Stock Code: 6126

2025 Annual Report

Printed Date: April 10, 2026
Information website related to the Company's annual report: http://www.singatron.com.tw
Website of the Market Observation Post System: http://mops.twse.com.tw

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.

SINNEX

I. Name, title, contact telephone number and e-mail address of the Company's spokesperson and acting spokesperson

Spokesperson:
Name: Rui-Chen Hu
Title: Vice-President of Finance Division
TEL: (03) 599-2862 ext. 252
E-mail: amy-hu@singatron.com.tw
Acting Spokesperson:
Name: Jian-Hui Kuo
Title: Director of Marketing of the subsidiary, Suzhou Singatron Auto Co., Ltd.
TEL: (03) 599-2862 ext. 325
E-mail: henry-kuo@sz-singatron.com.cn

II. Address and telephone number of head office and plant:

Address: No. 209, Section 2, Zhongzheng Road, Hukou Township, Hsinchu County
TEL: (03) 599-2862

III. Name, address, website and telephone number of the stock transfer agency

Name: Stock Affairs Services Department, Fubon Securities Co., Ltd.
Address: 11th Floor, No. 17, Xuchang Street, Zhongzheng District, Taipei City
Website: http://www.fubon.com.tw/
TEL: (02)2361-1300

IV. Attesting CPA of the annual financial statements for the most recent year, CPA firm, address, website and TEL:

Name of CPAs: Cheng-Wei Lin, Chi-Ming Chang
CPA firm: Ernst and Young
Address: 27th Floor, No. 1088, Zhongzheng Road, Taoyuan District, Taoyuan City
Website: http://www.ey.com/zh_tw
TEL: (03) 319-8888

V. Name of the offshore exchange where the Company's securities are listed and the method by which to access information on the offshore securities: not applicable.

VI. Company website:

http：//www.singatron.com.tw

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One. Letter to Shareholders

Hello, shareholders, ladies and gentlemen:

On behalf of the Board of Directors and all employees, I would like to thank all shareholders for your support and love for the Company. At the same time, the Company would also like to report to the shareholders on the Company's operating results for 2025 and the operating plan for 2026.

I. 2025 Business Report

1. Implementation results of business plan

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.

Explanation of the Company's 2025 consolidated operating results: In 2025, the rapid development of the global AI industry drove a recovery in demand related to the electronics industry. In addition, due to the uncertainty surrounding U.S. tariff policies, certain customers advanced shipments for inventory stocking. On the other hand, the Company's development and introduction of U.S. brand customers contributed revenue from product sales for applications in intelligent warehousing and low-earth-orbit satellites. The Company's consolidated revenue grew compared with the previous year. Although gross margin came under pressure due to customer price reductions and rising metal raw material prices, the Company continued to promote CIP improvement, increase the in-house production rate, and optimize the product mix to strengthen cost control and profitability. In summary, the Group's consolidated revenue increased by 7.41% compared with the previous year, and the gross margin in the Consolidated Financial Statements increased from 22.9% in 2024 to 23.7% in 2025. Net operating margin increased slightly to 5.6%, but net profit margin after tax decreased to 5.2% due to a decrease in net non-operating income and expenses compared with the previous year. Please refer to the table below.

(Unit: Thousand NTD, 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)	-17.40%	(78,740)	12.56%
Operating profit	218,335	5.60%	207,308	5.50%	11,027	5.32%
Non-operating income and expenses, net	41,926	1.08%	97,789	2.90%	(55,863)	-57.13%
Net profit before tax	260,261	6.70%	305,097	8.40%	(44,836)	-14.70%
Income tax expense	(59,255)	-1.50%	(67,546)	-1.90%	8,291	-12.27%
Net profit after tax	201,006	5.20%	237,551	6.50%	(36,545)	-15.38%
Net profit attributable to the parent company	90,114	2.30%	122,606	3.40%	(32,492)	-26.50%
EPS (Unit: NT$)		0.71		0.98		-0.27

2. Profitability and analysis of important financial ratios

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 Grow-Link 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 Grow-Link 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%

3. 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.

4. R&D status

(1). R&D expenditures for the last two years

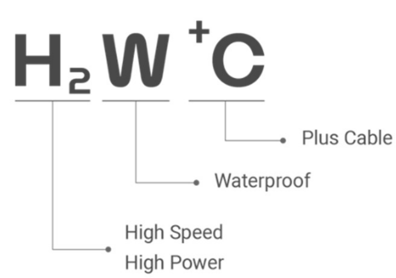
(Unit: Thousand NTD)

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). R&D results

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]	Development of RJ45 jumper connectors for low-earth-orbit satellite signal receivers	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 electronics [A]	Smart Electric Motorcycle Charge/Discharge Interface and Cable Development	Development of a 90A smart 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.	Sampling stage

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 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	Design stage

			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 adopts the MIM metal powder injection process. Metal powder and binder are mixed and injected into the mold, and after debinding and sintering, a high-strength metal part is obtained. It offers strong overall performance, high strength, and high precision, and avoids housing cracking and structural destructive failure arising from traditional bending and riveting. The inner and outer housings break through the technical bottleneck of stamping. A high-hardness MIM process is adopted, together with laser spot welding technology, to combine the iron shell with MIM, increasing its structural strength to more than 20 kgf and effectively improving the product's resistance to external impact.	Mass production stage
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-	Trial production stage

			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.	
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

II. 2026 Business Plan Summary

1. 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, the Company will continue to upgrade smart manufacturing capabilities to provide customers with better services and develop new high value-added markets.

2. Forecast sales volume and basis therefor

Main product category	Estimated sales targets of the Consolidated Group
	Volume (K pcs)
Electronic module products	7,458
Connector products	434,402
Automotive wire harness products	38,304

3. Important production and sales policies

(1) Continue to expand global markets and customer groups for high-end applications: Business development focuses on applications in servers, AI computing, automotive electronics, new energy, and high-end consumer electronics, and continues to develop new markets, new customers, and new products; meanwhile, by combining ODM/project development with a global agency network, the Company will strengthen efforts to expand overseas markets.

(2) Enhance order control and supply chain flexibility: Establish a data-based performance target management system, combined with a smart scheduling system and flexible supply chain deployment, to improve the accuracy of order forecasting and delivery flexibility and reduce inventory obsolescence and capital pressure; and, in line with the

dual-production-base strategy in China and Thailand, improve regional supply coverage for customers and the ability to diversify geopolitical risks.

(3) Strengthen the R&D of high-frequency and high-speed products: Continue to use [H2W+C] as the technology focus to develop products such as high-frequency and high-speed signal transmission, high-current & high-voltage connectors, waterproof connectors, and high-frequency and high-speed & high-current & high-voltage wires; with respect to server products, in addition to providing DDR long DIMM, the Company is also actively planning services for high-speed transmission and high-current products, and focusing on high-frequency and high-speed signal transmission connectors and wire assembly for automotive electronics applications, high-frequency and high-speed connectors and wire assembly for AI servers, as well as high-current & high-voltage connectors and wire processing.

(4) Manufacturing Upgrades and Digital Transformation: Efforts will accelerate smart manufacturing through the introduction of MES (Manufacturing Execution Systems), greater integration of automation, and enhancements in mold, stamping, and injection technologies. These upgrades will improve process efficiency, product quality stability, energy utilization, and scheduling flexibility, while advancing digital plant management.

(5) Continue to promote ESG and green manufacturing: The Group continues to promote green production quality operations, green procurement, efficient energy management measures for equipment, and the transformation, R&D, and establishment of supply chains for recycled raw materials and low-carbon materials, and in line with supply chain carbon information inventory and disclosure, renewable energy solar power generation equipment, and energy-saving, waste-reduction, and environmental protection facilities, and in response to global brands' requirements for sustainable supply chains, build a low-carbon operating structure.

(6) Strengthen vertical integration with upstream and downstream manufacturers, deepen upstream and downstream supply chain relationships through investment or various business cooperation, and integrate products by combining wire processing and electronic components, developing toward modular services so as to enhance industry competitiveness, economies of scale, product unit prices, and customer dependence.

III. Future development strategy of the Company

The Company will, in accordance with global connector market trends, deepen its presence in the high-frequency and high-speed transmission and server/AI application markets, and its development strategies are as follows:

(1) Strengthen the deployment of high-speed application products: Focus on the development of high-speed connectors and supporting high-speed wire harnesses for USB4, MCIO Gen6, and DDR5, and actively capture market demand in AI servers, cloud computing, and edge computing infrastructure.

(2) Expand into emerging electronic application scenarios: With the rise of autonomous driving systems, low-earth-orbit satellite communications, and humanoid robots, the Company will strengthen the development of connectors, connecting cables, and high-power power supply products for automotive, intelligent, and other outdoor communication applications, and expand application depth and product series.

(3) Build a dual-production-base supply system: Implement the dual-production-base strategic deployment in China and Thailand, improve regional supply coverage for customers and the ability to diversify geopolitical risks, and support the global trend of regionalized production by international brands.

(4) Deepen industrial technology integration: Jointly develop integrated solutions such as high-speed data transmission, thermal modules, and power modules with strategic partners to enhance product value density and market differentiation.
(5) Drive growth with sustainability at the core: Fully integrate ESG indicators into daily operations and manufacturing processes, promote the application of low-carbon process technologies and the R&D of green materials, and strengthen the visibility of international cooperation.

Future business direction and development goals:

1. Build a management team featuring "leading technology, outstanding production, customer satisfaction, shareholders' satisfaction, and employees' enthusiasm".
2. Provide excellent service to customers: Through the Company's research and development innovation, provide customers with high-quality products and excellent service.
3. Strengthen strategic cooperation or integration with upstream and downstream: Seek strategic partners to strengthen cooperation or integration to enhance the integrated efficiency or technology improvement or cost reduction in the market on the customer side.
4. Leash out the potential of each employee: The company will create a caring, challenging and rewarding work environment to inspire team assistance, work motivation and growth potential of each employee.
5. Create further value for shareholders: As a growth- and sustainability-oriented enterprise, the Company will take continuous growth of revenue and profit as the goal to maximize the interests of shareholders.
6. Continue to promote the Company's ESG program: We will do our best to contribute to the sustainability of society and the environment, and continue to promote corporate governance, sustainable development, energy saving and carbon reduction, and fulfill corporate social responsibility.

IV. Influence by the external competitive environment, regulatory environment and overall business environment

(1) Dual Pressures of Price and Technological Competition: The Company faces intense market competition alongside increasing pressure from customer demands for price reductions. In response, it is focusing on the differentiated development of high value-added products—such as high-frequency, high-speed, and waterproof solutions—to improve order conversion rates and maintain price stability.
(2) Geopolitical Risks in the Global Supply Chain: In light of U.S.-China trade tensions and broader geopolitical risks, the Company has established a new manufacturing facility in Thailand to diversify its production and shipping base, thereby ensuring greater supply stability for customers.
(3) Challenges from Labor Regulations and Exchange Rate Fluctuations: To address evolving environmental, tax, and labor regulations across different regions, the Company continuously monitors policy changes and reinforces operational compliance. Additionally, it implements exchange rate hedging mechanisms to mitigate financial risk.
(4) Increasing Threats to Information Security: With the rise of generative AI and other data-sensitive applications, the Company has strengthened its group-wide cybersecurity framework and enhanced employee training in information security to reduce the risk of operational disruptions.
(5) Rising ESG Standards and Brand Expectations: As brand customers place growing emphasis on sustainability and carbon emissions management, the Company actively promotes supply

chain carbon disclosure, the adoption of renewable energy, and the implementation of green manufacturing processes, positioning itself as a key partner with responsible supply capabilities.

Once again, we would like to thank our shareholders for your support, and the management team and all employees of SINGATRON will continue to work hard to meet the expectations of our shareholders.

Chairman: Hsin-Nan Kan	General Manager: Cheng-Gang Yang	Accounting Officer: Rui-Chen Hu

Two. Corporate Governance Report

I. Profile of the directors, General Manager, Deputy General Managers, associates, and heads of various departments and branches

(I). Information on directors

1.

April 10, 2026 (book closure date) Unit: shares; %

Title	Nationality or place of registration	Name	Gender / Age	Date elected	Term of office	Date first elected (Note 2)	Shareholding while elected: Number of shares	Shareholding while elected: Shareholding Percentage	Current shareholdings: Number of shares	Current shareholdings: Shareholding Percentage	Shares currently held by spouse and minor children: Number of shares	Shares currently held by spouse and minor children: Shareholding Percentage	Shareholding in the name of others: Number of shares	Shareholding in the name of others: Shareholding Percentage	Major education and work experiences (Note 3)	Concurrent positions in the Company and other companies now	Spouse or relatives within second degree of kinship who are officers, directors or supervisors of the Company: Job title	Name	Relationship	Remarks (Note 4)
Chairman	R.O.C.	KAN SHI INVESTMENT CO., LTD.	-	2025.06.04	3	2023.06.20	7,764,829	6.07	7,764,829	6.04	0	0.00	0	0.00	-	-	None	None	None	None
	R.O.C.	Representative: Hsin-Nan Kan	Male Above 80 years old	2025.06.04	3	2016.06.14	3,607,843	2.82	3,607,843	2.81	155,831	0.12	0	0.00	Department of Accounting and Statistics, National Hsinchu Commercial Vocational High School Chairman of SINGATRON ENTERPRISE CO., LTD.	Note 1	Director Representative	Yi-Chun Gan	Father and son	None
Vice Chairman	R.O.C.	Dong Yi Enterprise Management Co., Ltd.	-	2025.06.04	3	2016.06.14	1,200,000	0.94	1,330,000	1.03	0	0.00	0	0.00	-	-	None	None	None	None
	R.O.C.	Representative: Peng-Huang Peng	Male 61–70 Years old	2025.06.04	3	2016.06.14	2,384,000	1.87	3,010,000	2.34	1,374,000	1.07		0.00	MBA, Soochow University Vice Chairman of SINGATRON Enterprise Co., Ltd	Note 1	None	None	None	None
Director	R.O.C.	ZHEN CHUN INVESTMENT CO., LTD.	-	2025.06.04	3	2023.06.20	3,243,458	2.54	3,243,458	2.52	0	0.00	0	0.00	-	-	None	None	None	None
	R.O.C.	Representative: Kuo-Ming Peng	Male 71–80 Years old	2025.06.04	3	2025.06.04	0	0.00	0	0.00	0	0.00	0	0.00	Master's Degree in Industrial Technology from the University of Wisconsin CEO of ACES ELECTRONICS CO., LTD. Special Assistant to the Chairman of JPC connectivity Inc.	Director of SINGATRON Electronics (China) Co. Ltd. Director, Ultraspeed Electronics CO., LTD.	None	None	None	None

Director.	R.O.C.	KAN SHI INVESTMENT CO., LTD.	-	2025.06.04	3	2023.06.20	7,764,829	6.07	7,764,829	6.04	0	0.00	0	0.00	-	-	None	None	None	None
	R.O.C.	Representative: Yi-Chun Gan	Male 31–40 Years old	2025.06.04	3	2025.06.04	0	0.00	0	0.00	0	0.00	0	0.00	Department of Chemistry, National Taiwan University Special Assistant of the General Manager Office of SINGATRON Enterprise Co., Ltd	Director of SINGATRON Electronics (China) Co. Ltd. Special Assistant of General Manager Office of SINGATRON Enterprise Co., Ltd	Chairman Representative	Hsin-Nan Kan	Father and son	None
Independent director	R.O.C.	Hui-Chou Chen	Male 61–70 Years old	2025.06.04	3	2018.06.11	0	0.00	0	0.00	0	0.00	0	0.00	EMBA, National Chengchi University Assistant Manager of Far Eastern International Bank Chairman of SENYUN PRECISION OPTICAL CORPORATION Chairman of CHING HWA BIOTECH. CO., LTD.	Chairman of CHING HWA BIOTECH. CO., LTD. Member of Remuneration Committee and Audit Committee, SINGATRON ENTERPRISE CO., LTD.	None	None	None	None
Independent director	R.O.C.	Kung-Chien Huang	Male 61-70 years old	2025.06.04	3	2022.06.11	0	0.00	0	0.00	0	0.00	0	0.00	Tamsui Institute of Commerce Department of Tourism Deputy General Manager of Asset Management Department (Taipei) of Commerzbank AG Independent Director of SINGATRON Enterprise Co., Ltd	Member of Remuneration Committee and Audit Committee, SINGATRON ENTERPRISE CO., LTD.	None	None	None	None
Independent director	R.O.C.	Ying-Chun Ku	Female 61-70 years old	2025.06.04	3	2025.06.04	0	0.00	0	0.00	0	0.00	0	0.00	University of California, Riverside MBA, Riverside Campus, Institute of Business Administration Human Resources Manager of Taiwan Semiconductor Manufacturing Company Limited Independent Director of Acer ITS Inc.	Independent Director of Acer ITS Inc. Member of Remuneration Committee and Audit Committee, SINGATRON ENTERPRISE CO., LTD.	None	None	None	None
Independent director	R.O.C.	Hsueh-Yuan Hsieh	Male 61-70 years old	2025.06.04	3	2025.06.04	0	0.00	0	0.00	0	0.00	0	0.00	Master's Degree, Institute of Physiology and Biophysics of National Defense Medical Center Head of the Department of Rehabilitation of Hsinchu Hung En Hospital Independent Director of Team Group Inc.	Independent Director of Team Group Inc. Member of Remuneration Committee and Audit Committee, SINGATRON ENTERPRISE CO., LTD.	None	None	None	None

Note 1.

Chairman	Hsin-Nan Kan	Chairperson: KAN SHI INVESTMENT CO., LTD. Director: SINGATRON(BVI)ENTERPRISE CO LTD, Singatron (Hong Kong) International Holding Ltd., SINGATRON Investment Co., Ltd., Singatron Electronic (China) Co., Ltd., Singatron Electronic (Zhongshan) Co., Ltd., Suzhou Singatron Auto Co., Ltd, SINGATRON TECHNOLOGY (HongKong) CO., LIMITED, FineLink Investment Holding (HK) Co.,Limited, Taiso Electronics Co., Ltd.
Vice Chairman	Peng-Huang Peng	Chairman: Taiso Electronics Co., Ltd., Dong Yi Enterprise Management Co., Ltd. Director: Kingstate Electronics Corp. Independent Director: GIGA-BYTE TECHNOLOGY CO., LTD, Albatron Technology Co., Ltd. Manager: Taisol Electronics Co., Ltd.

Note 2: Enter the time when the individual first became a director or supervisor of the Company. If there is any interruption, please make a note: Not applicable.

Note 3: For experience related to the current position, if the individual has worked for a certified public accountant firm or an affiliate during the above-mentioned reporting, please specify the title and responsibilities of the position: No such situation.

Note 4: If the Chairman and the General Manager or equivalents (the top managerial officers) of the Company are the same person, each other's spouse or relative within first degree of kinship, the reason, rationality, necessity, countermeasures: The Company's Chairman and General Manager are neither the same person nor spouses or relatives of each other within 1st degree of kinship.

2. Major shareholders of the corporate shareholder:

Name of the corporate shareholder	Major shareholders of the corporate shareholder
KAN SHI INVESTMENT CO., LTD.	Hsin-Nan Kan (25%), Yi-Ling Chu (25%), Yi-Chun Kan (25%), Mei-Hua Gu (12.5%), Kuo-Yun Chu (12.5%).
Dong Yi Enterprise Management Co., Ltd.	Peng-Huang Peng (100%)
ZHEN CHUN INVESTMENT CO., LTD.	Shi-Jian Wu (80%), Jin-Yin Chang (8%), Rui-Ping Hsu (6%), An-Li Cheng (3%), Feng-Yin Shu (3%).

3. If the major shareholder of a corporate shareholder is a corporation, its major shareholder: Not applicable.

4. If the corporate shareholder is not a corporate organization: Not applicable.

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

Conditions / Name	Professional qualifications and experiences	Status of independence (Independent Directors)	Number of other public companies in which the individual is concurrently serving as an independent director
Chairman: Kan Shi Investment Co., Ltd. Representative: Hsin-Nan Kan	Areas of expertise: financial accounting, risk management, corporate management, human resources. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist.	Not applicable	None
Vice Chairman: Dong Yi Enterprise Management Co., Ltd. Representative: Peng-Huang Peng	Areas of expertise: risk management, corporate management, electrical and mechanical engineering, human resources. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist.	Not applicable	2
Director: ZHEN CHUN INVESTMENT CO., LTD. Representative: Kuo-Ming Peng	Areas of expertise: risk management, corporate management, human resources. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist.	Not applicable	None
Director: KAN SHI INVESTMENT CO., LTD. Representative: Yi-Chun Gan	Areas of expertise: risk management, corporate management, ESG. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist.	Not applicable	None

Independent director: Hui-Chou Chen	Areas of expertise: financial accounting, risk management, corporate management. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist.	The Company's independent directors meet the requirements of Article 3, Paragraph 1 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies (Note 1).	None
Independent director: Kung-Chien Huang	Areas of expertise: financial accounting, risk management. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist.	The Company's independent directors meet the requirements of Article 3, Paragraph 1 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies (Note 1).	None
Independent Director: Ying-Chun Ku	Areas of expertise: risk management, human resources. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist.	The Company's independent directors meet the requirements of Article 3, Paragraph 1 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies (Note 1).	1
Independent Director: Hsueh-Yuan Hsieh	Areas of expertise: risk management. Experience: please refer to director information on pages 11-13 of the annual report. None of the circumstances set forth in the subparagraphs of Article 30 of the Company Act exist	The Company's independent directors meet the requirements of Article 3, Paragraph 1 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies (Note 1).	1

Note 1: No such circumstances existed during the 2 years prior to election and during the term of office:

(1) An employee of the Company or its affiliates.

(2) A director or supervisor of the Company or its affiliated enterprises (except where an independent director concurrently serves as an independent director of the Company and its parent company, subsidiary, or a subsidiary of the same parent company in accordance with this Act or the laws and regulations of the local jurisdiction).

(3) A natural-person shareholder who, together with such person's spouse, minor children, or shares held in another person's name, holds more than 1% of the total issued shares of the Company or ranks among the top 10 shareholders.

(4) The spouse, relatives within the second degree of kinship, or lineal relatives within the third degree of kinship of the managerial officers referred to in (1) or the persons referred to in (2) and (3).

(5) A director, supervisor, or employee of a juristic-person shareholder that directly holds more than 5% of the total issued shares of the Company, ranks among the top 5 shareholders, or appoints a representative to serve as a director or supervisor of the Company pursuant to Article 27, Paragraph 1 or Paragraph 2 of the Company Act (except where an independent director concurrently serves as an independent director of the Company and its parent company, subsidiary, or a subsidiary of the same parent company in accordance with this Act or the laws and regulations of the local jurisdiction).

(6) A director, supervisor, or employee of another company of which more than half of the director seats or voting shares are controlled by the same person as those of the Company (except where an independent director concurrently serves as an independent director of the Company or its parent company, subsidiary, or a subsidiary of the same parent company in accordance with this Act or the laws and regulations of the local jurisdiction).

(7) A director (governing director), supervisor (governing supervisor), or employee of another company or institution whose Chairman, general manager, or equivalent position is the same person as, or the spouse of, the Chairman, general manager, or equivalent position of the Company (except where an independent director concurrently serves as an independent director of the Company and its parent company, subsidiary, or a subsidiary of the same parent company in accordance with this Act or the laws and regulations of the local jurisdiction).

(8) A director (or equivalent), supervisor (or equivalent), managerial officer, or shareholder holding more than 5% of shares of a specific company or institution that has financial or business dealings with the Company.

(9) A professional, sole proprietorship, partnership, company, or institution providing audit services to the Company or its affiliated enterprises, or providing commercial, legal, financial, accounting, or other related services for which the cumulative remuneration received in the most recent 2 years does not exceed NTD 500,000, and the proprietor, partner, director (governing director), supervisor (governing supervisor), managers thereof, and their spouses. However, this does not apply to members of the Remuneration Committee, public tender offer review committee, or special committee for mergers and acquisitions who perform their duties and exercise their powers pursuant to the Securities and Exchange Act or the Business Mergers and Acquisitions Act and related laws and regulations.

6. Diversity and Independence of the Board of Directors.

(1) Diversity of the Board of Directors.

Based on the Company's corporate governance and diversity policy, the nomination of director candidates is based on the candidate nomination system in accordance with the Company's Articles of Incorporation. In addition to that, the number of directors who are also managerial officers of the Company should not exceed one-third of the number of directors, the Company shall formulate appropriate diversity policies with respect to its development needs and operating status, which should include but not be limited to the following criteria:

a. Basic composition: Nationality, gender, age, and whether directors are also employees.
b. Professional knowledge and skills: Industry knowledge, operational judgement ability, accounting and financial analysis ability, business management ability, crisis management ability, international market perspective, leadership ability, decision-making ability, etc.

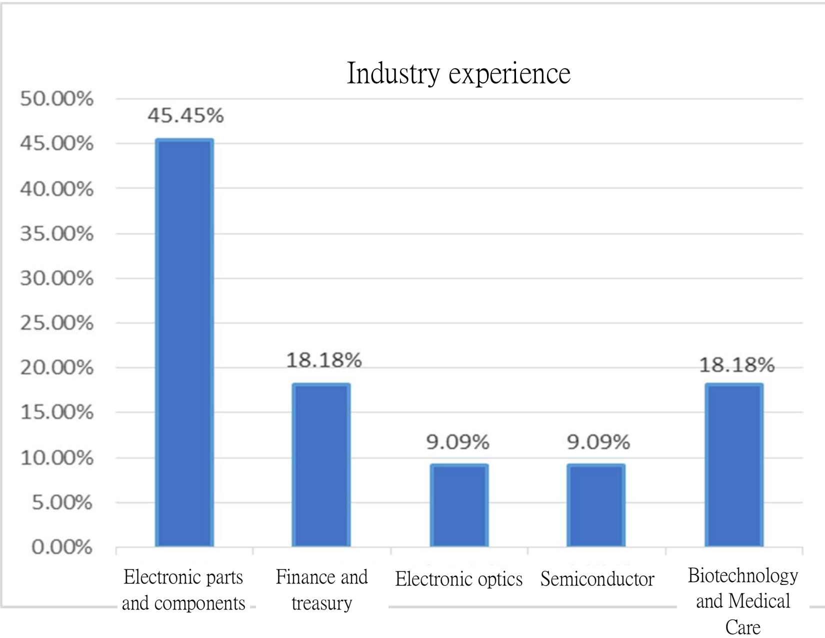
The Company's 17th Term Board of Directors consists of 8 directors (including 4 independent directors), and the specific objectives of board diversity and the status of achievement are as follows:

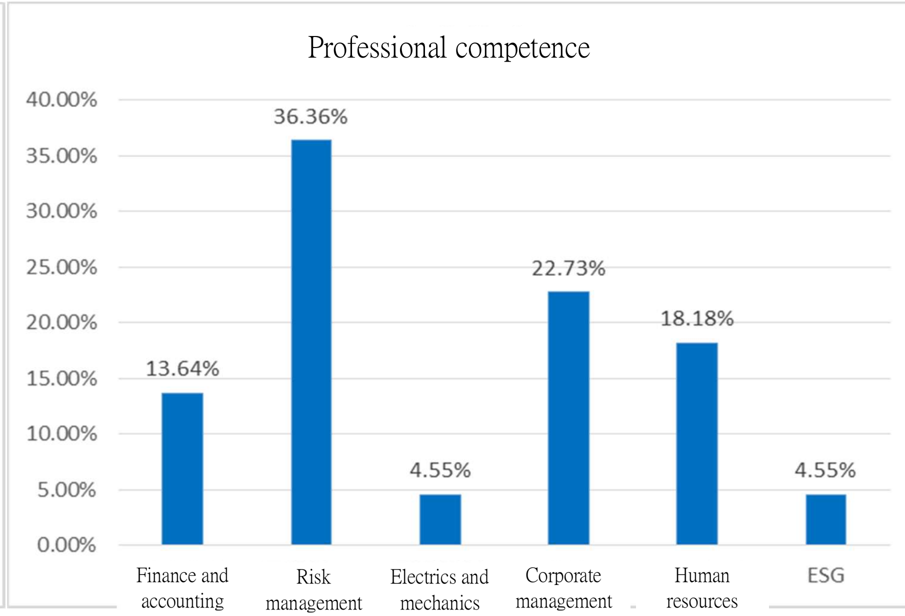
Objective	Status of achievement
The number of directors who are also managerial officers of the Company should not exceed one-third of the number of directors	V
At least one independent director with financial or corporate management background	V
Adequate professional knowledge and skills	V

Continue to arrange diversified continuing education courses for directors, improve their decision-making quality, enhance their supervisory capabilities, and further strengthen the functions of the Board of Directors	V

The members of the Board of Directors of the Company shall formulate and implement a diversity policy. The Company's Board of Directors is diversified, with industry experience in electronic components, finance and financial services, electro-optics, and biotechnology and medical care, to implement the diversity policy and strengthen the structure of the Company's Board of Directors, and the industry experience and professional capabilities of the Board members are set out in the table below:

Core diversity / Name of director	Basic composition					Industry experience					Professional competence					
	Nationality	Gender	Employee status	Age	Independent directors who have served more than 3 consecutive terms	Electronic parts and components	Finance and treasury	Electronic optics	Semiconductor	Biotechnology and Medical Care	Finance and accounting	Risk management	Electrics and mechanics	Corporate management	Human resources	ESG
Kan Shi Investment Co., Ltd. Representative: Hsin-Nan Kan	R.O.C.	Male	-	Above 80 years old	-	V					V	V		V	V	
Dong Yi Enterprise Management Co., Ltd. Representative: Peng-Huang Peng	R.O.C.	Male	-	61-70 years old	-	V						V	V	V	V	
ZHEN CHUN INVESTMENT CO., LTD. Representative:Kuo-Ming Peng	R.O.C.	Male	-	71-80 years old	-	V						V		V	V	
Kan Shi Investment Co., Ltd. Representative: Yi-Chun Gan	R.O.C.	Male	V	31-40 years old	-	V						V		V		V
Hui-Chou Chen	R.O.C.	Male	-	61-70 years old	V	V	V	V		V	V	V		V		
Kung-Chien Huang	R.O.C.	Male	-	61-70 years old	Not applicable		V				V	V				
Ying-Chun Ku	R.O.C.	Female	-	61-70 years old	Not applicable				V			V			V	
Hsueh-Yuan Hsieh	R.O.C.	Male	-	61-70 years old	Not applicable					V		V				





If the number of female directors in the Board of Directors of the Company is less than one-third of the total number of directors, specify the reason and the measures to be taken to enhance the diversity of the Board of Directors:

I. Explanation of reasons: The Company has established 8 director seats in accordance with the Articles of Incorporation. The incumbent directors were elected at the AGM on June 4, 2025. There is 1 female director, which complies with the current relevant laws and regulations.

II. Measures adopted: Due to industry characteristics, it is not easy to seek talent within a short period of time. Before the re-election upon expiry of the 17th Term of the Board of Directors, talent recommendations will be sought through multiple channels to help enhance corporate governance effectiveness and implement the board member diversity policy.

(2). Independence of the Board of Directors

a. The Company currently has 8 board members, including 4 non-independent directors and 4 independent directors. Independent directors account for 50.00% of all directors, and 1 director concurrently serves as an employee, accounting for 12.50% of all directors. Independent directors are in compliance with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

b. Except that Hsin-Nan Kan, representative of Kan Shi Investment Co., Ltd. as Chairman, and Yi-Chun Gan, representative of Kan Shi Investment Co., Ltd. as Director, are father and son, none of the other directors and independent directors has any circumstance set forth in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

(II) Information on the General Manager, Deputy General Managers, Associate General Managers, and heads of various departments and branch offices

April 10, 2026 (book closure date) Unit: shares; %

Title	Nationality	Name	Gender	Date elected	Shareholding		Shareholding by spouse and minor children		Shareholding in the name of others		Major education and work experiences	Concurrent positions in other companies now	Spouse or relatives within the second degree of kinship who are managerial officers of the Company			Remarks
					Number of shares held	%	Number of shares held	%	Number of shares held	%			Job title	Name	Relationship	
General Manager	R.O.C.	Cheng-Gang Yang	Male	2025/06/01	238,300	0.19	0	0.00	0	0.00	Graduate School of Business Administration, University of South Australia General Manager of QI DONG Linkconn Electronics Co., Ltd.	Note 2	None	None	None	None
Deputy General Manager of Group Human Resources and Head of Finance Division	R.O.C.	Rui-Chen Hu	Female	2016.11.04	54,185	0.04	0	0.00	0	0.00	Department of Accounting, Tunghai University CFO, Spokesperson and Corporate Governance Officer of Info-Tek Corporation	Note 2	None	None	None	None
Chairman of SINGATRON Electronics (China) Co. Ltd.	R.O.C.	Mao-Hsien Lin	Male	2025.05.20	0	0.00	0	0.00	0	0.00	EMBA, Fudan University Business Unit of JESS-LINK PRODUCTS CO., LTD. - Deputy General Manager	Note 2	None	None	None	None
General Manager of SINGATRON Electronics (China) Co. Ltd.	R.O.C.	Yue-Feng Li	Male	2025.05.20	0	0.00	0	0.00	0	0.00	Master's degree in Mechanical Engineering from National Chiao Tung University Manufacturing and Operations Manager of Taiwan Molex Co., Ltd.	Note 2	None	None	None	None
Deputy General Manager of the Technology Center of Singatron Electronics (China) Co., Ltd.	R.O.C.	Mai-Zhao Shun	Male	2025.06.01	0	0.00	0	0.00	0	0.00	Department of Mechanical Engineering of Ming Hsin Junior College of Engineering and Commerce Singatron Electronic (Zhongshan) Co., Ltd. - Deputy General Manager	Director of Sufengping Automation Equipment (Kunshan) Co., Ltd.	None	None	None	None

Title	Nationality	Name	Gender	Date elected	Shareholding		Shareholding by spouse and minor children		Shareholding in the name of others		Major education and work experiences	Concurrent positions in other companies now	Spouse or relatives within the second degree of kinship who are managerial officers of the Company			Remarks
					Number of shares held	%	Number of shares held	%	Number of shares held	%			Job title	Name	Relationship	
Deputy General Manager of the Securities Department of SINGATRON Electronics (China) Co., Ltd.	R.O.C.	Chi-Bin Tseng	Male	2025.09.01	0	0.00	0	0.00	0	0.00	EMBA, National Central University Finance Director of New Egg Information Technology(Shanghai)Co., Ltd. Newegg Tech Inc.	Supervisor of Sufengping Automation Equipment (Kunshan) Co., Ltd.	None	None	None	None
Director of Marketing of Suzhou Singatron Auto Co., Ltd.	R.O.C.	Jian-Hui Kuo	Male	2025.07.01	5,000	0.00	145,339	0.11%	0	0.00	Department of Electrical Engineering, Ta Hwa Institute of Technology Chief of Sales Division, SINGATRON ENTERPRISE CO., LTD.	Director of Suzhou Singatron Auto Co., Ltd. Supervisor of Dongguan Grow-Link Electronics Co.,Ltd.	None	None	None	None
Director of Finance of SINGATRON Electronics (China) Co., Ltd.	People's Republic of China	Li Gu	Male	2025.08.26	0	0.00	0	0.00	0	0.00	Department of Accounting of Tianjin University of Commerce Shide College Financial Controller of Tianjin Plannano Energy Technologies Co., Ltd.	-	None	None	None	None

Note 1: For experience related to the current position, if the individual has worked for a certified public accountant firm or an affiliate during the above-mentioned reporting, please specify the title and responsibilities of the position: No such situation.

Note 2:

Job title	Name	Concurrent positions in other companies now
General Manager	Cheng-Gang Yang	Chairman : Ultraspeed Electronics CO., LTD. Director: Singatron Electronic (China) Co., Ltd., SINGATRON TECHNOLOGY (HongKong) CO., LIMITED, HsinCity Investment Holding (HK) Co., Limited, Suzhou Singatron Auto Co., Ltd, Dongguan Grow-Link Electronics Co.,Ltd.
Chairman of Singatron Electronic (China) Co., Ltd.	Mao-Hsien Lin	Chairman : Singatron Electronic (China) Co., Ltd., Dongguan Grow-Link Electronics Co., Ltd, Suzhou Singatron Auto Co., Ltd, Singatron San Jose Connection Co., LTD., Singatron Electronic (Zhongshan) Co., Ltd.. Director: SINGATRON TECHNOLOGY (HongKong) CO., LIMITED, Singatron Electronic (Thailand) Co., Ltd. , MacroStar Investment Holding (HK) Co.,Limited. Executive Director: Singatron Connector (Zhongshan) Co., Ltd., Suzhou Singatron Connector Co., Ltd.
General Manager of Singatron Electronic (China) Co., Ltd.	Yue-Feng Li	Director: Singatron Electronic (Zhongshan) Co., Ltd., SINGATRON TECHNOLOGY (HongKong) CO., LIMITED, Suzhou Singatron Auto Co., Ltd.
Deputy General Manager of Group Human Resources and Head of Finance Division	Rui-Chen Hu	Director: Ultraspeed Electronics CO., LTD. Supervisor: Singatron Electronic (Zhongshan) Co., Ltd., Suzhou Singatron Connector Co., Ltd, Singatron Connector (Zhongshan) Co., Ltd., Suzhou Singatron Auto Co., Ltd.

Note 3: If the General Manager or equivalents (the top managerial officer) and the Chairman of the Company are the same person, each other’s spouse or relative within first degree of kinship, the reason, rationality, necessity, countermeasures: None.

II. Remuneration of directors, supervisors, general manager and deputy general managers in the latest year

(I). Remuneration for general directors and independent director

Unit: Thousand NTD; %

Title	Name	Remuneration to directors								A, B, C and D as a % of the net profit after tax		Remuneration for concurrent position as an employee						A, B, C, D, E, F and G as a % of the net profit after tax		Remuneration from investees outside subsidiaries or from the parent company
		Base remuneration (A)		Severance and pension (B)		Profit sharing remuneration for directors (C)		Business execution expenses (D)				Salary, bonus, allowance (E)		Severance and pension (F)		Profit sharing remuneration for employees (G)				
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	
Chairperson	KAN SHI INVESTMENT CO., LTD.	0	0	0	0	638	638	0	0	638 0.70%	638 0.70%	0	0	0	0	0	0	638 0.70%	638 0.70%	None
	Representative: Hsin-Nan Kan	1,800	9,664	0	0	0	0	0	0	1,800 2.00%	9,664 10.72%	0	0	0	0	0	0	1,800 2.00%	9,664 10.72%	80
Vice Chairperson	Dong Yi Enterprise Management Co., Ltd.	0	0	0	0	450	450	1,725	1,725	2,175 2.41%	2,175 2.41%	0	0	0	0	0	0	2,175 2.41%	2,175 2.41%	None
	Representative: Peng-Huang Peng	0	1,002	0	0	0	0	0	0	0 0.00%	1,002 1.11%	0	750	0	0	0	0	0 0.00%	1,752 1.94%	9,006
Director	Kan Shi Investment Co., Ltd Investment Co., Ltd. (Note 1)	250	250	0	0	188	188	0	0	438 0.49%	438 0.49%	0	0	0	0	0	0	438 0.49%	438 0.49%	None
	Representative: Chih-Chiang Chu (Note 1)	0	180	0	0	0	0	21	21	21 0.02%	201 0.22%	0	0	0	0	0	0	21 0.02%	201 0.22%	None
Director	KAN SHI INVESTMENT CO., LTD. (Note 1)	350	350	0	0	263	263	0	0	613 0.68%	613 0.68%	0	0	0	0	0	0	613 0.68%	613 0.68%	None
	Representative: Yi-Chun Gan (Note 1)	0	288	0	0	0	0	0	0	0 0.00%	288 0.32%	0	2,556	0	0	0	0	0 0.00%	2,844 3.16%	None
Director	ZHEN CHUN INVESTMENT CO., LTD. (Note 1)	250	250	0	0	188	188	0	0	438 0.49%	438 0.49%	0	0	0	0	0	0	438 0.49%	438 0.49%	None
	Representative: Chien-Nian Chi (Note 1)	0	162	0	0	0	0	21	21	21 0.02%	183 0.20%	0	0	0	0	0	0	21 0.02%	183 0.20%	None
Director	ZHEN CHUN INVESTMENT CO., LTD. (Note 1)	0	0	0	0	263	263	0	0	263 0.29%	263 0.29%	0	0	0	0	0	0	263 0.29%	263 0.29%	None
	Representative: Kuo-Ming Peng (Note 1)	1,260	1,848	0	0	0	0	25	25	1,285 1.43%	1,873 2.08%	0	0	0	0	0	0	1,285 1.43%	1,873 2.08%	None

Independent director	Chien-Liang Chen (Note 1)	292	292	0	0	188	188	21	21	501 0.56%	501 0.56%	0	0	0	0	0	0	501 0.56%	501 0.56%	None
Independent director	Hui-Chou Chen	700	700	0	0	450	450	46	46	1,196 1.33%	1,196 1.33%	0	0	0	0	0	0	1,196 1.33%	1,196 1.33%	None
Independent director	Kung-Chien Huang	700	700	0	0	450	450	46	46	1,196 1.33%	1,196 1.33%	0	0	0	0	0	0	1,196 1.33%	1,196 1.33%	None
Independent director	Ying-Chun Ku (Note 1)	408	408	0	0	263	263	25	25	696 0.77%	696 0.77%	0	0	0	0	0	0	696 0.77%	696 0.77%	None
Independent director	Hsueh-Yuan Hsieh (Note 1)	408	408	0	0	263	263	20	20	691 0.77%	691 0.77%	0	0	0	0	0	0	691 0.77%	691 0.77%	None

Note 1. Re-elected on 2025/06/04.

