

Stock Code: 6111

SOFTSTAR ENTERTAINMENT INC.

2024 Annual Report

The annual report information can be accessed from the Market Observation Post System (website: <http://mops.twse.com.tw>) and

Official Company website (<http://group.softstar.com.tw>).

Publication Date: April 7, 2025

SOFTSTAR ENTERTAINMENT INC.

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5. Names of Overseas Trading Venues for Listed Securities and Methods to Access Information on Such Overseas Securities: None

6. Company Website: <http://group.softstar.com.tw>

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I. Letter to Shareholders

The Company has maintained strong collaborations with major manufacturers to develop licensed branded products based on well-known proprietary IP 'Richman', and is actively seeking cross-industry co-branding opportunities, continuously promoting the IP value with a strong foundation in cultural and creative energy.

Continuing to innovate more works in the area of research and development. Following the success of 'The Bridge Curse: Road to Salvation,' the Company has once again partnered with the horror film 'The Bridge Curse' to develop 'The Bridge Curse 2: The Extermination' horror game and has obtained the IP authorization for the horror film 'Incantation,' which was released in 2024 to meet players. At the same time, multiple original games are under development, which will inherit the successful experience and distribution of horror games. In 2025, the Company will again collaborate with the famous Japanese horror IP 'Junji Ito' series, planned for global release.

The Company remains deeply engaged with popular Japanese IPs to release games. Therefore, in addition to the continuous revenue from standalone games continuously contributing to the Company's revenue, the development of widely popular mobile games developed by major Japanese companies has also become a key factor in maintaining stable revenue.

After last year's adjustment of R&D capabilities and integration of R&D operations, this year the Company will shift our development focus to global mobile games. We will also collaborate with well-known Japanese IPs to develop games, with the expectation of attracting more mobile game players.

Additionally, the Group's subsidiaries continue to develop steadily, expanding into new businesses in response to trends. We are deploying short-form video in both local and overseas markets, combining the Company's original IPs to create videos that first spread awareness and then introduce the actual games. We are strengthening horizontal integration in the entertainment industry and implementing joint upward management strategies. On the research and development front, we are positioning ourselves in the global market, establishing solid foundations in product development, marketing channels, game operations, and IP licensing, while actively entering the digital content market. The operating performance for 2024 and business outlook for 2025 are detailed below:

1. 2024 Business Results

(1) Results of 2024 Business Plan Implementation:

The Company's consolidated operating revenue for 2024 was NT\$5,102,627 thousand.

(2) Budget Implementation and Financial Revenue and Expenditure Status:

Unit: NT\$ Thousand

Item	2024 Actual Figures	
Operating Revenue	5,102,627	
Operating Costs	(3,341,737)	
Gross Profit	1,760,890	
Operating Expenses	(1,899,069)	
Operating Profit (Loss)	(138,179)	
Non-operating Income and Expenses	425,282	
Net Profit (Loss) Before Tax	287,103	
Income Tax Expense	(38,784)	
Net Profit (Loss) for the Period	248,319	
Net Profit (Loss) Attributable to	Owners of the Parent Company	77,639
	Non-controlling Interests	170,680

(3) Profitability Analysis:

Item	2024
Return on Assets	4.07%
Return on Equity	7.07%
Operating Income to Paid-in Capital Ratio	(12.66%)
Ratio of Net Income Before Tax to Paid-in Capital	26.29%
Net Profit Margin	4.87%
Earnings per Share (NT\$)	0.77

(4) Research and Development Status:

After integration and adjustment, R&D has been divided into two major categories:

1. Development of Standalone Games and Console Games:

The team leveraged their previous successes through the application of AI tools, significantly improving artistic efficiency and enhancing the in-game physics collision and combat experience performance enhancements with significant improvements. This effort is focused on game performance and overall player experience. Through continuous optimization of game engines and programming techniques, we have improved the speed and stability of games, providing players with a smoother and more engaging gaming experience. Additionally, the R&D team has focused on incorporating generative AI technology, actively exploring new technologies and applications in sound and perception, thereby creating new IPs and products to provide players with more immersive and innovative gaming experiences.