Note F. The actual amount of severance and retirement pension paid in 2025 was NTD 0 thousand, of which the Company's pension provision was NTD 0 thousand; the pension provision for all companies in the financial statements was NTD 0 thousand.

(1). Independent Director remuneration payment policy, system, standards and structure, and the correlation between the amount of remuneration paid and factors such as duties assumed, risks, and time invested:

a. The remuneration of independent directors is evaluated and reviewed by the Remuneration Committee of the Company on a regular basis in accordance with the regulations, and recommendations are made in accordance with the degree of participation in the Company's operations and contribution of each independent director to the Board of Directors for approval.

b. The fixed business execution remuneration of the independent directors is determined by taking into account the Company's business objectives, financial position and performance of duties and responsibilities, and the risks assumed.

(2) Except as disclosed in the table above, the remuneration received by the directors for services rendered to all companies in the financial statements (such as serving as non-employee consultants to the parent company/all companies in the financial statements/re-investees) in the most recent year: None.

(II) Remuneration for Group General Manager, General Manager and Vice-General Manager

Unit: Thousand NTD; %

<table>
<tr><th rowspan="3">Title</th><th rowspan="3">Name</th><th colspan="2">Salary (A)</th><th colspan="2">Severance and pension (Note B)</th><th colspan="2">Bonus and allowance (C)</th><th colspan="4">Profit sharing remuneration for employees (D)</th><th colspan="2">A, B, C and D as a % of the net profit after tax</th><th rowspan="3">Remuneration from investees outside subsidiaries or from the parent company</th></tr>
<tr><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th colspan="2">The Company</th><th colspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th></tr>
<tr><th>Cash amount</th><th>Stock amount</th><th>Cash amount</th><th>Stock amount</th></tr>
<tr><td>Group General Manager</td><td>Peng-Huang Peng (Note 1)</td><td rowspan="8">3,160</td><td rowspan="8">17,957</td><td rowspan="8">170</td><td rowspan="8">1,065</td><td rowspan="8">340</td><td rowspan="8">8,544</td><td rowspan="8">791</td><td rowspan="8">0</td><td rowspan="8">791</td><td rowspan="8">0</td><td rowspan="8">4,461
4.95%</td><td rowspan="8">28,357
31.47%</td><td>9,006</td></tr>
<tr><td>Group General Manager</td><td>Cheng-Gang Yang (Note 1)</td><td>20</td></tr>
<tr><td>Deputy General Manager of Group Human Resources and Head of Finance Division</td><td>Rui-Chen Hu</td><td>None</td></tr>
<tr><td>Chairman of Singatron Electronic (China)</td><td>Mao-Hsien Lin</td><td>None</td></tr>
<tr><td>General Manager of the subsidiary in Mainland China, Singatron Electronic (China) Co., Ltd.</td><td>Yue-Feng Li</td><td>None</td></tr>
<tr><td>Singatron Electronic (China) Deputy General Manager of Technology Center</td><td>Chao-Shun Mai</td><td>None</td></tr>
<tr><td>Deputy General Manager of Securities Department of Singatron Electronic (China)</td><td>Chi-Bin Tseng</td><td>None</td></tr>
<tr><td>Deputy General Manager of the subsidiary in Mainland China, Singatron Electronic (Zhongshan) Co., Ltd.</td><td>Tian-Shan Shi (Note 2)</td><td>None</td></tr>
</table>

Note B. The actual amount of severance and pension paid in 2025 was NTD 808 thousand, of which the provision for the Company's severance was NTD 170 thousand; the provision for severance for all companies in the financial statements was NTD 1,065 thousand.

Note 1. General Manager changed on 2025/06/01. Mr. Peng-Huang Peng resigned, and Mr. Cheng-Gang Yang was newly appointed.

Note 2. Mr. Tian-Shan Shi retired on 2025/07/30.

Remuneration Range Table for General Manager and Deputy General Manager

Remuneration range for the Company's General Manager and Deputy General Manager	Name of General Manager and Vice General Manager	
	The Company	All companies in the financial statements
Less than $1,000,000		Peng-Huang Peng
$1,000,000 (inclusive)～$2,000,000 (exclusive)	Cheng-Gang Yang	Chi-Bin Tseng
$2,000,000 (inclusive)～$3,500,000 (exclusive)	Rui-Chen Hu	Tian-Shan Shi, Rui-Chen Hu, Chao-Shun Mai
$3,500,000 (inclusive)～$5,000,000 (exclusive)		Yue-Feng Li
$5,000,000 (inclusive)～$10,000,000 (exclusive)		Cheng-Gang Yang, Mao-Hsien Lin
$10,000,000 (inclusive)～$15,000,000 (exclusive)		
$15,000,000 (inclusive)～$30,000,000 (exclusive)		
$30,000,000 (inclusive)～$50,000,000 (exclusive)		
$50,000,000 (inclusive)～$100,000,000 (exclusive)		
More than $100,000,000		
Total	2 people	8 people

(III). The Company shall disclose the names and remuneration of its directors or supervisors on an individual basis if any of the following apply; the remainder may be disclosed either by aggregating the remuneration in accordance with the remuneration range, or by disclosing the names and remuneration on an individual basis (for individual disclosure, please list the title, name and amount individually, without the need to fill in the table of remuneration range).

1.

(1). The names and remuneration of "directors and supervisors" should be disclosed individually if there has been an after-tax loss in the standalone or parent company only financial statements for the last three years, except for the circumstance where there was net profit after tax in the standalone or parent company only financial statements for the most recent year, which is sufficient to cover the accumulated losses: no such situation.

(2) If the shareholding percentage of directors has been insufficient for more than three consecutive months in the most recent year, the remuneration of individual directors shall be disclosed; if the shareholding percentage of supervisors has been insufficient for more than three consecutive months in the most recent year, the remuneration of individual supervisors shall be disclosed: None.

(3) If the average share pledge ratio of directors or supervisors in any 3 months of the most recent year exceeds 50%, the remuneration of each director or supervisor whose share pledge ratio exceeded 50% in each such month shall be disclosed: Please refer to page 21-22 of this annual report.

(4) If the total remuneration received by all directors and supervisors from all companies in the financial statements in their capacity as directors or supervisors exceeds 2 percent of net income after tax, and the remuneration received by any individual director or supervisor exceeds NTD 15 million, the remuneration of such individual director or supervisor shall be disclosed.

(Explanation: The forgoing Directors' Remuneration and supervisors is calculated by adding "remuneration for supervisors" to "Directors' Remuneration" in the Exhibit, excluding the remuneration for their concurrent positions as employees.): None.

(5). If the results of corporate governance evaluation for the most recent year fall to the last two tiers for the TWSE/TPEx company, or if the Company's shares have been changed in trading methods, suspended from trading, terminated from the listing, or the Company has been deemed by the Corporate Governance Evaluation Committee not to be evaluated for the most recent year and for the current year as of the date of publication of the annual report: no such situation.

(6) The average annual salary of the full-time non-management employees in a TWSE or TPEx listed company is less than NT$500,000 in the most recent fiscal year: None.

(7) A company listed on the TWSE or TPEx that its after-tax net profit in the most recent year has increased by more than 10%, but the average annual salary of a full-time employee holding a non-managerial position has not increased from the previous year: No such situation.

(8) Where the after-tax profit or loss of a TWSE/TPEx-listed company in the most recent year declined by 10 percent and exceeded NTD 5 million, and the average remuneration per director (excluding remuneration concurrently received as an employee) increased by 10 percent and exceeded NTD 100 thousand: Please refer to page 21-22 of this annual report.

2. If either of the above (1) or (5) applies, information on the remuneration of the top five most highly paid officers (such as the General Manager, Deputy General Manager, chief executive officer, or finance officer) shall be disclosed individually: not applicable.

(IV) Distribution of employee remuneration to managers

Unit: Thousand NTD; %

	Title	Name	Stock amount	Cash amount	Total	Total amount as a % of net profit after tax (%)
Managerial officer	Group General Manager (Note 1)	Peng-Huang Peng	0	791	791	0.88
	Group General Manager (Note 1)	Cheng-Gang Yang				
	Deputy General Manager of Group Human Resources and Head of Finance Division	Rui-Chen Hu				

Note 1. General Manager changed on 2025/06/01. Mr. Peng-Huang Peng resigned, and Mr. Cheng-Gang Yang was newly appointed.

(V) Compare and describe the analysis of the ratio of the remuneration paid by the Company and all companies in the Consolidated Financial Statements to the Company's directors, General Manager, and Deputy General Managers to net profit after tax in the most recent 2 years, respectively, and explain the policies, standards, and components of remuneration, the procedures for determining remuneration, and the correlation with operating performance and future risks:

1. Ratio of the total remuneration paid to the Company's directors, General Manager, and Deputy General Managers in the most recent 2 years to net profit after tax in the Parent Company Only Financial Statements or individual financial statements

Item / Title	The Company				All companies in the financial statements			
	2024		2025		2024		2025	
	Total amount (NTD thousand)	As a % of the net profit after tax (%)	Total amount (NTD thousand)	As a % of the net profit after tax (%)	Total amount (NTD thousand)	As a % of the net profit after tax (%)	Total amount (NTD thousand)	As a % of the net profit after tax (%)
Remuneration to directors	10,150	8.28	11,972	13.29	22,609	18.44	22,056	24.48
Remuneration of the General Manager and Deputy General Managers	2,483	2.03	4,461	4.96	22,316	18.20	28,357	31.47
Net profit after tax	122,606		90,114		122,606		90,114	

2. The policies, criteria, package, the procedures for determining remuneration:

Directors' remuneration

(1) 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.

(2) Article 20 of the Articles of Incorporation stipulates: If the Company has profits in a given year, it shall allocate no less than one-thousandth thereof as employee remuneration (of which no less than 10% of the total employee remuneration allocated shall be allocated as remuneration to grassroots employees) and no more than 3% as directors' remuneration. However, if the Company has accumulated losses, it shall reserve in advance an amount to make up for them.

(3) The Company periodically evaluates the remuneration of directors in accordance with the Regulations for Performance Evaluation of the Board of Directors, and the related performance evaluation and the reasonableness of the remuneration are reviewed and approved by the Remuneration Committee and the Board of Directors.

Remuneration for managerial officers

The remuneration of the Company's managerial officers is calculated in accordance with the allowances and bonuses set forth in the Company's Salary Management Regulations to reward the managerial officers for their efforts and dedication to their work. The bonus is based on the Company's annual performance, financial position and personal performance. The Company conducts performance evaluations in accordance with the "Bonus Provision and Distribution Policy of the SINGATRON Group" and the evaluation results are used as a reference for granting bonuses to managerial officers. The performance evaluation of managerial officers can be divided into two major parts. The first part is driven by financial indicators: Bonus is determined based on each subsidiary's contribution to the Group's profit and each manager's annual KPI achievement rate; the second part is driven by non-financial indicators: Business performance bonus is calculated based on each manager's alignment with the core values of the Company and operational management ability.

The remuneration package paid by the Company is determined in accordance with the Remuneration Committee Charter and includes cash remuneration, stock options, profit sharing with stock ownership, retirement benefits or severance pay, allowances and other material incentives; the scope of which is consistent with the Regulations Governing Information to be Published in Annual Reports of Public Companies on the remunerations for directors, supervisors and officers.

3. The remuneration of the Company's directors is based on the Company's “Board Performance Evaluation Policy” and the “17th Term Board of Directors and Functional Committees Remuneration and Compensation Management Regulations”, and the remuneration of managers is based on the assessment results implemented in accordance with the “Singatron Group Bonus Accrual and Distribution Policy”. The actual remuneration amounts for directors, supervisors, and managers are discussed and reviewed by the Remuneration Committee and submitted to the Board of Directors for resolution.
4. Correlation with operating performance, future risks, and sustainable development:

(1) The Company's remuneration policy takes into consideration factors including the Company's overall operating performance, financial position, directors' performance in fulfilling duties, and risk assumed, and the payment standards are approved based on the performance achievement rate and individual contribution.

(2) Bonuses and profit sharing remuneration for employees received by managerial officers of the Company are determined with the manager's professional ability and annual performance evaluation taken into account, as well as the Company's operating and financial position, with reference to the industry standard to ensure that the Company's remuneration is competitive in order to retain talent.

(3) Important decisions in the Company's operation and management are made after weighing various risk factors, and the relevant decisions will be reflected in the Company's future profitability, thereby relating to the remuneration of the Company's management.

(4) The Company has exercised appropriate control over sustainable development, linking the items for which managers are responsible with individual performance evaluation.

III. Operations of corporate governance

(I) Information on the operation of the Board of Directors

The Board of Directors held 17 meetings in the most recent year (A) (January 1, 2025 to April 10, 2026), and the attendance of directors is as follows:

Title	Name	Number of actual attendances (B)	Number of attendance by proxy	Actual attendance (%) (B/A)	Remarks
Chairman	Representative of Kan Shi Investment Co., Ltd.: Hsin-Nan Kan	17	0	100.00%	Reelected on 2025/06/04
Vice Chairman	Representative of Dong Yi Enterprise Management Co., Ltd.: Peng-Huang Peng	17	0	100.00%	Reelected on 2025/06/04
Director	Representative of ZHEN CHUN INVESTMENT CO., LTD.: Chien-Nian Chi	7	0	100.00%	Departed on 2025/06/04
Director	Representative of ZHEN CHUN INVESTMENT CO., LTD.: Kuo-Ming Peng	10	0	100.00%	Appointed on 2025/06/04
Director	Representative of KAN SHI INVESTMENT CO., LTD.: Chih-Chiang Chu	7	0	100.00%	Departed on 2025/06/04
Director	Representative of KAN SHI INVESTMENT CO., LTD.: Yi-Chun Kan	8	2	80.00%	Appointed on 2025/06/04
Independent director	Chien-Liang Chen	7	0	100.00%	Departed on 2025/06/04
Independent director	Ying-Chun Ku	10	0	100.00%	Appointed on 2025/06/04
Independent director	Hui-Chou Chen	17	0	100.00%	Reelected on 2025/06/04
Independent director	Kung-Chien Huang	17	0	100.00%	Reelected on 2025/06/04
Independent director	Hsueh-Yuan Hsieh	9	1	90.00%	Appointed on 2025/06/04

Other matters required to be recorded:

1. If any of the following circumstances occur in the operation of the Board of Directors, the date of the Board meeting, session, content of the motions, opinions of all independent directors, and the Company's handling of the independent directors' opinions shall be disclosed:

   (1) Matters listed in Article 14-3 of the Securities and Exchange Act.

   The Company has established an Audit Committee, and the provisions of Article 14-3 of the Securities and Exchange Act are not applicable. For a description of the matters set forth in Article 14-5 of the Securities and Exchange Act, please refer to the description of the operations of the Audit Committee in this annual report on pages 34-48.

   (2) Other resolutions of the Board of Directors, other than those stated above, to which independent directors have expressed opposition or reservations and that are on record or stated in writing: None.

2. The implementation of directors' recusal from proposals involving a conflict of interest shall specify the director's name, content of the motion, reasons for required recusal due to conflict of interest, and participation in voting.

Date	Term	Motion	Approved
2025/01/10	1st meeting of the Board of Directors of the 16th Term of First Commercial Bank in 2025	Discussion on the year-end directors' remuneration for 2024 for the executive Chairman and Vice Chairman of the Company.	Chairman Hsin-Nan Kan and Vice Chairman Peng-Huang Peng recused themselves from the discussion and the Chair appointed Chien-Liang Chen, an independent director, to act as the Chair. The remaining directors present approved the motion as proposed without objections after being consulted.
2025/06/20	1st meeting of the Board of Directors of the 17th Term of First Commercial Bank in 2025	Discussion on the appointment of executive directors of the Company's 17th Board of Directors.	Director Kuo-Ming Peng recused due to a conflict of interest and did not participate. After discussion, the remaining directors present had no objection and Approved the motion as proposed.
2025/08/07	2nd meeting of the Board of Directors of the 17th Term of First Commercial Bank in 2025	Discussion on the distribution of performance settlement remuneration for 2024 for the executive Chairman and Vice Chairman of the Company.	Chairman Hsin-Nan Kan and Vice Chairman Peng-Huang Peng recused themselves due to a conflict of interest and did not participate, and the Chairman designated Independent Director Ying-Chun Ku as Acting Chairman. After consultation, the remaining directors present had no objection and Approved the motion as proposed.

2026/01/27	2nd meeting of the Board of Directors of the 17th Term of First Commercial Bank in 2026	1. Ratification of the appointment of director representatives of reinvested companies and discussion of the lifting of non-compete restrictions for directors and managers. 2. Discussion of the year-end directors' remuneration for 2025 for the Chairman, Vice Chairman, and Executive Directors of the Company who perform business operations.	1. Director Kuo-Ming Peng recused due to a conflict of interest and did not participate, and the remaining directors present had no objection and Approved the motion as proposed. 2. Chairman Hsin-Nan Kan, Vice Chairman Peng-Huang Peng, and Executive Director Kuo-Ming Peng recused themselves due to a conflict of interest and did not participate, and the Chairman designated Independent Director Ying-Chun Ku as Acting Chairman. After consultation, the remaining directors present had no objection and Approved the motion as proposed.

3. Listed companies and OTC-listed companies shall disclose information such as the evaluation cycle and period, evaluation scope, method, and evaluation content of self-evaluation (or peer evaluation) by the Board of Directors:

To implement corporate governance and enhance the functions of the Board of Directors, the Company has established the "Procedures of Performance Evaluation of the Board of Directors" on January 10, 2020, and the last amendment date was January 10, 2022. In addition to conducting the performance self-evaluation once a year, an external evaluation shall be conducted by an external team of experts and scholars at least once every three years; the internal and external performance evaluation of the Board of Directors shall be completed before the end of the first quarter of the next year.

(1) The Company's latest internal performance evaluation was completed on February 26, 2026, and was reported at the 3rd meeting of the Board of Directors of the 17th Term in 2026 (March 12, 2026).

Information on the evaluation content is as follows:

Evaluation frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Internal evaluation Once every 1 year	2025/01/01~2025/12/31	Board of Directors	Internal self-evaluation of the Board of Directors	1. Participation in the operation of the company 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

Internal evaluation Once every 1 year	2025/01/01~2025/12/31	Board members	Self-evaluation of directors	1. Alignment of the goals and mission of the Company 2. Awareness of the duties of a director 3. Participation in the operation of the company 4. Management of internal relationship and communication 5. Professionalism and continuing education of the directors 6. Internal control
Internal evaluation Once every 1 year	2025/01/01~2025/12/31	Audit Committee	Internal self-evaluation of the Committee	1. Participation in the operation of the company 2. Awareness of the duties of the Audit Committee 3. Improvement of the quality of the Audit Committee's decision making 4. Composition and member selection of Audit Committee 5. Internal control
Internal evaluation Once every 1 year	2025/01/01~2025/12/31	Remuneration Committee:	Internal self-evaluation of the Committee	1. Their degree of participation in the Company's operations 2. Awareness of the duties of the Remuneration Committee 3. Improving the quality of the Remuneration Committee's decision making 4. Composition of the Remuneration Committee and election of its members 5. Internal control
Internal evaluation Once every 1 year	2025/01/01~2025/12/31	Sustainable Development Committee	Internal self-evaluation of the Committee	1. Their degree of participation in the Company's operations 2. Awareness of the duties of the Sustainable Development Committee 3. Enhancement of the decision-making quality of the Sustainable Development Committee 4. Composition of the Sustainable Development Committee and appointment of members 5. Internal control 6. Others (overall assessment)

a. The Board of Directors actively participates in the Company's operations, faithfully fulfills its responsibilities for guiding and supervising the Company's strategies, major business operations, and risk management, and establishes an appropriate internal control system, with an evaluation score rate of 97.78%.

b. Based on the results of the 2025 directors' performance evaluation completed by the directors themselves, the average score rate was 95.98%.

c. The overall operation of the functional committees is sound and in compliance with corporate governance, and each committee has duly fulfilled its responsibilities and effectively enhanced the functions of the Board of Directors. The score rates of each functional committee are as follows:

Evaluation score of the Special Committee: score of 97.84%.

Evaluation score of the Remuneration Committee: score rate of 99.33%.

Evaluation score of the Sustainable Development Committee: score rate of 95.36%.

(2) Time of the Company's most recent external evaluation conducted by an external team of experts and scholars:

On October 17, 2024, the Company commissioned Taipei Foundation of Finance and Research to conduct a performance evaluation of the Board of Directors, and reported to the Board of Directors on March 7, 2025.

Evaluation frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
External evaluation Once every 3 years	2023/01/01-2024/12/31	The target of this performance evaluation is the Board of Directors and its functional committees.	An external professional independent organization or external experts and scholars were appointed to conduct performance evaluation. The operations of the Company's current Board of Directors and functional committees are reviewed through professional organizations to obtain professional and objective examination reports through the guidance and communication of evaluation members.	Apart from the seven major areas of development, the following are also taken into consideration in this performance evaluation. (1) Protection of Shareholders' Rights (2) Strengthen the structure and operation of the Board of Directors (3) Participation in the operation of the company (4) Improving the quality of the board’s decision-making (5) Information Transparency (6) Internal control (7) Promoting sustainable development (8) Other evaluation considerations

The Taipei Foundation Of Finance conducted a performance evaluation of the Company's Board of Directors. Based on the evaluation committee's review of the Company’s self-assessment report and supporting documents, it was concluded that the materials provided for the seven major evaluation dimensions met the required criteria. The overall operations of the Board were also found to be in compliance with the relevant regulations set by the competent authorities. On the day of the on-site evaluation, the Board of Directors and senior management demonstrated strong commitment to the Board performance review process. Following the completion of the overall performance evaluation, the committee noted that under the leadership of the Chairman, the Company's Suzhou plant—Singatron Electronics (China) Co., Ltd., which accounts for a significant portion of the Company's overall revenue—successfully listed on the ChiNext Board of the Shenzhen Stock Exchange. However, in view of upcoming industry challenges and the Company's pursuit of sustainable development, the evaluation committee offers the following recommendations for the Company's future Board governance improvements:

Recommendation 1: To strengthen corporate governance and enhance risk management, it is recommended that the Board establish functional committees—such as a Risk Management Committee or a Sustainability Committee—for supervisory purposes. Alternatively, these responsibilities may be clearly assigned to the Audit Committee.

Recommendation 2: In line with regulatory requirements, the Company is advised to proactively prepare for the nomination of female independent directors and ensure the appointment process is carried out in accordance with statutory procedures.

Recommendation 3: As the Company continues to pursue sustainable development, it is recommended that its periodic sustainability reports be professionally verified by an impartial third-party organization.

Recommendation 4: The Company should establish an intellectual property management plan and regularly report on its implementation to the Board of Directors and relevant functional committees.

4. Evaluation of the goals for strengthening the functions of the Board of Directors in the current year and the most recent year (such as establishing the Audit Committee and enhancing information transparency) and the implementation status.

(1) The Company has established the following functional committees to strengthen the functions of the Board of Directors, and disclosed their operation status:

(a) The Remuneration Committee (please refer to page 61of this annual report, "Operation of the Remuneration Committee").

(b) The Audit Committee (please refer to page 34 of this annual report, "Operation of the Audit Committee").

(c) The Sustainable Development Committee (please refer to page 65 of this annual report, "Operation of the Sustainable Development Committee").

(2) The Company's 16th Term Board of Directors convened 7 Board of Directors meetings from January 1, 2025 to May 20, 2025, and the 17th Term Board of Directors convened 10 Board of Directors meetings from June 4, 2025 to April 10, 2026. The meeting procedures and implementation of conflict-of-interest recusal at each meeting complied with the Company's Rules of Procedure for Board of Directors Meetings, and also complied with the requirement under the Rules of Procedure for Board of Directors Meetings that at least one meeting be convened each quarter; in addition, major motions were announced on the Market Observation Post System in accordance with the law and also disclosed on the Company's website, so as to ensure accurate and timely public disclosure of information, maintain the Company's sound governance of the Board of Directors, improve its supervisory function, and strengthen management functions.

(3) To establish a sound corporate governance system, the Company made reference to the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" jointly formulated by the Taiwan Stock Exchange and the Taipei Exchange, and the Board of Directors Approved

the Company's “Corporate Governance Best Practice Principles” on 2015/01/30, and has updated and amended them in sync with each revision to the “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies”. The latest version of the Company's “Corporate Governance Best Practice Principles” was Approved by the Board of Directors on 2026/01/27.

(4) The Company's Chairman does not concurrently serve as a manager of the Company, with powers and responsibilities clearly divided to enhance the checks and balances mechanism.

(5) The Company arranges continuing education courses for directors each year, and for information on directors' continuing education in 2025, please refer to pages 58-60 of this annual report.

(II) Operation of the Audit Committee

1. Information on establishment

To strengthen the internal supervisory mechanism of corporate governance and improve the Company's operating efficiency, the Company has appointed an "Audit Committee" to replace supervisors on June 16, 2022 in accordance with the Securities and Exchange Act. The members of the committee are all independent directors.

2. The main functions and powers of the Audit Committee are to review or handle the following matters:

(1) Establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.

(2) Evaluation of the effectiveness of the internal control system.

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

(4) Matters involving the interests of directors themselves.

(5) Major asset or derivative transactions.

(6) Material loans, endorsements, or guarantees.

(7) The offering, issuance, or private placement of any equity-type securities.

(8) The appointment, dismissal or remuneration of CPAs.

(9) The appointment or dismissal of a financial, accounting, or internal auditing officer.

(10) The first, second, and third quarter financial statements and annual financial statements signed or sealed by the chairman, managerial officers, and accounting supervisor.

(11) Other important matters regulated by the Company or the competent authority.

3. The matters reviewed by the Audit Committee in 2025 mainly include:
   (1) Annual business report, audit of financial statements, earnings distribution.
   (2) Annual audit plan.
   (3) Internal control system and related policies and procedures.
   (4) The professionalism, suitability, and independence of the CPAs, and the appointment of the CPAs for the 2025 financial statements.
   (5) Amend certain provisions of the Company's Rules of Procedure for Shareholders Meetings.
   (6) Review of proposals for loaning of funds, endorsements, and guarantees.
   (7) The appointment or dismissal of the internal audit officer.
   (8) Credit facility proposals from financial institutions.
4. Members and their professional qualifications and independence
   For the members, the professional qualifications, and independence of the Audit Committee, please refer to the Directors' Information on pages 11-13 and Disclosure of Information on Directors' Professional Qualifications and Independence of Independent Directors on pages 14-16.

5. The Audit Committee held a total of 16 meetings (A) during the period from January 1, 2025 to April 10, 2026, and the attendance of the independent directors is as follows:

Title	Name	Number of actual attendances (B)	Number of attendance by proxy	Actual attendance rate (B/A)%	Remarks
Independent Director (Convener)	Hui-Chou Chen	16	0	100.00%	Reelected on 2025/06/04
Independent director	Chien-Liang Chen	6	0	100.00%	Departed on 2025/06/04
Independent director	Kung-Chien Huang	16	0	100.00%	Reelected on 2025/06/04
Independent director	Ying-Chun Ku	10	0	100.00%	Appointed on 2025/06/04
Independent director	Hsueh-Yuan Hsieh	9	1	90.00%	Appointed on 2025/06/04

Other matters required to be recorded:

I. Where any of the following circumstances occurs in the operation of the Audit Committee, the date and session of the Audit Committee meeting, the content of the motions, any dissenting opinions, qualified opinions, or significant recommendations, the resolution results of the Audit Committee, and the Company's handling of the Audit Committee's opinions shall be specified.

(1) Items listed under Article 14-5 of the Securities and Exchange Act: please refer to pages 39-48 of this annual report.

(2) Other than the matters listed above, resolutions not Approved by the Audit Committee but Approved by two-thirds or more of all directors: None.

II. In the implementation of an independent director's recusal for being an interested party in a proposal, the independent director's name, the proposal content, the recusal reasons and his or her participation in voting should be stated: None.

III. Communication between independent directors, internal audit officer and CPAs (major matters, methods and results of communication on the Company's financial and business conditions, etc. should be included). 2025 and as of the printing date of the annual report

(1) Communication with the head of internal audit

Date	Communication method	Communication contents	Communication situation and results
2025/01/10	Communication during the Audit Committee's meetings	1. Implementation status of the Q4 2024 audit plan	Agreed as reported
2025/03/07	Communication during the Audit Committee's meetings	1. Issuance of the 2024 internal control statement	Agreed as reported
2025/10/30	Communication during the Audit Committee's meetings	1. 2025 audit plan, implementation status for 2025/01-2025/04 2. 2026 audit plan	Agreed as reported
2026/01/14	Communication during the Audit Committee's meetings	1. 2025 audit plan, implementation status for 2025/05-2025/09	Agreed as reported
2026/01/27	Communication during the Audit Committee's meetings	1. 2025 audit plan, implementation status for 2025/10-2025/12	Agreed as reported
2026/03/12	Communication during the Audit Committee's meetings	1. 2026 audit plan, implementation status for 2026/01 2. Issuance of the 2025 internal control statement	Agreed as reported
2026/04/10	Communication during the Audit Committee's meetings	1. 2026 audit plan, implementation status for 2026/02-2026/03	Agreed as reported

(2) Communication with the independent auditors is conducted in the following ways

(a) Separate communication with the independent directors

Communication date	Communication counterparty	Communication contents	Independent directors' opinion and suggestion	The Company's handling of the situation
2025/01/15	Independent director	Internal communication matters	No opinion nor suggestion	Not applicable
2025/03/07	Independent director	2024 Financial Statements	No opinion nor suggestion	Not applicable
2025/08/07	Independent director	2025 Q2 Financial Statements	No opinion nor suggestion	Not applicable
2025/10/23	Independent director	The Group subsidiary, Singatron Electronic (China) Co., Ltd. proposed an equity investment in Dongguan Grow-Link Electronics Co.,Ltd.	No opinion nor suggestion	Not applicable
2026/01/27	Independent director	Internal communication matters	No opinion nor suggestion	Not applicable
2026/03/12	Independent director	2025 Financial Statements	No opinion nor suggestion	Not applicable

(b) Matters communicated to all directors

Communication date	Communication counterparty	Communication contents	Directors' Opinions and Recommendations	The Company's handling of the situation
2025/03/07	All Directors	1. Matters communicated to the corporate governance unit and management 2. Updates to securities laws and regulations 3. Updates to tax laws and regulations 4. Update on Sustainable Disclosure Standards 5. Introduction to the amendments to the 12th Corporate Governance Evaluation System	Agreed as reported	Not applicable
2025/08/07	All Directors	1. Review scope and review report for the Group 2. Update of tax laws and regulations 3. Latest developments in sustainability disclosure standards 4. IFRS updates	Agreed as reported	Not applicable
2025/10/23	All Directors	1. The Group subsidiary, Singatron Electronic (China) Co., Ltd. proposed an equity investment in Dongguan Grow-Link Electronics Co.,Ltd.	Agreed as reported	Not applicable
2026/03/12	All Directors	1. Matters communicated to the corporate governance unit and management 2. Quality Management Standard No. 1 (ISQM1/TWSQM1) 3. Updates to securities laws and regulations 4. Update of tax laws and regulations 5. Latest Developments in Sustainability Disclosure Standards 6. ESG Ratings	Agreed as reported	Not applicable

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

Audit Committee (Session/date)	Motion content	Objections, reservations or major recommendations of the independent directors	Resolution of the Audit Committee	The Company's handling of the Audit Committee's opinions
1st meeting in 2025 of the 1st Audit Committee (2025/01/10)	1. Discussion on the Company's operating targets for 2025. 2. Discussion on the Company obtaining credit facilities from financial institutions.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Submitted to the 16th Term 2025 1st meeting of the Board of Directors of First Commercial Bank for resolution.
1st interim meeting in 2024 of the 1st Audit Committee (2025/02/21)	1. Discussion on the lending of funds by the subsidiary, Singatron Technology (Hong Kong) Co., Ltd., to Singatron Electronics (Thailand) Co., Ltd.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	The motion was proposed for resolution at the 1st interim meeting in 2025 of the Board of Directors of the 16th term.
2nd meeting in 2025 of the 1st Audit Committee (2025/03/07)	1. The Company's 2024 business report. 2. Review of the Company's standalone financial statements and consolidated financial statements for 2024. 3. Discussion on the Company's evaluation of the professionalism, suitability, and independence of the certifying CPAs and the appointment of CPAs for the audit of the 2025 financial statements. 4. Discussion of the amendments to certain provisions of the	Independent Director Hui-Chou Chen provided the following suggestions regarding motion No. 8—the proposed investment by the subsidiary, Singatron Technology (Hong Kong) Co., Ltd., in Ultraspeed Electronics CO., LTD.: 1. Future investment agreements should include binding clauses for the principal management team of the investee company to	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	The motion was proposed for resolution at the 2nd meeting in 2025 of the Board of Directors of the 16th term.

	Company’s Articles of Incorporation.	ensure management stability and reduce operational risks. 2. The cooperation between Ultraspeed Electronics CO., LTD. and TSMC in semiconductor testing should be further evaluated, including its business model, potential collaboration opportunities, and associated risks.		
	5. Discussion on the confirmation of the Company's 2025 "General Policy on Pre-approved Non-Assurance Services."			
	6. Discussion on issuing the Company's Statement of Internal Control System for 2024.			
	7. Discussion on the Company's acquisition of credit facilities from financial institutions.			
	8. The investment intention by the subsidiary, Singatron Technology (Hong Kong) Co., Ltd., in Ultraspeed Electronics CO., LTD.			
3rd meeting in 2025 of the 1st Audit Committee (2025/04/10)	1. Discussion about distribution of earnings for 2024.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	The motion was proposed for resolution at the 3rd meeting in 2024 of the Board of Directors of the 16th term.
	2. Discussion on the Company obtaining credit facilities from financial institutions.	None		
2nd interim meeting of the Audit Committee of First Commercial Bank in 2025 (2025/04/14)	1. Discussion on the Company's 16th repurchase of treasury shares.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Submitted to the 16th Term 2025 2nd interim meeting of the Board of Directors for resolution.

4th meeting of the Audit Committee of First Commercial Bank in 2025 (2025/04/29)	1. Review of the Company's 2025 Q1 Consolidated Financial Statements. 2. Discussion on the Company applying for credit facilities from financial institutions. 3. Ratification of the amendment to the Company's regulations governing the transfer of repurchased shares to employees.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Submitted to the 16th Term 2025 4th meeting of the Board of Directors for resolution.
2nd interim meeting of the 2nd Audit Committee in 2025 (2025/06/04)	1. Election of the convener of the 2nd Audit Committee.	None	Committee member Kung-Chien Huang proposed the appointment of committee member Hui-Chou Chen as convener of the 2nd Audit Committee, and the proposal was unanimously approved by the other members.	Not applicable.
1st meeting of the 2nd Audit Committee in 2025 (2025/06/20)	1. Discussion on the sale of Yancheng land by the subsidiary Singatron Electronics (China) Co., Ltd. 2. Discussion on the Company's obtaining credit facilities from financial institutions. 3. Discussion on the subsidiary Singatron Electronics (Thailand) Co., Ltd. obtaining credit facilities from financial institutions.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Submitted to the 17th Term 2025 1st meeting of the Board of Directors for resolution.

	4. Discussion on the provision of an endorsement/guarantee by the subsidiary, SINGATRON TECHNOLOGY (HongKong) CO., LIMITED, for Singatron Electronics (Thailand) Co., Ltd.			
	5. Discussion on the custodian of the Company's seals.			
2nd meeting of the 2nd Audit Committee in 2025 (2025/08/07)	1. Review of the Company's Q2 2025 Consolidated Financial Statements.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Submitted to the 17th Term 2025 2nd meeting of the Board of Directors for resolution.
	2. Discussion on the appointment of the Company's chief internal auditor.			
	3. Discussion on the Company and the Group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED applying for credit facilities from financial institutions.			
	4. Discussion on the Company's endorsement and guarantee for the Group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED.			
	5. Discussion on the proposed equity investment in Sufengping Automation Equipment (Kunshan) Co., Ltd. by the Group's subsidiary Singatron Electronics (China) Co., Ltd.	Independent directors suggested that management continue negotiations with the counterparty on the following three matters:	The investment in Sufengping Automation Equipment (Kunshan) Co., Ltd. was approved in principle.	Proposed for resolution at the 2nd meeting in 2025 of the Board of Directors of the 17th Term.

		1. Add protective clauses to the investment agreement, such as a Cash Out mechanism, to safeguard flexibility for future exit. 2. It is recommended that the investment method be changed from the purchase of existing shares to a cash capital increase, so as to strengthen support for the company itself. 3. It should be expressly stipulated that the Company shall have pre-emptive subscription rights in future capital increases to maintain its shareholding ratio. The negotiation results shall be submitted separately to the Board of Directors for recordation or discussion.		
3rd committee meeting of the 2nd Audit Committee in 2025 (2025/10/23)	1. Discussion on the proposed equity investment in Dongguan Grow-Link Electronics Co.,Ltd. by the Group's subsidiary Singatron Electronics (China) Co., Ltd.	Question raised by Independent Director of the Company Kung-Chien Huang: Grow-Link Electronics has relatively high revenue dependence on its largest customer, TE Connectivity, with the estimated revenue contribution accounting for	After discussion, the Chairperson consulted all attending committee members, and the proposal was Approved without objection.	Proposed for resolution at the 3rd meeting of the Board of Directors of the 17th Term in 2025.

		approximately 56% in 2025, which may give rise to the risk of customer concentration. What response mechanisms does the operating unit have? Reply by the General Manager of the Group Mr. Yang: The SMB cable products supplied by Grow-Link to TE Connectivity involve significant patents and a triple waterproof and dustproof design, making it difficult to switch orders in the short term and resulting in stable cooperation. To address long-term risks, the Company has planned to reduce customer concentration by developing Mini FAKRA products and expanding its own-brand market.		
4th committee meeting of the 2nd Audit Committee in 2025 (2025/10/30)	1. Review of the Company's Q3 2025 Consolidated Financial Statements. 2. The Company's acquisition of credit facilities from financial institutions. 3. Discussion about the endorsement guarantee for the Company by the	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Proposed for resolution at the 4th meeting of the Board of Directors of the 17th Term in 2025.

	group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED.			
	4. Discussion of the plan of the Group subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED to establish a Taiwan branch.			
	5. Discussion of the Company's proposed equity investment in Ultraspeed Electronics CO., LTD.			
	6. Discussion of the Company's proposed amendments to certain provisions of the "Management Rules for Financial Statement Preparation Process".			
	7. Discussion of the Company's proposed amendments to certain provisions of the "Best Practice Principles for Sustainable Development".			
	8. Discussion of the definition of entry-level employees under the Company's "Internal Control System Payroll Cycle".			
	9. Discussion of the Company's 2026 audit plan. 1. Discussion of the Company's proposed purchase of investment property.			

First Commercial Bank committee meeting of the 2nd Audit Committee in 2026 (2026/01/14)	1. Discussion of the Company's proposed purchase of investment property.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Proposed for resolution at the First Commercial Bank meeting of the Board of Directors of the 17th Term in 2026.
	2. Discussion of the Company's application for credit facilities from financial institutions.			
	3. Discussion on the Company's endorsement and guarantee for the Group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED.			
	4. Discussion of lifting the non-competition restrictions on the Company's managers.			
2nd committee meeting of the 2nd Audit Committee in 2026 (2026/01/27)	1. Discussion of the Company's 2026 operating targets.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Proposed for resolution at the 2nd meeting of the Board of Directors of the 17th Term in 2026.
	2. Discussion of the Company's amendments to certain provisions of the “Corporate Governance Best Practice Principles”.			
	3. Discussion of the Company's adoption of the “Intellectual Property Management Procedures”.			
	4. Discussion on the Company's obtaining credit facilities from financial institutions.			
	5. Ratification of the appointment and dismissal of director representatives of reinvested			

	companies and discussion of the non-compete prohibition for directors and managers.			
The 3rd meeting of the 2nd Audit Committee in 2026 (2026/03/12)	1. Review of the Company's 2025 Business Report.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Proposed for resolution at the 3rd meeting of the Board of Directors of the 17th Term in 2026.
	2. Review of the Company's 2025 Parent Company Only Financial Statements, Consolidated Financial Statements.			
	3. Discussion of the evaluation of the professional competence, suitability, and independence of the certifying CPAs and the appointment of the certifying CPAs for the 2026 financial statements.			
	4. Discussion on the confirmation of the Company's "General Policy on Pre-approved Non-Assurance Services" for 2026.			
	5. Discussion on the Company's acquisition of credit facilities from financial institutions.			
	6. Discussion on issuing the Company's Statement of Internal Control System for 2025.			
	7. Discussion on the Company's proposed list of director candidates for the re-election of directors at the 2026 Annual			

	General Meeting of Taiso Electronics Co., Ltd.			
4th meeting of the 2nd Audit Committee for 2026 (2026/03/30)	1. Discussion on the Company's obtaining credit facilities from financial institutions.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Proposed for resolution at the 4th meeting of the Board of Directors of the 17th Term in 2026.
5th meeting of the 2nd Audit Committee for 2026 (2026/04/10)	1. Proposed amendment of certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings." 2. Discussion on the Company's earnings distribution for 2025. 3. Discussion on the Company's obtaining credit facilities from financial institutions.	None	The motion was approved as proposed by all members present without objection after being consulted and submitted to the Board of Directors for deliberation.	Proposed for resolution at the 5th meeting of the Board of Directors of the 17th Term in 2026.

(III) The state of operations of corporate governance and the differences from the Corporate Governance Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.

Evaluation item	State of operations			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
I. Has the Company formulated and disclosed its corporate governance practice best principles in accordance with the "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies"?	V		The “Corporate Governance Best Practice Principles” (most recently amended on 2026/01/27), which were approved and adopted by the Board of Directors of the Company, were formulated with reference to the “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies” prescribed by the securities regulatory authority. The Corporate Governance Best Practice Principles have been uploaded to the Market Observation Post System and the Company's website under "Corporate Governance" for public reference. The Company's corporate governance system, in addition to complying with the laws and regulations, has established an effective corporate governance structure to protect shareholders' rights and interests, strengthen the functions of the Board of Directors and enhance information transparency.	No significant difference
II. The Company’s ownership structure and shareholders' equity				
(I). Has the Company established internal operating procedures to handle shareholder recommendations, doubts, disputes and litigations, and implemented them in accordance with the procedures?	V		The Company has established rules of procedure for shareholders' meetings, and in accordance with regulations, the Company has designated personnel dedicated to investor relations, with the spokesperson and acting spokesperson handling shareholder suggestions, inquiries, and disputes. In addition to the contact information of the spokesperson and acting spokesperson, there is also an investor relations mailbox on the Company's website at E-mail:twlz@singatron.com.tw to handle shareholder proposals, questions, disputes or inquiries.	No significant difference
(II). Does the Company have a list of the major shareholders who actually control the Company and those who ultimately have control over the major shareholders?	V		In accordance with Article 25 of the Securities and Exchange Act, the Company reports on a monthly basis changes in the shareholdings of insiders (directors, managers, and shareholders holding more than 10% of the shares) on the website designated by the Securities and Futures Bureau, Market Observation Post System. In addition, starting from May 10, 2024, for shareholders holding more than 5% of the shares, any increase or decrease in shareholding reaching 1% shall be publicly disclosed and reported on their behalf.	No significant difference
(III). Has the Company established and implemented risk control and	V		The Company's internal control system covers risk management at the enterprise level and operating activities at the operational level, among which the procedures for acquisition of long-term investments and reinvestment management in the investment cycle establish	No significant difference

<table>
<tr><td>firewall mechanisms between affiliated companies?</td><td></td><td></td><td>investment evaluation and post-investment management and supervision mechanisms, and the “Subsidiary Supervision System” has also been established to implement risk control mechanisms for investee companies.
The Company has, by resolution of the Board of Directors, approved and adopted the “Regulations Governing Financial and Business Operations Between Related Parties” to strengthen the financial and business transactions between the Company and related parties (including affiliated enterprises) and prevent abnormal transactions and improper transfer of benefits between related parties.</td><td></td></tr>
<tr><td>(IV). Has the Company formulated internal regulations to prevent insiders from trading securities using undisclosed information on the market?</td><td>V</td><td></td><td>1. In addition to complying with the provisions of the Securities and Exchange Act, the Company's employees, managers, and directors are also subject to the “Code of Ethical Conduct,” “Procedures for Ethical Management and Guidelines for Conduct,” and “Procedures for Handling Material Inside Information and Prevention of Insider Trading,” which require members to avoid conflicts of interest related to their duties and prohibit the disclosure of non-public information known to them to others, so as to prevent insider trading.
2. Article 10 of the Company’s "Corporate Governance Best Practice Principles" stipulates that directors shall not trade their shares during the closed period of 30 days prior to the announcement of the annual financial statements and 15 days prior to the announcement of the quarterly financial statements.
The implementation status before the printing date of the 2025 and 2026 annual reports is as follows:
<table>
<tr><td>Board meeting date</td><td>Email notification reminder date</td></tr>
<tr><td>Standalone and consolidated financial statements for 2024 (2025/03/07)</td><td>2025/02/03</td></tr>
<tr><td>First Commercial Bank Q1 Consolidated Financial Statements for 2025 (2025/04/29)</td><td>2025/04/10</td></tr>
<tr><td>Consolidated Financial Statements for 2025 Q2 (2025/08/07)</td><td>2025/07/18</td></tr>
<tr><td>Consolidated Financial Statements for 2025 Q3 (2025/10/30)</td><td>2025/10/14</td></tr>
<tr><td>Parent Company Only Financial Statements and Consolidated Financial Statements for 2025 (2026/03/12)</td><td>2026/02/09</td></tr>
</table></td><td>No significant difference</td></tr>
</table>

III. Composition and responsibilities of the Board of Directors				
(I). Has the Board of Directors formulated and implemented a diversity policy on membership?	V		The Company's "Corporate Governance Best Practice Principles" stipulate a diversity policy in Chapter 3, "Strengthening the Functions of the Board of Directors." The Company complies with the "Corporate Governance Best Practice Principles" and the "Regulations Governing the Election of Directors" to ensure the diversity and independence of Board members. The members of the Company's 17th Board of Directors emphasize diversity and possess industry experience in electronic components, finance and banking, electro-optics, semiconductors, and biotechnology and medical care; as well as professional expertise in financial accounting, risk management, electrical and mechanical engineering, business administration, human resources, and ESG. The Company currently has 8 directors (87.5% male directors and 12.5% female directors), including 4 general directors and 4 independent directors. Independent directors account for 50.00% of all directors, and 1 director concurrently serving as an employee accounts for 12.50% of all directors. The Board of Directors has disclosed the policy of diversity of the composition of its members on the Company's website. The Company's "Corporate Governance Best Practice Principles" are available on the Company website.	No significant difference
(II). In addition to the Remuneration Committee and the Audit Committee established in accordance with law, has the Company voluntarily set up other functional committees?	V		In addition to establishing the Remuneration Committee and the Audit Committee in accordance with the law, the Company established the Sustainable Development Committee on June 4, 2025, which is responsible for reviewing sustainable development policies, supervising implementation results, and integrating sustainability concepts into operating strategies.	No significant difference
(III). Has the Company formulated Board performance evaluation measures and methods, conducts performance evaluations annually and regularly, and reports the results of performance evaluations to the Board of Directors, and uses them as a reference for individual	V		1. The Company's Board of Directors resolved on 2020/01/10 to establish the "Regulations for Performance Evaluation of the Board of Directors" (last amended on 2022/01/13), which includes the performance evaluation of the Board of Directors, Board members and functional committees. 2. Please refer to pages 32-33 of this annual report for the content and scores of the Company's most recent external evaluation conducted by an external team of experts and scholars.	No significant difference

directors' remuneration and nomination for reappointment?			3. The Company's most recent internal board self-assessment was completed on February 26, 2026. Reported to the Board of Directors on March 12, 2026 and the upload to the Market Observation Post System was completed on March 16, 2026. 4. Please refer to pages 30-32 of this annual report for the content and scores of the Company's internal board performance evaluation. 5. The performance evaluation of the Board members will be provided to the Board of Directors for reference in the nomination of directors for election.	
(IV). Does the Company regularly evaluate the independence of attesting CPAs?	V		1. As of the most recent attestation, there has been no such situation as not having replaced the attesting CPAs for seven years. 2. (1). The Company evaluates the independence of the attesting CPAs once a year and submits the results to the Board of Directors. The most recent date reported to the Board of Directors was 2026/01/27, and please refer to page 60 of this annual report for the CPAs' evaluation standards. (2). Reported to the Audit Committee and the Board of Directors on March 12, 2026 the "Discussion on the Company's appointment of CPAs and evaluation of the professionalism, suitability, and independence of the attesting CPAs." In accordance with the audit quality indicators (AQI) with five major aspects and 13 indicators, including professionalism, independence, quality control, supervision, and innovation ability. 3. CPAs Cheng-Wei Lin and Chi-Ming Chang from Ernst and Young have been evaluated to be in compliance with the Company's criteria.	No significant difference
IV. Does the Company as a listed company have suitable and appropriate number of corporate governance personnel and appoint a corporate governance officer to be responsible for corporate governance related matters (including but not limited to providing information necessary for directors and supervisors to perform their business, assisting directors and supervisors to comply		V	1. The Company's Board of Directors Approved on 2025/06/04 the appointment of Rui-Chen Hu, Deputy General Manager of the General Finance Division, as the corporate governance officer, with the main duties and responsibilities as follows: (1) Plan and develop corporate systems and organizational structure to promote Board independence, compliance with laws and regulations, and implementation of internal audits and controls. (2) Notify all directors at least 7 days in advance of Board meetings and provide sufficient information before the meetings to help directors understand the issues. If the content of a motion is related to an interested party, the party concerned will be reminded to recuse himself or herself as appropriate.	There is no full-time corporate governance personnel yet.

with laws and regulations, conducting Board meeting and shareholders' meeting related matters in accordance with law, handling company registration and alteration registration, and preparing minutes of Board meetings and shareholders' meetings, etc.)?			(3) Register the date of the shareholders' meeting in accordance with the deadline of the law, and prepare the notice of the meeting, the handbook and the minutes of the meeting before the deadline. (4) Regularly update members of the Board of Directors on the latest amendments to and developments in laws and regulations related to the Company's operating areas and corporate governance. (5) Provide information necessary for directors to carry out their business. (6) Assist shareholders in dealing with stock-related issues. (7) Assist directors in their continuing education. (8) Disclose corporate governance information on the Company's website. (9) Review the achievement of corporate governance evaluation indicators on an annual basis and propose improvement plans and countermeasures for the indicators that have not been achieved. (10) Provide business and financial information to directors in accordance with their needs and maintain smooth communication and exchange between directors and various responsible officers. (11) Coordinate from time to time communication among CPAs, internal audit, or finance and accounting supervisors and independent directors to implement the internal audit and internal control systems. 2. Date of the Company's most recent report to the Board of Directors on the implementation of corporate governance: 2026/01/27. 3. Please refer to page 59 of this annual report for the corporate governance officer's training status in 2025.	
V. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers, etc.) and a special section for stakeholders on the Company's website and responded appropriately to important corporate social responsibility issues that are of concern to stakeholders?	V		The Company attaches importance to balancing the rights and obligations among stakeholders (including shareholders, employees, customers, suppliers, banks, etc.). In addition to maintaining good communication with stakeholders on a regular basis, the Company website has a stakeholder section under the investor section (https://www.singatron.com.tw/zh-tw/a3-2047/). We also provide contact telephone, e-mail and other channels for different stakeholders so that they can contact us at any time with relevant issues and suggestions.	No significant difference

VI. Has the Company appointed a professional stock affairs agency to handle matters for shareholders' meetings?	V		The Company's stock affairs agency: Stock Affairs Services Department, Fubon Securities Co., Ltd.	No significant difference
VII. Information Disclosure				
(I). Has the Company set up a website to disclose finance and business matters and corporate governance information?	V		The Company has set up a website (https://www.singatron.com.tw/) to disclose the following information 1. Disclosure of financial information: The Company's website has a financial section to disclose the Company's financial information, which is updated regularly for investors' reference. 2. Disclosure of business information: The product section of the Company's website provides product introductions and information on industry applications for users to inquire. In addition, the Company's annual reports provide information on business scope, industry overview, technology and R&D overview, market analysis, major product applications and production process for users to inquire. 3. Disclose corporate governance information The Corporate Governance section of the Company's website has information on the members of the Board of Directors (including diversity), important resolutions of the Board of Directors, communication between CPAs, internal audit officer and independent directors, important corporate rules and regulations, and the organization and operations of internal audits.	No significant difference
(II). Has the Company adopted other means of information disclosure (such as setting up an English website, appointing dedicated personnel responsible for the collection and disclosure of Company information, implementing a spokesperson system, posting the Company's earnings calls on its website, etc.)?	V		1. Designate full-time personnel responsible for the collection and disclosure of corporate information. The Company assigns dedicated personnel to collect and disclose information to ensure that information that may affect the decision-making of shareholders and stakeholders can be disclosed in a timely manner. 2. Implement the spokesperson system. The Company's spokesperson is Rui-Chen Hu, Deputy General Manager of the General Finance Division, and the acting spokesperson is Jian-Hui Kuo, Director of the Marketing Department of a Group subsidiary. 3. The website to inquire for the proceedings of corporate earnings calls:	No significant difference

			The Company was invited to participate in an investor conference held by KGI Securities on November 20, 2025 and uploaded the presentation file of the investor conference to the Company website for public reference.	
(III). Has the Company announced and filed the annual financial report within two months after the end of the fiscal year, and announced and filed the First Commercial Bank, Q2 and Q3 financial reports and monthly operating status before the prescribed deadline?		V	The Company announces financial statements and revenue for each month as required by law. Please refer to the Market Observation Post System for more information on the disclosure of the information listed on the left.	The Company currently announces and reports its annual financial statements within three months after the end of the fiscal year.
VIII. Does the Company have other important information that is helpful to understand its implementation of corporate governance (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, continuing education of directors and supervisors, Implementation of risk management policies and risk measurement standards, implementation of customer policies, the Company's purchase of liability insurance for directors and supervisors, etc.)?	V		1. Vision, mission and management philosophy: 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" 2. Employee rights and interests: In accordance with the Labor Standards Act and the Company's personnel regulations. 3. Employee care: A window is in place to handle employee assistance programs, and multiple channels are available for employees to express their opinions, creating a good sense of participation and a smooth two-way channel. 4. Investor relations: The Company's top goal is to protect the interests of shareholders and treat all shareholders fairly. In addition, the Company will immediately upload material information on finance, business and changes in insider shareholding to the Market Observation Post System (MOPS) in accordance with relevant regulations. We also communicate with investors through shareholders' meetings and the spokesperson. In addition, the Company has an "Investor Section" on its website, in which information on the four major aspects, including "Company Profile," "Stakeholders," "Financial Information" and "Investor Services" is disclosed for investors' easy reference. 5. Supplier relations: The Company conducts procurement operations in accordance with the "Procurement Management Procedures" and suppliers deliver goods in accordance with contracts. The	No significant difference

			Company holds supplier meetings at least once a year to promote corporate social responsibility, conduct questionnaire surveys, recognize good suppliers, and communicate management philosophy in order to establish closer supplier relationships. 6. Rights of stakeholders: The Company protects the rights of different stakeholders through the rules, regulations, and contracts established by the Company and the "Stakeholder Section" is in place on the Company's website, which contains the contact telephone numbers and e-mails of the corresponding communication channels for each stakeholder, by which stakeholders can communicate with and advise the Company in order to maintain the necessary cooperative relationship. 7. Continuing education of directors: All directors of the Company have relevant professional knowledge. The Company also offers training courses for directors from time to time, and holds seminars as necessary. 8. Implementation of risk management policy and risk measurement standards: The Company identifies, evaluates, supervises, manages and monitors major sustainable development issues and their risk impacts in accordance with risk laws and regulations, and establishes relevant risk management policies. Coverage: Carbon emissions management, energy management, environmental management, occupational safety management, human resource development, customer relationship, integrity, R&D innovation, information security, sustainable supply practice, and operational performance. Risks that may arise from each business operation are controlled within tolerable limits to achieve risk control objectives; in addition, various internal regulations are formulated in accordance with the above management requirements, various risk management and evaluation are conducted, and implementation is based on them. 9. Purchase of liability insurance for directors by the Company: Since 2006, the Company has taken out liability insurance for directors during their term of office to reduce and diversify the significant losses to the Company and shareholders caused by the directors' mistakes or negligent acts. The most recent purchase of directors' liability insurance was reported to the Board of Directors on 2026/04/10. 10. The directors always pay attention to the relevant regulatory information.	

			11. Internal rules and regulations are established to manage and evaluate risks and are implemented accordingly.	

IX. Please describe the improvements that have been made in response to the corporate governance evaluation results issued by the Corporate Governance Center of the Taiwan Stock Exchange in the most recent year, and propose priorities and measures for those not yet improved:

Items improved in 2025

Serial No.	Evaluation indicator
3. 9	Does the Company upload the changes in shareholding of insiders in the previous month to the MOPS by the 10th day of each month (inclusive)?

Priority items for strengthening in 2026

Serial No.	Evaluation indicator	Priority enhancement
1. 5	Has the Company established specific measures to enhance corporate value, submitted them to the Board of Directors, and disclosed relevant information in the "Corporate Value Enhancement Plan" section of the Market Observation Post System?	Under internal review

2025 Continuing education status of directors, managers, chief financial officer, corporate governance officer, chief audit officer, acting chief accounting officer, and acting auditor

Title	Name	Training date		Organizer	Course name	Training hours
		From	To			
Chairman	Hsin-Nan Kan	2025/11/12	2025/11/12	The Greater Chinese Financial Development Association	How the Board of Directors Ensures Sustainable Operations of the Enterprise – Starting from Talent Identification and Cultivation	3.0
Chairman	Hsin-Nan Kan	2025/12/04	2025/12/04	The Greater Chinese Financial Development Association	Outlook for Global and Taiwan Economic, Financial and Investment Trends in 2026	3.0
Vice Chairman	Peng-Huang Peng	2025/08/14	2025/08/14	Accounting Research and Development Foundation	Corporate Governance and Securities Regulations - Financial Report Interpretation and Fraud Case Analysis	3.0
Vice Chairman	Peng-Huang Peng	2025/11/04	2025/11/04	Securities and Futures Institute	Trends in Sustainability Information Disclosure - Publication, Impact, and Response to IFRS S1 and S2 Sustainability Disclosure Standards	3.0
Vice Chairman	Peng-Huang Peng	2025/11/14	2025/11/14	Accounting Research and Development Foundation	Response Strategies for High-Net-Worth Individuals Amid the Global Tax Collection Trend	3.0
Director	Kuo-Ming Peng	2025/10/08	2025/10/08	TIRI Taiwan Investor Relations Institute Association	Corporate Digital Transformation - AI and Emerging Technology Application Cases	3.0
Director	Kuo-Ming Peng	2025/11/17	2025/11/17	The Greater Chinese Financial Development Association	Digital Transformation and AI Applications	3.0
Director	Yi-Chun Gan	2025/07/17	2025/07/17	The Greater Chinese Financial Development Association	Corporate Financial Decision-Making Considerations for Directors and Supervisors	3.0
Director	Yi-Chun Gan	2025/08/21	2025/08/21	The Greater Chinese Financial Development Association	Impact of Carbon Pricing on Corporate Operations	3.0
Director	Yi-Chun Gan	2025/11/12	2025/11/12	The Greater Chinese Financial Development Association	How the Board of Directors Ensures Sustainable Operations of the Enterprise – Starting from Talent Identification and Cultivation	3.0
Director	Yi-Chun Gan	2025/12/04	2025/12/04	The Greater Chinese Financial Development Association	Outlook for Global and Taiwan Economic, Financial and Investment Trends in 2026	3.0
Independent director	Hui-Chou Chen	2025/10/08	2025/10/08	TIRI Taiwan Investor Relations Institute Association	Corporate Digital Transformation - AI and Emerging Technology Application Cases	3.0
Independent director	Hui-Chou Chen	2025/12/04	2025/12/04	The Greater Chinese Financial Development Association	Outlook for Global and Taiwan Economic, Financial and Investment Trends in 2026	3.0
Independent director	Kung-Chien Huang	2025/06/11	2025/06/11	Talent Cultivation Center, Securities and Futures Institute	Discussion of Post-Merger Integration Issues and Establishment of Management Mechanisms	3.0

Independent director	Kung-Chien Huang	2025/11/20	2025/11/20	Talent Cultivation Center, Securities and Futures Institute	Outlook on Global and Taiwan Economic Trends in 2026	3.0
Independent director	Ying-Chun Ku	2025/08/14	2025/08/14	Taiwan Corporate Governance Association	Securities Regulations and Corporate Governance	3.0
Independent director	Ying-Chun Ku	2025/08/14	2025/08/14	Taiwan Corporate Governance Association	Analysis of the Global Economic Situation Following Trump's Election	3.0
Independent director	Hsueh-Yuan Hsieh	2025/08/08	2025/08/08	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3.0
Independent director	Hsueh-Yuan Hsieh	2025/11/05	2025/11/05	Taiwan Science Park Association of Science and Industry	Legal Issues to Be Noted by Directors and Supervisors of Listed, OTC, Emerging Stock, and Public Companies	3.0
Accounting Supervisor	Rui-Chen Hu	2025/09/03	2025/09/03	Accounting Research and Development Foundation	How to Apply “Robotic Process Automation” (RPA) to Enhance Internal Control Effectiveness	6.0
Accounting Supervisor	Rui-Chen Hu	2025/11/07	2025/11/07	Accounting Research and Development Foundation	Key Internal Control and Internal Audit Points for “Management of Sustainability Information” and Analysis of Practical Cases	6.0
Acting Chief Accounting Officer	Pin-Hsueh Huang	2025/11/03	2025/11/03	China Productivity Center	TC2597 Advanced Practical Course in Financial Analysis and Indicator Interpretation	6.0
Acting Chief Accounting Officer	Pin-Hsueh Huang	2025/11/07	2025/11/07	China Productivity Center	Advanced Course on the Foreign Exchange Market and Risk Control Practices for Enterprises	6.0
Corporate Governance Officer	Rui-Chen Hu	2025/04/24	2025/04/24	The Greater Chinese Financial Development Association	Trump 2.0 Disrupts the Global Economic Order - Impacts and Response Strategies	3.0
Corporate Governance Officer	Rui-Chen Hu	2025/06/11	2025/06/11	Talent Cultivation Center, Securities and Futures Institute	Discussion of Post-Merger Integration Issues and Establishment of Management Mechanisms	3.0
Corporate Governance Officer	Rui-Chen Hu	2025/10/08	2025/10/08	TIRI Taiwan Investor Relations Institute Association	Corporate Digital Transformation - AI and Emerging Technology Application Cases	3.0
Corporate Governance Officer	Rui-Chen Hu	2025/12/04	2025/12/04	The Greater Chinese Financial Development Association	Outlook for Global and Taiwan Economic, Financial and Investment Trends in 2026	3.0
Project Assistant Manager	Ya-Chi Wu	2025/09/03	2025/09/03	Accounting Research and Development Foundation	How to Apply “Robotic Process Automation” (RPA) to Enhance Internal Control Effectiveness	6.0
Audit Officer	Wen-Pin Chiu	2025/09/17	2025/09/17	The Institute of Internal Auditors	Advanced Practical Course on DATA Editing for Finance and Audit EXCEL (“Hidden Version”) Functions	6.0
Audit Officer	Wen-Pin Chiu	2025/12/02	2025/12/02	The Institute of Internal Auditors	Focus on Operational System Audits and Integration Across Cycles and Operations	6.0
Audit agency	Chen-Tai Chen	2025/09/17	2025/09/17	The Institute of Internal Auditors	Advanced Practical Course on DATA Editing for Finance and Audit EXCEL (“Hidden Version”) Functions	6.0

Audit agency	Chen-Tai Chen	2025/10/13	2025/10/13	The Institute of Internal Auditors	Power BI-Risk Assessment and Visual Analysis	6.0

Criteria for evaluating the independence of CPAs

Item	Results
1. As of the most recent attestation, there has been no such situation as not having replaced the attesting CPAs for seven years.	■ Yes □ No
2. No significant financial interest with the client.	■ Yes □ No
3. No inappropriate relationship with the client.	■ Yes □ No
4. The CPA should ensure the integrity, impartiality and independence of his or her associates.	■ Yes □ No
5. The CPA shall not audit and attest the financial statements of the organizations he or she served within two years prior to the date of the CPA's practice.	■ Yes □ No
6. The CPA's name shall not be used by others.	■ Yes □ No
7. The CPA shall not hold any shares of the Company or its affiliates.	■ Yes □ No
8. No monetary lending or borrowing with the Company and its affiliates.	■ Yes □ No
9. No joint investment or benefit-sharing relationship with the Company or its affiliates.	■ Yes □ No
10. No regular employment with the Company or its affiliates for a fixed remuneration.	■ Yes □ No
11. Not involved in the management function of making decisions for the Company or its affiliates.	■ Yes □ No
12. Not engaged in any other business that may compromise his or her independence.	■ Yes □ No
13. No spouse or relatives within second degree of kinship in the Company's management.	■ Yes □ No
14. No commission received in connection with the business of the Company	■ Yes □ No
15. To date, no disciplinary action has been received or the principle of independence has been compromised.	■ Yes □ No

(IV). The composition and operations of the Remuneration Committee established by the Company:

1. The Company's Board of Directors resolved to establish a Remuneration Committee, whose members are appointed by the Board of Directors.

   The main duties of the Remuneration Committee are to review the performance evaluation and remuneration policies of directors and managerial officers on a regular basis and to submit its recommendations to the Board of Directors for discussion.

2. Scope of authorities and responsibilities of the Remuneration Committee:

   The Committee shall faithfully perform the following authorities and responsibilities with the attention of good stewards and submit its recommendations to the Board of Directors for discussion.

   (1) Review and propose amendments to the Charter on a regular basis.

   (2) Establish and regularly review the performance evaluation standards, annual and long-term performance goals, and policies, systems, standards and structures for remuneration of directors and managerial officers, and disclose the contents of the performance evaluation standards in the annual report.

   (3) Periodically evaluate and determine the achievement of the performance goals of directors and managerial officers, and determine the content and amount of their individual remuneration based on the evaluation results in accordance with the performance evaluation standards. The annual report shall disclose the results of the individual performance evaluation of directors and managerial officers, and the content and amount of individual remuneration in relation to the results of the performance evaluation and the reasonableness of the results, which shall be reported to the shareholders' meeting.

   In performing the foregoing duties and responsibilities, the Committee shall abide by the following principles.

   (1) Ensure that the Company's remuneration arrangements are in compliance with the relevant laws and regulations and are sufficient to attract talent.

   (2) The performance evaluation and remuneration of directors and managerial officers shall be based on the usual industry standard, and shall have the results of the performance evaluation, the time spent, the responsibilities, the achievement of goals, the performance in other positions, the remuneration offered to equivalent positions in recent years and the achievement of short-term and long-term business goals and the financial position of the Company, the reasonableness of the relationship between individual performance and the Company's operating performance and future risks taken into account.

   (3) Directors and managerial officers shall not be induced to engage in conduct that exceeds the Company's risk appetite in pursuit of remuneration.

   (4) The distribution percentage for remuneration in accordance with short-term performance of directors and senior managerial officers and the timing of payment of certain variable remunerations shall be determined by taking into account the characteristics of the industry and the nature of the Company's business.

   (5) The content and amount of remuneration for directors and officers shall be reasonable and the determination of remuneration for directors and officers shall not be materially inconsistent with the financial performance of the Company. If there is a significant decline in profit or a long-term loss, the remuneration shall not be higher than the previous year. If it is still higher than the previous year, the reasonableness should be disclosed in the annual report and reported in the shareholders' meeting.

   (6) The members of the Committee shall not participate in the discussion and voting on the decision of their personal remuneration.

   The remuneration referred to in the preceding two paragraphs includes cash remuneration, stock options, profit sharing with stock ownership, retirement benefits or severance pay, allowances and other material incentives; the scope of which is consistent with the Regulations Governing Information to be Published in Annual Reports of Public Companies on the remunerations for directors and officers.

   If the remuneration of directors and managerial officers of subsidiaries is subject to the approval of the Board of Directors of the Company in accordance with the hierarchical authorizations of the subsidiaries, the Committee shall make recommendations and then submit them to the Board of Directors for discussion.

3. Main matters deliberated by the Remuneration Committee in the current year (2025) include
   (1) Total annual remuneration
   (2) Employee remuneration plan
   (3) Managers' salaries, remuneration, and incentive plans
   (4) Salary of the chief internal auditor
   (5) Directors' remuneration and compensation

4. Information on the members of the current Remuneration Committee (Term of office: 2025/06/04-2028/06/03)

Position \ Name \ Conditions		Professional qualifications and experiences	Status of independence	Number of other public companies in which the individual is concurrently serving as a remuneration committee member
Independent Director (Convener)	Ying-Chun Ku	Please refer to the directors' information on pages 11-13of this annual report	Please refer to pages 14-16 of this annual report for "Disclosure of Directors' Professional Qualifications and Independent Directors' Independence"	1
Independent director	Hui-Chou Chen			None
Independent director	Kung-Chien Huang			None
Independent director	Hsueh-Yuan Hsieh			1

5. Operations of the Remuneration Committee.
   (1) The Company has a total of 3 members in the 5th Remuneration Committee and a total of 4 members in the 6th Remuneration Committee.
   (2) Term of office of the 5th Committee: June 16, 2022 to June 3, 2025.
   Term of office of the 6th Committee: June 4, 2025 to June 3, 2028.
   The 5th and 6th Remuneration Committees held 10 meetings in 2025 and up to the date of printing of the annual report.

Job title	Name	Number of attendance in person (B)	Number of attendance by proxy	Percentage of attendance by person (%) (B/A)	Remarks
Convener	Chien-Liang Chen	3	0	100.00%	Departed on 2025/06/03
Convener	Ying-Chun Ku	7	0	100.00%	Appointed on 2025/06/04
Member	Hui-Chou Chen	10	0	100.00%	Reelected on 2025/06/04
Member	Kung-Chien Huang	10	0	100.00%	Reelected on 2025/06/04
Member	Hsueh-Yuan Hsieh	6	1	83.33%	Appointed on 2025/06/04
Other matters required to be recorded: I. If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, it should state the date, session, motion content, resolution of the Board, and its handling of the committee's opinions (if the remuneration approved by the Board is better than the recommendation proposed by the committee, the difference and reasons therefor should be stated): No such situation.					

II. For the proposals by the Remuneration Committee. If any members have objections or reservations with records or written statements, the date, period, proposal content, the opinions of all members, its handling of the members' opinions should be stated:

No such situation.

Matters discussed and resolution results of the meetings of the Remuneration Committee in the most recent year (2025/01/01-2026/04/10), and the Company's handling of members' opinions.

Meeting date	Motion content	Resolution	The Company's handling of the members' opinions.
1st meeting in 2025 of the 5th Remuneration Committee (2025/01/10)	1. Discussion on the year-end director's remuneration for 2024 for the executive Chairman and Vice Chairman of the Company. 2. Discussion on the year-end bonus for 2024 for managerial officers of the Company.	Resolved to pass by all the Committee members	The motion was proposed for resolution at the 1st meeting in 2025 of the Board of Directors of the 16th term.
2nd meeting in 2025 of the 5th Remuneration Committee (2025/03/07)	1. Discussion on the profit sharing remuneration for employees and directors of the Company for 2024. 2. Discussion about the scope of the Company's entry-level employees.	Resolved to pass by all the Committee members	The motion was proposed for resolution at the 2nd meeting in 2025 of the Board of Directors of the 16th term.
3rd meeting in 2025 of the 5th Remuneration Committee (2025/05/20)	1. Motion for discussion on the remuneration of the Company's new General Manager. 2. Motion for discussion on the remuneration for execution of duties of the new Chairman of SINGATRON Electronics (China) Co. Ltd., an important subsidiary of the Company. 3. Motion for discussion on the remuneration of the new General Manager of SINGATRON Electronics (China) Co. Ltd., an important subsidiary of the Company. 4. Motion for discussion on the remuneration of the Company's new corporate governance officer.	Resolved to pass by all the Committee members	Submitted to the 5th meeting in 2025 of the Board of Directors of the 16th Term for resolution.
1st interim meeting of the 6th Remuneration Committee in 2025 (2025/06/04)	1. The Company elected the convener of the 6th Remuneration Committee.	Independent Director of the Company Hui-Chou Chen nominated Ying-Chun Ku as convener of the 6th Remuneration Committee, which was Approved by all committee members.	Not applicable.

1st meeting of the 6th Remuneration Committee in 2025 (2025/06/20)	1. Motion for discussion on the addition of the Company's “Remuneration and Compensation Management Regulations for the 17th Term Board of Directors and Functional Committees”.	Resolved to pass by all the Committee members	Proposed for resolution at the 1st meeting in 2025 of the 17th Term Board of Directors.
	2. Discussion on the monthly fixed remuneration for the Chairman, Vice Chairman, and Executive Director of the Company's 17th Board of Directors.		
	3. Motion for discussion on the remuneration of the Company's new corporate governance officer.		
2nd meeting of the 6th Remuneration Committee in 2025 (2025/08/07)	1. Discussion on the appointment and remuneration of the Company's head of internal audit.	Resolved to pass by all the Committee members	Proposed for resolution at the 2nd meeting in 2025 of the 17th Term Board of Directors.
	2. Discussion on the distribution of 2024 performance settlement remuneration for the Company's Chairman and Vice Chairman performing executive duties.		
	3. Discussion on the distribution of 2024 directors' remuneration of the Company.		
	4. Discussion on the distribution of 2024 employee remuneration and employee incentive compensation for the Company's managers.		
3rd meeting of the 6th Remuneration Committee in 2025 (2025/10/30)	1. Discussion on the salary adjustment of the Company's managers.	Resolved to pass by all the Committee members	Proposed for resolution at the 4th meeting in 2025 of the 17th Term Board of Directors.
	2. Ratification of personnel changes and remuneration adjustments for senior management of the Company's subsidiary Singatron Electronics (China) Co., Ltd.		
1st meeting of the 6th Remuneration Committee in 2026 (2026/01/27)	1. Discussion of the year-end directors' remuneration for 2025 for the Chairman, Vice Chairman, and Executive Directors of the Company who perform business operations.	Resolved to pass by all the Committee members	Proposed for resolution at the 2nd meeting in 2026 of the 17th Term Board of Directors.
	2. Discussion on the distribution of 2025 year-end bonuses for the Company's managers.	After discussion, it was decided that the distribution amount of the year-end bonus for the Chief Financial Officer of the Group headquarters be submitted to the Board of Directors for discussion	

2nd meeting of the 6th Remuneration Committee in 2026 (2026/03/12)	1. Discussion on the distribution of 2025 employee remuneration and directors' remuneration of the Company.	Resolved to pass by all the Committee members	Proposed for resolution at the 3rd meeting in 2026 of the 17th Term Board of Directors.
3rd meeting of the 6th Remuneration Committee in 2026 (2026/04/10)	1. Discussion on partial amendments to the Company's "Remuneration and Compensation Management Regulations for the 17th Term Board of Directors and Functional Committees".	Resolved to pass by all the Committee members	Proposed for resolution at the 5th meeting in 2026 of the 17th Term Board of Directors.

(V) The composition and operation of the Company's Sustainable Development Committee:

1. Establishment information: To fulfill the Company's sustainable development goals, strengthen the sustainable governance mechanism, and in accordance with Article 27 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Article 9 of the Best Practice Principles for Sustainable Development for TWSE/TPEx Listed Companies, the Sustainable Development Committee was established on June 4, 2025 to promote the Company's sustainable development strategies and information disclosure based on the Global Reporting Initiative (GRI) Standards.
2. The primary duties of the Sustainable Development Committee are to formulate or handle the following matters:
   (1) Formulate, promote, and strengthen the Company's sustainable development policies, annual plans, and strategies.
   (2) Assess material sustainability issues, confirm the reporting boundary, and confirm the stakeholder communication mechanism.
   (3) Review, track, and revise the implementation status and effectiveness of sustainable development.
   (4) Supervise ESG sustainability information disclosure and review the sustainability report (in accordance with the GRI Standards or equivalent frameworks).
   (5) Supervise the implementation of the Company's Sustainable Development Best Practice Principles or other sustainability-related work approved by the Board of Directors.
   (6) Track international sustainable development trends and regulations, and propose corresponding strategies.
3. Major matters formulated or handled by the Sustainable Development Committee in the current year (2025) mainly included:

Aspect	Implementation items	Description of results
ESG management	ESG plan tracking and audit	Completion of a 100% progress review of the annual ESG plan and regular meetings for follow-up
Institutional governance	Revision of the Best Practice Principles for Sustainable Development	Completion of the review and revision of provisions (1 policy)
Institutional governance	Revision of intellectual property management procedures	Completion of operating procedure optimisation (1 policy)
Strategic planning	Formulation of the 2026 ESG plan	Completion of the annual ESG action plan and promotion roadmap (100% completed)

4. Member qualifications and attendance: (2025/06/04-2025/12/31, 3 meetings were convened in total (A))

Title	Name	Professional qualifications and experiences	Number of actual attendances (B)	Proxy attendance	Attendance rate (B/A)%
General Manager / Convener	Cheng-Gang Yang	Professional qualifications: Possessing business management and leadership decision-making capabilities to lead the Company in achieving sustainable development Major education and experience: Graduate School of Business Administration, University of South Australia General Manager of SINGATRON Enterprise Co., Ltd Director of SINGATRON Electronics (China) Co. Ltd.	3	0	100.00
Director / Committee Member	Yi-Chun Gan	Professional qualifications: Possessing ESG expertise Major education and experience: Department of Chemistry, National Taiwan University Special Assistant of the General Manager Office of SINGATRON Enterprise Co., Ltd Director of SINGATRON Electronics (China) Co. Ltd.	3	0	100.00
Deputy General Manager / Committee Member	Rui-Chen Hu	Professional qualifications: Possessing ESG expertise and accounting control capabilities Major education and experience: Department of Accounting, Tunghai University Deputy General Manager of Group Human Resources and General Finance Division of SINGATRON Enterprise Co., Ltd Supervisor of Singatron Electronic (Zhongshan) Co., Ltd.	3	0	100.00

5. Discussion matters and resolution results of the Sustainable Development Committee meetings during the most recent year (2025/06/04-2025/12/31), and the Company's handling of members' opinions.