2. Development of New Global Cross-Platform SLG Mobile Games:

Through external customization, the operations team and the highly successful development planning team have strengthened close collaboration, adopting a user-centered approach to actively optimize agile product development. Listening to player feedback and needs, continuously refining products and adjusting content to meet consumer expectations under global testing, improving user experience and satisfaction. and facilitate the exchange and accumulation of development experiences among various R&D teams, integrating different development philosophies to create games with greater global competitiveness.

Overall, through the Company's ability to bring better products and services to players, we aim to provide more development opportunities for the gaming industry, increasing the success rate of the Company's game development in the global market.

2. Summary of Business Plan for 2025

(1) Management Strategy

◎ Game Development

1. Product Development Plan

Standalone games and proprietary IP development: This year we released and expanded our brand IP with 'The Bridge Curse 2: The Extrication' which incorporates experience gained from the first game and adapts elements from the film 'Incantation.' It also adds elements that appeal to international players, encouraging worldwide sales on the Steam store, where it has received overwhelmingly positive reviews. This

has brought players an extraordinary gaming experience. The Company is currently developing a new generation of horror thriller adventure games with funding and investment from the Taiwan Creative Content Agency (TAICCA) to further upgrade the gaming experience. Additionally, the famous Japanese IP series 'Junji Ito' series will be released globally this year, reigniting the horror game genre and consolidating our leading position in the self-developed horror game field.

For mobile games, after collaborative discussions on planning and technical aspects with experienced global publishing teams, we are committed to developing 4X SLG mobile games tailored to the global mobile game market, capturing market share in the mobile game sector. In addition to licensed publishing, we aim to seize mobile game market share through our self-developed products.

2. Technology R&D Plan

The R&D technology center has established an AI team, using AI tools to accelerate the game development process, optimize team workforce, and focus more on gameplay and planning appeal, reducing outsourcing and person-month costs. Additionally, we use AI to collect key reports on player opinions around the world, continuously monitor AI trends and integrate them with our team's ideas to hone our development process and enrich game content.

Utilizing new technology to introduce more physics collision technology for action games, enhancing the realism of combat in horror games and improving game visual ray tracing technology and techniques for detecting players' actual reactions. This will increase game immersion and significantly upgrade player experience, thus strengthening the core capabilities of development products.

◎ Pan-entertainment Licensing Partnerships

This year, we plan to acquire multiple short video licenses. After localizing short video apps and digital content, we will use the audience base obtained from short videos, and produce short videos featuring our game scripts. This will allow audiences to first understand the game's worldview. This helps with deep marketing integration between video and gaming sectors. We will also integrate short video audiences and game player memberships, providing customers with a richer entertainment experience, and hope to expand this experience to the global market.

◎ Strengthening Product Coverage

Continue to port products across multiple platforms and, more importantly, integrate accounts across platforms so players can play games without geographical restrictions. The Company will port its games and applications to various platforms, such as PCs, consoles, mobile phones, and tablets. Through this approach, the Company's products are guaranteed to reach a wider target audience and provide players with better experiences across different devices. This will help increase the Company's market share, more broadly drives the global user base, and drive the Company IP's competitiveness in different markets.

◎ Game Publishing and Operations

We have launched Endless Dream Return, a high-performing Chinese Roguelike action mobile game, in Taiwan, Hong Kong, Macau, Singapore, and Malaysia. The version updates will be globally synchronized to provide the best gaming experience for players across multiple regions. In conjunction with the high attention on Taiwan's baseball market and

popular cheerleading teams this year, we will collaborate horizontally with the baseball entertainment industry to create trending topics, generating market feedback and lively discussions to attract more game players. In addition, several other games are currently being prepared for release.

© Subsidiary Operational Plan

(1) Array Networks Inc. (Array):

Array is one of the few cybersecurity equipment manufacturers in Taiwan and continues to invest in R&D resources to develop new product lines in order to address changing market demands. The cloud-based WAF SaaS service currently being planned aligns with market trends. As many enterprises are gradually migrating their services to the cloud, the SaaS WAF cloud security protection solution developed by Array precisely meets market needs.

(2) Chander Electronics Corp. (Chander):

Looking ahead to 2025, Chander will continue to develop both mobile and fixed charging station markets, establishing charging facilities domestically while expanding into international markets for charging-related products. In addition, Chander continues to seek new niche businesses, aiming to bring in revenue and profits through cooperation or acquisitions, thereby expanding the scale of consolidated revenue.