Meeting date	Motion content	Resolution	The Company's handling of the members' opinions.
Sustainable Development Committee of First Commercial Bank, 2025 1st meeting (2025/06/20)	1. Election of the convener of the Sustainable Development Committee of First Commercial Bank.	Committee Member Rui-Chen Hu proposed that Committee Member Cheng-Gang Yang serve as convener of the Sustainable Development Committee of First Commercial Bank, which was unanimously approved by the other members.	Not applicable
Sustainable Development Committee of First Commercial Bank, 2025 2nd meeting (2025/09/26)	1. Planning and discussion of SINGATRON's 2026 ESG operational items.	Resolved to pass by all the Committee members	Submitted to the 4th meeting of the 17th Term Board of Directors for 2025
	2. Discussion of the Company's amendment to certain provisions of the "Sustainable Development Best Practice Principles".		
Sustainable Development Committee of First Commercial Bank, 2025 3rd meeting (2025/12/29)	1. Discussion of the Company's establishment of the "Intellectual Property Management Operating Procedures" document.	Resolved to pass by all the Committee members	Submitted to the 2nd meeting of the 17th Term Board of Directors for 2026

(VI). Implementation status of sustainable development promotion, differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and reasons

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
I. Does your company have a governance structure that promotes sustainable development, and have a special unit or designate an existing unit for the task of sustainable development promotion? Does the Board of Directors of your company authorize the management to handle relevant matters and supervise the board?	V		I. Governance Structure and Board Oversight (GRI 2-12, 2-13) The Company follows the "Sustainable Development Best Practice Principles", with the Board of Directors serving as the highest supervisory body for sustainable development, responsible for reviewing sustainable development strategies and supervising implementation. The Board of Directors authorises the Sustainable Development Committee as the dedicated unit responsible for promotion, coordinating the planning and execution of work related to the Group's sustainable development, and establishing a bottom-up reporting mechanism to ensure that various sustainability issues are effectively implemented in operating activities. The Board of Directors also designated Group General Manager Cheng-Gang Yang as Chairman of the Sustainable Development Committee, responsible for cross-unit integration and strategic promotion; ESG Teams were also established at the four major manufacturing sites and divided into three major promotion task forces according to topic attributes to strengthen execution and management depth. II. Sustainable Issue Management and Strategy Formulation (GRI 2-12) The Sustainable Development Committee regularly reviews the Group's core operating activities, identifies sustainability issues, and assesses risks and opportunities, based on which it formulates mid- to long-term sustainable development strategies and annual action plans to ensure alignment with the Company's overall business direction and stakeholder expectations. III. Board of Directors Information Disclosure and Reporting Mechanism (GRI 2-14)	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			The Sustainable Development Committee reports implementation progress and results to the Board of Directors on a quarterly basis. In 2025, a total of four reports were made, covering: preparation of the sustainability report, greenhouse gas inventory and third-party assurance, progress toward alignment with the IFRS Sustainability Disclosure Standards, and implementation performance on ESG key issues of concern to the Board of Directors. This ensures the Board of Directors remains promptly informed of the progress of sustainable development initiatives and can provide decision-making guidance.	
II. Does the company conduct risk assessments of ESG issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		I. Company Overview and Disclosure Scope SINGATRON Enterprise Co., Ltd is a leading company in the design, manufacture, and sale of electronic component connectors, committed to providing high-quality connector solutions and actively promoting environmental, social, and governance (ESG) principles to achieve the long-term vision of sustainable corporate development. The Company's main R&D and manufacturing sites are located in Taiwan and Mainland China. The scope for assessing sustainability risks and opportunities covers all subsidiaries controlled by the Group, ensuring that the sustainability management mechanism is fully implemented throughout the overall operating process. The reporting period for this disclosure is from January 1, 2025 to December 31, 2025, covering the Group's major operating activities and sustainable development achievements. II. Corporate Vision and Sustainable Development Strategy The Company's corporate vision is "to become the industry's preferred provider of connector solutions", and it upholds the core philosophy of "building a healthy and efficient team to fulfill the corporate mission" In the face of global sustainable development trends and increasingly intense industry competition, the Company strengthens corporate resilience and competitive advantages through a systematic	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			risk management mechanism and continuous innovation, and is committed to creating long-term and steady value for stakeholders. III. Stakeholder Identification and Engagement Mechanism In 2025, the Company conducted stakeholder identification in accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES) issued by AccountAbility. After systematic assessment, six major stakeholder categories were identified as the core targets for sustainability communication and engagement, including: 1. Shareholders and other investors 2. Customers (business partners) 3. Employees and other workers 4. Suppliers 5. Government agencies 6. Financial institution The Company also collects issues of concern to stakeholders through diversified communication channels as an important basis for sustainability strategies and information disclosure. IV. Material Topic Identification and Management Mechanism The Company followed the GRI Standards (GRI 3: Material Topics) issued by the Global Reporting Initiative and referred to the engagement principles of AA1000 SES to complete the identification, analysis, and ranking of material topics, and ultimately confirmed the following ten material topics: 1. Financial performance and operational risk/risk management 2. Customer relationship management 3. Corporate governance and ethical management 4. Information security and privacy protection	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			5. Sustainable supply chain management 6. Talent development and retention 7. Wastewater and waste management 8. Energy management and greenhouse gas emissions 9. Occupational safety and health 10. Product responsibility and customer safety The above material topics were submitted to the Board of Directors for review and approval in 2025 and have since served as the core basis for the Company's sustainable development strategy planning, ESG management priorities, and sustainability information disclosure. V. Material Topic Management Cycle and Rolling Review Mechanism Considering the Company completed a new round of material topic identification in 2025, the relevant results apply as the basis for the preparation of the 2024 to 2026 sustainability reports. The management of material topics adopts a dual-track mechanism of "comprehensive review every three years" and "annual rolling tracking" to regularly review the degree of impact of topics and changes in risks, so as to ensure that they continue to reflect the Company's operational characteristics and external environmental trends, and strengthen the timeliness and effectiveness of sustainability strategies.	
III. Environmental Issues				
(I) Does the Company establish an appropriate environmental management system based on its industrial characteristics?	V		I. Operational Characteristics and Environmental Management Strategy The Group's core business is connector design and manufacturing, and its major markets cover China, the United States, and the European Union. Considering the characteristics of the electronics	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			manufacturing industry, operations primarily rely on electricity as the main energy source, supplemented by an appropriate amount of water resources. The production process involves the generation of wastewater, waste gas, noise, and waste, and the Group promotes pollution prevention and resource efficiency improvement through the introduction of systematic environmental management mechanisms and continuous process improvement, effectively reducing the impact on the environment and strengthening operational resilience to address the challenges of climate change and increasingly stringent environmental regulations. II. Management Mechanisms and Institutional Development The Group has fully implemented and maintains the effective operation of the following international management systems at its major operating sites: • ISO 14001 (Environmental Management System) • ISO 45001 (Occupational Safety and Health Management System) • IECQ QC080000 (Hazardous Substance Process Management System) In 2025, the Taiwan, Suzhou, and Zhongshan plants all continued to pass third-party verification, ensuring the continued effectiveness of the management systems. The relevant verification information is also disclosed on the Company's official website to enhance information transparency and respond to stakeholder expectations. In terms of climate risk management, the Group has incorporated climate-related issues into its overall risk management framework, regularly identifying and assessing transition risks, such as regulations and carbon costs, and physical risks, such as extreme	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			weather, brought about by climate change, and formulating response strategies. III. Greenhouse Gas Inventory and Assurance Mechanism The Group has established a greenhouse gas inventory system in accordance with ISO 14064-1, and the inventory scope covers approximately 95% of the organizational boundary of the Consolidated Financial Statements, ensuring the completeness and representativeness of the data. In 2025, the Company completed the greenhouse gas emissions inventory and commissioned an independent third-party organization in Q2 to conduct verification and assurance, so as to enhance the accuracy and credibility of emissions data as a basis for subsequent carbon reduction management. IV. Carbon Reduction Targets and Continuous Improvement Efforts In response to the global trend of net-zero emissions, the Group has gradually established a carbon reduction management mechanism and planned the following specific targets and actions: Short-term targets (1–3 years) • Achieve 100% greenhouse gas inventory coverage across the entire Group • Introduce energy management measures to improve energy use efficiency (annual electricity saving rate of 1~3%) • Strengthen equipment optimization and process improvement to reduce carbon emission intensity per unit of product • Gradually promote low-carbon process transformation and equipment replacement • Evaluate renewable energy adoption (such as green power procurement or self-construction)	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Study the establishment of science-based carbon reduction targets (Science-Based Targets, SBT) • Establish a carbon emission hotspot analysis mechanism, focusing on improvements to high-emission processes • Introduce an internal carbon management system (such as a carbon inventory data management platform) • Strengthen supply chain carbon management and gradually promote Scope 3 inventory V. Future Directions for Improvement The Group will continue to align with international standards, including climate-related financial disclosures (IFRS S2) and the Carbon Disclosure Project (CDP), strengthen the completeness of climate governance, risk management, and performance indicator disclosures, and enhance overall sustainability competitiveness through quantitative management and strategic integration.	
(II) Is the Company committed to improving energy efficiency and using recycled materials with a low impact on the environment?	V		The Company is committed to improving energy use efficiency and introducing recycled materials with low environmental impact, and continues to reduce the impact of operations on the environment through climate-related investments, energy management and circular economy measures. The specific implementation results are as follows: I. Greenhouse Gas Management and Reduction Results The Company continues to promote greenhouse gas inventory and reduction efforts, and the 2025 self-inventory results show: • Scope 1 (direct emissions): 527.8506 tons of CO_2e • Scope 2 (energy indirect emissions): 4,966.7903 tons of CO_2e Through energy-saving improvements and energy structure optimization, Scope 1 and Scope 2 emissions in 2025 decreased by a	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			total of 509.5 tons of CO_2e compared to 2024 (a reduction of 9.3%), demonstrating concrete carbon reduction results. II. Improvement in Carbon Emission Intensity (Improved Operational Efficiency) The Company calculates carbon emission intensity as "Scope 1 + Scope 2 emissions/revenue (NTD million)": • 2024: 1.622 tons of CO_2e per NTD million • 2025: 1.409 tons of CO_2e per NTD million Carbon emission intensity decreased by approximately 13.1%, indicating that the Company has effectively reduced carbon emission intensity per unit of revenue while achieving operational growth. III. Energy Efficiency Improvement and Energy Conservation Results The Company actively promoted energy-saving measures (such as equipment optimization and process improvement), and achieved the following in 2025: • Electricity savings of 403.586 thousand kWh • Power consumption decreased by 3.96% compared to the previous year Through continuous improvement in energy use efficiency, energy costs and carbon emissions were reduced. IV. Renewable Energy Adoption and Low-Carbon Transformation To reduce dependence on traditional energy, the Company is actively introducing renewable energy: • Solar power generation at the Suzhou plant reached 1,025.06 thousand kWh in 2025 • Accounting for approximately 10.48% of the Group's total power consumption • An increase of 37.6% compared to 2024	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			Meanwhile, low-carbon energy generation was maintained at more than 596 thousand kWh, and the energy structure was gradually optimized. V. Climate-Related Capital Investment (Low-Carbon Transformation Actions) The Company continued to invest in climate-related capital expenditures, with additional fixed asset investment of approximately NTD 28,090 thousand in 2025, mainly used for: • Optimization of energy-saving equipment • Production line efficiency improvement • Plant environment improvement Such investments not only help reduce operating costs but also help mitigate the impact of climate change risks and strengthen the Company's long-term sustainable operating capabilities. VI. Resource Recycling and Low Environmental Impact Material Management The Company promotes the circular economy and efficient resource utilization: • Target waste recycling and reuse rate of 90% or above • Reduce the proportion of incineration and landfill treatment • The Suzhou plant obtained UL 2799 Zero Waste to Landfill certification in 2024 and continue to assess the introduction of recycled materials and low-environmental-impact raw materials to reduce the environmental burden over the product life cycle. VII. Continuous Improvement and Future Outlook The Company will continue to: • Expand the proportion of renewable energy use	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Reduce energy use intensity and carbon emissions • Strengthen the circular economy and the application of recycled materials to implement low-carbon transformation and move toward sustainable development goals.	
(III) Does the Company assess the present and future potential risk and opportunities of climate change in relation to the Company and adopt related countermeasures?	V		Please refer to the related climate information of listed companies: Table 2-2-3(Please refer to pages 98-106 of this annual report)	No significant difference
(IV) Does the Company make statistics on greenhouse gas emissions, water consumption, and total waste weight in the past two years, and formulate policies for greenhouse gas reduction, water reduction, or other waste management?	V		(I). Greenhouse Gas Emissions Management Policy The Company has established a systematic greenhouse gas management policy to reduce the impact of its operations on the climate through optimized energy use and low-carbon transition measures: 1. Electricity management: strengthen electricity monitoring and data analysis, and promote efficient equipment utilization and energy-saving improvements for high-energy-consuming equipment. 2. Renewable energy application: gradually increase the proportion of renewable energy use and optimize the energy structure. 3. Vehicle management: strengthen monitoring and dispatch management for official vehicle use to reduce fuel consumption and carbon emissions. (II). Greenhouse Gas Inventory Plan 2025 inventory and verification progress: 1. The Group's plants completed the ISO 14064-1 internal greenhouse gas inventory in March 2025.	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			2. Third-party verification is expected to be completed and the verification statement obtained before June 30, 2026. 3. The verification results and assurance information will be disclosed in the 2025 sustainability report to improve information transparency and credibility. (III). Greenhouse Gas Inventory Results and Management 1. Inventory scope and methodology: The 2025 inventory covered approximately 95% of the Group's organizational boundary, and inventory work for Scope 1 (direct emissions), Scope 2 (energy indirect emissions), and Scope 3 (other indirect emissions) was completed in accordance with the GHG Protocol guidelines. The data currently disclosed is based on self-inventory results and has not yet been assured by a 3rd party, and verification will subsequently be completed as planned and the disclosed information will be updated. 2. Overview of emissions from each location: (1) Taiwan plant (parent company) •Business model: primarily sales and outsourced production •Emission characteristics: The main energy source is purchased electricity, and CO_2 is the primary emission •2025 emissions: 203.04 tonnes CO_2e (self-inventory) (2) China Mainland plant (subsidiary) (including the Suzhou and Zhongshan plants) •Operating model: Primarily focused on design and manufacturing •Emission characteristics: The main energy source is purchased electricity, and CO_2 is the primary emission	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			•2025 emissions: 5,291.60 tons of CO_2e 3. Carbon emission intensity indicator (Carbon emission intensity = tons of CO_2e/NTD million of revenue) • 2025: revenue of NTD 3,899 million, carbon emission intensity of 1.409 (IV). Water usage management 1. Water management policy: (1) Equipment management: Strengthen the maintenance of water-using equipment to ensure operational efficiency. (2) Water consumption monitoring: Establish a water consumption data monitoring mechanism to promptly grasp changes in water usage. (3) Regulatory compliance: Comply with regulations related to wastewater treatment to ensure compliant discharge. 2. Water consumption characteristics: The Group's production processes use a low proportion of water, and water consumption is mainly for employees' domestic use. 3. Performance indicators: “Water intensity per employee” and “water intensity per million revenue” are used as management indicators. 4. Water use performance: • Total water consumption in 2025: 70,293 m^3 (31.4% lower than 102,430 m^3 in 2024) • Water intensity per million revenue: 0.018 million liters (0.0282 in 2024, down 36.1%)	

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">State of operations</th><th rowspan="2">The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>This demonstrates that the Company's water conservation measures have achieved significant results.
(V) Waste management
1. Waste management policy:
(1) Classification management: Waste is treated according to its nature to reduce environmental impact.
(2) Resource recycling: Promote waste recycling and reuse to enhance resource circulation efficiency.
(3) Source reduction: Reduce waste generation from the product design and manufacturing processes.
2. Taiwan plant:
• Total waste in 2025: 3.6 tons (a 50% reduction from 7.2 tons in 2024)
• Hazardous waste: No output, and low environmental risk was maintained
3. Mainland China plant:
• Hazardous waste: 6.89 tons in 2025 (a 6.22% reduction from 7.35 tons in 2024), all handled by qualified vendors
• Waste treatment volume: 234.85 tons (partially calculated based on the number of contracted barrels, and the recycling rate cannot yet be accurately estimated)
Continuous improvement measures:
Continue to promote waste classification and resource recycling management, enhance the recycling rate, reduce the proportion of incineration and landfill, and move toward the goal of a circular economy.</td><td></td></tr>
<tr><td colspan="5">IV. Social Issues</td></tr>
</table>

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
(I) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations as well as the International Bill of Human Rights?	V		The Company upholds the core values of respecting human rights, safeguarding employee health and safety, and protecting the environment, and in accordance with relevant laws, regulations, and international human rights conventions, has established comprehensive management policies and operating procedures and introduced multiple international standards and certification systems to ensure that its operations comply with the principles of sustainable development and fulfill its corporate social responsibility. To enhance management effectiveness and institutionalize promotion, the Company continues to introduce and maintain the following international management systems: • ISO 14001 Environmental Management System: Establish a systematic environmental management mechanism to enhance resource use efficiency, pollution prevention, and regulatory compliance, and reduce the environmental impact of operations through a continuous improvement mechanism • ISO 45001 Occupational Safety and Health Management System: Establish a safe and healthy working environment, and reduce occupational hazards and health risks and safeguard employees' physical and mental safety through risk identification, assessment, and control measures • Introduction of the Responsible Business Alliance (RBA) Code of Conduct: In accordance with RBA standards, implement requirements in areas such as labor rights protection, business ethics, occupational safety, environmental protection, and management systems to ensure that operations and the supply chain comply with international corporate social responsibility standards Through the introduction and continuous operation of the above international standards, the Company continuously enhances its	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			overall management maturity and operational resilience, and ensures that all operations comply with the spirit of the Sustainable Development Goals (SDGs), further responding to stakeholder expectations and creating long-term shared value for the Company and society.	
(II) Whether the Company has formulated and implemented reasonable employee welfare measures (including remuneration, vacation and other benefits, etc.), and appropriately reflects operating performance or results in employee remuneration?	V		Employee benefits and remuneration management The Company is committed to creating a fair, just, equal, and integrity-based workplace environment. Upholding the concepts of respecting human rights and diversity and inclusion, each subsidiary of the Group formulates and implements remuneration and benefits systems in accordance with local regulations, providing market-competitive compensation and comprehensive benefits measures to ensure that employees can work with peace of mind and share the Company's operating results. 1. Reasonable remuneration and incentive mechanisms (1). Remuneration and benefits system The Company provides market-competitive remuneration and has established a comprehensive performance appraisal system, under which year-end bonuses and performance bonuses are awarded based on employees' performance, linking the Company's operating results with employees' contributions and strengthening the overall incentive effect. (2). Diverse incentive mechanisms To encourage innovation and enhance operational performance, the Company has established diverse incentive systems, including: • Employee stock trust scheme • Production performance bonus • Incentive bonus for new product development • Sales target achievement bonus	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			Through diverse incentive measures, promote active employee engagement and overall organizational growth. 2. Diverse benefits system and friendly working environment (1). Taiwan area Working environment: Provide comprehensive facilities, including an employee cafeteria, parking lot, fitness and leisure center, and employee dormitory, to create a safe and comfortable working and living environment. Welfare measures: • Insurance and health management: Provide labor insurance, health insurance, and group insurance, and regularly conduct health checkups and provide on-site medical services • Employee care: Provide subsidies for weddings, funerals, celebrations, as well as birthday, travel, and holiday subsidies • Education and training: Plan diverse training courses to strengthen employees' professional capabilities and career development (2). Mainland China area Working environment: An employee cafeteria, dormitory, shuttle bus, and fitness and leisure facilities (such as basketball courts and reading rooms) are provided to offer comprehensive living amenities and enhance employee job satisfaction. Welfare measures: • Social security system: Five social insurances and one housing fund (pension, medical, unemployment, work injury, maternity insurance, and housing provident fund) are provided in accordance with the law	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Employee care activities: Employee activities are regularly organized and holiday gifts are provided to promote team cohesion Education, training and development: Professional skills training and competency development plans are continuously promoted 3. Diversity, inclusion and equal opportunity The Company values workplace diversity and inclusion and is committed to providing a non-discriminatory working environment: • Female managers accounted for 28% • Female employees accounted for 61% The Company ensures gender equality and fair promotion opportunities, enabling employees to demonstrate their professional capabilities and potential in an environment of respect and inclusion. 4. Continuous improvement and future commitments The Company will continue to optimize its human resource management system through sound compensation and benefits mechanisms and a diverse and inclusive corporate culture: • Attract and retain outstanding talent • Enhance employee satisfaction and organizational cohesion • Strengthen corporate competitiveness and sustainable development capabilities To achieve the goal of mutual prosperity and growth for employees and the Company.	
(III) Does the Company provide a safe and healthy working environment for its employees and conduct regular safety and health education for them?	V		Group occupational safety and health management policies and results The Group upholds the occupational safety and health management objective of “zero accidents, zero disasters” and, in accordance with relevant laws and regulations and international standards, has established a sound occupational safety and health management	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			system, continuously strengthened risk prevention and safety culture, and is committed to creating a safe, healthy, and efficient working environment. 1. Occupational safety and health management system and implementation (1). Establishment of policies and systems The Group has established a comprehensive occupational safety and health policy in accordance with occupational safety and health-related regulations and customer requirements, and attaches importance to stakeholder needs by incorporating safety and health into daily operational management to reduce occupational hazard risks and enhance the quality of the working environment. (2). Management organization and system implementation Each subsidiary has established a dedicated environmental safety and health unit responsible for promoting and implementing relevant management systems. In 2025, all subsidiaries of the Group passed 3rd-party verification and continued to maintain the effective operation of the ISO 45001 occupational safety and health management system. (3). Internal audit and continuous improvement mechanism • Occupational safety and health implementation audits are conducted at least once a month • A safety review meeting is held each quarter to review improvement results with safety representatives from each unit • At least one emergency response drill is conducted each year to strengthen emergency response capabilities	

			2. Occupational safety and health performance and management results (1). Occupational hazard management performance In 2025, the Group's subsidiaries reported 0 occupational injury cases (0 cases were also reported in 2024), continuing to maintain a record of “zero occupational injuries,” with an annual occupational injury rate of 0%, demonstrating that the safety management measures were effective. (2). Safety education and training results The Group continues to promote occupational safety education and training to enhance employees' safety awareness and risk response capabilities: • Number of training attendances: 1,902 • Total training hours: 1,823 hours • Average training hours per person: approximately 1.9 hours (total number of employees: 958) Employees' capabilities in risk identification, self-protection, and emergency response are strengthened through education, training, and drill activities with the participation of all employees. 3. Regulatory compliance and third-party testing The Group strictly complies with the regulatory requirements of the competent authorities in each location and regularly commissions third-party institutions to carry out testing and reporting operations to ensure the compliance and effectiveness of environmental and occupational safety and health management, with the main items including: • Fire safety inspection • Wastewater, waste gas, and noise testing • Electrical safety inspection • Workplace hazard factor testing • Work safety and environmental emergency response plan • Risk identification and assessment report	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			4. Continuous improvement and future outlook The Group will continue to enhance its occupational safety and health management mechanism through systematic management, risk prevention, and education and training: • Strengthen safety culture and employee participation • Reduce potential occupational hazard risks • Improve overall operational stability and employee health and well-being To ensure that all employees can fully apply their professional capabilities in a safe, healthy, and secure working environment, and to support sustainable corporate development.	
(IV) Has the Company established effective career development and training programs for employees?	V		Group talent cultivation and training effectiveness The Group centers its talent development efforts on the core concept of "building a healthy and efficient team," firmly believing that continuous employee learning and enhancement of professional capabilities are key drivers of sustainable corporate growth. To this end, the Group has established a systematic talent development mechanism to comprehensively enhance employee competencies and organizational competitiveness through annual training planning, tiered course design, and performance-oriented management. 1. Talent development strategy and system Each year, based on organizational development needs and competency analyses for each position, the Group plans the education and training program for the following year, covering management competencies and professional technical training, and through institutionalized operations: • Establish a tiered training system (new employees/professionals/management)	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Integrate the performance management system to strengthen the linkage between training and performance • Continuously review training effectiveness and refine course content 2. Education and training implementation results (2025) The Group continues to invest in education and training resources to enhance overall employee quality and professional capabilities: • Number of training attendances: 8,760 • Cumulative training hours: 37,991 hours • Average training hours per person per session: 4.34 hours • Annual average training hours per person: 39.7 hours/person (total employees: 958) This demonstrates high employee participation and the sound operation of the training system, effectively strengthening the organization's learning capabilities. 3. Diversified training system To meet the needs of different positions and development requirements, the Group has established a diverse and systematic curriculum framework, covering: • General knowledge and corporate governance: enhancing employees' basic competencies and awareness of corporate governance • Sustainability and ESG issues: strengthening employees' understanding of environmental, social, and governance matters • Occupational safety training: enhancing safety awareness and risk prevention capabilities • R&D and technical training: strengthening innovation capabilities and depth of professional technical expertise	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Functional skills training: enhancing practical application capabilities at work • Management competency training: developing leadership, decision-making, and team management capabilities • New employee training: assisting new employees in quickly integrating into the corporate culture and establishing basic competencies 4. Talent development and succession mechanism The Group attaches importance to the cultivation of key talent and organizational succession planning, and has established consistent training objectives for core competencies, with key focuses including: • Cross-departmental collaboration capabilities (spirit of cooperation) • Proactive attitude (self-motivation) • Performance excellence orientation (continuous improvement and challenges) Future talent with strategic thinking and management capabilities are cultivated through systematic training and practical application. 5. Project results and continued improvement The Group launched the “Performance Management System Training Project” through system implementation and practical exercises: • Strengthening supervisors’ performance management and decision-making capabilities • Improving employees’ understanding and execution of the performance management system • Establishing a mechanism linking organizational goals and individual performance Laying a solid talent foundation for the long-term development of the enterprise.	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			6. Future development directions The Group will continue to deepen its talent cultivation strategy through: • Introduction of digital learning and training platforms • Strengthening the development of key talent and succession pipelines • Improve the linkage between training investment effectiveness and organizational performance Build a highly efficient learning organization to support the sustainable development of the enterprise.	
(V) Does the Company comply with relevant laws and regulations and international standards regarding customer health and safety, customer privacy, marketing and labeling of products and services, and establish relevant policies and complaint procedures to protect consumers' or customers' rights and interests?	V		I. Data Protection and Information Security Management The Company strictly adheres to applicable laws and regulations and customer contract requirements, and has established a comprehensive data protection and confidentiality management system, striving to ensure the confidentiality, integrity, and availability of customer data, and implementing personal data protection and information security management to a high standard. To strengthen information security governance, the Company has introduced a systematic management mechanism, combining institutional and technical protection measures to comprehensively enhance data security protection capabilities, and the main practices include: • Internal audit mechanism: Regular internal audits of personal data protection and information security are conducted to ensure the effective operation of the system and compliance with regulatory requirements • Third-party verification: Independent external institutions are engaged to conduct information security-related inspections	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			and assessments, enhancing management transparency and credibility • Risk prevention and response mechanism: Establish information security incident reporting and response procedures to strengthen the capability for timely handling of potential risks • Education, training, and awareness enhancement: Continue to promote information security and personal data protection education and training for all employees, enhancing employees' risk awareness and operational compliance Through the above management mechanisms, the Company continues to strengthen its information security protection capabilities, reduce information security risks, and protect customer rights and interests. II. Responsible Production and Customer Service Management The Group upholds the business philosophy of responsible production and customer-oriented management, and in accordance with international standards and relevant regulations (such as ISO management systems), has established comprehensive service management systems and customer relationship management mechanisms to ensure that product and service quality meets customer expectations. Meanwhile, the Company has established a dedicated service team to provide timely and professional support and continues to enhance customer satisfaction through the following mechanisms: • Standardized service management process: Formulate service management measures to ensure that products and services comply with quality and regulatory requirements • Customer complaint handling mechanism: Establish a transparent and efficient customer complaint handling process to respond to and resolve customer issues promptly	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Customized solutions: Provide flexible and professional services according to different customer needs to strengthen cooperative relationships and create value III. Continuous Improvement and Value Creation Through a comprehensive data protection system and customer service system, the Company has continuously strengthened its foundation of trust with customers, and aims to improve service quality and operational efficiency to establish long-term, stable partnerships and achieve co-prosperity and development with customers.	
(VI) Does the Company have a supplier management policy that requires suppliers to follow relevant specifications and their implementation in environmental protection, occupational safety and health or labor human rights issues?	V		I. Supply Chain Management Policy and System Establishment The Group upholds a sustainable development philosophy and has established a comprehensive supplier management system, and each subsidiary has formulated its own "Supplier Management Procedures" to systematically implement supply chain management policies and enhance supply chain transparency, traceability, and overall operational resilience. To ensure that the supply chain complies with international standards and sustainability requirements, the Group requires suppliers to sign relevant commitment documents covering the following key aspects: • International management system compliance: Ensuring suppliers comply with relevant ISO standards to maintain the stable operation of quality and management systems • Human rights and labor standards: Following the Responsible Business Alliance (RBA) Code of Conduct to protect labor rights and implement human rights protection • Business integrity requirements: Implementing business ethics and anti-corruption mechanisms to establish fair and transparent cooperative relationships	No significant difference

			II. Supplier Evaluation Mechanism and Management Results Based on the overall supply chain policy, each operating site of the Group formulates an annual supplier evaluation plan and conducts at least one on-site audit or written assessment of major suppliers each year, with evaluation content covering quality, environment, technology, and sustainability aspects, and the main indicators include: • QSA (Quality Supplier Assessment): quality management and process control capabilities • GP (Green Procurement): environmental management and implementation of green procurement • RD (Research & Development Assessment): R&D capabilities and technical support • PUR (Purchasing Performance Review): delivery, cost, and service performance • RBA audits: sustainability issues such as human rights, labor conditions, and occupational safety Through the institutionalized evaluation mechanism, the Group continues to keep abreast of suppliers' operating conditions and conducts graded management and risk control accordingly. III. Supplier Communication and Improvement Mechanism To deepen supply chain cooperative relationships and improve overall performance, the Group continues to strengthen its communication and guidance mechanisms with suppliers. In 2025, the Group held supplier communication meetings at its plants in mainland China and, through on-site evaluations and two-way communication, provided improvement recommendations for deficiencies and established the following management mechanisms: • Improvement plan implementation: assist suppliers in formulating specific improvement measures to enhance quality and operational efficiency • Continuous tracking management: regularly review improvement progress to ensure issues are effectively resolved and prevented from recurring	

			IV. Diversified Management Measures and Sustainability Promotion The Group strengthens sustainable supply chain development based on full life cycle management of suppliers through the following four aspects: 1. Supplier selection and audit guidance: establish a rigorous supplier selection mechanism to ensure new suppliers meet ESG requirements and provide guidance resources to enhance their management capabilities 2. Performance evaluation and continuous improvement: monitor through quantitative indicators, such as quality achievement rate, delivery punctuality rate, and ESG performance, and promote improvement plans for low-performing suppliers 3. Education, training, and capacity building: regularly conduct training related to supply chain sustainability, covering topics such as human rights, environmental management, occupational safety, and green products 4. Risk management and resilience enhancement: strengthen supply chain risk identification and response capabilities through evaluation and graded management mechanisms V. Actions to Strengthen a Sustainable Supply Chain The Group continues to optimize its supplier evaluation mechanism and, in addition to existing quality indicators, gradually increases the weighting of environmental (E) and social (S) aspects to promote suppliers' sustainability management capabilities. At the same time, through comprehensive assessments and guidance measures, the Group reduces potential risks in environmental and social issues within the supply chain to ensure operational stability and compliance. VI. Future Outlook Looking ahead, the Group will continue to promote the systemization and transparency of its supply chain management system and focus on the following key strategies:	

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Deepen ESG integrated management: fully incorporate ESG indicators into supplier evaluation and performance assessment mechanisms • Promote supply chain carbon reduction actions: collaborate with suppliers to establish carbon reduction pathways and jointly respond to the global net-zero emissions trend • Promote supply chain diversity and inclusion: encourage the participation of local suppliers and diverse enterprises to enhance supply chain resilience and social value	
V. Does the Company make reference to international reporting standards or guidelines to prepare corporate social responsibility or other reports that disclose non-financial information about the Company? Has the confirmation or assurance opinion from third-party certifying institutions been obtained for the reports of the preceding paragraph?	V		To enhance the quality of sustainability information disclosure and ensure compliance with regulatory requirements, the Company established the "Sustainability Report Preparation and Filing Procedures" in accordance with relevant regulations and implemented them after submission to the Board of Directors for review and Approved in November 2022, as the governing principles for the preparation, review, and external disclosure of sustainability reports. Based on the aforementioned procedures, the Company has planned the preparation schedule and operating process for the 2025 sustainability report and, through a cross-departmental collaboration mechanism, ensures the completeness, accuracy, and consistency of the disclosed information, while demonstrating the Company's professional management capabilities and long-term commitment to promoting sustainable development. I. Preparation Guidelines and Disclosure Framework The Company's sustainability report has been prepared in accordance with internationally recognized standards, including: • Global Reporting Initiative (GRI Standards): as the overall reporting framework, enhancing the completeness and transparency of information disclosure	No significant difference

Evaluation item	State of operations			The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			• Sustainability Accounting Standards Board (SASB Standards): strengthening the disclosure of industry-related sustainability issues • Task Force on Climate-related Financial Disclosures (TCFD Recommendations): disclosing climate change-related risks, opportunities, and financial impacts Through the integrated application of the above standards, the Company continues to enhance the international comparability and decision-usefulness of its sustainability information disclosure. II. Preparation and Review Process The Company promotes the preparation of the sustainability report in accordance with established procedures, and the main process includes: 1. Topic collection and confirmation of material topics 2. Data collection and compilation by each unit 3. Internal review and cross-departmental confirmation 4. Senior management review 5. Submission to the Board of Directors for review Through systematic process control, the quality and consistency of the report content are ensured, and oversight mechanisms at the governance level are strengthened. III. Filing Schedule and Information Disclosure The Company expects to complete the preparation of the 2025 sustainability report by August 2026 and, after submission to the Board of Directors for review and approval, complete the public disclosure and filing procedures within the deadline prescribed by the competent authority. The relevant report will also be disclosed on the Company's official website to ensure that stakeholders can obtain complete information	

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">State of operations</th><th rowspan="2">The differences from the Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies and the reasons therefor.</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>in a timely manner, demonstrating the Company's high regard for information transparency and sustainable governance.</td><td></td></tr>
<tr><td colspan="5">VI. If the Company has established its own sustainability development code in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies,” please describe any differences between its operations and the established code:
The Company's “Sustainable Development Best Practice Principles” were formulated with reference to the “Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies” and there are no significant differences.</td></tr>
<tr><td colspan="5">VII. Important Information that helps to understand promotion of sustainable development: None.</td></tr>
</table>

Climate-related information of TWSE/TPEx-listed companies

1、 Climate related implementation status

Item	Implementation status
1. Describe the supervision and governance for climate related risks and opportunities by the Board of Directors and management.	I. The Board of Directors' Oversight Responsibilities for Climate Change 1. Formulate climate governance strategies: review and approve the Company's climate policies, sustainable development goals (SDGs), and carbon reduction strategies to ensure alignment of operations with international standards such as TCFD and SBTi. 2. Supervise the assessment of climate risks and opportunities: require management to regularly assess physical risks (extreme weather, supply chain disruptions) and transition risks (carbon taxes, regulations, policies, and market changes), and incorporate them into the enterprise risk management (ERM) framework. 3. Ensure transparency of financial disclosure: guide the Company to disclose climate information in its annual ESG report and financial statements in accordance with standards such as TCFD, GRI, and SASB, and assess the impact of climate risks on capital investment, financial performance, and long-term strategies. 4. Monitor decarbonization and net-zero targets: set short-, medium-, and long-term carbon neutrality targets, and track the progress of measures such as renewable energy transition, low-carbon technology investment, carbon inventory, and carbon disclosure. 5. Participation in climate decision-making and external initiatives: support national and industry climate policies and participate in global initiatives (such as RE100 and CDP) to enhance the Company's international competitiveness and influence. II. Role of Management in Climate Governance 1. Strategy execution: implement the carbon reduction plan guided by the Board of Directors, including improvements in energy efficiency, supply chain carbon reduction, and carbon credit trading. 2. Risk management and compliance: incorporate climate risks into ERM, comply with international and local regulations (such as EU CBAM and SEC climate disclosure regulations), and conduct environmental impact assessments (EIA) on a regular basis. 3. Supply chain and operational adjustments: require suppliers to follow carbon reduction standards and promote green procurement and low-carbon operations. 4. Climate information disclosure: prepare climate reports in accordance with TCFD, GRI, and SASB standards, and disclose them to investors and stakeholders through the ESG report, the official website, and the Annual General Meeting. 5. Education and cultural shaping: provide employees with climate and sustainability training to enhance climate awareness among all employees. III. Climate Change Governance Unit

	The Board of Directors authorizes the Sustainable Development Committee to serve as the climate governance unit, review core operations and sustainability issues, and formulate mid- and long-term sustainability plans and annual plans. ESG Teams have been established at all four plant sites to continuously track strategy implementation and report progress and effectiveness to the Board of Directors on a quarterly basis. IV. Board of Directors Oversight in 2025 The Board of Directors is the highest oversight body, responsible for reviewing the direction of climate strategy, risk assessment results, carbon reduction targets, and capital expenditure planning, and ensuring that climate issues are integrated into business strategy and risk management. In 2025, the Board of Directors heard four management reports covering greenhouse gas inventories, domestic and international regulatory trends (such as carbon fees and net-zero policies), transition and physical risk assessments and response measures, and discussed and provided guidance on risks and carbon reduction plans. V. Management Implementation Status The senior general management center coordinates climate risk and opportunity management, integrating environmental safety and health, manufacturing, procurement, finance, and R&D units, and its main responsibilities include: 1. Identify and assess transition risks and physical risks 2. Conduct greenhouse gas inventory and reduction planning 3. Assess the impact of carbon fee policies and regulations on operations and finance 4. Promote energy efficiency improvements and low-carbon transition plans 5. Regularly track implementation results and report to the Board of Directors VI. Integration with the risk management system Climate-related risks have been incorporated into the Company's organizational risk management procedures, with graded management based on the likelihood of occurrence and degree of impact, and the effectiveness of response measures is regularly reviewed to ensure integration into the Group's overall risk control framework. VII. Integration of strategy and operations Climate issues have been incorporated into mid- and long-term operational planning and capital expenditure decisions, covering energy efficiency improvements, equipment replacement, and supply chain carbon reduction management, so as to reduce potential carbon costs and operational impacts while capturing market opportunities arising from the low-carbon transition.
2. Describe how the identified climate risks and opportunities will affect the business, strategy and finances (short, medium and long term) of the Company.	The Company is a manufacturer of electronic components, with major customers comprising international brand manufacturers and system manufacturers, and as an export-oriented industry, supply chain carbon management and carbon reduction disclosure requirements are becoming increasingly stringent. Through climate risk

	inventories and scenario analysis, the Company identifies physical risks and transition risks, and assesses their short-, medium-, and long-term impacts on business, strategy, and finance as follows: I. Short term (within 1 year) (I) Transition risks 1. Introduction of carbon fee policy: With the implementation of the carbon fee system, the Company's operating costs and administrative expenses may increase. 2. Increased disclosure requirements from customers: International brand customers require suppliers to disclose product carbon footprints and carbon reduction pathways, and incorporate them into supplier evaluation indicators. ▸ Impact: •Increase in operating costs and administrative expenses •Increased order acceptance threshold •Failure to respond in a timely manner may affect short-term revenue stability (II) Physical risks Extreme weather (high temperatures, heavy rain, typhoons) may increase the environmental control load of plant areas, cause temporary work stoppages, or lead to logistics delays. ▸ Impact: •Increased energy consumption •Reduced production efficiency •Delivery risks affect customer trust (III) Opportunities •Promote energy-saving projects to reduce electricity costs •Strengthen ESG disclosure to enhance customer trust and rating scores II. Medium-term (3–5 years) (I) Transition risks 1. Increased carbon fee rates: As policies are gradually tightened, carbon costs may continue to increase. 2. Science-based target (SBT) requirements: Customers require the setting of carbon reduction targets and disclosure of progress. ▸ Impact: •Product pricing strategies need to be adjusted •Gross profit margins are under pressure

	•Increased capital expenditure and demand for technological upgrades (II) Physical risks Extreme weather may affect the supply of raw materials and the stability of global logistics. ▸ Impact: •Risk of supply chain disruption •Increased inventory and delivery schedule management costs (III) Opportunities •Growth in demand for low-carbon electronic products •Adoption of renewable energy reduces the risk of long-term energy price fluctuations •Increased opportunities for green financing and long-term cooperation with customers III. Long-term (5 years or more) (I) Transition risks 1. Risk of insufficient low-carbon transformation: If low-carbon transformation cannot be completed, orders from international brand customers may be lost. 2. Equipment replacement and renewable energy investment: To achieve the net-zero trend, investment in equipment upgrades and energy transition needs to be increased. ▸ Impact: •Capital expenditure increased •Higher depreciation expense and increased cash flow pressure •If transformation is not effectively carried out, competitiveness will decline (II) Opportunities •Establish differentiated advantages in low-carbon manufacturing •Enhance enterprise value and international supply chain position •Deployment in new energy, energy storage, and electric vehicle application markets The Company's overall response strategy is to reduce climate risks and seize transformation opportunities, and the Company has adopted the following strategies: 1. Inventory of plant sites and gradual expansion of supply chain emission source management 2. Establish dual-track control targets for total emissions and emission intensity 3. Promote energy saving, emission reduction, and process optimization 4. Improve equipment energy efficiency 5. Introduce renewable energy and low-carbon energy transition

	6. Strengthen green supply chain inventory and management 7. Develop low-carbon products and innovative technologies 8. Deploy in low-carbon application markets (such as solar energy, energy storage, and electric vehicle industries)
3. Describe the financial impact of extreme climate events and transition actions.	(1). Integration to improve power efficiency: The investment amount was approximately NTD 17,870 thousand, mainly through automation equipment, production line integration, and process optimization to improve production efficiency and reduce power consumption per unit of product. (2). Upgrade of plant air-conditioning equipment: The investment amount was approximately NTD 5,170 thousand, mainly used for upgrading air-conditioning, dehumidification, and related environmental control equipment to improve energy use efficiency and the quality of the plant operating environment. (3). Replacement of old and high energy-consuming equipment: The investment amount was approximately NTD 4,900 thousand, mainly for replacing old and high energy-consuming equipment to reduce electricity consumption and improve equipment operating efficiency. (4). Process waste reduction: The investment amount was approximately NTD 160 thousand, mainly used to reduce process waste, scrap materials, and pollutant emissions, and improve recycling and treatment efficiency. (5). In summary, the Company's total new fixed asset investment related to climate for 2025 amounted to approximately NTD 28,100 thousand, mainly focusing on optimization of energy-saving equipment, improvement of production line efficiency, and enhancement of the plant environment, in order to reduce operating costs and the impact of climate risks, and continuously strengthen sustainable operating capabilities.
4. Describe how the climate risk identification, assessment and management process is integrated into the overall risk management system.	The Company has incorporated climate-related risks into the organizational risk management procedure documents, with the Board of Directors bearing ultimate oversight responsibility, senior management being responsible for identification, assessment, and implementation of management measures, and control and tracking being conducted through existing risk management processes. I. Climate Risk Identification Mechanism 1. Identification sources Transition risks (regulatory policies, carbon fee system, technological changes, market and customer requirements) and physical risks (extreme climate, supply chain disruption, unstable energy supply, etc.) are identified based on operational sites, industry characteristics, and supply chain structure. 2. Value chain mapping Assess climate risks across the upstream raw material supply, midstream manufacturing processes, and downstream customer demand, with particular attention to the carbon reduction requirements of international brand clients. 3. Annual rolling review

	At least one risk assessment shall be conducted each year, and updates shall be made promptly in response to policy changes or major events. II. Climate Risk Assessment Process Climate risks are incorporated into the Company's risk assessment matrix, and quantitative scoring is conducted using “likelihood of occurrence × degree of impact”. The impact dimensions include: •Financial impact (cost, gross profit, cash flow) •Operational impact (production capacity, delivery schedule, supply chain stability) •Regulatory compliance risk •Impact on goodwill and customer relationships Material risks are listed in the Company's material risk register based on their scoring results and submitted to management and the Board of Directors for review. III. Management and Control Measures 1. Integrated organizational risk management procedural documentation Climate risks, like other operational, financial, and compliance risks, are incorporated into the Company's overall risk management framework for unified management. 2. Design response measures for corresponding risks •Regulatory risk: carbon fee scenario analysis and reduction planning •Energy risk: enhancement of energy efficiency and adoption of renewable energy •Market risk: strengthening low-carbon product design and supply chain management •Physical risk: strengthening plant climate resilience and business continuity plans 3. KPI and performance tracking Incorporate greenhouse gas emissions, energy use intensity, and reduction targets into the performance tracking mechanism, and regularly review implementation results. IV. Supervision and Reporting Mechanism 1. Each responsible unit regularly reports on climate risk management to senior management. 2. Major climate risks and implementation status are regularly reported to the Board of Directors for review. 3. Risk assessments and response strategies are adjusted on a rolling basis as necessary. The 2025 climate risk assessment results have been incorporated into the annual risk management report, and the relevant implementation status has been reported to the Board of Directors four times. Comprehensive Description The Company has established a complete climate risk “identification–assessment–management–oversight” process and integrated it into the existing enterprise risk management system to ensure that climate risks are

<table>
<tr><td></td><td>linked to operational, financial, and strategic decision-making. Through the oversight of the Board of Directors and management execution mechanisms, the Company strengthens its risk resilience in response to net-zero transition and supply chain decarbonization pressures, and maintains its competitive advantage and sustainable development capabilities in the electronic components industry.</td></tr>
<tr><td>5. If scenario analysis is used to assess the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors, and major financial impacts should be described.</td><td>The Company has not yet formally introduced a climate scenario analysis tool for quantitative evaluation, but has initiated relevant adaptation strategies and action plans in accordance with climate risk management principles to strengthen its ability to respond to climate change.
Major measures implemented at the current stage include:
1. Continue to execute the greenhouse gas inventory process to keep abreast of carbon emissions status and emission hotspots;
2. Promote low-carbon energy-saving measures and energy efficiency improvement projects to reduce energy use and carbon emissions during operations;
3. Strengthen the resource circulation and reuse mechanism to reduce consumption of raw materials and waste generation;
4. Gradually review energy usage for each product and process, and seek opportunities for energy consumption reduction and process optimization.
In the future, the Company will refer to the recommendations of the international climate governance framework to plan and introduce a climate scenario analysis methodology to assess the potential impact of physical risks and transition risks on operations and finances under different climate scenarios (such as 1.5°C or 2°C warming scenarios), and strengthen strategic planning and risk management mechanisms accordingly, in order to enhance the Company's long-term resilience and sustainable competitiveness.</td></tr>
<tr><td>6. If there is a transformation plan to manage climate related risks, describe the contents of the plan and the indicators and targets used to identify and manage physical and transformation risks.</td><td>
<table>
<tr><td colspan="4">I. Low-carbon economy-driven market growth opportunities</td></tr>
<tr><td>Category</td><td>Transition plan content</td><td>Indicators and targets</td><td>Relevant opportunities</td></tr>
<tr><td>Electric vehicles and new energy vehicles</td><td>Develop high-voltage, high-heat-resistant, high-power connectors and expand the EV and charging infrastructure market.</td><td>1. Number of new products developed: 10
2. Sales proportion: 2%
3. Annual growth rate: 25%</td><td>Growth in demand for EVs and new energy vehicles drives demand for new connectors</td></tr>
<tr><td>Cloud computing, 5G and AI</td><td>Develop high-frequency, high-speed, low-latency connectors (hybrid optoelectronic connectors)</td><td>1. Number of new products developed: 5
2. Sales proportion: 0.5%
3. Annual growth rate: 30%</td><td>Data center upgrades and the increasing adoption of 5G drive demand for high-</td></tr>
</table>
</td></tr>
</table>

			frequency, high-speed connectors
II. Opportunities for Low-Carbon and Green Manufacturing Technology Development			
Category	Transition plan content	Indicators and targets	Relevant opportunities
Low-carbon manufacturing and energy-saving processes	Improve manufacturing process automation and intelligence (AI energy-saving control) to reduce energy consumption and carbon emissions	Target measurement: Electricity consumption and CO2e emission intensity per NTD 1 million of revenue as indicators 2026 density target: A 2% reduction from 2025 as the base year. (Scope 1 and Scope 2)	Improve ESG ratings and bidding advantages
Recyclable and environmentally friendly materials	Use recycled plastics, low-carbon copper alloys, and environmentally friendly electroplating materials	RoHS and REACH regulatory compliance rate: 100%	Meet regulatory requirements, enhance market acceptance and brand image
III. Financial and Market Opportunities Brought by Regulatory and Policy Support			
Category	Transition plan content	Indicators and targets	Relevant opportunities
Supply chain sustainability certification	Obtain international certifications such as ISO 14064, ISO 50001, and SBTi	Certification attainment rate: 100%	Obtain qualification as a supplier to international manufacturers and increase opportunities for sustainable procurement orders
IV. Brand and Market Competitiveness Enhancement			
Category	Transition plan content	Indicators and targets	Relevant opportunities
Green Brand Effect	Establish ESG Brand and Market Promotion	1. Customer Awareness Survey Completion Rate: 100% 2. ESG Brand Influence Score:	Attract Environmentally Conscious Customer Groups

		Sustainable Product Differentiation	Develop High-Durability, Low-Energy-Consumption, High-Recyclability Connectors	1. Number of New Products Launched: 5 2. Sales Proportion %: 2%	Create Product Competitive Advantages, Improve Market Differentiation
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet planned internal carbon pricing, and in the future the Company will formulate corresponding strategies in accordance with the standards of relevant laws and regulations.				
8. If climate related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning period, the annual progress of achievement, etc. should be stated; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits to be offset or the quantity of renewable energy certificates (RECs) should be stated.	No use of carbon offsets or renewable energy certificates (RECs)				
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	The Company has established a comprehensive greenhouse gas inventory management mechanism in accordance with the greenhouse gas emission inventory guidelines issued by the Environmental Management Administration of the Ministry of Environment, and officially adopted the ISO 14064-1:2018 greenhouse gas inventory standard in 2023 as the basis for inventory and disclosure. Since 2024, all operating sites have completed greenhouse gas inventory operations and obtained verification statements from third-party verification institutions, ensuring the accuracy and credibility of the inventory data. In addition, in accordance with the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies" issued by the Financial Supervisory Commission, the Company also completed the greenhouse gas inventory operations for subsidiaries within the scope of the Consolidated Financial Statements in 2024, and simultaneously completed third-party assurance procedures, achieving in advance the current regulatory requirements for inventory scope and assurance, demonstrating the Company's commitment to enhancing the transparency of climate information disclosure and governance quality.				