(3) Sun Tech Co., Ltd.

As a leader in the third-party payment sector, we applied for public offering in 2024 and received approval with stock code 7745. We are committed to cooperating with the government's anti-fraud efforts, having completed the Government Anti-Fraud Measures Warning Account Blacklist System Construction and complying with relevant regulatory plans and operations to reduce the risk of third-party payment services being exploited for illegal activities such as gambling, money laundering, and fraud. In the same year, we diversified our product portfolio while continuously improving and securing business partnerships with multiple banks.

(4) Uniplus Electronics Co., Ltd.

The original printed circuit board business aims to supply materials required by the global electronics industry, is committed to delivering high-quality, value-added products, and professional service. After investing in San Jiang Electric Mfg. Co., Ltd., the Company has officially entered the heavy electrical industry. To meet future transformer demand, the Company will continue to drive process optimization, increase transformer production capacity and efficiency to enhance overall operational performance. The Company will also continue to develop and expand potential business opportunities in domestic and international markets, increase the exposure of San Chiang Electric products, and compete for overseas transformer market orders.

(2) Expected Sales Volume

It is expected that 2025 will see the launch of several licensed mobile games, self-developed mobile games, standalone games, and cultural IP co-branded products, as well as increased licensing revenue, which will contribute to the Company's overall revenue for the year.

(3) Key Production and Sales Policies

- ◎ Actively develop high-quality standalone games, expand into global markets, and establish new IPs to increase market share and revenue.
- ◎ Actively develop trend-oriented war simulation mobile games and competitive mobile games featuring well-known IPs.
- ◎ Continue to release and promote self-developed and self-published games in the global market to increase profit margins.
- ◎ Continue to invest in AI not only to improve game development technology, but also to enhance product and data analysis efficiency, increase user acquisition resources, enabling a comprehensive evolution of product sales operations.
- ◎ Leverage short video resources and global platforms, starting with Taiwan, Hong Kong, and Macau, to establish a new platform that not only attracts more audience attention and consumption, but also integrates traffic through game publishing, achieving user integration across the entertainment industry.

3. Future Company Development Strategy

The Company's future development focus will remain centered around creating and managing our own IPs as the core of development. By leveraging our rich cultural resources and creative energy, we will develop more IPs for both standalone and mobile games. Additionally, beyond game products, we will collaborate with outstanding teams across various fields and plan to invest in diverse cultural and creative industries including social networking, film and television, cultural creativity, digital content, interactive audio-visual and content, etc., to rapidly enhance the brand value of our IPs. In terms of product strategy, through both external collaborations and internal adjustments, we will continuously improve our in-house development capabilities while simultaneously increasing the quantity and quality of products launched through partnerships, customized outsourcing and other product development models to generate revenue and increase market share. For market strategy, in addition to original Chinese-language standalone games in the Greater Asia market, we will actively expand into emerging overseas markets, seeking excellent strategic alliance partners to provide players with more diverse choices in games and entertainment. Through multi-language, multi-themed, and multi-platform operational expansion, we will promote our products to international markets worldwide. In terms of Group integration, we are also integrating the entire Group's membership applications, horizontally consolidating the different advantages of each subsidiary, and utilizing the Group's diversified resources to achieve mutual prosperity and success.

4. Impact from External Competitive Environments, Regulatory Environments, and Overall Business Environments:

In the Taiwan region, there has been limited growth in the online game market, with numerous competitors in the market. This, coupled with high-quality self-developed mobile games from Japan, Korea, and China being directly published in Taiwan in recent years, there have been structural changes in game industry trends, making it relatively difficult to find quality, cost-effective licensed games. As one of the few companies in Taiwan focusing on game development, the Company will continue to seize market trends, invest in self-developed products for various platforms, and collaborate with international IP licensing partners. Through newer, more flexible integrated models of early-stage development and operational maintenance, along with

agile development operational models, we will create a higher volume of even more exceptional games. The Company has not experienced significant impacts on its financial operations due to changes in domestic or international regulatory environments. The management team will continue to monitor relevant regulations that may affect the Company's operations.

Going forward, all our colleagues will strive to meet shareholders' expectations. As we achieve steady and balance growth, we will unite efforts across aspects such as development, publishing, IP creation, and membership expansion to propel Softstar to even higher levels of excellence. Finally, we sincerely hope that all shareholders will continue to unwaveringly support and encourage the Company. Thank you!