1-1 Greenhouse Gas Inventory and Assurance Status of the Company for the Most Recent Two Years

1-1-1 Greenhouse Gas Inventory Information

Following the greenhouse gas emission inventory guidelines issued by the Environmental Management Administration of the Ministry of Environment, Xinyin has established a greenhouse gas inventory mechanism and conducts annual self-inventories of greenhouse gas emissions of the parent company and subsidiaries included in the Consolidated Financial Statements to comprehensively monitor greenhouse gas usage and emissions. The Company's greenhouse gas inventory data for the past two years is based on the operational control approach and aggregates greenhouse gas emissions from the operating sites of the parent company and subsidiaries, as described below:

Scope Items and Regional Description Scope I	Total Emissions in 2024 (metric tons of CO_2e)	Total Emissions in 2025 (metric tons of CO_2e)	Remarks
1. Parent company (Taiwan):	40.7304	31.6342	The 2025 greenhouse gas emissions data represents the results of the Company's self-inventory completed in accordance with its existing inventory mechanism, and the relevant data has not yet been audited by a third-party assurance institution. Subsequently, third-party verification procedures will be carried out according to the planned schedule, and the verified data upon completion of assurance will be disclosed in the 2025 sustainability report and the relevant information will be updated simultaneously to ensure the accuracy and transparency of the disclosed content.
2. Subsidiaries (Mainland China & Thailand Plants)	373.23	496.2164	
2-1. Suzhou Plant	339.18	396.7218	
2-2. Zhongshan Plant	34.05	99.4946	
2-3. Thailand Plant	(No inventory)	(Inventory in progress)	
Total	413.9604	527.8506	
Scope II	Total Emissions in 2024 (metric tons of CO_{2e})	Total Emissions in 2025 (metric tons of CO_{2e})	
1. Parent company (Taiwan):	184.9358	171.4086	
2. Subsidiaries (Mainland China & Thailand Plants)	5291.35	4795.3817	
2-1. Suzhou Plant	4255.68	3874.7209	
2-2. Zhongshan Plant	1035.67	920.6608	
2-3. Thailand Plant	(No inventory)	(Inventory in progress)	
Total	5476.2858	4966.7903	
Scope III	Total Emissions in 2024 (metric tons of CO_{2e})	Total Emissions in 2025 (metric tons of CO_{2e})	
1. Parent company (Taiwan):	280.0738	(Inventory in progress)	

2. Subsidiaries (Mainland China & Thailand Plants)	2809.51	(Inventory in progress)	
2-1. Suzhou Plant	1013.7	(Inventory in progress)	
2-2. Zhongshan Plant	1795.81	(Inventory in progress)	
2-3. Thailand Plant	(No inventory)	(Inventory in progress)	
Total	3089.5838	(Inventory in progress)	
Carbon emission intensity (metric tons of CO_2e/NTD 1 million of revenue)	1.622	1.409	Calculated based on the sum of Scope 1 and Scope 2 carbon emissions data.

Notes:

1. Scope 1 covers direct emissions from sources owned or controlled by the Company, including stationary combustion sources, process emissions, mobile combustion sources for transportation, and fugitive emission sources. Emission factors were calculated according to version 6.0.4 of the Greenhouse Gas Emission Factor Management Table issued by the Ministry of Environment (IPCC Sixth Assessment Report).
2. Scope 2 refers to indirect emissions from energy, such as purchased electricity.
3. Scope 3 includes indirect emissions from upstream and downstream transportation, employee commuting and business trips, purchased goods, and customer visits during operations.
4. Types of greenhouse gas emissions: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O).
5. For purchased electricity, the electricity carbon emission factors announced by the Energy Administration of the Ministry of Economic Affairs were adopted: the electricity carbon emission factor was 0.495 kgCO_2e/kWh in 2022; 0.494 kg CO_2e/kWh in 2023; and 0.474 kg CO_2e/kWh in 2024.

1-1-2 Greenhouse Gas Assurance Information

The Company has established a comprehensive greenhouse gas inventory management mechanism in accordance with the Greenhouse Gas Emissions Inventory Guidelines issued by the Environmental Management Administration of the Ministry of Environment, and officially adopted the ISO 14064-1:2018 greenhouse gas inventory standard in 2023 as the governing standard for inventory and management. Each operating plant completed the greenhouse gas inventory in 2024 and obtained a verification opinion from a third-party verification institution. The 2025 greenhouse gas inventory process has also commenced, and the third-party verification procedures are expected to be completed by May 31, 2026 to ensure the accuracy of data and the credibility of disclosure. In addition, in accordance with the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies" issued by the Financial Supervisory Commission, the Company completed the greenhouse gas inventory for subsidiaries within the scope of the Consolidated Financial Statements in 2025 and concurrently completed third-party assurance procedures, in compliance with current regulatory requirements on inventory scope and assurance requirements.

1-2 Greenhouse gas reduction targets, strategies, and specific action plans

Greenhouse gas reduction targets:

1. To formulate greenhouse gas reduction strategies, the Company voluntarily conducted an inventory of Scope 1 and Scope 2 greenhouse gas emissions in 2025, amounting to 527.8506 tons CO2e and 4,966.7903 tons CO2e, respectively, and established a reduction target for energy and resource consumption (1% annually).
2. The Suzhou plant collaborates with local renewable energy providers.

Greenhouse gas reduction strategies and specific action plans:

1. In accordance with ISO 14001, the Company confirms regulatory validity annually to comply with environmental protection regulatory requirements and avoid penalties imposed by local environmental protection authorities, or even orders to suspend operations or customer bans, which may result in operational risks to the Company.
2. The Suzhou plant cooperates with local renewable energy providers. In 2025, power generation amounted to 1,025.06 thousand kWh, accounting for approximately 10.48% of the Group's total electricity consumption, representing an increase of 37.6% over 2024; Singatron complies with international timelines for “net zero” and “neutrality” and local energy-saving and carbon-reduction regulations, and will continue to analyze and evaluate decisions on the proportion of renewable energy used by Singatron and the volume of renewable energy purchased.

Year	Unit	2023	2024	2025
Renewable energy power consumption	thousand kWh (thousand kWh)	596.191	744.86	1,025.06
Renewable energy power consumption ratio	thousand kWh (thousand kWh)	6.56%	7.31%	10.48%

3. The Company complies with the provisions of the “Energy Management Act”, aiming to reduce power consumption by 1% annually. If regulations mandate the use of renewable energy in the future, the Company will need to incur increased electricity costs, but the impact on the Company's operations and finances is currently relatively minor.

The Group's reduction achievement:

1. Emissions from inventoried plants (Scope 1 and Scope 2) decreased by 509.5 tons compared with 2024, representing an emissions reduction of 9.3%
2. Energy conservation and carbon reduction amounted to 403.586 thousand kWh, representing a 3.96% reduction in electricity consumption
3. Use of low-carbon energy transition maintained total power generation above 596 thousand kWh
4. Through classified recycling and reuse, the target recycling rate for reducing incineration and landfill was above 90%, and the Suzhou plant obtained UL2799 certification for the zero waste to landfill program in 2024
5. Green supply chain inventory of upstream and downstream supply chain and waste data

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

Evaluation item	State of operations			The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.
	Yes	No	Summary description	
I. Formulation of ethical corporate management policy and plan				
(I) Has the Company formulated an ethical corporate management policy approved by the Board of Directors, and are the policy and practice of ethical corporate management stated in the Company's regulations and external documents, as well as the commitment of the Board of Directors and the senior management to actively implement the policy?	V		The Board of Directors of the Company has approved the establishment of the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" applicable to the Company and its subsidiaries, specifying the policies of ethical management, and has also announced the policies of ethical management on the website, external documents and investor conferences. In addition, the Company also specifies that all directors, managers, and employees shall exercise the duty of care of good administrators to urge the Company to prevent unethical conduct, and from time to time review the effectiveness of the preventive measures and make continuous improvements to ensure the implementation of the ethical corporate management policy. To fulfill corporate social responsibility initiatives, the Company has always made "innovation, service, and efficiency" the three principles that employees are bound to uphold. The Company has also embraced the concept of "customer satisfaction" by refining its services to the extent that customers expect more from it. The Company has also developed good relationships with suppliers and customers, and pursued the mission of sustainable operation and growth. The Company's website clearly states the Company's business philosophy, and the Board of Directors and management all aim to implement the ethical corporate management philosophy.	No significant difference

Evaluation item	State of operations			The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			All directors and senior managers of the Company sign a statement of compliance with ethical corporate management, to declare that they are engaged in the process of business activities based on the principle of ethical corporate management, and actively assist the Board of Directors to implement the commitment of ethical corporate management and supervise the Company's internal management and business activities to comply with ethical corporate management.	
(II) Does the Company establish a mechanism for evaluating the risk of unethical conduct, regularly analyze and evaluates the activities in the scope of business with a higher risk of unethical conduct and on the basis of this, formulated a plan to prevent unethical conduct which covers at least the preventive measures for the conduct set out in Paragraph 2 of Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies"?	V		The Company has specified in the “Procedures for Ethical Management and Guidelines for Conduct" that it is prohibited to offer or accept improper benefits, offer or promise any facilitation fees, political contributions and charitable donations or sponsorship, engage in unfair competitive practices, prevent products from damaging stakeholders, prohibit insider trading and violate confidentiality agreements, etc. Preventive measures have been taken and education and promotion have been conducted to implement the policy of ethical corporate management.	No significant difference
(III) If the Company has specified operating procedures, conduct guidelines, and disciplinary and complaint systems for violations in the plan to prevent unethical conduct and implemented the plan as well as regularly reviews and amends it?	V		The Company has established the "Ethical Corporate Management Best Practice Principles", "Code of Ethical Conduct", "Procedures for Ethical Management and Guidelines for Conduct" and "Procedures for Reporting and Whistleblowing" to prevent unethical conduct. These specify the matters that personnel of the Group should pay attention to when performing the Company's business, including the operating procedures and guidelines of conduct of each program, punishment for violation and complaint. In addition to education and training for new employees, the Company also implements them in business operations. The Company	No significant difference

Evaluation item	State of operations			The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			also regularly reviews and revises its operating procedures or submits them to the Board of Directors for discussion, and discloses them on the Company's website and the MOPS.	
II. Implementation of ethical corporate management				
(I) Does the Company evaluate the ethical records of its counterparties and specify the ethical conduct clauses in the contracts signed with the counterparties?	V		The Company has established a rigorous "Supplier Management Procedure", "Related Party Management Procedure" and "Legal Compliance Requirements Management Specifications" in accordance with the relevant management system to implement the supplier screening standards and evaluation management system. Suppliers are required to sign a supplier integrity guarantee agreement before the transaction, and the penalties for violations of ethical behavior are stipulated in the agreement. In addition to requiring suppliers to cooperate closely, we also conduct regular evaluations of suppliers. If the Company receives a report that names a supplier and is proven to be true, the Company may terminate or cancel the contract in accordance with the terms of the contract if it is confirmed that the supplier has breached or improperly violated the requirements for ethical management.	No significant difference
(II) Does the Company have a dedicated unit under the Board of Directors to promote ethical corporate management and report regularly (at least once a year) to the Board of Directors on its ethical management policy and plan to prevent unethical conduct and monitor their implementation?	V		The Group Administration and Finance Department has been designated as the dedicated unit for promoting ethical corporate management and, based on the duties and scope of each unit, is responsible for assisting the Board of Directors and management in formulating and supervising the implementation of ethical corporate management policies and codes of conduct, ensuring the implementation of the ethical corporate management best practice principles, handling ethical corporate	No significant difference

Evaluation item	State of operations			The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			management policies and programs for preventing unethical conduct and supervising their implementation, and handling the revision, implementation, interpretation, consultation services, and registration and filing of report contents in relation to the code of conduct, and shall report the relevant implementation results to the Board of Directors of the Company at least once a year. Date of most recent submission to the Board of Directors: 2026/01/27. The Company has implemented its ethical corporate management policy, and the relevant implementation status for 2025 As follows: (1). Education and training In 2025, employees in Taiwan received educational courses on promoting the ethical corporate management policy for a total of 85 hours. (2). Promotion of laws and cases The dedicated unit of the Company promoted educational awareness for all colleagues. In 2025, it compiled the Ethical Corporate Management Best Practice Principles, Code of Conduct, and important internal regulations for handling material information, and promoted matters requiring attention in the execution of duties to colleagues through the Company website and official case promotion documents. (3). Regular audits To prevent employees from engaging in dishonest or unethical conduct and in consideration of fraud risks and other factors, the Company has established a dedicated department internally to monitor and track the above	

Evaluation item	State of operations			The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			conduct and factors to prevent the risk of fraud. Through the internal control system and independent audits by the audit unit, the overall operation of the mechanism is ensured to jointly manage and prevent the occurrence of unethical conduct.	
(III) Does the Company have a policy to prevent conflict of interest, provide appropriate channels for explanation, and implement it?	V		The Company has established the "Ethical Corporate Management Best Practice Principles" and the “Procedures for Ethical Management and Guidelines for Conduct", and has established a policy to prevent conflict of interest and requires all units of the Company to carry them through. Article 11 of the Company's “Operational Procedures and Guidelines for Conduct for Ethical Corporate Management” stipulates: (1) If any director, manager, or other interested party attending or present at a Board of Directors meeting has an interest in any matter at the Board of Directors meeting, and such person has an interest in such matter due to such person's own relationship or the juristic person represented by such person, such person shall explain the material content of such interest at the relevant Board of Directors meeting. If there is a risk of harm to the interests of the Company, such person may not participate in the discussion or voting and shall recuse from the discussion and voting, and may not exercise voting rights on behalf of another director. Directors should also be self-disciplined and have no choice but to support each other. (2) Where the spouse of a director, a blood relative within the 2nd degree of kinship, or a company having a controlling or subordinate relationship with a director has an interest in any matter referred to in the preceding	No significant difference

Evaluation item	State of operations			The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			paragraph, such director shall be deemed to have an interest in the matter. (3) Where the Company's personnel, in the course of performing Company business, discover any circumstance involving a conflict of interest with themselves or the juristic person they represent, or any circumstance that may enable themselves, their spouses, parents, children, or interested parties related to them to obtain improper benefits, they shall simultaneously report the relevant circumstances to their immediate supervisor and the Company's responsible unit, and the immediate supervisor shall provide appropriate guidance. (4) The Company's personnel shall not use Company resources for commercial activities outside the Company, nor shall they affect their work performance by participating in commercial activities outside the Company.	
(IV) If the Company has established an effective accounting system and internal control system for the implementation of ethical corporate management, and the internal audit unit draws up relevant audit plans based on the evaluation results of risk of unethical conduct, and audits the compliance of the plan to prevent unethical conduct or entrusts a CPA to perform the audit?	V		The Company has established an effective accounting system and internal control system, and the Company's audit unit performs audits in accordance with the annual audit plan approved by the Board of Directors and submits the audit reports to independent directors, and reports on the execution of the audits at the Board of Directors' meeting. The Company also reports to the competent authorities in accordance with the regulations.	No significant difference
(V) Does the Company regularly organize internal and external education and training on ethical corporate management?	V		The Company implemented its ethical corporate management policy by delivering educational courses on the policy to employees in Taiwan on 2025/06/23 and 2025/12/19 in 2025, totaling 85 hours. In the courses, the concept and implementation of the prevention	No significant difference

Evaluation item	State of operations			The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			mechanism are reinforced by case studies to jointly manage and prevent unethical behavior.	
III. The operations of the Company's whistleblower reporting system				
(I) Has the Company set up a specific whistleblower reporting and reward system and a convenient reporting channel, and designated appropriate personnel to deal with the reported matters?	V		Article 23 of the Company's "Ethical Corporate Management Best Practice Principles," Article 21 of the "Operational Procedures and Guidelines for Conduct for Ethical Corporate Management" and Article 4 of the "Regulations for Complaints and Reporting" provide the relevant provisions for the whistleblower system. Employees may report through multiple channels to management at various levels and the human resources unit, and the matter will then be handled by the responsible unit in accordance with the Company's relevant operating procedures. The Company has designated the Administration and Finance Division as the dedicated unit for receiving whistleblower reports. No whistleblower reports from external parties or directly from employees were received as of December 2025.	No significant difference
(II) Has the Company established standard operating procedures for investigating matters reported through the whistleblower system, follow-up measures to be taken after completion of the investigation, and relevant confidentiality mechanisms?	V		Article 23 of the Company's "Ethical Corporate Management Best Practice Principles," Article 21 of the "Operational Procedures and Guidelines for Conduct for Ethical Corporate Management" and Article 5 of the "Regulations for Complaints and Reporting" stipulate that records of accepted whistleblower reports, the investigation process, and the results shall be retained and preserved, and that the identity of the whistleblower and the content of the report shall be kept confidential.	No significant difference
(III) If the Company takes measures to protect whistleblowers from being improperly handled due to reporting?	V		Article 23 of the Company's "Ethical Corporate Management Best Practice Principles," Article 21 of the "Operational Procedures and Guidelines for Conduct for	No significant difference

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">State of operations</th><th rowspan="2">The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>Ethical Corporate Management” and Article 5 of the “Regulations for Complaints and Reporting” stipulate
.</td><td></td></tr>
<tr><td colspan="5">IV. Enhancement of information disclosure</td></tr>
<tr><td>Does the Company disclose the content of its Ethical Corporate Management Best Practice Principles and implementation effectiveness on its website and the Market Observation Post System?</td><td>V</td><td></td><td>The Company’s “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct" have been uploaded to the "Market Observation Post System" and the "Corporate Governance" section of the Company's website for public reference. We continue to conduct employee education and training in Taiwan every year and ask our directors, managerial officers and employees to sign the "Singatron Group Anti-Corruption Pledge" to adhere to clear ethical standards and character.
The Company achieved a 100% completion rate for signing the “Singatron Group Anti-Corruption Commitment Letter” in 2025.</td><td>No significant difference</td></tr>
<tr><td colspan="5">V. If the Company has related practice principles of its own in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies," please state the differences between the two and the state of implementation:
The Company's "Ethical Corporate Management Best Practice Principles" were formulated with reference to the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies” and the operations are not materially different from the Best Practice Principles.</td></tr>
<tr><td colspan="5">VI. Other important information that is helpful to understand the implementation of ethical corporate management: (For example, if the Company reviews and amends its ethical corporate management best practice principles)
1. The Company has established "SINGATRON ENTERPRISE Supplier Integrity Assurance Agreement" to publicly promote the Company's determination and policy of conducting business with integrity to its suppliers.
2. The "Rules of Procedure for the Board of Directors’ Meetings" of the Company provides for the recusal of directors to avoid conflicts of interest. Any person or the corporation he or she represents that has an interest in the motions of the Board of Directors’ meetings, which may be harmful to the Company's interest, may present his or her opinion and answer questions, but may not join the discussion or voting and shall recuse himself or herself from discussions and voting and shall not exercise voting rights on behalf of other directors.</td></tr>
</table>

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">State of operations</th><th rowspan="2">The differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx- Listed Companies and the reasons therefor.</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td colspan="5">3. The Company has established the “Procedures for Handling Material Inside Information and Prevention of Insider Trading”, which stipulates that directors, managerial officers and employees shall not disclose material inside information, nor shall they inquire or collect unpublished material inside information that is not relevant to their personal duties from those who are aware of material inside information of the Company, nor shall they disclose unpublished material inside information of the Company that they obtain not through the execution of their business.</td></tr>
</table>

(VIII). Other important information sufficient to enhance the understanding of the operation of corporate governance may also be disclosed:

1. Information on managers' participation in corporate governance training courses is provided on pages 59-60 of this annual report.
2. The Company has always attached importance to intellectual property. To properly protect, manage and utilize intellectual property resources and reduce the risk of intellectual property infringement, the Board of Directors approved the establishment of the “Intellectual Property Rights Management Operating Procedures” on January 27, 2026, formulated an intellectual property policy integrated with operational objectives, and established a systematic intellectual property management system.

(IX). Matters to be disclosed regarding the implementation status of the internal control system:

1. Statement of internal control

SINGATRON ENTERPRISE CO., LTD.

Statement of internal control system

Date: March 12, 2026

For the Internal Control System of 2025, the Company states the following, on the basis of self-inspection:

I. The Company knows that establishing, implementing and maintaining an internal control system is the responsibility of the Company's Board of Directors and managerial officers and the Company has established this system. Its purpose is to provide reasonable assurance of the achievement of objectives such as the effectiveness and efficiency of operations (including profitability, performance and asset security, etc.), the reliability, timeliness, and transparency of reporting, as well as compliance with relevant rulings, laws and regulations, etc.

II. Internal control system has its inherent limitations. No matter how perfect the design is, an effective internal control system can only provide a reasonable assurance of the achievement of the above three objectives; moreover, due to changes in the environment and circumstances, the effectiveness of the internal control system may change accordingly. However, the Company's internal control system has a self-monitoring mechanism. Once a defect is identified, the Company will take corrective actions.

III. The Company determines the effectiveness of the design and implementation of its internal control system in accordance with the criteria of the effectiveness of the internal control system stipulated in the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as the "Regulations"). The criteria of internal control system adopted in the "Regulations” are based on the process of managerial control and divide internal control system into five components: 1. control environment, 2. risk evaluation and response, 3. control operations, 4. Information and communication and 5. Monitoring operations. Each component consists of a number of items. Please refer to the "Regulations" for these items.

IV. The Company has adopted the aforementioned criteria of internal control system to evaluate the effectiveness of the design and implementation of its internal control system.

V. The Company, based on the evaluation results in the preceding paragraph, believes that its internal control system as of December 31, 2025 (including supervision and management of subsidiaries), including the design and implementation of internal control systems related to understanding the degree of achievement of operational effectiveness and efficiency objectives, the reliability, timeliness, and transparency of reporting, and compliance with relevant regulations and laws, is effective and can reasonably assure the achievement of the above objectives.

VI. This statement will become the main content of the Company's annual report and prospectus and will be made public. If the above-mentioned disclosures have falsehood or concealment, legal liability under Articles 20, 32, 171 and 174 of the Securities and Exchange Act will be incurred.

VII. This statement was Approved by the Board of Directors of the Company on March 12, 2026. Of the 8 directors present, 0 expressed opposition, and all the remaining directors agreed to the content of this statement. This statement is hereby declared.

SINGATRON Enterprise Co., Ltd

Chairman: Hsin-Nan Kan [signature]

General Manager: Cheng-Gang Yang [signature]

2. Where a CPA was entrusted to review the internal control system, the review report should be disclosed: not applicable.

(X). Major resolutions of the AGM and the Board of Directors in the most recent year and up to the date of printing of the annual report:

I. Major resolutions of the 2025 Annual General Meeting and implementation status:

Date	Resolution of the regular shareholders' meeting	Implementation status
2025/06/04	I. Ratification of the Company's 2024 Business Report, Parent Company Only Financial Statements, and Consolidated Financial Statements.	The resolution has been complied with.
	II. Ratification of the Company's 2024 earnings distribution proposal.	1. Approved the distribution of cash dividends of NTD 0.75728691 per share. 2. The dividend distribution was completed on 2025/10/15.
	III. Approved the amendment to certain provisions of the Company's Articles of Incorporation.	The resolution has been complied with.
	IV. Election of the Directors of the 17th Term	List of elected directors 1. Representative of KAN SHI INVESTMENT CO., LTD.: Hsin-Nan Kan 2. Representative of Dong Yi Enterprise Management Co., Ltd.: Peng-Huang Peng 3. Representative of ZHEN CHUN INVESTMENT CO., LTD. Investment Co., Ltd.: Kuo-Ming Peng 4. Representative of Kan Shi Investment Co., Ltd Investment Co., Ltd.: Yi-Chun Gan Elected Independent Directors 1. Hui-Chou Chen 2. Kung-Chien Huang 3. Ying-Chun Ku 4. Hsueh-Yuan Hsieh
	V. Approved the lifting of non-competition restrictions on newly elected directors.	List of directors released from non-compete restriction 1. Representative of KAN SHI INVESTMENT CO., LTD.: Hsin-Nan Kan 2. Representative of Dong Yi Enterprise Management Co., Ltd.: Peng-Huang Peng 3. Representative of ZHEN CHUN INVESTMENT CO., LTD. Investment Co., Ltd.: Kuo-Ming Peng 4. Representative of Kan Shi Investment Co., Ltd Investment Co., Ltd.: Yi-Chun Gan

2. Important resolutions approved by the Board of Directors in 2025 and up to the date of printing of the annual report

Date	Important approved resolution
1st meeting in 2025 of the 16th Board of Directors (2025/01/10)	1. Discussion on the Company's operating targets for 2025.
	2. Discussion on the Company's acquisition of credit facilities from financial institutions.
	3. Discussion on the year-end director's remuneration for 2024 for the executive Chairman and Vice Chairman of the Company.
	4. Discussion on the year-end bonus for 2024 for managerial officers of the Company.
1st interim meeting in 2025 of the 16th Board of Directors (2025/02/21)	1. Discussion on the lending of funds by the subsidiary, Singatron Technology (Hong Kong) Co., Ltd., to Singatron Electronics (Thailand) Co., Ltd.
2nd meeting in 2025 of the 16th Board of Directors (2025/03/07)	1. Discussion on the profit sharing remuneration for employees and directors of the Company for 2024.
	2. Review of the Company’s 2024 Business Report.
	3. Review of the Company's standalone financial statements and consolidated financial statements for 2024.
	4. Discussion on the professionalism, suitability and independence of the CPAs and the appointment of the CPAs for the 2025 financial statements.
	5. Discussion about the scope of the Company's entry-level employees.
	6. Discussion on the amendments to certain provisions of the Company’s Articles of Incorporation.
	7. Discussion on the confirmation of the Company's 2025 "General Policy on Pre-approved Non-Assurance Services."
	8. Discussion on issuing the Company's Statement of Internal Control System for 2024.
	9. Proposal of overall re-election of the directors of the Company.
	10. Discussion on convening the 2025 regular shareholders’ meeting of the Company.
	11. Discussion on the Company's acquisition of credit facilities from financial institutions.
	12. Discussion about re-appointment of Corporate Director of Taisol Electronics Co., Ltd.
	13. The investment intention by the subsidiary, Singatron Technology (Hong Kong) Co., Ltd., in Ultraspeed Electronics CO., LTD.
3rd meeting in 2025 of the 16th Board of Directors (2025/04/10)	1. Motion for discussion on the Company's 2024 earnings distribution.
	2. Motion for discussion on authorising the Chairman to set the ex-dividend record date for the payment of 2024 cash dividends for this year.
	3. Motion for discussion on the adjustment of authorization to the chairman of the Company's third unsecured corporate conversion price in Taiwan.
	4. The Company's acquisition of credit facilities from financial institutions.
	5. Motion for discussion on the list of candidates for Directors (including Independent Directors) of the 17th Term.
	6. Motion for discussion on lifting non-competition restrictions on newly elected directors.
2nd Extraordinary Meeting in 2025 of the 16th Board of Directors (2025/04/14)	1. Discussion on the Company's 16th repurchase of treasury shares.
4th Meeting in 2025 of the 16th Board of Directors (2025/04/29)	1. Review of the Company's 2025 Q1 Consolidated Financial Statements.
	2. Discussion of the Company's application for credit facilities from financial institutions.
	3. Ratification of the amendment to the Company's regulations governing the transfer of repurchased shares to employees.

4th Meeting in 2025 of the 16th Board of Directors (2025/05/20)	1. Motion for discussion on the change of the Company's General Manager.
	2. Motion for discussion on the remuneration for execution of duties of the Chairman of Singatron Electronics (China) Co., Ltd.
	3. Motion for discussion on the change of the General Manager of Singatron Electronics (China) Co., Ltd.
	4. Motion for discussion on the change of the Company's corporate governance officer.
	5. Motion for discussion on lifting the non-competition restrictions on the newly appointed General Manager.
	6. Motion for discussion regarding the Company's proposed adoption of the "Organizational Regulations of the Sustainability Committee".
The 1st interim meeting of the 17th Term Board of Directors in 2025 (2025/06/04)	1. Motion for the election of the Chairman of the 17th Term Board of Directors.
	2. Motion for the election of the Vice Chairman of the 17th Term Board of Directors.
	3. Motion for discussion regarding the appointment list of the Company's 2nd Audit Committee.
	4. Motion for discussion regarding the appointment list of the Company's 6th Remuneration Committee.
	5. Motion for discussion regarding the appointment list of the Company's First Commercial Bank term Sustainability Committee.
	6. Motion for discussion on the change of the Company's corporate governance officer.
The 1st meeting of the 17th Term Board of Directors in 2025 (2025/06/20)	1. Motion for discussion regarding the sale of land in Yancheng by subsidiary Singatron Electronics (China) Co., Ltd.
The 2nd meeting of the 17th Term Board of Directors in 2025 (2025/08/07)	1. Review of the Company's Q2 2025 Consolidated Financial Statements.
	2. Motion for discussion regarding the appointment and remuneration of the Company's internal audit officer.
	3. Motion for discussion regarding ratification of changes to the Company's acting spokesperson.
	4. Discussion on the Company and the Group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED applying for credit facilities from financial institutions.
	5. Discussion on the Company's endorsement and guarantee for the Group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED.
	6. Discussion on the proposed equity investment in Sufengping Automation Equipment (Kunshan) Co., Ltd. by the Group's subsidiary Singatron Electronics (China) Co., Ltd.
	7. Discussion on the distribution of 2024 performance settlement remuneration for the Company's Chairman and Vice Chairman performing executive duties.
	8. Discussion on the distribution of 2024 directors' remuneration of the Company.
	9. Discussion on the distribution of 2024 employee remuneration and employee incentive compensation for the Company's managers.
The 3rd meeting of the 17th Term Board of Directors in 2025 (2025/10/23)	1. Discussion on the proposed equity investment in Dongguan Grow-Link Electronics Co.,Ltd. by the Group's subsidiary Singatron Electronics (China) Co., Ltd.

The 4th meeting of the 17th Term Board of Directors in 2025 (2025/10/30)	1. Review of the Company's Q3 2025 Consolidated Financial Statements.
	2. Discussion on the Company obtaining credit facilities from financial institutions.
	3. Discussion about the endorsement guarantee for the Company by the group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED.
	4. Discussion of the plan of the Group subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED to establish a Taiwan branch.
	5. Discussion of the Company's proposed equity investment in Ultraspeed Electronics CO., LTD.
	6. Discussion of the Company's proposed amendments to certain provisions of the “Management Rules for Financial Statement Preparation Process”.
	7. Discussion of the Company's proposed amendments to certain provisions of the “Best Practice Principles for Sustainable Development”.
The 4th meeting of the 17th Term Board of Directors in 2025 (2025/10/30)	8. Discussion of the definition of entry-level employees under the Company's “Internal Control System Payroll Cycle”.
	9. Discussion of the Company's 2026 audit plan.
	10. Planning and discussion of ESG operational items of SINGATRON for 2026
	11. Discussion on the salary adjustment of the Company's managers.
	12. Ratification of personnel changes and remuneration adjustments for senior management of the Company's subsidiary Singatron Electronics (China) Co., Ltd.
The 17th Term Board of Directors First Commercial Bank meeting in 2026 (2026/01/14)	1. Discussion of the Company's proposed purchase of investment property.
	2. Discussion of the Company's application for credit facilities from financial institutions.
	3. Discussion on the Company's endorsement and guarantee for the Group's subsidiary SINGATRON TECHNOLOGY (HongKong) CO., LIMITED.
	4. Discussion of lifting the non-competition restrictions on the Company's managers.
The 17th Term Board of Directors 2nd meeting in 2026 (2026/01/27)	1. Discussion of the Company's 2026 operating targets.
	2. Discussion of the Company's amendments to certain provisions of the “Corporate Governance Best Practice Principles”.
	3. Discussion of the Company's adoption of the “Intellectual Property Management Procedures”.
	4. Discussion on the Company obtaining credit facilities from financial institutions.
	5. Ratification of the appointment of director representatives of reinvested companies and discussion of the lifting of non-compete restrictions for directors and managers.
	6. Discussion of the year-end directors' remuneration for 2025 for the Chairman, Vice Chairman, and Executive Directors of the Company who perform business operations.
	7. Discussion on the distribution of 2025 year-end bonuses for the Company's managers.
The 17th Term Board of Directors 3rd meeting in 2026 (2026/03/12)	1. Discussion on the distribution of 2025 employee remuneration and directors' remuneration of the Company.
	2. Review of the Company's 2025 Business Report.
	3. Review of the Company's 2025 Parent Company Only Financial Statements, Consolidated Financial Statements.
	4. Discussion of the evaluation of the professional competence, suitability, and independence of the certifying CPAs and the appointment of the certifying CPAs for the 2026 financial statements.
	5. Discussion on the confirmation of the Company's “General Policy on Pre-approved Non-Assurance Services” for 2026.
	6. Discussion on the Company's acquisition of credit facilities from financial institutions.
	7. Discussion on issuing the Company's Statement of Internal Control System for 2025.
	8. Discussion of convening the Company's 2026 Annual General Meeting.

	9. Discussion on the Company's proposed list of director candidates for the re-election of directors at the 2026 Annual General Meeting of Taiso Electronics Co., Ltd.
The 4th meeting of the 17th Board of Directors in 2026 (2026/03/30)	1. Discussion on the Company obtaining credit facilities from financial institutions.
The 5th meeting of the 17th Board of Directors in 2026 (2026/04/10)	1. Discussion on the Company's amendment to certain provisions of the "Rules of Procedure for Shareholders Meetings"
	2. Discussion on the Company's earnings distribution for 2025.
	3. Motion for discussion on authorising the Chairman to set the ex-dividend record date for the distribution of 2025 cash dividends this year.
	4. Motion for discussion on the adjustment of authorization to the chairman of the Company's third unsecured corporate conversion price in Taiwan.
	5. Proposed addition of motions for discussion at the Company's 2026 AGM.
	6. Discussion on the Company obtaining credit facilities from financial institutions.
	7.Discussion about change of registration for the Company's third domestic unsecured convertible corporate bonds.
	8. Motion for discussion on stakeholders and material topics of the 2025 Sustainability Report.
	9. Discussion on the Company's amendment to certain provisions of the "Remuneration and Compensation Management Regulations for the 17th Board of Directors and Functional Committees"

(XI) Main content of any dissenting opinions of directors on important resolutions Approved by the Board of Directors, where there is a record or written statement thereof, during the most recent year and up to the date of printing of the annual report: None.

IV. Independent Auditor Fee Information:

1. Information on the professional fees

Unit: NTD thousand

CPA firm	CPA name	CPA audit period	Audit fee	Non-audit fee	Total	Remarks
Ernst and Young	Cheng-Wei Lin Certified Public Accountant	2025/01/01~ 2025/12/31	3,900	505	4,405	Non-audit fees include: Tax certification NTD 270, audit of tax return filings for entities engaging in both taxable and tax-exempt business NTD 55, provisional corporate income tax audit NTD 150, annual report review NTD 20, and salary information checklist for full-time employees not holding managerial positions NTD 10.
	Chi-Ming Chang Certified Public Accountant	2025/01/01~ 2025/12/31				

2. The Company shall disclose the following if one of the events below occurs:

(1). The audit fee paid in the year of the replacement of CPA firm is less than the audit fee in the year before the replacement, The audit fees before and after the replacement should be disclosed and the reasons therefor:

The Company did not change its accounting firm in 2025.

(2) Where the audit fee has decreased by 10% or more from the previous year, the amount, percentage and reasons therefor should be disclosed: No such situation.

V. Information on change of accountants:

(I). About the predecessor CPAs

<table>
<tr><td>Date of replacement</td><td colspan="5">Not applicable</td></tr>
<tr><td>Reasons for replacement and description</td><td colspan="5">Not applicable</td></tr>
<tr><td rowspan="3">Indicate whether the appointment is terminated or not accepted by the client or CPAs</td><td colspan="3">Party involved
Circumstance</td><td>Certified Public Accountant</td><td>The client</td></tr>
<tr><td colspan="3">Proactive termination of appointment</td><td>Not applicable</td><td>Not applicable</td></tr>
<tr><td colspan="3">Not accepting (continuing) the appointment</td><td>Not applicable</td><td>Not applicable</td></tr>
<tr><td>Opinions in and reason for audit reports issued other than unqualified opinion in the last two years</td><td colspan="5">No such situation</td></tr>
<tr><td rowspan="6">Disagreement with the issuer</td><td rowspan="4">Yes</td><td>×</td><td colspan="3">Accounting principles or practices</td></tr>
<tr><td>×</td><td colspan="3">Disclosure of financial statements</td></tr>
<tr><td>×</td><td colspan="3">Audit scope or procedures</td></tr>
<tr><td>×</td><td colspan="3">Others</td></tr>
<tr><td>None</td><td colspan="4">V</td></tr>
<tr><td colspan="5">Description: none</td></tr>
<tr><td>Other Disclosures
(Matters to be disclosed as required by Items 1-4 to 1-7, Paragraph 6, Article 10 of this Standard)</td><td colspan="5">None</td></tr>
</table>

(II). About the successor CPAs

CPA firm	Not applicable
CPA name	Not applicable
Date of appointment	Not applicable
Matters and results of consultation on the accounting treatment or accounting principles for specific transactions and on the possible issuance of financial statements prior to the appointment	Not applicable
Written opinion of the successor accountant on matters regarding disagreements with the predecessor accountant	Not applicable

(III) The predecessor CPA's reply to Item 1 of Paragraph 6 of Article 10 and Item 3 of Item 2 of the regulation: no such situation.

VI. Whether the Company's Chairman, General Manager, or managers responsible for financial or accounting affairs had, within the most recent year, held positions at the firm of the attesting CPAs or its affiliated enterprises: The Company has no such situation.

VII. Changes in share transfers and share pledges of directors, managers, and shareholders holding more than 10 percent of the shares during the most recent year and up to the date of printing of the annual report

1. Changes in shareholdings of directors, managerial officers and major shareholders

Job title	Name	2025		The current year up to April 10	
		Increase/decrease in the number of shares held	Increase/decrease in the number of shares pledged	Increase/decrease in the number of shares held	Increase/decrease in the number of shares pledged
Chairman	KAN SHI INVESTMENT CO., LTD.	0	-500,000	0	0
	Representative: Hsin-Nan Kan	0	0	0	0
Vice Chairman	Dong Yi Enterprise Management Co., Ltd.	130,000	181,000	0	0
	Representative: Peng-Huang Peng	626,000	491,000	0	0
Director	ZHEN CHUN INVESTMENT CO., LTD.	0	3,000,000	0	0
	Representative: Chien-Nian Chi (Note 1)	0	0	0	0
	Representative: Kuo-Ming Peng (Note 1)	0	0	0	0
Director	KAN SHI INVESTMENT CO., LTD.	0	0	0	0
	Representative: Chih-Chiang Chu (Note 1)	0	0	0	0
	Representative: Yi-Chun Gan (Note 1)	0	0	0	0
Independent director	Chien-Liang Chen (Note 1)	0	0	0	0
Independent director	Hui-Chou Chen	0	0	0	0
Independent director	Kung-Chien Huang	0	0	0	0
Independent director	Ying-Chun Ku (Note 1)	0	0	0	0
Independent director	Hsueh-Yuan Hsieh (Note 1)	0	0	0	0
General Manager	Peng-Huang Peng (Note 2)	169,000	837,000	0	0
	Cheng-Gang Yang (Note 3)	0	0	0	0
Accounting Supervisor	Rui-Chen Hu	18,000	0	0	0
Corporate Governance Officer	Rui-Chen Hu (Note 4)	18,000	0	0	0
	Pin-Hsueh Huang (Note 4)	0	0	0	0

Note 1. AGM re-election on 2025/06/04

Representative of ZHEN CHUN INVESTMENT CO., LTD. Investment Co., Ltd.: Chien-Nien Chi stepped down; Representative: Kuo-Ming Peng was newly elected.

Representative of Kan Shi Investment Co., Ltd Investment Co., Ltd.: Chih-Chiang Chu stepped down; Representative: Yi-Chun Gan was newly elected.

Chien-Liang Chen stepped down; Ying-Chun Ku and Hsueh-Yuan Hsieh were newly elected.

Note 2. General Manager change on 2025/06/01

Peng-Huang Peng stepped down; Cheng-Gang Yang was newly appointed.

Note 3. Term of office of corporate governance officer

Rui-Chen Hu 2023/03/03-2025/05/19; 2025/06/04-present

Pin-Hsueh Huang 2025/05/20-2025/06/03

2. Information on the related party who is counterparty of equity transfer: No such situation.

3. Information on the related party who is counterparty of equity pledge: No such situation.

VIII. Information on the top 10 shareholders whose shareholding percentages account for the top 10, and who are related parties to each other or are spouses or relatives within the 2nd degree of kinship

	Shareholding by the individual		Shareholding by spouse and minor children		Shareholding in the name of others		The name of and relationship among the top 10 shareholders if anyone is a related party, a spouse or a relative within the second degree of kinship of another		Remarks
	Number of shares	Shareholding Percentage	Number of shares	Shareholding Percentage	Number of shares	Shareholding Percentage	Name	Relationship	
KAN SHI INVESTMENT CO., LTD.	7,764,829	6.04%	0	0.00%	0	0.00%	Hsin-Nan Kan Yi-Chun Gan	Person in charge of the firm Director of that company	None
KAN SHI INVESTMENT CO., LTD. Representative: Hsin-Nan Kan	3,607,843	2.81%	155,831	0.12%	0	0.00%	Yi-Chun Gan SHENG CHUN INVESTMENT CO., LTD.	Father and son Spouse and son are directors of that company	None
KAN SHI INVESTMENT CO., LTD. Representative: Yi-Chun Gan	0	0.00%	0	0.00%	0	0.00%	Hsin-Nan Kan SHENG CHUN INVESTMENT CO., LTD.	Father and son Mother and such person are directors of that company	None
Yuan Yang Enterprise Management Consulting Co., Ltd.	6,551,000	5.10%	0	0.00%	0	0.00%	Li-Chih Chu Peng-Huang Peng Sheng-Yen Peng Sheng-Yang Peng	Person in charge of the firm The individual's spouse is the person in charge of the firm The individual's mother is the person in charge of the firm The individual's mother is the person in charge of the firm	None
Yuan Yang Enterprise Management Consulting Co., Ltd. Person in charge: Li-Chih Chu	1,374,000	1.07%	3,010,000	2.34%	0	0.00%	Peng-Huang Peng Sheng-Yen Peng Sheng-Yang Peng	Spouses Mother and son Mother and son	None
Hsin-Nan Kan	3,607,843	2.81%	155,831	0.12%	0	0.00%	KAN SHI INVESTMENT CO., LTD. SHENG CHUN INVESTMENT CO., LTD. Yi-Chun Gan	Person in charge of the firm Spouse and son are father and son and are directors of that company Father and son	None

ZHEN CHUN INVESTMENT CO., LTD.	3,243,458	2.52%	0	0.00%	0	0.00%	None	None	None
ZHEN CHUN INVESTMENT CO., LTD. Representative: Kuo-Ming Peng	0	0.00%	0	0.00%	0	0.00%	None	None	None
ZHEN CHUN INVESTMENT CO., LTD. Responsible person: Rui-Ping Hsu	0	0.00%	0	0.00%	0	0.00%	None	None	None
Pacific Star Investment Co., Ltd.	3,200,000	2.49%	0	0.00%	0	0.00%	None	None	None
Pacific Star Investment Co., Ltd. Responsible Person: Shih-Hung Wu	0	0.00%	0	0.00%	0	0.00%	None	None	None
Peng-Huang Peng	3,010,000	2.34%	1,374,000	1.07%	0	0.00%	Yuan Yang Enterprise Management Consulting Co., Ltd. Li-Chih Chu Sheng-Yen Peng Sheng-Yang Peng	The individual’s spouse is the person in charge of the firm Spouses Father and son Father and son	None
SHENG CHUN INVESTMENT CO., LTD.	2,760,786	2.15%	0	0.00%	0	0.00%	None	None	None
SHENG CHUN INVESTMENT CO., LTD. Person in Charge: Wei-Chuan Wang	889	0.00%	0	0.00%	0	0.00%	None	None	None
Sheng-Yang Peng	2,460,000	1.91%	0	0.00%	0	0.00%	Yuan Yang Enterprise Management Consulting Co., Ltd. Peng-Huang Peng Li-Chih Chu Sheng-Yen Peng	The individual’s mother is the person in charge of the firm Father Mother Brothers	None
Sheng-Yen Peng	2,458,000	1.91%	0	0.00%	0	0.00%	Yuan Yang Enterprise Management Consulting Co., Ltd. Peng-Huang Peng Li-Chih Chu Sheng-Yen Peng	The individual’s mother is the person in charge of the firm Father Mother Brothers	None
Li-Chih Chu	1,374,000	1.07%	3,010,000	2.34	0	0.00%	Yuan Yang Enterprise Management Consulting Co., Ltd. Peng-Huang Peng Sheng-Yen Peng Sheng-Yang Peng	Person in charge of the firm Spouses Mother and son Mother and son	None

IX. Number of shares held by the Company, the Company's directors, managers, and enterprises directly or indirectly controlled by the Company in the same reinvestment enterprise, and the consolidated calculation of the comprehensive shareholding ratio

December 31, 2025; Unit: shares; %

Investee	Investment by the Company		Investment by directors, supervisors, managerial officers, and any companies controlled either directly or indirectly by the Company		Total investments	
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage
SINGATRON INVESTMENT COMPANY	2,000,000	100.00%	0	0.00%	2,000,000	100.00%
SINGATRON(BVI)ENTERPRISE CO.,LTD	13,504,543	100.00%	0	0.00%	13,504,543	100.00%
GT Booster Inc.	2,420,000	17.74%	0	0.00%	2,420,000	17.74%
DEEPWATERS DIGITAL SUPPORT INC.	1,066,668	3.94%	0	0.00%	1,066,668	3.94%
Taisol Electronics Co., Ltd.	13,956,000	15.88%	1,723,000	1.96%	15,679,000	17.84%
Quanjing Technology Co., Ltd.	261,053	1.96%	0	0.00%	261,053	1.96%

Three. Capital Raising

I. Sources of share capital

1. History of capital formation

Year and month	Issue price (NTD)	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Using property other than cash as payment for shares	Others
1976.08	10,000	360(	3,600,000	135	1,350,000	Established by public raising	None	—
1978.01	10,000	500	5,000,000	500	5,000,000	Increased capital by cash of $3,650,000	None	—
1984.07	10,000	1,000	10,000,000	1,000	10,000,000	Increased capital by cash of $5,000,000	None	—
1986.12	10,000	2,000	20,000,000	2,000	20,000,000	Increased capital by cash of $10,000,000	None	—
1995.10	10,000	6,000	60,000,000	6,000	60,000,000	Increased capital by cash of $40,000,000	None	—
1998.11	10	12,000,000	120,000,000	12,000,000	120,000,000	Increased capital by cash of $60,000,000	None	Note 1
1999.12	10	35,000,000	350,000,000	19,000,000	190,000,000	Increased capital by cash and earnings of $70,000,000	None	Note 2
2000.07	10	35,000,000	350,000,000	30,000,000	300,000,000	Increased capital by cash and earnings of $110,000,000	None	Note 3
2001.07	10	45,000,000	450,000,000	37,750,000	377,500,000	Increased capital from earnings of $77,500,000	None	Note 4
2002.08	10	80,000,000	800,000,000	42,000,000	420,000,000	Increased capital from earnings of $42,500,000	None	Note 5
2003.09	10	80,000,000	800,000,000	45,000,000	450,000,000	Increased capital from earnings of $30,000,000	None	Note 6

2004.09	10	80,000,000	800,000,000	50,000,000	500,000,000	Increased capital from earnings of $50,000,000	None	Note 7
2005.04	10	80,000,000	800,000,000	48,000,000	480,000,000	Reduced capital by treasury stock of $20,000,000	None	Note 8
2005.08	10	80,000,000	800,000,000	50,700,000	507,000,000	Increased capital from earnings of $27,000,000	None	Note 9
2005.11	10	80,000,000	800,000,000	50,100,000	501,000,000	Reduced capital by treasury stock of $6,000,000	None	Note 10
2006.03	10	80,000,000	800,000,000	48,300,000	483,000,000	Reduced capital by treasury stock of $18,000,000	None	Note 11
2006.09	10	80,000,000	800,000,000	55,000,000	550,000,000	Increased capital from earnings of $67,000,000	None	Note 12
2007.01	10	80,000,000	800,000,000	56,323,574	563,235,740	Conversion of corporate bonds into shares of $13,235,740	None	Note 13
2007.05	10	80,000,000	800,000,000	58,047,152	580,471,520	Conversion of corporate bonds into shares of $17,235,780	None	Note 14
2007.07	10	80,000,000	800,000,000	59,242,650	592,426,500	Conversion of corporate bonds into shares of $11,954,980	None	Note 15
2007.09	10	150,000,000	1,500,000,000	69,380,193	693,801,930	Increased capital from earnings of $101,375,430	None	Note 16
2007.10	10	150,000,000	1,500,000,000	69,400,417	694,004,170	Conversion of corporate bonds into shares of $202,240	None	Note 17
2008.09	10	150,000,000	1,500,000,000	79,732,471	797,324,710	Increased capital from earnings and bonuses of $103,320,540	None	Note 18
2008.12	10	150,000,000	1,500,000,000	79,032,471	790,324,710	Reduced capital by treasury stock of $7,000,000	None	Note 19
2009.01	10	150,000,000	1,500,000,000	75,532,471	755,324,710	Reduced capital by treasury stock of $35,000,000	None	Note 20
2009.08	10	150,000,000	1,500,000,000	79,884,419	798,844,190	Increased capital from earnings of $43,519,480	None	Note 21

2010.08	10	150,000,000	1,500,000,000	95,261,302	952,613,020	Increased capital from earnings of $153,768,830	None	Note 22
2011.02	10	150,000,000	1,500,000,000	93,961,302	939,613,020	Reduced capital by treasury stock of $13,000,000	None	Note 23
2011.08	10	150,000,000	1,500,000,000	103,357,432	1,033,574,320	Increased capital from earnings and capital surplus of $93,961,300	None	Note 24
2012.08	10	150,000,000	1,500,000,000	113,693,175	1,136,931,750	Increased capital from earnings and capital surplus of $103,357,430	None	Note 25
2016.11	10	150,000,000	1,500,000,000	116,174,046	1,161,740,460	Conversion of corporate bonds into shares of $24,808,710	None	Note 26
2017.05	10	150,000,000	1,500,000,000	116,370,758	1,163,707,580	Conversion of corporate bonds into shares of $1,967,120	None	Note 27
2017.08	10	150,000,000	1,500,000,000	118,119,375	1,181,193,750	Conversion of corporate bonds into shares of $17,486,170	None	Note 28
2017.11	10	150,000,000	1,500,000,000	120,381,649	1,203,816,490	Conversion of corporate bonds into shares of $22,622,740	None	Note 29
2018.02	10	150,000,000	1,500,000,000	120,403,506	1,204,035,060	Conversion of corporate bonds into shares of $218,570	None	Note 30
2018.05	10	150,000,000	1,500,000,000	125,616,576	1,256,165,760	Conversion of corporate bonds into shares of $52,130,700	None	Note 31
2018.07	10	150,000,000	1,500,000,000	123,731,576	1,237,315,760	Reduced capital by treasury stock of $18,850,000	None	Note 32
2018.09	10	150,000,000	1,500,000,000	129,907,774	1,299,077,740	Increased capital from earnings of $42,745,590 Conversion of corporate bonds into shares of $19,016,390	None	Note 33
2018.12	10	150,000,000	1,500,000,000	136,650,426	1,366,504,260	Conversion of corporate bonds into shares of $67,426,520	None	Note 34

2019.02	10	150,000,000	1,500,000,000	135,896,348	1,358,963,480	Conversion of corporate bonds into shares of $42,459,220 Reduced capital by treasury stock of $50,000,000	None	Note 35
2019.05	10	150,000,000	1,500,000,000	135,927,587	1,359,275,870	Conversion of corporate bonds into shares of $31,902,390 Reduced capital by treasury stock of $31,590,000	None	Note 36
2020.02	10	200,000,000	2,000,000,000	131,839,587	1,318,395,870	Reduced capital by treasury stock of $40,880,000	None	Note 37
2020.05	10	200,000,000	2,000,000,000	126,839,587	1,268,395,870	Reduced capital by treasury stock of $50,000,000	None	Note 38
2021.11	10	200,000,000	2,000,000,000	122,762,587	1,227,625,870	Reduced capital by treasury stock of $40,770,000	None	Note 39
2022.09	10	200,000,000	2,000,000,000	119,762,587	1,197,625,870	Reduced capital by treasury stock of $30,000,000	None	Note 40
2022.11	10	200,000,000	2,000,000,000	117,265,587	1,172,655,870	Reduced capital by treasury stock of $24,970,000	None	Note 41
2024.05	10	200,000,000	2,000,000,000	125,795,356	1,257,953,560	Conversion of corporate bonds into shares of $85,297,690	None	Note 42
2024.09	10	200,000,000	2,000,000,000	125,812,898	1,258,128,980	Conversion of corporate bonds into shares of $175,420	None	Note 43
2024.11	10	200,000,000	2,000,000,000	127,826,906	1,278,269,060	Conversion of corporate bonds into shares of $20,140,080	None	Note 44

Item	Approval document
Note 1	Approved by the Ministry of Economic Affairs for a capital increase by cash of $60,000,000 with the letter Jin-(1998)-Shang-Zi No. 087138250 dated November 26, 1998.
Note 2	Approved by the Ministry of Securities and Futures Bureau, Financial Supervisory Commission for a capital increase by cash of $10,000,000 and from earnings of $60,000,000 with the letter (1999) Tai-Cai-Sheng-(I) No. 93636 dated November 1, 1999.
Note 3	Approved by the Ministry of Securities and Futures Bureau, Financial Supervisory Commission for a capital increase from earnings of $77,800,000 with the letter (2000) Tai-Cai-Sheng-(I) No. 55297 dated June 27, 2000, and for a capital increase by cash of $32,200,000 with the letter (2000) Tai-Cai-Sheng-(I) No. 58935 dated July 10, 2000.
Note 4	Approved by the Ministry of Securities and Futures Bureau, Financial Supervisory Commission for a capital increase from earnings of $77,500,000 with the letter (2001) Tai-Cai-Sheng-(I) No. 135331 dated June 6, 2001.
Note 5	Approved by the Ministry of Securities and Futures Bureau, Financial Supervisory Commission for a capital increase from earnings of $42,500,000 with the letter (2002) Tai-Cai-Sheng-(I) No. 0910136927 dated July 5, 2002.
Note 6	Approved by the Ministry of Securities and Futures Bureau, Financial Supervisory Commission for a capital increase from earnings of $30,000,000 with the letter (2003) Tai-Cai-Sheng-(I) No. 0920132697 dated July 21, 2003.
Note 7	Approved by the Ministry of Securities and Futures Bureau, Financial Supervisory Commission for a capital increase from earnings of $50,000,000 with the letter (2004) Tai-Cai-Sheng-(I) No. 0930128582 dated June 29, 2004, and by the Central Region Office, Ministry of Economic Affairs with the letter Jing-Shou-Zi No. 09301172770 dated September 13, 2004.
Note 8	Approved by the Central Region Office, Ministry of Economic Affairs with the letter Jing-Shou-Zhong-Zi No. 09431966940 dated April 18, 2005.
Note 9	Approved by the Financial Supervisory Commission, Executive Yuan with the letter Jin-Guan-Zheng-I No. 0940127499 dated July 7, 2005, and by the Central Region Office, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 0940117110 dated August 30, 2005.
Note 10	Approved by the Central Region Office, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09401236940 dated November 28, 2005.
Note 11	Approved by the Central Region Office, Ministry of Economic Affairs with the letter Jing-Shou-Zhong-Zi No. 09531796780 dated March 8, 2006.
Note 12	Approved by the Financial Supervisory Commission, Executive Yuan with the letter Jin-Guan-Zheng-I No. 0950128177 dated July 4, 2006, and by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09501197280 dated September 1, 2006.

Note 13	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09601013680 dated January 18, 2007.
Note 14	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09601093910 dated May 2, 2007.
Note 15	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09601169980 dated July 30, 2007.
Note 16	Approved by the Financial Supervisory Commission, Executive Yuan with the letter Jin-Guan-Zheng-I-Zi No. 0960039533 dated July 26, 2007, and by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09601233890 dated September 26, 2007.
Note 17	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09601255250 dated October 19, 2007.
Note 18	Approved by the Financial Supervisory Commission, Executive Yuan with the letter Jin-Guan-Zheng-I-Zi No. 0970033543 dated July 4, 2008, and by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09701223680 dated September 5, 2008.
Note 19	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09701316720 dated December 17, 2008.
Note 20	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09801011220 dated January 17, 2009.
Note 21	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09801187690 dated August 18, 2009.
Note 22	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09901195740 dated August 30, 2010.
Note 23	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 09901195740 dated February 15, 2011.
Note 24	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 100001187570 dated August 16, 2011.
Note 25	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 101011176390 dated August 28, 2012.

Note 26	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10501269440 dated November 21, 2016.
Note 27	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10601067850 dated May 25, 2017.
Note 28	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10601122760 dated August 31, 2017.
Note 29	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10601160130 dated November 23, 2017.
Note 30	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10701013720 dated February 2, 2018.
Note 31	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10701051770 dated May 25, 2018.
Note 32	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10701072520 dated July 6, 2018.
Note 33	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10701111690 dated September 5, 2018.
Note 34	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10701147700 dated December 5, 2018.
Note 35	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10801015860 dated February 21, 2019.
Note 36	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10801053400 dated May 7, 2019.
Note 37	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10901013780 dated February 17, 2020.
Note 38	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 10901077720 dated May 19, 2020.
Note 39	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 11001218710 dated November 24, 2022.

Note 40	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 11101162950 dated September 12, 2022.
Note 41	Approved by the Department of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 11101223740 dated November 21, 2022.
Note 42	Approved by the Administration of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 11330082060 dated May 27, 2024.
Note 43	Approved by the Administration of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 11330162640 dated September 23, 2024.
Note 44	Approved by the Administration of Commerce, Ministry of Economic Affairs with the letter Jing-Shou-Shang-Zi No. 11330200700 dated November 19, 2024.

2. Type of shares issued

(1).

April 10, 2026 (book closure date); Unit: shares

Type of shares	Authorized capital				Remarks
	Number of shares outstanding	Unissued shares	Repurchase of treasury shares	Total	
Common shares (Note 1)	128,540,908	70,229,092	1,230,000	200,000,000	

Note 1: The Company was listed on Taipei Exchange on January 18, 2002.

(2). Shelf registration system for offering and issuance of securities: Not applicable.

(II). List of major shareholders (shareholders with a shareholding ratio of 5% or more or the top 10 shareholders by shareholding ratio)

April 10, 2026 (book closure date); Unit: shares

Share / Name of major shareholder	Number of shares held	Shareholding ratio %
KAN SHI INVESTMENT CO., LTD.	7,764,829	6.04%
Yuan Yang Enterprise Management Consulting Co., Ltd.	6,551,000	5.10%
Hsin-Nan Kan	3,607,843	2.81%
ZHEN CHUN INVESTMENT CO., LTD.	3,243,458	2.52%
Pacific Star Investment Co., Ltd.	3,200,000	2.49%
Peng-Huang Peng	3,010,000	2.34%
SHENG CHUN INVESTMENT CO., LTD.	2,760,786	2.15%
Sheng-Yang Peng	2,460,000	1.91%
Sheng-Yen Peng	2,458,000	1.91%
Li-Chih Chu	1,374,000	1.07%

(III). The Company's dividend policy and implementation status

1. Dividend policy as set forth in the Articles of Incorporation

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.

2. Dividends distribution proposed at the shareholders' meeting:

In accordance with Article 20-1 of the Company's Articles of Incorporation, "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."

Approved by the Board of Directors on 2026/04/10, cash dividends of NTD 0.60 per share were distributed to shareholders, totaling NTD 77,124,545 and accounting for 26.57% of the distributable earnings for the period

3. Expected significant changes in dividends: None.

(IV). The impact of the proposed stock dividends at the shareholders' meeting on the Company's operating performance and earnings per share:

Not applicable, as no gratuitous allotment of shares was proposed at the 2026 AGM.

(V). Employee and director remuneration

1. The percentage or range of profit sharing remuneration for employees and directors as set forth in the Articles of Incorporation:

If the Company has profits in a given year, no less than one-thousandth thereof shall be appropriated as employee remuneration (of which no less than 10% of the total amount of employee remuneration distributed shall be appropriated as remuneration for rank-and-file employees) and no more than 3% as director remuneration. 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.

2. The basis for estimating the amount of remuneration for employees and directors for the current period, the basis for calculating the number of shares distributed as employee remuneration, and the accounting treatment if the actual amount of distribution differs from the estimated amount.

(1). Based on the profitability of the Company in 2025, employee remuneration and director remuneration were estimated at no less than one-thousandth (of which no less than 10% of the total amount of employee remuneration distributed shall be appropriated as remuneration for rank-and-file employees) and no more than 3%, respectively, and the amounts of employee remuneration and director remuneration recognized were NTD 1,500 thousand and NTD 3,600 thousand, respectively, recorded under salary expense.

(2) The Company has not proposed to distribute profit sharing remuneration in stock this year, so it is not applicable.

3. The distribution of profit sharing remuneration approved by the Board of Directors:

(1). The Company's Board of Directors resolved on March 12, 2026 to distribute employee remuneration and director remuneration in cash of NTD 1,500 thousand (of which NTD 150,000 was appropriated for rank-and-file employees in non-supervisory positions with an average monthly regular salary of less than NTD 63,000) and NTD 3,600 thousand, respectively, with no difference from the amounts recognized as expenses in the 2025 financial report.

(2). Amount of employee remuneration distributed in shares and the ratio of such amount to the sum of net profit after tax in the current Parent Company Only Financial Statements or separate financial statements and total employee remuneration:

The Company has not proposed to distribute profit sharing remuneration in stock this year, so it is not applicable.

4. The difference between the actual amount of profit sharing with employees, directors and supervisors in the previous year (including the number of shares distributed, the amount and the price of the shares) and the recognized amount of profits sharing with employees, directors and supervisors, the reasons for the difference and the treatment of the difference should be described.

Based on the Company's 2024 profitability, the profit sharing remuneration for employees and that for directors were estimated at no less than 1% and no more than 3%, respectively, and the amount of profit sharing remuneration for employees and that for directors and supervisors were recognized as NTD 1,000 thousand and NTD 4,150 thousand, respectively, under salary expenses. The Company's Board of Directors resolved on March 7, 2025 to distribute employee remuneration and director remuneration in cash of NTD 1,000 thousand and NTD 4,150 thousand, respectively, with no difference from the amounts recorded as expenses in the 2024 financial report.

(VI). Status of the Company's repurchase of its own shares:

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 quantity to planned repurchase quantity (%)	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 number of shares held by the Company to total issued shares (%) (Note)	0.95%

Note. As of 2026/04/10 (the book closure date for the AGM), the Company had 129,770,908 issued shares.

II. Issuance of corporate bonds:

(I) Issuance of corporate bonds

Type of corporate bond (Note 2)		3rd domestic unsecured convertible corporate bond (Note 5)
Issuance (process) date		November 30, 2023
Face value		NTD 100,000 each
Place of issuance and trading (Note 3)		Not applicable
Issue price		Issued at 104.18% of the par value
Total amount		Total face value of NTD 500 million
Interest rate		Coupon rate at 0%
Term		3-year Maturity date: November 30, 2026
Guaranteeing institution		Not applicable
Trustee		CHANG HWA COMMERCIAL BANK, LTD.
Underwriting Institution		TACHAN SECURITIES CO., LTD.
Attorney-at-Law		Not applicable
Certified Public Accountant		Not applicable
Repayment method		The bondholder converts to the Company's common shares in accordance with Article 10 of the Conversion Regulations; or exercises the right of sale in accordance with Article 19 of the Conversion Regulations; or the Company has redeemed the bonds early in accordance with Article 18 of the Conversion Regulations; or the bonds are purchased and canceled by the Company from a brokerage firm - the Company shall repay the bonds held by the bondholders in cash at the face value within ten business days following the maturity date of the bonds. In the event that the centralized securities exchange market is closed on the aforementioned dates, it shall be postponed to the next business day.
Outstanding principal		NTD 146,900,000 as of the publication date of the annual report
Terms of redemption or early settlement		Please refer to the Regulations Governing the Issuance and Conversion of the Company's 3rd domestic unsecured convertible bonds.
Restrictive clauses (Note 4)		Not applicable
Rating agency, date of rating, and result of corporate bond rating		Not applicable
Additional rights	Amount that has been converted (exchanged or subscribed) into common shares,	As of the printing date of the annual report, 12,505,321 ordinary shares have been converted

	global depository receipts or other marketable securities as of the date of publication of the annual report	
	Procedures for issuance and conversion (exchange or subscription)	Please refer to the Regulations Governing the Issuance and Transfer of the Company's Third Unsecured Convertible Bonds in Taiwan
Possible dilution of shareholding by the regulations and conditions of issuance, conversion, exchange or subscription and impact on existing shareholders' equity		Assuming full conversion of the convertible bonds issued by the Company this time, the maximum dilution effect on the earnings per share is 13.01%. Although it will cause capital expansion and earnings per share dilution, the financial structure will reduce the debt ratio and strengthen the financial structure, which will be more helpful to the Company's future operations and development.
Name of custodian for exchange object		Not applicable

Note 1: The corporate bonds include public offering and private placement corporate bonds in progress. Public offering corporate bonds in progress refer to those that have been validated (approved) by the Commission, and private placement corporate bonds in progress refer to those that have been resolved and approved by the Board of Directors.

Note 2: The number of columns is adjusted according to the actual number of processing.

Note 3: Fill in for overseas corporate bonds.

Note 4: Such as restrictions on the distribution of cash dividends, external investments, or requirement to maintain a certain percentage of assets, etc.

Note 5: Private placements should be prominently marked.

Note 6: For convertible bonds, exchange bonds, issuance of corporate bonds or stock options by shelf-registration, the information on convertible bonds, exchange bonds, corporate bond issuance by shelf registration should be disclosed separately and in the table according to their nature, along with the information of corporate bonds with options.

(II). Outstanding corporate bonds:

Converted corporate bond information

Type of corporate bond (Note 1)		3rd Unsecured Convertible Corporate Bonds			
Item / Year		Time of issuance	2024	2025	As of April 10, 2026 (Note 4)
Market price of convertible corporate bonds (Note 2)	Highest	NTD 118.20	NTD 152.00	NTD 122.00	NTD 149.40
	Lowest	NTD 104.55	NTD 112.05	NTD 99.60	NTD 111.75
	Average	NTD 110.45	NTD 130.27	NTD 115.19	NTD 139.24
Conversion price		NTD 28.50	NTD 27.60 (Conversion price was adjusted on 2024/09/23)	NTD 26.80 (2025/09/18 adjustment to conversion price)	NTD 26.80
Issued (process) date and conversion price at the time of issue		November 30, 2023 NTD 28.50			
Means of fulfilling conversion obligations (Note 3)		Issuance of new shares			

Note 1: The number of columns is adjusted according to the actual number of processing.

Note 2: If overseas corporate bonds are traded at multiple locations, they are listed separately by the locations to be traded.

Note 3: Delivery of issued shares or issuance of new shares.

Note 4. Data for the current year up to the date of printing of the annual report shall be disclosed.

(III). Corporate bonds being processed: None.

III. Issuance of preferred stock: none

IV. Issuance of global depository receipts: none.

V. Employee stock options: none

VI. Employee restricted stocks: none.

VII. Issuance of new shares in connection with mergers or acquisitions of shares of other companies:

1. For the most recent year and the current year as of the date of publication of the annual report, new shares issued in connection with mergers and acquisitions of shares of other companies: none.
2. For the most recent year and the current year as of the date of publication of the annual report, issuance of new shares approved by the Board of Directors in connection with mergers and acquisitions of shares of other companies: none.

VIII. The implementation status of capital utilization plan: None.

(I) As of the date of publication of the annual report, the Company's previous issuance or private placement of securities that have not been completed or have been completed in the last three years but have not yet shown the planned benefits: None.

(II) As of the quarter before the date of publication of the annual report, the Company's capital utilization plan for each of the previous issuance of securities has been completed.

Four. Operation overview

I. Business Activities

(I). Scope of Business

1. Main Content of Business Operations

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

2. The Group's current product lines and their sales percentage:

Unit: NTD thousand

Product type	2025	
	Sales amount	Sales percentage (%)
Electronic connectors	3,836,937	98.39
Electronic module products	62,760	1.61
Total	3,899,697	100.00

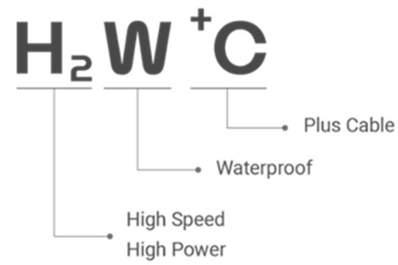
3. New products under plan to be developed by the Group

The Company currently is engaged in the development, manufacturing and sale of various electronic connectors and electronic modules for various power supplies, audio and video signal and electronic signal transmission connection devices. Our main product applications include notebook computers and peripherals, various consumer electronics applications, network communications applications, new energy applications, automotive electronics applications, and medical applications.

SINGATRON 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 2026, Singatron's objective is to develop a new generation of products with [H2W+C] as the core technology, while continuing to launch newer products for server and automotive electronics applications. With respect to server products, in addition to providing DDR LONG DIMM and SO DIMM connectors and thermal application solutions, Singatron is also actively planning services for high-speed transmission and high-current products.

[H2W+C] is the development direction with R&D technology as the core product focus:

- High Speed: High-frequency, high-speed signal transmission
- High Power: High-current & high-voltage connectors
- W(Waterproof): Waterproof connectors
- +C(Wth Cable): High-frequency, high-speed & high-current & high-voltage cables



2026 H2WC New Products:

In response to the continuing technological upgrades in the global connector market and the trend toward diversified application scenarios, the Group will focus in 2026 on high-frequency and high-speed transmission, server/AI applications, and automotive electronics, actively expand emerging application markets, and the key development focuses are as follows:

•High-frequency, high-speed signal transmission connectors and cable assemblies for automotive electronics applications

•Target product series: Such as Mini FAKRA, H-MTD, SPE, PCIe....

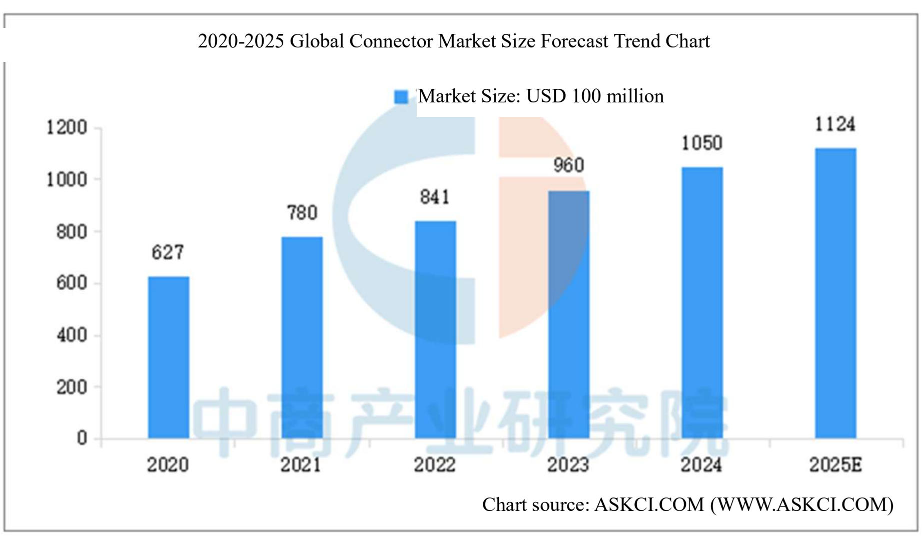
•High-frequency, high-speed connectors and cable assemblies for AI servers

•High-current & high-voltage connectors and cable processing

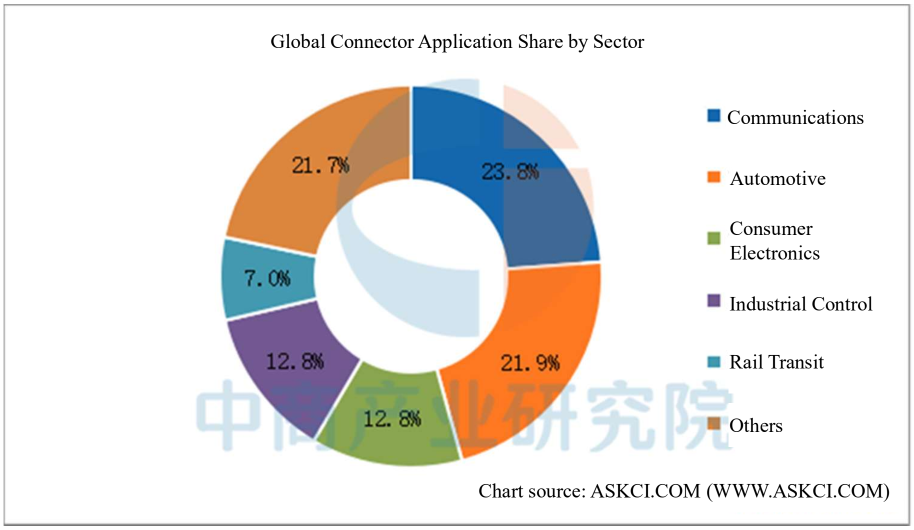
(II). Industry Overview

1. Industry Status and Development

(1). According to data from research institutions such as Global Market Insights and ASKCI.COM, the global connector market size has continued to grow steadily along with the development of downstream industries and the iterative upgrading of connector technology. Connectors have become the bridge for the stable flow of energy and information in equipment. The “2025-2030 China Connector Industry Analysis and Development Forecast Report” published by ASKCI Research Institute shows that the global connector market size grew from USD 62.7 billion in 2020 to USD 105.0 billion in 2024, with a compound annual growth rate of 13.8% during the period. Analysts at ASKCI Research Institute forecast that the global connector market size will reach USD 112.4 billion in 2025.



(2). Other important application areas are shown in the figure below



Connectors are fundamental electronic components for transmitting and exchanging electric power and signals in electronic devices, and demand for connectors in downstream application sectors remains strong. In terms of application distribution, communications, automotive, consumer electronics, industrial control, and rail transit are the primary application sectors for connectors, accounting for 23.8%, 21.9%, 12.8%, 12.8%, and 7.0%, respectively.

2. Future Trends and Industry Outlook

(1). Technological breakthroughs drive the enhancement of the industry's core competitiveness

Through material innovation and process optimization, the connector industry has significantly improved product performance and reliability. High-frequency, high-speed connectors can support the high-speed data transmission requirements of 5G/6G communications equipment, meeting low-latency and high-bandwidth application requirements; miniaturized connectors, in response to the trend toward thinner and lighter consumer electronic products, ensure stable signal transmission in AR/VR devices.

High-voltage connectors for new energy vehicles have also overcome bottlenecks in insulation materials and heat dissipation technologies, ensuring the safe and stable operation of 800V platforms. Overall, these technological advancements have driven the industry to upgrade from basic component manufacturing toward high-end customized solutions, helping enterprises establish technical barriers and competitive advantages in the global supply chain.

(2). Expanded application scenarios drive growth in diversified demand

Connector technology is accelerating its penetration into emerging sectors such as new energy vehicles, energy storage systems, and the low-altitude economy, creating new growth momentum. Automotive Ethernet connectors can support multi-sensor data integration for autonomous driving; dedicated connectors for energy storage systems address the stability and safety issues of high-current transmission; connectors for drones and robot joints must balance lightweight design and high fatigue resistance.

As application scenarios continue to innovate, products are shifting from general specifications toward highly specialized and modular designs, helping the industry reduce its dependence on the traditional consumer electronics cycle and establish a more robust and sustainable growth model.

(3). Industrial chain collaboration strengthens supply chain resilience and autonomy

The localization of upstream materials and in-depth cooperation with downstream application ends will further enhance industry resilience. Local manufacturers have gradually achieved breakthroughs in the mass production technology of high-end engineering plastics such as liquid crystal polymer (LCP), reducing dependence on imported raw materials; vehicle manufacturers and connector manufacturers have also shortened product validation and introduction schedules through the joint development of customized interfaces and specification designs.

Through the coordinated operation of the overall industrial chain, R&D efficiency and delivery capabilities can be enhanced, and risks arising from fluctuations in the international supply chain can be effectively addressed, ensuring the security of component supply in key application sectors such as new energy vehicles and data centers.

2. The correlation among the upstream, midstream and downstream industries:

The structure of connector products is mainly composed of two parts: terminal and plastic casing. The main upstream raw materials are metal materials, plastic materials and electroplating materials, and the usage and characteristics of each raw material are described in the following:

A. Metal materials

The main usage of metal materials is for connector terminals. In order to meet the demand of high frequency transmission, the specifications of connector products are developing towards low height, high density and multiple pins, so that the terminals often need to undergo complicated bending processes, and among the many metals, copper alloy has sufficient mechanical strength and good electrical conductivity.

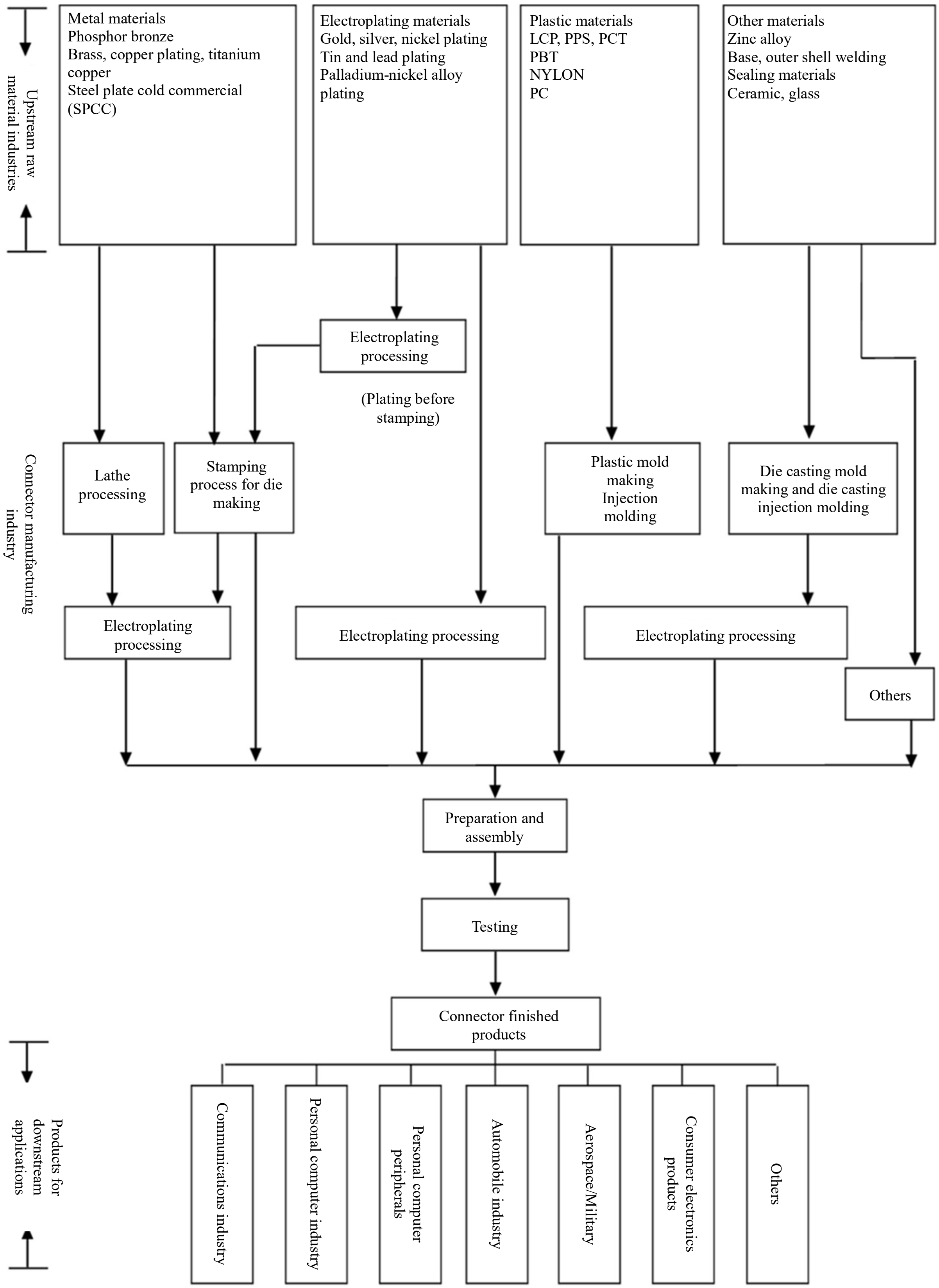
B. Plastic materials

Plastic materials are usually used as the outer shell and insulation of connector products. As the products are developing towards fine pitch and SMT, the thin wall fluidity, strength, heat resistance and dimensional stability of plastic materials are their key considerations.

C. Electroplating materials

The function of electroplating materials is related to the conductivity of connectors and the frequency of plugging. Generally speaking, copper will be used as the base material for electroplating, and a layer of pure tin or hard gold will be plated on it. At present, most of the domestic connector suppliers outsource the productions to professional third party manufacturers.

In the manufacturing process, for both the terminals and the plastic shells, the high precision molds are produced first according to the design specifications, and metal materials are pressed and processed into terminals by the molds that have been made. Plastic materials are hot-melted and injected into the molds by injection equipment to form the required plastic shells, and then the plastic shells are assembled with the electroplated terminals while the terminals are bent and processed. Depending on the specifications, finished connectors can be used in a variety of industrial applications, including the computer industry, the network communications industry, the consumer electronics industry, the automotive electronics industry, the new energy applications industry, medical equipment, and aerospace applications.



Source: ITIS Project of ITRI Materials and Chemical Research Laboratories

3. Trends of product development

a. Development towards collaborative design

In recent years, for the pursuit of breakthroughs in the design of emerging products, there are many innovative or development needs to break away from the convention, the traditional development method has been unable to meet the requirements for innovation in customer specifications and in a more customer-friendly way, the ODM approach allows engineering development personnel shall participate in design discussions in the early stages of product development to meet customer development needs in the customer co-development mode in order to achieve product breakthroughs and innovations.

b. Technology developing towards lightweight and small size

There are many types of connectors and new products are always being introduced. In recent years, as system products are developing towards lightweight, thin, short, small in size, high density and high transmission speed, with the USB4 type connector launched in 2019 by USB-IF being the most representative, the development of connector products is focused on "small pitch," "low back" and "high frequency." In addition to SINGATRON's original Board-side connectors, we have also crossed over to the paired wire-side connectors to expand the application scope.

c. Business opportunities in new energy and automotive electronics industries

In response to the demand for environmental protection and energy saving, in addition to the original connectors and wiring harnesses, we are also working with customers to develop modular products such as Power Button and USB charging for electric bicycles and we are also working with customers to develop connectors for inverters for energy storage applications and to develop a series of high-current energy storage connectors.

d. Communication and niche product development

In addition to the demand for miniaturized products for wearable devices, another trend is the applications of Internet of Things. The key connector product technologies (Pogo Pin, network connector, high power/high frequency connector, robot harness, RF connector ......) required for the networking system will be the direction for domestic manufacturers to plan early.

4. Product competition

The Company mainly focuses on the research and development, production and sales of traditional connector products for notebook computers and peripherals, consumer electronics, and network communications, as well as various waterproof connector products for automotive electronics and new energy products.

For traditional connector products, in recent years, we have been facing price competition in the NB and PC peripheral markets from the red supply chain and competitors in the industry, which leads to reduced profitability of traditional connectors. However, in the main battlefield of NB, we have accumulated a large number of product lines and a complete range of molds and other related resources over the years to quickly meet customer needs and we are striving for continuous process improvement, introducing modular and semi-automatic production modes in the manufacturing section to enhance price competitiveness. In addition, we provide customized services to our strategic customers in order to seize the opportunity in advance by providing tailor-made services.

In the server product segment, Singatron has begun supplying DDR Long DIMM & So DIMM connectors for servers, as well as offering solutions for server thermal management applications.

In terms of waterproof connector products, in recent years, we have been focusing on the development of solar energy, energy storage products, light electric motorcycles, electric bicycles, medical applications, and others in order to continue to steadily improve the added value of our products. Over the past two years, results have gradually been demonstrated in the design and development of electric bicycles in collaboration with customers. In addition to the original connector and wire harness products, the Company has also helped customers develop miniaturized signal connectors and wire harnesses for electric bicycles.

In terms of automotive products, in addition to continuing to supply Type-C waterproof connectors for in-vehicle infotainment systems to Tier 1 manufacturers, as well as the existing terminal plastic housing modules for reversing radar developed for customers, the Company has also developed a brand-new Mini Fakra high-frequency automotive connector and has begun OEM production of automotive wire harnesses for Tier 1 manufacturers.

(III). Technology and R&D Overview

(1). Technology Aspect and Research & Development

The Company is a specialized R&D and manufacturing company of NB power and audio connectors. In addition to developing customized products with customers to meet their needs, we also actively participate in the standard setting of various connector associations in USB, HDMI, NMEA, and electric motorcycle convenience connector collaboration projects ......, in order to lead the market and ensure the quality and innovation of our R&D products.

In response to the new USB Type C specification and USB4 characteristics of high frequency, high speed and small size, we have invested a lot of resources to improve and refine the precision, ultra-thin, automatic, embedded injection technologies and simulation design for high frequency and high speed transmission, so that we can play a key role in the market of new generation connectors. In addition, with the expansion of Type-C applications and the improvement of specifications, we continue to conduct research and development in the direction of high-speed (40Gbps), waterproof IP67, and high plugging requirements.

In addition, as the new energy industry and the automotive electronics industry are the main drivers of global economic growth, we are also actively investing in the development of connector products for related applications, and the planning for promoting new products. The Company will gradually gear towards the development of modular integration of electronic parts and components and further expand its R&D capabilities in the area of modular integration of electronics and mechanical components.

(2). The Group's research and development plans are aimed at providing good products and enhancing customer satisfaction. R&D expenses as a percentage of operating revenue for the last two years as follows:

Unit: NTD thousand

Item/Year	2024	2025	As of 2026/03/31 (unaudited)
R&D expenses	136,688	137,302	47,136
Consolidated net operating revenue	3,630,786	3,899,697	1,308,899
Percentage	3.76%	3.52%	3.60%

(3). R&D results and patents granted in the most recent year

2025 R&D Achievements

Item	Industry	R&D project name	R&D project content	Progress
1	Waterproof Connector Products [W]	Development of RJ45 jumper connectors for low Earth orbit satellite signal receivers	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 electronics [A]	Smart Electric Motorcycle Charge/Discharge Interface and Cable Development	Development of a 90A smart 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.	Sampling stage
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	Trial production stage

			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.	
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 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.	Design stage
9	Waterproof Connector Products [W]	Photovoltaic Inverter Signal Transmission Waterproof Connector R&D	Under the "dual carbon" goals, global photovoltaic installed capacity has surged, and inverter reliability directly affects power plant revenue and safety, while signal transmission connectors, as a critical link, may easily trigger safety incidents and losses if performance defects arise. 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 adopts the MIM metal powder injection process. Metal powder and binder are mixed and injected into the mold, and after debinding and sintering, a high-strength metal part is obtained. It offers strong overall performance, high strength, and high precision, and avoids housing cracking and structural destructive failure arising from traditional bending and riveting. The inner and outer housings break through the technical bottleneck of stamping. A high-hardness MIM process is adopted, together with laser spot welding technology, to combine the iron shell with MIM, increasing its structural strength to more than 20 kgf and effectively improving the product's resistance to external impact.	Mass production stage
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

Patents Granted in 2025

Serial No.	Patent certificate number	Announcement date	Patent name
1	M665276	2025/01/01	Power connectors
2	M665576	2025/01/11	Waterproof connectors
3	M665815	2025/01/21	USB port
4	M666335	2025/02/11	Structural improvement of the electrical connector
5	I875157	2025/03/01	High-current Type-C connector and electronic equipment
6	M667350	2025/03/01	Board-edge power connector
7	CN222673547U	2025/03/25	Insert-Type RJ Modular Connector
8	M668770	2025/04/01	Electrical connector structure
9	M668790	2025/04/01	Electrical connector structure
10	M669540	2025/04/21	Board-to-board electrical connector
11	M669650	2025/04/21	RJ45 waterproof connector
12	I882419	2025/05/01	Solderless Type-C connector and electronic equipment
13	M670297	2025/05/11	Aligner and its positioning structure
14	M670303	2025/05/11	Connectors
15	CN223007052U	2025/06/20	Waterproof connectors
16	CN223052518U	2025/07/01	USB interface
17	M672367	2025/07/01	Connector assembly and vehicle equipped with the assembly
18	M673237	2025/08/01	Board-to-board connector
19	M673621	2025/08/11	Structural improvement of board-to-board electrical connector
20	M673663	2025/08/11	Connector structure
21	M673811	2025/08/21	Board-to-board electrical connector
22	M673850	2025/08/21	Board-to-board connector
23	M674470	2025/09/01	Structural improvement of the electrical connector
24	M675499	2025/10/01	Electrical connectors
25	M675875	2025/10/11	Electrical connectors
26	M677052	2025/11/11	Waterproof quick-connect quick-release connector structure
27	M677150	2025/11/11	Power converter and electronic equipment
28	CN223566977U	2025/11/18	An RJ45 waterproof connector
29	CN223599177U	2025/11/25	One type of connectors
30	M678098	2025/12/11	Connectors
31	M678434	2025/12/21	Drainage power connector
32	M678466	2025/12/21	Locking structure for vibration-resistant connector
33	M678522	2025/12/21	Electrical connectors
34	M678398	2025/12/21	Plug-in assembly stop structure

(4). Honors received by Group companies in technology research and development and product innovation

Date	Company	Issuing Unit	Certificate No.
2024/11/06	Singatron Electronic (China) Co., Ltd.	Jiangsu Provincial Department of Science and Technology, Jiangsu Provincial Department of Finance, Jiangsu Provincial Office of the State Administration of Taxation, and Jiangsu Provincial Local Taxation Bureau	GR202432002001
2024/11/19	Suzhou Singatron Auto Co., Ltd.	Jiangsu Provincial Department of Science and Technology, Jiangsu Provincial Department of Finance, Jiangsu Provincial Office of the State Administration of Taxation, and Jiangsu Provincial Local Taxation Bureau	GR202432005069
2024/11/19	Singatron Electronic (Zhongshan) Co., Ltd.	Guangdong Provincial Department of Science and Technology, Guangdong Provincial Department of Finance, Guangdong Provincial Office of the State Administration of Taxation, and Guangdong Provincial Taxation Bureau	GR202444002960

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

With high-speed and high-power connection technology as the core, the Company has expanded from the NB market into AI, automotive, and new energy applications, and upgraded from a single-component supplier to a provider of modular integrated solutions.

I. Development core focus

1. Technology upgrade (high speed & high power)

Focus on high-speed transmission and high-power applications, strengthening product competitive barriers

→ USB4, Type-C, MCIO Gen6, DDR5, high-power/energy storage connectors

2. Application expansion (from NB to diversified industries)

Expanded from NB into high-growth industries

→ AI servers, automotive, new energy, LEV, industrial, medical

3. Business model upgrade (components → modules → solutions)

Transformation from a single connector supplier to an integrated service provider

→ OEM/ODM, modularization, wire harness integration, vertical integration

II. Short-term plan (1–2 years): strengthen existing advantages & rapid monetization

1. Deepen existing markets (NB & customer relationships)

Collaborate with customers on new product development, expand the product line

Enhance customer stickiness and order stability

2. Expand OEM/ODM order-taking capability

Leverage technological advantages to undertake entrusted design and manufacturing for international brands

Reduce costs through economies of scale
3. Key product breakthroughs
Type-C / USB4 (high-speed transmission)
Waterproof connectors (LEV, energy storage)
High-speed applications (AI servers, cloud)
4. Optimize manufacturing efficiency
Promote modular production
Reduce customization costs and lead times
5. Strengthen branding and marketing
Exhibitions, official website, catalogs, videos
Increase visibility in new markets

III. Long-term plan (3–5 years): industry upgrade & global expansion
1. Diversified industry deployment
Automotive, medical, industrial, new energy, LEV
Using waterproof and high-power products as entry points
2. Deepening the automotive market
Continuing to expand the automotive customer base and certification advantages (IATF 16949)
Introducing strategic partners
3. Global market expansion (Europe, the U.S., and Japan)
Local agents + overseas exhibitions
Focusing on key customers (Key Account system)
4. Vertical integration and product upgrades
Combining stamping, injection molding, and wire processing
Developing modular products to increase unit prices and added value
5. Development of new application markets
IoT, low-Earth-orbit satellites, energy storage, solar energy
Co-development with customers
6. High-end computing market deployment (AI / Data Center)
Developing high-speed, low-loss, and high-shielding technologies
Entering the supply chains of AI servers, GPUs, and HPC

II. Market, Production and Sales Overview:

(I). Market Analysis

1. Major product sales regions

The Group's main products were originally connectors for information computers and their peripherals as well as communication devices, which were mainly sold to customers for information computer applications, communication applications and consumer electronics applications. In recent years, we have continued to develop outdoor waterproof connector applications such as medical, new energy, automotive electronics, light electric two-wheelers and other industrial applications and will continue to increase its share of revenue from new energy applications and automotive electronics applications.

Unit: NTD thousand

Year / Sold to (by region)	2024		2025	
	Amount	%	Amount	%
Mainland China	2,275,241	62.66	2,164,638	55.51
Taiwan	506,775	13.96	516,392	13.24
Others	848,770	23.38	1,218,667	31.25
Total net sales	3,630,786	100.00	3,899,697	100.00

2. Product market share

Connectors are used in a wide range of applications, including automotive, computer, communications, industrial, military, aerospace, transportation and medical industries. According to the latest research data for 2025, the communications industry is the largest market application, accounting for approximately 23.8%, followed closely by automotive connectors at approximately 21.9%, consumer electronics at approximately 12.8%, industrial control at 12.8%, rail transit at approximately 7%, and the remainder, such as military industry and consumer electronics, accounting for 23%.

As electric vehicles and intelligent driving technologies advance rapidly, demand for high-voltage and high-current connectors continues to rise; meanwhile, driven by the rapid increase in applications for AI, high-performance computing, and 5G equipment, demand for high-speed, high-frequency, and high-density connectors for servers and data centers has also increased significantly.

The application of NBs is still one of the main markets of the Company. 98% of the global NB assembly market is still dominated by Taiwanese manufacturers. The Company's products play a key role in the connectors of NB applications. Although the stay-at-home economy has eased after the pandemic, the demand for light weight NB and mixed work patterns remains stable. The application penetration rate of USB Type-C and Thunderbolt should be enhanced, so that the Company's related products have a continuous development potential.

In addition, the growth of emerging application industries such as electric vehicles, smart home appliances, wearable devices, AR/VR, and IoT (Internet of Things) equipment is highly dependent on high-speed, small-size, highly reliable connection solutions. These markets also bring further market opportunities for our products.

3. Future market supply and demand and growth

According to data from GMI and the Chinese Industrial Research Institute, the *2025-2030 China Connector Industry Analysis and Development Forecast Report* published by the Zhongshang Industrial Research Institute indicates that the global connector market grew from USD 62.7 billion in 2020 to USD 105 billion in 2024, representing a compound annual growth rate of 13.8% during the period. Analysts at ASKCI Research Institute forecast that the global connector market size will reach USD 112.4 billion in 2025. The main growth drivers are automotive electronics, data centers, 5G communications, industrial automation, and the new energy industry.

As the world accelerates the promotion of the net-zero carbon emission policy and energy transformation, the demand for high-efficiency and high-temperature resistance connectors for automotive electronics (particularly for electric vehicles), solar energy and energy storage systems has increased significantly. Data centers such as servers and high-speed switches require high-speed and high-frequency connectors, which in turn boost the Company's momentum for the development of high-speed products (such as USB4, PCIe, etc.).

In recent years, the trend of AIoT has gradually become clear, and connectors must also have data transmission, high-frequency signal stability and multi-function integration capabilities. Type-C interface is widely used in NB, mobile phones, tablets, and Docking products due to its support for high-watt charging, video signal output and high-speed transmission. The Company is one of the key suppliers in this field and is actively deploying high-frequency and high-speed connector products.

In terms of the supply chain, as affected by geopolitics and global supply chain restructuring, international brands have gradually adopted diversified supplier policies, and production deployment in China and Southeast Asia has become a key focus, providing the Company with a long-term competitive advantage in capacity deployment across Taiwan, China, and Thailand.

4. Competitive advantage

a. The Company has a wide customer base, with the major customers being the world's top professional electronics contract manufacturers, among others. With the gradual expansion of our customers into different industrial fields, we follow them to develop new products, enhance the diversity and multiplicity of our products and at the same time, accumulate product experiences in various new fields to meet the needs of various product conversions.

b. Complete product lines and customization capability

The Company currently has thousands of products with a wide range of applications. In addition to the PC and NB industries, our products are also indispensable parts for consumer electronics. In addition, we are able to provide more than 10 categories of waterproof products to meet the needs of industrial, solar, automotive, marine, outdoor LED, communication equipment and other industries. We also have the capability to develop and design molds and mechanism parts and can provide customized services of Total Solution to our customers.

c. Proficient in the key manufacturing process and independent development and design capability

In the manufacturing aspect, we are the expert in two key processes of stamping terminals and plastic injection molding for connectors. We specialize in the basic mold design, development and production, so we can quickly and flexibly respond to customer needs, effectively reduce product development time and cost and enhance product competitiveness. In addition, the Company has also spared no effort in the integration of modularized process, which not only reduces the cost of assembly by human resources, but also significantly reduces the cost of capital expenditure in customized assembly and shortens the development time of process equipment.

5. Favorable and unfavorable factors of development prospect and countermeasures

Favorable factors

a.

The Company has accumulated more than 10 years of experience in the development and application of waterproof connector products. With the wide range of applications and diversification of waterproof products, the Company is gradually accumulating practical experience in industries suitable for long-term development, such as industrial, medical, new energy, and light electric two-wheelers. This will be beneficial to the long-term development of the Company.

b. The Company has a complete and competitive product lines with thousands of SKUs and comprehensive specifications for a wide range of applications. With our original stamping and injection process capabilities, we will be able to provide more comprehensive integration capabilities for the development of new customers in new markets in the future.

c. Refinement of product quality system

   In addition to ISO 9001 and 14001, which are system requirements for general product quality and reliability, we have also obtained IATF16949 certification for the automotive industry and NMEA2000 certification for the shipbuilding industry. In addition, we have obtained OHSAS, QC080000, ISO14064, and EICC5.0 certifications in the fields of green environment and corporate social responsibility, which gives us an additional advantage in securing orders for production and manufacturing for international brands.

d. With the rapid development of 5G, Internet of Things, AI and smart driving, the market has come up with new demands for connector technology. In terms of communication equipment, connectors are responsible for data connectivity between terminals, and 5G development will drive the demand for wireless connectors. For automotive applications, with the continuous advancement of automotive intelligence, there is a growing demand for connectors for more advanced in-vehicle entertainment systems and intelligent driving systems, in addition to the original engine management systems and other devices that require connectors for data connectivity. Industrial connectors demand stronger reliability and performance, and with the construction of industrial Internet, more reliable connectors are needed between industrial equipment and network. Therefore, more and more emerging areas are driving the demand for connector products.

Unfavorable factors

a. The fierce competition in the industry affects profitability as 3C customers are taking advantage of high order volume and are bringing in the red supply chain, which mainly competes on price, resulting in price decline and profitability compression.

   Countermeasures:

   Reduce the cost of product development by taking advantage of the number of molds accumulated by the Company over a long period of time. Reduce risks by leveraging external resources for certain high investment and low value product development, and increase customer dependence through customized services. In addition, we are actively developing foreign markets and new industries such as industrial, medical, solar, and light electric vehicles through our diversified product lines and in the future, we will integrate our connector products with wire processing into modular products by introducing electronic components to create the new blue ocean.

b. Rising labor costs in Mainland China

   Countermeasures:

   Combine our original mold development capabilities for modularization and automation with product development and increase the added value of the manufacturing section for customers in industrial and medical special applications; and seek strategic partners.

   Continue to pursue improvement in modularization and automation for the manufacturing section to maintain competitiveness in terms of cost; seek strategic partners who can integrate upstream and downstream can create a win-win situation in terms of market or cost synergies.

c. Production is concentrated in Mainland China, and China-U.S. trade tensions continue

Countermeasures:

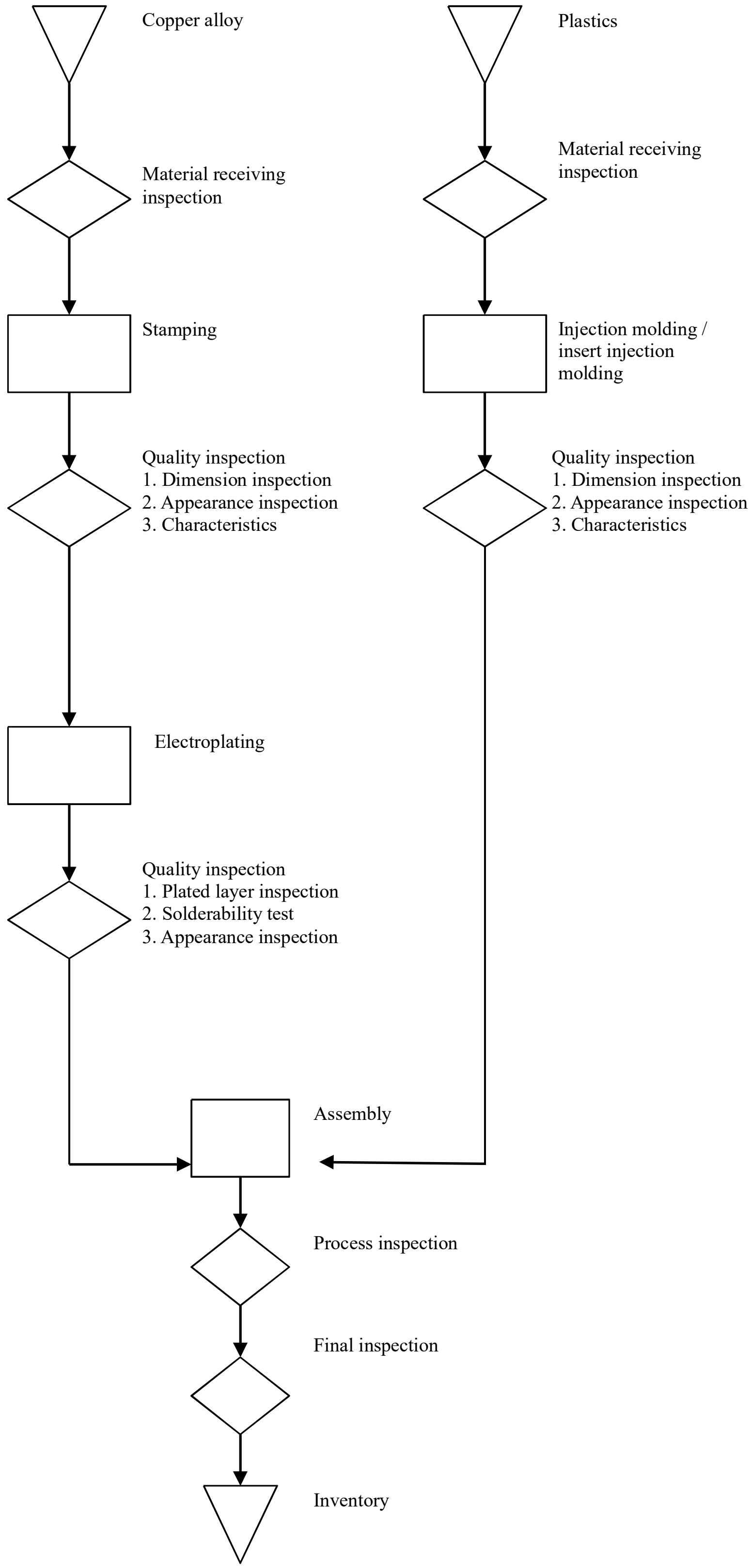
The Company has established a new production line in Southeast Asia (Thailand) to reduce reliance on a single production site and avoid the cost pressure brought by the US-China trade barrier. The Company will continue to optimize the cross-region supply chain planning, increase the flexibility of logistics and the efficiency of supply, and reduce the impact of potential trade risks on operations.

(II). Important applications and production process of main products

1. Applications of main products

Connectors are used in a wide range of applications, including information computers, telecommunications, data transmission, consumer electronics, industrial electronics, commercial avionics, medical equipment, and automotive electronics. Currently, domestic connector manufacturers mainly produce and sell connectors for computer and peripheral applications, accounting for approximately 82% of the total connectors in Taiwan. For computer connectors alone, there are many different types of connectors and the connectors produced by each manufacturer are different. We have been in the market for more than 40 years and our products are well recognized by Quanta, Compal, Inventec, Pegatron, Wistron and other major manufacturers.

2. Production process of products



(III). Supply status of main raw materials

Main raw materials	Major suppliers	Supply status
Components, stampings, copper	Hechuang, Woqi, Senlian Precision, Suzhou Wuren, Shixun	Stable with good quality

(IV). The names of suppliers and customers who accounted for more than 10% of the total purchases (sales) in any of the most recent 2 years, their purchase (sales) amount and proportion and the reasons for the increase or decrease

1. To diversify the risk of concentrated procurement, the Group did not have any single supplier whose purchase amount accounted for more than 10% of total consolidated purchases in 2024 and 2025.
2. Information on the major customers in the most recent 2 years

Unit: Thousand NTD; %

	2024				2025			
Item	Name	Amount	As a percentage of net sales for the whole year	Relationship with the issuer	Name	Amount	As a percentage of net sales for the whole year	Relationship with the issuer
Electronic connectors	Company A (Note 1)	522,609	14.39%	None	Company A (Note 1)	579,374	14.86%	None
Electronic connectors	Company B (Note 1)	383,027	10.55%	Other related party of the Group	Company B (Note 2)	-	-	Other related party of the Group
Electronic connectors	Others	2,725,150	75.06%		Others	3,320,323	85.14%	None
	Net sales	3,630,786	100.00%		Net sales	3,899,697	100.00	

Note 1: Code names can be used instead if any contract prohibits the Company from disclosing the supplier's name, or if the counterparty is a non-related party.

Note 2: The net sales revenue of the customer in the current year did not reach 10% or more of the Group's consolidated revenue, so it is not disclosed.

III. Information on employees for the last two years and for the current year as of the date of publication of the annual report

Year		2024	2025	As of March 31, 2026
Number of employees	Management personnel	135	136	137
	Administrative personnel	282	292	293
	Operators	600	530	531
	Total	1,017	958	961
Average age		38.45	39.01	38.97
Average years of service		7.56	8.09	8.16
Education distribution percentage	Doctoral degree	0.00%	0	0
	Master’s degree	1.57%	2.19%	2.29%
	University or college	39.23%	42.28%	42.46%
	Senior high school	22.03%	21.92%	22.58%
	Below senior high school	37.17%	33.61%	32.67%

IV. Information on environmental protection expenditure

(I). For the most recent year and for the current year up to the date of publication of the annual report, the amount of loss due to environmental pollution (including remuneration and environmental protection audit results of violations of environmental protection laws and regulations, the penalty date, the penalty number, the provisions of the regulation violated, the content of the regulation violated and the penalty content should be stated): None.

(II). The estimated amount of current and potential future losses and countermeasures: not applicable.

V. Labor Relations

(I). The Company's human resources management policy focuses on building a reserve talent pool, as well as training, developing, and cultivating internal human capital. It emphasizes proactiveness, self-motivation, self-discipline, and respect for employees' pursuit of self-fulfillment. The related employee welfare programs are described as follows:

1. Salary policy

At SINGATRON, the salary system is closely related to the Company's operating performance and employees' personal performance. Our salary scale is determined by position, ability, education, work experience and expertise, regardless of gender, religion, politics, marital status, etc. We also regularly review our remuneration package and compare with market levels and adjust it as needed. In 2011, SINGATRON established a remuneration committee to ensure that the Company's remuneration arrangements are in compliance with the relevant laws and regulations and are sufficient to attract talents

2. Other employee welfares

In accordance with the "Employee Welfare Fund Act," SINGATRON provides employee welfares for employees based in its headquarters in Taiwan, including appropriating welfare funds and organizing an Employee Welfare Committee to administer employee welfares, and our employees are entitled to various welfares in accordance with the provisions of the Employee Welfare Committee.

Including:

Year-end bonuses, employee remuneration, and performance-based incentives.

Gift vouchers or cash bonuses for the three major festivals (Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year), along with festive gift boxes.

National health insurance, labor insurance, group insurance, etc.

Wedding and funeral gift money and birthday gift money

Sports and leisure facilities

Employee events and employee trips

Annual dinner party

Free parking

3. Employee stock ownership trust

For the well-being of employees, we help our colleagues to achieve long-term savings and wealth accumulation to ensure future life stability, and to enhance employees' sense of participation in the company, by enabling employees to hold the company's shares, share the company's operating results, and make the company's equity management more concentrated in order to develop sound development on a solid foundation. Singatron Group has established the "SINGATRON ENTERPRISE CO., LTD. Employee Stock Ownership Association" in July 2021 to handle employee stock ownership trust services. All Taiwanese nationals or foreign employees holding a Taiwan residency permit (short-term working students or temporary manpower) on the regular personnel establishment of the Group and its subsidiaries and with at least 6 months of service are eligible to participate. As of the end of March 2026, the employee shareholding trust in Taiwan was 33.33%.

4. Pension system and its implementation

Singatron complies with the laws and regulations of the governments in each place of operation and provides employees with retirement benefits to safeguard their basic living needs after retirement.

In Taiwan, Singatron established the Labor Retirement Reserve Fund Supervisory Committee in 1987 and adopted employee retirement management regulations as the basis for pension appropriation, custody, payment, and related operations. For employees eligible for the old pension system under the Labor Standards Act, the Company appropriates pension reserves monthly into a dedicated account at Bank of Taiwan in accordance with the law and regularly reviews the appropriations and balance of the account to ensure sufficiency for future pension payment needs of employees meeting retirement conditions.

Since July 2005, for Taiwan employees applicable to the new system under the Labor Pension Act, the Company has appropriated monthly pension contributions of no less than 6% of employees' insured salaries into individual pension accounts established by the Bureau of Labor Insurance of the Ministry of Labor in accordance with the law; employees may also voluntarily contribute pension funds within the scope permitted by laws and regulations according to their personal wishes to enhance retirement protection. For employees who chose to apply the old pension system, their seniority accrued under the old system is retained in accordance with the law and handled pursuant to relevant laws and regulations.

Overseas subsidiaries handle employees' retirement, old-age insurance, provident funds, or other statutory retirement benefit systems in accordance with the laws and regulations of their respective locations. The Company continuously monitors changes to retirement systems and related laws and regulations, and adjusts its management measures as needed to protect employees' retirement rights and interests and fulfill its responsibilities for employee care and sustainable operations.

5. Employee management

In order to provide certain standards for employee behavior and daily administration, the Company has established clear management rules and regulations, including the appointment, promotion, appraisal, attendance, leave, termination, rewards and punishments and the approval authority of each level of employees, etc. Employees act in accordance with the relevant management rules and regulations to exclude human subjective consciousness and create an open and fair corporate culture.

6. Employee personal safety protection measures

SINGATRON strives to create a healthy workplace. In order to provide employees with an excellent working environment and leisure and fitness facilities, our corporate headquarters has not only employee cafeteria, but also will have an indoor billiard courts, fitness equipment and other facilities under plan to encourage employees to exercise before and after work to maintain the best physical and mental health, and we also provide and arrange employee health checkups.

7. Talent coaching and training:

Talents are the cornerstone of business success. We believe that if every employee can learn and grow and maximize his or her potentials in his or her position, we will be able to achieve the vision of "sustainable corporate growth." Therefore, at the end of each year, we plan and analyze the management and professional competences required for each level of personnel, and establish an annual training program to develop our employees so that the organization can grow and flourish.

Statistics on education and training for 2025:

Item	Course name	Total training hours	Total number of trainees	Average training hours per person
1	Management and corporate governance courses	15,493	1,339	11.57
2	Sales courses	423	282	1.50
3	Technical courses	9,264	3,445	2.69
4	New employees courses	10,989	1,792	6.13
5	Occupational safety courses	1,823	1,902	0.96

Total hours	Total number of trainees	Average training hours per person	Total course expenses (NTD)
37,991	8,760	4.34	1,481,280

Statistics on education and training for First Commercial Bank in Q1 2026:

Item	Course name	Total training hours	Total number of trainees	Average training hours per person
1	Management and corporate governance courses	2,038	543	3.75
2	Sales courses	0	0	0.00
3	Technical courses	1,250	621	2.01
4	New employees courses	2,597	385	6.75
5	Occupational safety courses	83	53	1.57

Total hours	Total number of trainees	Average training hours per person	Total course expenses (NTD)
5,968	1,602	3.73	3,000

(II). For the most recent year and for the current year up to the date of publication of the annual report, the amount of loss due to labor disputes (including labor inspection results of violations of the labor standards act, the penalty date, the penalty number, the provisions of the regulation violated, the content of the regulation violated, and the penalty content should be stated) and the estimated amount of current and potential future losses and countermeasures should be disclosed and if the amount cannot be reasonably estimated, the fact that it cannot be reasonably estimated shall be stated.

The Company handles all affairs related to labor relations in accordance with the relevant laws and regulations, and overall condition is good. The Company holds regular meetings between the Welfare Committee and the management to discuss and address the opinions of all parties in a timely manner, so the labor relations are harmonious and no disputes occur.

VI. Cybersecurity management

(I). Risk management framework, policy, specific management plan and resources invested for cybersecurity, management

1. Organizational structure

To strengthen information security management and ensure the security of information systems, networks and data, the Company has established an information security management organization. The organization is led by a dedicated information security leader responsible for planning and execution, and an information security specialist who performs information security operations.

Duties of the information security leader:

(1). Responsible for the integration of information resources and planning for information security operation.

(2). Responsible for the evaluation of the implementation of information security management

(3). Arbitrate the priority of information security projects.

(4). Communicate and coordinate across departments to promote the implementation of information security projects.

(5). Control the progress of project execution and supervise the information security personnel to achieve information security objectives.

Duties of the information security specialist:

(1). Build information security system and network management according to the plan.

(2). Perform the tasks of various information security operations.

(3). Responsible for collecting data related to existing information security and operation discussion.

(4). Test the information security environment and make suggestions for improvement based on practical experience.

(5). Assist company personnel to troubleshoot information security issues and raise information security awareness.

2. Information Security Policies

Information security policy vision.

(1). Conform to the requirements of laws and regulations.

(2). Strengthen personnel risk awareness.

(3). Avoid leakage of confidential information.

(4). Implement daily business maintenance and operations.

(5). Ensure the availability of information services.

Information Security Objectives:

(1). Comply with the requirements of laws and regulations, orders of competent authorities and customer contracts.

(2). Enhance employees' awareness of information security risks and strengthen their knowledge of related responsibilities.

(3). Protect the Company's business activity information from unauthorized access or modification and ensure its accuracy and integrity.

(4). Conduct regular audits to ensure that relevant operations are implemented.

(5). Ensure that the Company maintains a certain level of system availability for its critical core systems.

3. Specific management plan

In order to implement information security management, the Company actively plans information security measures to improve the information security environment and reduce information security risks. We have deployed a network firewall, established a highly available core switch, introduced a mail security and backup system, updated anti-virus software, updated network information security equipment, internal audit processes, and other management measures to respond to information security risks and continuously strengthen information security.

Management Items

(1). Firewall

(2). Anti-virus software

(3). Endpoint security protection

(4). System updates

(5). Permission control

(6). Email protection

(7). Network and leased line management

(8). Server virtualization

(9). Data backup mechanism

4. Resources invested for cybersecurity management

In order to strengthen information security, the Company has set aside appropriate budgets to strengthen information technology and information security protection this year and will continue to set aside appropriate budgets to continuously improve the information security environment each year.

In 2025, the Group invested NTD 3,801 thousand in information security management.

In addition to firewall control and anti-virus system update, the Company has strengthened server and user endpoint protection, email attack protection and spam filtering, and implemented data backup mechanism to back up important information system data offsite.

5. Information security protection measures

(1). Firewall strategic control

(2). Anti-virus deployment and policy management

(3). Client-side computer security protection

(4). System updates to prevent vulnerability attacks

(5). Permission control on user account and password

(6). Spam filtering and email attack protection

(7). Network usage policy

(8). Virtualization to achieve high availability

(9). Offsite backup of critical information system data

(II) For the most recent year and for the current year as of the publication of the annual report, the amount of loss and possible impacts from significant cybersecurity incidents and countermeasures

1. The Company had no significant cybersecurity incidents in recent years and in the current year as of the date of publication of the annual report.
2. The amount of loss and possible impacts from significant cybersecurity incidents and countermeasures: when an information security incident occurs, the user unit must immediately notify the information security specialist, handle the information security incident immediately and leave a record of the handling.

VII. Important contracts

Nature of contract	Party involved	Contract start and end ate	Main contents	Restriction clauses
Patent license contract	Non-disclosure in accordance with the contract	From 2018/10/01	Production patent license	None
Bank credit contract	CTBC Bank	2025/09/22-2026/09/21	Comprehensive limit - short-term loan	Total credit facility NTD 120,000 thousand
Bank credit contract	Chang Hwa Commercial Bank	2026/01/15-2026/10/31	Secured loans	Total credit facility NTD 310,000 thousand
Bank credit contract	First Commercial Bank	2025/09/23-2026/09/23	Comprehensive limit	Total credit facility NTD 250,000 thousand
Bank credit contract	CTBC Bank	2025/08/28-2029/09/05	Project loans	Total credit facility NTD 650,000 thousand
Bank credit contract	First Commercial Bank	2026/03/30-2045/03/29	Project loans	Total credit facility NTD 463,000 thousand

Five. Review and analysis of financial status and financial performance and risk

I. Financial positions

(I). Comparative Analysis of Financial Position

Unit: NTD thousand

Year / Item	2025	2024	Difference		Explanation:
			Amount	%	
Current assets	6,906,142	6,799,564	106,578	1.57%	
Property, plant and equipment	1,283,556	889,349	394,207	44.33%	Note 1
Intangible assets	732,526	34,369	698,157	2,031.36%	Note 2
Other assets	1,535,863	1,674,199	-138,336	-8.26%	
Total assets	10,458,087	9,397,481	1,060,606	11.29%	
Current liabilities	3,061,345	2,079,140	982,205	47.24%	Note 3
Non-current liabilities	1,143,513	986,148	157,365	15.96%	Note 4
Total Liabilities	4,204,858	3,065,288	1,139,570	37.18%	
Stock capital	1,278,269	1,278,269	0	0.00%	
Capital surplus	1,774,078	1,774,441	-363	-0.02%	
Retained earnings	477,844	482,758	-4,914	-1.02%	
Other equity	-47,422	28,804	-76,226	-264.64%	Note 5
Treasury stock	-29,030	0	-29,030	100.00%	Note 6
Non-controlling interests	2,799,490	2,767,921	31,569	1.14%	
Total equity	6,253,229	6,332,193	-78,964	-1.25%	

Analysis basis

Explanation for significant changes in assets, liabilities and shareholders' equity of 20% or more in the last two years, with changes of at least NT$10 million:

Note 1: Primarily due to the expansion of capital expenditures, the purchase of land in Thailand, and an increase in equipment resulting from mergers and acquisitions in 2025.

Note 2: Primarily due to an increase in intangible assets (goodwill) resulting from mergers and acquisitions at the end of 2025.

Note 3: Primarily due to the increase in short-term borrowings in 2025 and the increase in current liabilities arising from mergers and acquisitions.

Note 4: Primarily due to investment payable (other payables) resulting from mergers and acquisitions at the end of 2025.

Note 5: Primarily due to the reduction in exchange differences on translation of foreign operations and unrealized losses on financial assets measured at fair value through other comprehensive income in 2025.

Note 6: Due to the repurchase of the Company's shares in 2025.

(II). Effect of changes in financial positions: No significant effect.

(III). Future response plans: Not applicable.

II. Financial performance

(I). Financial Performance Analysis

Unit: NTD thousand

Year / Item	2025	2024	Difference Amount	Difference %	Explanation:
Operating revenue	3,899,697	3,630,786	268,911	7.41%	
Operating costs	-2,975,539	-2,796,395	-179,144	6.41%	
Gross profit	924,158	834,391	89,767	10.76%	
Operating expenses	-705,823	-627,083	-78,740	12.56%	
Net operating profit	218,335	207,308	11,027	5.32%	
Non-operating income and expenses	41,926	97,789	-55,863	-57.13%	Note 1
Net profit before tax	260,261	305,097	-44,836	-14.70%	
Income tax expense	-59,255	-67,546	8,291	-12.27%	
Net profit for the period	201,006	237,551	-36,545	-15.38%	
Other comprehensive income for the period	-134,029	326,078	-460,107	-141.10%	Note 2
Total comprehensive income for the period	66,977	563,629	-496,652	-88.12%	Note 2

Analysis basis:
Explanation for changes of 20% or more in the last two years
Note 1: Primarily due to the decrease in interest income and the increase in net foreign currency exchange losses in 2025.
Note 2: Primarily due to the decrease in exchange differences on translation of the financial statements of foreign operations in 2025.

(II). Estimated sales quantity in the coming year and its basis, possible impact on the Company's future finance and business matters and countermeasures:

The Company's estimated product sales target for 2026 is 480,164 kpcs, which is based on estimated customer orders in 2026 and the Company's new products. Due to product transformation, sales volume is expected to decrease but the unit sales price is expected to increase. The Group's overall businesses are expected to continue to grow steadily in the future. In addition, we will review the Group's corporate strategies and global business development, and carefully evaluate the introduction of new products in new industries in the coming years. The Group's organization will be optimized and management authority and responsibilities will be clarified to enhance management efficiency. In terms of finance, we will maintain good interaction with banks and optimize our capital structure to provide a good funding environment for our developing business.

III. Cash flow

(I). Liquidity analysis for the last two years

Item \ Year	2025	2024	Increase or decrease percentage	Explanation:
Cash flow ratio (%)	9.17%	18.09%	-49.31%	Note 1
Cash flow adequacy ratio (%)	108.18%	122.32%	-11.56%	
Cash reinvestment ratio (%)	0.85%	1.32%	-35.61%	Note 2

Explanation for the increase or decrease percentage:

Note 1: Primarily due to the decrease in cash flow from operating activities in 2025, the increase in short-term borrowings, and the increase in current liabilities resulting from mergers and acquisitions.

Note 2: Primarily due to the decrease in cash flow from operating activities in 2025, expansion of capital expenditures, and increases in equipment and intangible assets (goodwill) resulting from mergers and acquisitions.

(II). Improvement plan for liquidity shortage: None.

(III). Cash liquidity analysis for the coming year

Unit: NTD thousand

Cash balance at the beginning of the period (1)	Estimated net cash flow from operating activities for the whole year (2)	Estimated cash outflow for the whole year (3)	Estimated cash surplus (shortage) (1) + (2) - (3)	Remedies for cash shortage	
				Investing plan	Financing plan
2,125,240	495,830	657,348	1,963,722	Not applicable	Not applicable

1. Cash liquidity analysis for the next year (2026)
   (1) Operating activities: Estimated cash inflows from profits, etc. in 2026.
   (2) Investment activities: The estimated cash outflow for capital expenditures of investments accounted for using the equity method, including the purchase of production equipment and information equipment, information software, overseas factory land purchase and factory construction, and other assets.
   (3) Financing activities: Cash outflows from distribution of cash dividends, etc.
2. Remedies for estimated cash shortage and liquidity analysis: Not applicable.

IV. Significant capital expenditures in the most recent year and the impact on finance and business matters:

(I). Utilization of capital expenditures in recent years and sources of funds and nature of capital expenditures to be invested in the coming years: None.

(II). Estimated benefits: None.

V. Investee policy for the most recent year, the main reasons for profit or loss, improvement plan and investee plan for the coming year

(I) Overview of reinvestments

Unit: NTD thousand

Name of investing company	Name of investee company	Location	Principal businesses	Carrying amount
SINGATRON Enterprise Co., Ltd	SINGATRON INVESTMENT COMPANY LIMITED	Hong Kong	General investments	6,024
SINGATRON Enterprise Co., Ltd	SINGATRON (B.V.I.) ENTERPRISE CO., LTD.	The British Virgin Islands	General investments	4,313,746
SINGATRON Enterprise Co., Ltd	Taisol Electronics Co., Ltd.	Taiwan	Manufacturing, sales agency, and trading of thermal modules, other electronic components, and IoT application products	819,439
SINGATRON (B.V.I.) ENTERPRISE CO., LTD.	SINGATRON （HONG KONG） INTERNATIONAL HOLDING LIMITED	Hong Kong	Investment holding company	4,355,692
SINGATRON （HONG KONG） INTERNATIONAL HOLDING LIMITED	Singatron Electronic (China) Co., Ltd.	Mainland China	R&D, manufacturing and sales of connector products	3,996,650
Singatron Electronic (China) Co., Ltd.	Singatron Electronic (Zhongshan) Co., Ltd.	Mainland China	R&D, manufacturing and sales of connector products	239,878
Singatron Electronic (China) Co., Ltd.	SINGATRON TECHNOLOGY (HongKong) CO., LIMITED	Hong Kong	Sales of connector products	201,966
Singatron Electronic (China) Co., Ltd.	Suzhou Singatron Connector Co., Ltd.	Mainland China	Manufacturing and contract manufacturing of connectors	79,412
Singatron Electronic (Zhongshan) Co., Ltd.	Chung Shan Singatron Connector Co., Ltd.	Mainland China	Manufacturing and contract manufacturing of connectors	14,141
Singatron Electronic (China) Co., Ltd.	Singatron Enterprise Co., Ltd.(SJ)	United States of America	Market development and customer services in USA	2,075
Singatron Electronic (China) Co., Ltd.	Suzhou Singatron Auto Co., Ltd.	Mainland China	R&D, manufacturing and sales of connector products	205,689
Singatron Electronic (China) Co., Ltd. SINGATRON TECHNOLOGY (HongKong) CO., LIMITED	Singatron Electronic (Thailand) Co., Ltd.	Thailand	Manufacturing and sale of connector products	225,393
Singatron Electronic (China) Co., Ltd.	Sufengping Automation Equipment (Kunshan) Limited	Mainland China	Manufacturing and sales of automation equipment	38,302
Singatron Electronic (China) Co., Ltd.	Dongguan Grow-Link Electronics Co.,Ltd.	Mainland China	Manufacture and sale of connectors and wire harnesses	593,378

(II) Investee policy

The Company's investee policy follows the Company's management policy and development strategy to seek complementary resources and strengthen core competencies in order to consolidate and extend the existing core business, and to accelerate the development of new products in new markets in order to achieve the Company's vision.

(III). Main reasons for profit or loss and improvement plan :

1. Profitability:

In 2025, the Company recognized profits from the following investee companies

Unit: NTD thousand

Company	Amount	Main reasons for profitability
SINGATRON Electronics (China) Co. Ltd.	101,946	Management results were substantiated.
Singatron Electronic (Zhongshan) Co., Ltd.	22,987	Management results were substantiated.
Suzhou Singatron Connector Co., Ltd.	10,675	Contract manufacturing revenue.
Singatron Connector (Zhongshan) Co., Ltd.	2,956	Contract manufacturing revenue.
Suzhou Singatron Auto Co., Ltd.	36,338	Management results were substantiated.
SINGATRON TECHNOLOGY (HongKong) CO., LIMITED	29,963	Management results were substantiated.
Singatron Enterprise Co., Ltd.(SJ)	154	Service income.
Taisol Electronics Co., Ltd.	24,329	Investment benefits have become apparent.

2. The main reason for the loss and the improvement plan: Not applicable.

Unit: NTD thousand

Company	Amount	Main reasons for the losses
Singatron Electronic (Thailand) Co., Ltd.	-21,491	Mainly due to operations still being in the early stage of establishment, with order scale and capacity utilization not yet reaching economic scale.

(IV) Investee plan for the coming year:

To enhance the value of the Company's land assets, integrate the efficiency of use of existing plant areas, and increase the flexibility of future operations and asset allocation, the Company purchased land and factory buildings adjacent to the Company's existing land. After integration, a complete site can be formed, with long-term strategic benefits. The Company has approved the purchase of investment property by resolution of the 1st meeting of the Board of Directors of the 17th Term on January 14, 2026.

Name and nature of the subject matter

(1) Land: four lots, namely Lot Nos. 956, 956-1, 957, and 958, in Zhongshi Section, Hukou Township, Hsinchu County.

(2) Building: one building under Building No. 102 in Zhongshi Section, Hukou Township, Hsinchu County.

(3). Location: No. 211, Sec. 2, Zhongzheng Rd., Hukou Township, Hsinchu County

Total transaction amount
Land price: NTD 561,346,095
Building price: NTD 18,653,905
Total NTD 580,000,000
Value-added tax on the building: NTD 932,695

VI. Risk analysis and assessment (for the most recent year and for the current year as of the date of publication of the annual report)

A. The Company's risk management organizational structure

1. Board of Directors: The highest governing body for risk management, to formulate risk management policies, structure and culture, and ensure the effectiveness of the risk management mechanism.
2. Audit Committee: Review the risk management policy, procedures and structure, and regularly review the applicability and execution effectiveness.
3. Senior management of each subsidiary: Responsible for business decision planning, execution of the Board of Directors' risk management decision, coordination of cross-department risk management interactions and communication, in order to reduce strategic risks.
4. Audit Office: Regularly review the implementation of risk control by each business unit in accordance with the Company's internal control and audit plans. Produce audit reports based on the audit results and track and improve them.
5. All business units: All functional management units are members of the risk management team, and perform daily risk management activities and self-assessments of risk control activities.

   The Company's risk management team is promoted and implemented by the following responsible persons:

   (1). Operating strategy risk: The Group's General Manager and management team conduct an annual operating policy risk assessment, and regularly implement performance tracking to ensure that the operating strategy meets the Company's vision and achieves operational goals.

   (2). Market risk: The top executive of each subsidiary is responsible for assessing and adopting relevant countermeasures in response to market changes.

   (3). Financial risk: The Group's financial head is responsible for assessing, monitoring and assessing financial risks, analyzing the Company's asset and liability structure, and the appropriateness of various important financial ratios.

   (4). Ethical risk: The Group's overall audit and the Group's administrative and financial division are jointly responsible for promoting an ethical corporate culture and establishing a mechanism for preventing unethical conduct.

   (5). Information risk: The information security officer is responsible for planning, monitoring and implementing information security management.

   (6). Compliance risk: The Board of Directors of the Group and its subsidiaries, the stock affairs (or securities) personnel, and the Company's internal legal personnel review the compliance with various laws and regulations related to the Company. If there is any legal compliance concern or risk, the Company will assess and take corresponding measures accordingly.

6. Risk management policies

The Company has established its risk management policies with reference to the "Risk Management Best Practice Principles for TWSE/GTSM Listed Companies" and the "Regulations Governing Establishment of Internal Control Systems by Public Companies" to manage the risks that may affect the Company's goals. The Company has also incorporated risk management into its business activities and daily management processes to control major risks within an acceptable range.

The risk management policy (environmental protection, social responsibility and corporate governance) is as follows:

(I) Environmental protection risk management policy:

- •Ensure that the Company's operations comply with environmental regulations and reduce the impact on the ecological environment.
- •Promote green production and energy-saving and carbon reduction plans to reduce carbon emission risks.
- •Establish pollution prevention and waste management mechanisms to reduce environmental pollution risks.
- •Monitor the impact of climate change on the Company's business and formulate response strategies.

(II) Social responsibility risk management policy:

- •Establish a fair labor policy to ensure employees' rights and occupational safety.
- •Maintain ethical standards in the supply chain to avoid cooperation with companies that violate human rights or labor laws.
- •Enhance customer (consumer) rights protection to ensure that products and services meet quality and safety standards.
- •Actively participate in community development and public welfare activities to enhance the corporate social responsibility image.

(III) Corporate governance risk management policy:

- •Strengthen the functions of the Board of Directors, ensure transparent decision-making and compliance with the Company's long-term interests.
- •Establish internal control and risk management mechanisms to prevent corruption and financial fraud risks.
- •Ensure shareholders' interests and maintain business integrity and sound operations
- •Strengthen information disclosure and communication mechanisms to ensure that stakeholders obtain accurate information.

7. State of operations

The senior management of each subsidiary regularly assesses and formulates risk management strategies and plans based on the principle of materiality, considering the possible significant impact of corporate governance issues such as economics, environment and society on customers, investors and other stakeholders. For high-risk issues, the Company reports the risk status at regular risk management team meetings, strengthens control plans, and reports them in management meetings.

B. Possible risk events and countermeasures:

(I). The impact of change in interest rate, exchange rate change and inflation on the Company's profit and loss and future countermeasures:

Impact on the Company’s profit and loss

Item	2025 (NTD thousand/%)
Net interest income and expenses	33,699
Interest income and expense as a percentage of consolidated operating revenue	0.86%
Interest income and expense as a percentage of consolidated operating profit	12.95%
Net exchange gain or loss	-15,557
Exchange gain or loss as a percentage of consolidated operating revenue	-0.40%
Exchange gain or loss as a percentage of consolidated operating profit	-5.98%

1. Change in the interest rate

Bank loans expose the Company to interest rate risk. The Company's floating or fixed interest rates are close to market interest rates. The range of interest rates for unsecured bank loans in 2025 was 1.10%~4.20%, and the range of interest rates for secured bank loans was 1.78%~2.88%.

At present, the impact of interest rate changes on the Company's interest income and expenditure accounts for the proportion of the Company's consolidated operating revenue or consolidated net profit before tax is still controllable.

The Company's major capital expenditures or fundraising activities are financed by its own funds or medium- to long-term bank loans. For daily operations, the Company uses its own funds or short-term bank loans as the key way cash management. In the future, we will continue to maintain good interaction with banks in order to obtain more favorable terms.

2. Change in the exchange rate

The Company's sales are mainly denominated in USD, and a small portion of purchases is denominated in USD. Apart from the natural offsetting effect generated by this portion of purchases and sales, the remaining foreign currency exposure positions are reduced through derivative financial instruments operated for hedging purposes to reduce foreign exchange risk.

The Company's net foreign currency exchange gains (losses) for 2025 and 2024 were NTD -15,557 thousand and NTD 19,828 thousand, respectively, accounting for -0.40% and 0.55% of consolidated operating revenue for the current period. However, the valuation gains (losses) on financial assets/liabilities at fair value through profit or loss arising from derivative financial instruments for hedging purposes in 2025 and 2024 were NTD 9,433 thousand and NTD -9,129 thousand, respectively, generating hedging benefits against the net foreign currency exchange gains and losses for the year.

As a result, though the international economic situation has changed dramatically in recent years, and the exchange rates of major global trading currencies have become more volatile, the Company's exchange rate risk is manageable after timely hedging.

3. Inflation

With the rise in the prices of global raw materials this year, inflation is expected to show a significant increase in the future. The Company will continue to keep an eye on inflation, and will adjust its product prices in a timely manner, in addition to absorbing the increased costs with internal production efficiency.

(II). Policies on high-risk, high-leverage investments, lending funds others, endorsement and guarantee, and derivatives transactions, main reasons for gain or loss, and future countermeasures:

1. The Company focuses on research and development, manufacturing and sales, and does not engage in high-risk, high-leverage investments.

   The Company's foreign currency-denominated assets and liabilities are exposed to exchange rate fluctuation risk. The Company first adopts natural hedging as the principle, and the net foreign currency exposure position after offsetting assets and liabilities is hedged through derivative financial instruments such as forward foreign exchange transactions. Therefore, the exchange gains and losses arising from exchange rate fluctuations remain within the Company's controllable range.

2. The Company has established "Operating Procedures for Acquisition or Disposal of Assets," "Operating Procedures for Endorsements and Guarantees" and "Operating Procedures for Lending Funds to Others," which are approved by the shareholders' meeting and serve as the basis for the implementation of the relevant policies. The Group's lending of funds to others and endorsement and guarantee activities are carried out for the Group's affiliates, and the related risks are under the control of the Company.

(III). Future R&D plans and estimated R&D expenses to be invested:

1. In view of the high-frequency and high-speed demand for connector products in the computer and consumer electronics industries, and the booming automotive electronics and new energy industries creating a large demand for connector products, the Company has continued to develop connectors for these applications and wire harness related application products.
2. The Group expects to invest approximately NTD 149,182 thousand in research and development expenses for 2026.

(IV). The impact of important domestic and foreign policy and legal changes on the Company's finance and business and countermeasures

The Company's financial and legal personnel keep abreast of important information and legal changes in domestic and overseas markets and consult with CPAs, lawyers and securities dealers in a timely manner to propose measures in response to important domestic and overseas policy and legal changes.

(V). The impact of important changes in technology or industry on the Company's finance and business and countermeasures:

1. The Company is always on the lookout for the possible impact of technological changes and industry changes on the Company's industry, and the R&D unit continues to develop products in line with market trends to keep abreast of market development in order to stabilize profit sources. In recent years, the global technology and industry development has been changing, including AI artificial intelligence, automobile intelligence, new energy vehicles, environmental protection energy storage and other market development trends, all of which enable the Company to expand greater business opportunities, and the Company's market development strategy is consistent with this future industry development trend.
2. In order to implement information security management, the Company actively plans information security measures to improve the information security environment and reduce information security risks. We have deployed a network firewall, established a highly available core switch, introduced a mail security and backup system, updated anti-virus software, updated network information security equipment, internal audit processes, and other management measures to respond to information security risks and continuously strengthen information security.

(VI). The impact of change in corporate image on corporate crisis management and countermeasures: None

(VII) Expected benefits, potential risks, and countermeasures for mergers and acquisitions:

The Company, in consideration of its long-term strategic development and industry deployment needs, entered the automotive connector wire harness sector by acquiring equity in Dongguan Grow-Link Electronics Co.,Ltd., thereby expanding the Group's product application scope and scale of operations. Grow-Link Electronics is principally engaged in the research and development, manufacture, and sale of automotive connector wire harnesses. Its products include FAKRA, SMB, and related automotive wire harnesses, with end applications covering fields such as new energy vehicles and smart cockpits, creating complementary benefits with the Company's existing connector product lines, manufacturing management, and customer development capabilities. This acquisition is expected to strengthen the Group's presence in the automotive market, enhance revenue and profitability scale, and diversify the concentration risk of existing products and customers.

However, following the acquisition, risks may still arise, including customer concentration, supply chain reliance, technical asset integration, capacity expansion, and goodwill impairment. In this regard, during the performance commitment period, the Company will continue to track the operating performance of the target company and the status of fulfillment of commitments in accordance with the transaction agreement, and monitor major risk changes through regular financial information updates, reviews of operating results, and a communication and coordination mechanism for major matters; in addition, matters such as business cooperation development, technical asset integration, and coordinated utilization of resources will be promoted step by step to reduce merger and acquisition risks. In addition, goodwill has been recognized upon completion of this acquisition. If the target company's future actual operating results, cash flows, or market development do not meet expectations, goodwill impairment risk may arise, which in turn may affect the Company's profit or loss performance.

To this end, the Company will conduct impairment assessments on a regular basis in accordance with relevant accounting standards and, if necessary, engage professional institutions to assist, so as to reduce related financial risks while maintaining flexibility for subsequent integration, gradually realize investment synergies, and enhance the overall competitiveness of the Group and shareholder value.

(VIII). Expected benefits and possible risks of plant expansion and countermeasures: None.

(IX). Risks of concentrations of purchases or sales and countermeasures: None

(X). The impact on the Company and risks of the massive transfer or change of shares by directors, supervisors or major shareholders with 10% stake or more and countermeasures: None.

(XI) Changes in management control and their impact, risks, and countermeasures on the Company: None.

(XII) Litigation or non-litigation matters: major litigation, non-litigation, or administrative disputes involving the Company, the Company's directors, supervisors, General Manager, de facto responsible person, major shareholders holding more than 10% of the shares, and subsidiaries, whether finally adjudicated or still pending, the results of which may have a material impact on shareholders' equity or securities prices, shall be disclosed by specifying the facts in dispute, amount in dispute, litigation commencement date, principal parties, and status of handling as of the date of printing of the annual report: None.

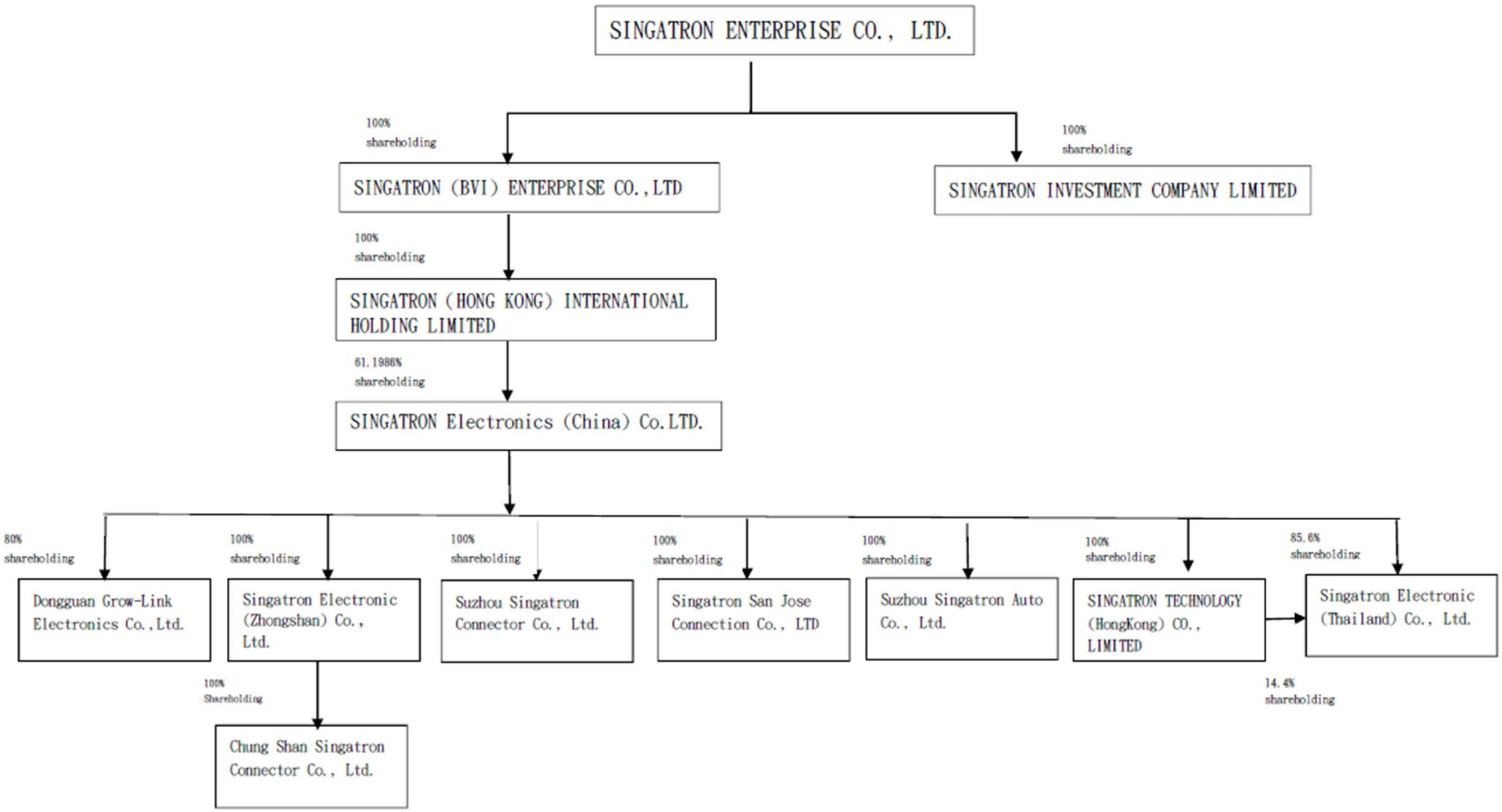
(XIII) Other major risks and countermeasures:

In recent years, international wars, geopolitical conflicts, energy price fluctuations, and inflation have caused the prices of major raw materials such as gold, copper, oil, and plastics to rise rapidly, increasing the Company's raw material procurement and production costs and placing certain pressure on product gross margins and market competitiveness. To this end, the Company will continue to monitor trends in the international raw material market, strengthen supply chain management, and reduce the risk of drastic price fluctuations through diversified sources of supply, flexible procurement, and appropriate safety stock arrangements; and will enhance cost control and risk response capabilities through process improvement, material substitution, product design optimization, and timely price adjustment negotiations with customers, so as to maintain operational stability and profitability.

VII. Other important matters: None.

Six. Special Disclosures

I. Organizational chart of affiliated enterprises (Data cutoff date: 2025/12/31)



(II) Basic information on each affiliated enterprise (2025/12/31)

Unit: Thousands of NTD or foreign currency

Enterprise name	Date of establishment	Address	Paid-in capital	Main business or production items
SINGATRON ENTERPRISE CO., LTD.	August 1976	Note 1	NT$1,278,269	Development, trial production and sale of electronic modular products / Distribution and sale of connector products
SINGATRON INVESTMENT COMPANY LIMITED	December 1998	Note 2	HK$2,000	General investments
SINGATRON (BVI) ENTERPRISE CO.,LTD	August 1998	Note 3	US$18,700	General investments
SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED	January 2008	Note 4	US$19,200	Investment holding company
Singatron Electronic (China) Co., Ltd.	November 2001	Note 5	RMB$170,200	R&D, manufacturing and sales of connector products
Dongguan Grow-Link Electronics Co.,Ltd.	April 2019	Note 6	RMB$63,000	R&D, manufacturing, and sales of automotive wire harnesses and related connector products
Singatron Electronic (Zhongshan) Co., Ltd.	March 2000	Note 7	RMB$23,240	R&D, manufacturing and sales of connector products
Chung Shan Singatron Connector Co., Ltd.	September 2011	Note 8	RMB$6,000	Manufacturing and contract manufacturing of connectors
Suzhou Singatron Connector Co., Ltd.	September 2011	Note 9	RMB$19,000	Manufacturing and contract manufacturing of connectors
Singatron Enterprise Co., Ltd.(SJ)	March 2013	Note 10	US$30	Market development and customer services in USA
Suzhou Singatron Auto Co., Ltd.	August 2017	Note 11	RMB$9,000	R&D, manufacturing and sales of connector products
SINGATRON TECHNOLOGY (HongKong) CO., LIMITED	October 2008	Note 12	US$100	Trading and agency services, procurement and supply chain coordination, after-sales support and technical services
Singatron Electronic (Thailand) Co., Ltd.	May 2024	Note 13	THB$250,000	Manufacturing and sale of connector products

Note 1: No. 209, Section 2, Zhongzheng Road, Hukou Township, Hsinchu County

Note 2: 12th Floor, Willie Commercial Building, 8 Thomson Road, Wanchai, Hong Kong

Note 3: Wickhams Cay Π, Road Town, Tortola, VG1110, British Virgin Islands

Note 4: 12th Floor, Willie Commercial Building, 8 Thomson Road, Wanchai, Hong Kong

Note 5: No. 509, Xinfeng Road, Xujiang Industrial Park, Xukou Town, Wuzhong District, Suzhou City

Note 6: Room 802, Building 12, Rooms 201, 601, and 701, Building 15, No. 3 Yongtai Road, Tangxia Town, Dongguan City, Guangdong Province

Note 7: Silicon Valley Power, No. 17 Fuze Road, Gaoping Industrial Zone, Sanjiao Town, Zhongshan City, Guangdong Province. 1F and 2F, Building A3, Shenzhen-China High-tech Industry Demonstration Base.

Note 8: Silicon Valley Power, No. 17 Fuze Road, Gaoping Industrial Zone, Sanjiao Town, Zhongshan City, Guangdong Province. 3F, Building A3, Shenzhen-China High-tech Industry Demonstration Base.

Note 9: 3-4F, Building 6, No. 509, Xinfeng Road, Xujiang Industrial Park, Xukou Town, Wuzhong District, Suzhou City

Note 10: Room 403, No. 46560, Fremont Avenue, Freemont, California, USA

Note 11: 5F, Building 6, No. 509, Xinfeng Road, Xujiang Industrial Park, Xukou Town, Wuzhong District, Suzhou City

Note 12: Room 2702-03, Integration Center, 302-8 Hennessy Road, Wanchai, Hong Kong

Note 13: 998/6 Moo 7 Bangpla Sub-District, Bangphli District, Samutprakarn Province, Thailand

(III). Presumed to be in a controlling and subordinate relationship: none.

(IV). The industries covered by the businesses of all affiliates:

Company name	Controlling (subordinate) company	Controlling (subordinate) relationship	Businesses of affiliates and the division of work among them
SINGATRON INVESTMENT COMPANY LIMITED	SINGATRON Enterprise Co., Ltd	Subordinate	General investments
SINGATRON(BVI)ENTERPRISE CO.,LTD.	SINGATRON Enterprise Co., Ltd	Subordinate	General investments
SINGATRON(HONG KONG) INTERNATIONAL HOLDING LIMITED	SINGATRON(BVI)ENTERPRISE CO.,LTD.	Subordinate	Investment holding company
SINGATRON Electronics (China) Co. Ltd.	SINGATRON(HONG KONG) INTERNATIONAL HOLDING LIMITED	Subordinate	R&D, manufacturing and sales of connector products
Dongguan Grow-Link Electronics Co.,Ltd.	Singatron Electronic (China) Co., Ltd.	Subordinate	R&D, manufacturing, and sales of automotive wire harnesses and related connector products
Singatron Electronic (Zhongshan) Co., Ltd.	SINGATRON Electronics (China) Co. Ltd.	Subordinate	R&D, manufacturing and sales of connector products
Chung Shan Singatron Connector Co., Ltd.	Singatron Electronic (Zhongshan) Co., Ltd.	Subordinate	Manufacturing and contract manufacturing of connectors
Suzhou Singatron Connector Co., Ltd.	Singatron Electronic (China) Co., Ltd.	Subordinate	Manufacturing and contract manufacturing of connectors
Singatron Enterprise Co., Ltd.(SJ)	SINGATRON Electronics (China) Co. Ltd.	Subordinate	Market development and customer services in USA
Suzhou Singatron Auto Co., Ltd.	SINGATRON Electronics (China) Co. Ltd.	Subordinate	R&D, manufacturing and sales of connector products
SINGATRON TECHNOLOGY (HongKong) CO., LIMITED	SINGATRON Electronics (China) Co. Ltd.	Subordinate	Trading and agency services, procurement and supply chain coordination, after-sales support and technical services
Singatron Electronic (Thailand) Co., Ltd.	Singatron Electronic (China) Co., Ltd.	Subordinate	Manufacturing and sale of connector products

(V) Information on the directors, supervisors, and managers of affiliates: (Information as of 2025/12/31)

Enterprise name	Job title	Name or representative	Investment amount (NTD thousand)	Shareholdings percentage (%)
SINGATRON ENTERPRISE CO., LTD.	Chairman	Representative of Kan Shi Investment Co., Ltd.: Hsin-Nan Kan	77,648	6.07
	Vice Chairman	Representative of Dong Yi Enterprise Management Co., Ltd.: Peng-Huang Peng	13,300	1.04
	Director	Representative of ZHEN CHUN INVESTMENT CO., LTD.: Kuo-Ming Peng	32,435	2.54
	Director	Representative of KAN SHI INVESTMENT CO., LTD.: Yi-Chun Kan	77,648	6.07
	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
	General Manager	Cheng-Gang Yang	2,383	0.19
SINGATRON INVESTMENT COMPANY LIMITED	Director	Representative of SINGATRON ENTERPRISE CO., LTD.: Hsin-Nan Kan	8,550	100.00
SINGATRON(BVI)ENTERPRISE CO.,LTD.	Director	Representative of SINGATRON ENTERPRISE CO., LTD.: Hsin-Nan Kan	439,042	100.00
SINGATRON(HONG KONG) INTERNATIONAL HOLDING LIMITED	Director	SINGATRON (BVI) ENTERPRISE CO.,LTD. Representative: Hsin-Nan Kan	421,162	100.00
Singatron Electronic (China) Co., Ltd.	Chairman	Representative of SINGATRON(HONG KONG)INTERNATIONAL HOLDING LIMITED: Mao-Hsien Lin	246,726	61.1986
	Director	Representative of SINGATRON(HONG KONG)INTERNATIONAL HOLDING LIMITED: Hsin-Nan Kan	246,726	61.1986
	Director	Representative of SINGATRON(HONG KONG)INTERNATIONAL HOLDING LIMITED: Cheng-Gang Yang	246,726	61.1986
	Director	SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED Representative: Kuo-Ming Peng	246,726	61.1986
	Director	SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED Representative: Yi-Chun Gan	246,726	61.1986
	Independent director	Yan-Bo Yang	0	0.00
	Independent director	Xia-Wei Lu	0	0.00
	Independent director	Hsiao-Peng Chang	0	0.00
	Employee Director	Employee Representative of Singatron Electronic (China) Co., Ltd.: Qing-Feng Jiang	0	0.00

	General Manager	Yue-Feng Li	0	0.00
Dongguan Grow-Link Electronics Co.,Ltd.	Chairman	Representative of SINGATRON Electronics (China) Co. Ltd.: Mao-Hsien Lin	225,369	80.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Cheng-Gang Yang	225,369	80.00
	Director	Representative of Shenzhen Kuotian Electronics Co., Ltd.: Jin-Xia Lin	56,342	20.00
	Supervisor	Representative of SINGATRON Electronics (China) Co. Ltd.: Jian-Hui Kuo	225,369	80.00
	Supervisor	Representative of SINGATRON Electronics (China) Co. Ltd.: Zi-Kang Chen	225,369	80.00
	Supervisor	Representative of Shenzhen Kuotian Electronics Co., Ltd.: Xin-Yan Li	56,342	20.00
	General Manager	Ling-Li Xiao	0	0.00
Singatron Electronic (Zhongshan) Co., Ltd.	Chairman	Representative of SINGATRON Electronics (China) Co. Ltd.: Mao-Hsien Lin	78,575	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Hsin-Nan Kan	78,575	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Yue-Feng Li	78,575	100.00
	Supervisor	Representative of SINGATRON Electronics (China) Co. Ltd.: Rui-Chen Hu	78,575	100.00
Singatron Connector (Zhongshan) Co., Ltd.	Executive Director	Representative of Singatron Electronic (Zhongshan) Co., Ltd.: Mao-Hsien Lin	26,830	100.00
	Supervisor	Representative, Singatron Electronic (Zhongshan) Co., Ltd.: Rui-Chen Hu	26,830	100.00
Suzhou Singatron Connector Co., Ltd.	Executive Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Mao-Hsien Lin	84,961	100.00
	Supervisor	Representative of SINGATRON Electronics (China) Co. Ltd.: Rui-Chen Hu	84,961	100.00
Singatron Enterprise Co., Ltd.(SJ)	Chairman	Representative of SINGATRON Electronics (China) Co. Ltd.: Mao-Hsien Lin	943	100.00
Suzhou Singatron Auto Co., Ltd.	Chairman	Representative of SINGATRON Electronics (China) Co. Ltd.: Mao-Hsien Lin	40,244	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Hsin-Nan Kan	40,244	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Cheng-Gang Yang	40,244	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Jian-Hui Kuo	40,244	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Yue-Feng Li	40,244	100.00
	Supervisor	Representative of SINGATRON Electronics (China) Co. Ltd.: Rui-Chen Hu	40,244	100.00
SINGATRON TECHNOLOGY (HongKong) CO., LIMITED	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Mao-Hsien Lin	3,054	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Hsin-Nan Kan	3,054	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Cheng-Gang Yang	3,054	100.00
	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Yue-Feng Li	3,054	100.00
Singatron Electronic (Thailand) Co., Ltd.	Director	Representative of SINGATRON Electronics (China) Co. Ltd.: Mao-Hsien Lin	250,474	100.00

Note: If the affiliated enterprise is a foreign company, the investment amount is calculated based on the exchange rate at the date of financial reporting. USD1=NTD31.43, HKD1=NTD4.038, RMB1=NTD4.4716, THD1=1.0019

(VI) Operating reports of affiliates (Information as of 2025/12/31)

Thousands of NTD

Enterprise name	Paid-in capital	Total assets	Total Liabilities	Net worth	Operating revenue	Operating profit	Profit or loss for the period (After tax)	Earnings per share (NTD) (After tax)
SINGATRON ENTERPRISE CO., LTD.	1,278,269	5,486,610	2,032,871	3,453,739	62,760	-48,062	90,114	0.71
SINGATRON INVESTMENT COMPANY LIMITED	8,550	6,064	40	6,024	0	-339	-165	-0.08
SINGATRON(BVI)ENTERPRISE CO.,LTD.	439,042	4,360,004	23,986	4,313,746	0	835	164,493	12.17
SINGATRON(HONG KONG) INTERNATIONAL HOLDING LIMITED	421,162	4,360,486	4,794	4,355,692	0	-13,190	163,787	NA
Singatron Electronic (China) Co., Ltd.	668,444	8,214,800	1,200,022	7,014,778	2,351,337	86,140	166,582	0.98
Dongguan Grow-Link Electronics Co.,Ltd.	281,711	843,584	482,542	361,042	1,372,402	145,862	130,892	NA
Singatron Electronic (Zhongshan) Co., Ltd.	94,290	520,978	132,734	388,244	544,943	37,580	37,562	NA
Chung Shan Singatron Connector Co., Ltd.	26,830	38,986	15,879	23,107	56,052	5,248	4,831	NA
Suzhou Singatron Connector Co., Ltd.	84,961	169,816	40,055	129,761	240,460	33,939	17,443	NA
Singatron Enterprise Co., Ltd.(SJ)	943	2,217	142	2,075	4,607	219	154	NA
Suzhou Singatron Auto Co., Ltd.	40,244	441,357	105,257	336,100	408,500	65,842	59,376	NA
SINGATRON TECHNOLOGY (HongKong) CO., LIMITED	3,054	1,779,602	1,577,636	201,966	2,851,217	55,141	29,963	NA
Singatron Electronic (Thailand) Co., Ltd.	250,474	276,529	51,136	225,393	3,199	-18,882	-21,491	NA

Note:

For foreign affiliates, the relevant figures are calculated based on the exchange rate at the date of the financial reports.

USD1=NTD31.43、HKD1=NTD4.038、RMB1=NTD4.4716、THD1=1.0019

(VII). Affiliation Report

We hereby declare that we have confirmed the companies which shall be included in the consolidated financial statements of the affiliates and the ones which shall be included in the consolidated financial statements in accordance with IFRS 7 are identical; the related information has been disclosed in consolidated financial statements and will hence not be included in consolidated financial statements of the affiliates in accordance with "Criteria Governing Preparation of Affiliation Reports" and "Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises." (Please refer to Appendix 1 for the Statement)

II. Private placement of marketable securities in the most recent year and the current year up till the publication date of this annual report: none.

III. Other necessary supplementary information: None.

Seven. Matters that have had a material impact on shareholders' equity or the price of securities, as specified in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act, during the most recent fiscal year and up to the date of printing of this annual report: None.

Appendix 1

Statement

We hereby declare that we have confirmed the companies which shall be included in the consolidated financial statements of the affiliates and the ones which shall be included in the consolidated financial statements in accordance with IFRS 10 are identical; the related information has been disclosed in consolidated financial statements and will hence not be included in consolidated financial statements of the affiliates for the year ended in 2025, (January 1, 2025–December 31, 2025) in accordance with the Criteria Governing Preparation of Affiliation Reports and Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises.

Declared by

Company name: SINGATRON ENTERPRISE CO., LTD.

Person in Charge: Hsin-Nan Kan

March 12, 2026

Singatron Enterprise Co., Ltd.

Chairman: Hsin-Nan Kan