Best wishes to all shareholders

Good health and best wishes in all your endeavors

Person in Charge: Tu, Chun-Kuang

Managerial Officer: Chen, Yao-Tien

Accounting Supervisor: Chuang, Jen-Chuan

II. Corporate Governance Report

1. Information on Directors, Supervisors, President, Vice Presidents, Assistant General Managers, and Heads of Departments and Branch Organizations

(1) Information on Directors and Supervisors

April 7, 2025
Unit:Share

Title	Nationality or Place of Registration	Name	Gender (Age)	Date of Election (Appointment)	Term	Date First Elected	Shares Held at Time of Election		Number of Shares Currently Held		Shares Currently Held by Spouse and Minor Children		Shares Held in the Name of Others		Important Experience (Education)	Current Positions Held at This Company and Other Companies	Managers, Directors or Supervisors who are Spouses or Relatives within the Second Degree of Kinship			Note (Note)
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relationship	
Chairman	R.O.C.	Tu, Chun-Kuang	Male (40-50)	May 27, 2022	3 Years	January 17, 2014	0	0%	0	0%	0	0%	23,785,214	21.80%	EMBA from New York University EMBA from Peking University Managing Director of Autian Group, Hong Kong Vice President of Golden Harvest Group, Hong Kong Supervisor of VIE SHOW CINEMAS CO., LTD., Taiwan	Note 2	Director	Tu, Ching-Ting	Blood Relatives	None
																	Director	Hsieh, Fang-Shu	Relatives by Marriage	
Director	Cayman Islands (British Overseas Territory)	Angel Fund (Asia) Investments Limited	-	May 27, 2022	3 Years	January 17, 2014	9,018,562	13.75%	8,078,562	7.40%	-	-	-	-	Not Applicable	None	None	None	None	None
	R.O.C.	Representative - Yao, Chuang-Hsien	Male (50-60)	May 27, 2022	3 Years	June 30, 2017	5,238	0%	8,144	0.01%	0	0%	0	0%	Department of Mining and Metallurgy, Taipei Institute of Technology Manager of R&D Department, Softstar Entertainment Inc.	Note 3	None	None	None	None
Director	R.O.C.	Global Angel Investments Limited	-	May 27, 2022	3 Years	May 27, 2022	3,594,639	5.48%	5,995,018	5.49%	-	-	-	-	Not Applicable	None	None	None	None	None
	R.O.C.	Representative - Hsieh, Fang-Shu	Female (40-50)	May 27, 2022	3 Years	June 9, 2020	26,625	0.04%	59,244	0.05%	0	0%	0	0%	Department of Accounting, Ling Tung Technical College Employee of CTBC Bank Co., Ltd.	Note 4	Chairman	Tu, Chun-Kuang	Relatives by Marriage	None
Director																Director	Tu, Ching-Ting			

Title	Nationality or Place of Registration	Name	Gender (Age)	Date of Election (Appointment)	Term	Date First Elected	Shares Held at Time of Election		Number of Shares Currently Held		Shares Currently Held by Spouse and Minor Children		Shares Held in the Name of Others		Important Experience (Education)	Current Positions Held at This Company and Other Companies	Managers, Directors or Supervisors who are Spouses or Relatives within the Second Degree of Kinship			Note (Note)
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relationship	
Director	R.O.C.	Oriental Golden Richness LTD.	—	May 27, 2022	3 Years	May 27, 2022	3,039,325	4.63%	9,708,162	8.90%	-	-	-	-	Not Applicable	None	None	None	None	None
	R.O.C.	Representative - Chen, Yao-Tien	Male (50-60)	May 27, 2022	Note 1	May 27, 2022	27,957	0.04%	15,731	0.01%	0	0%	0	0%	Department of Chemical Engineering, National Tsing Hua University Institute of Sociology, National Chengchi University CEO of Korean company webzenInc. Founder and CEO, Cayenne Entertainment Technology Co., Ltd. CEO of Hoshin GigaMedia Center Inc., FunTown Branch, Greater China Region	Note 5	None	None	None	None
	R.O.C.	Representative - Tu, Chun-Kuang	Female (40-50)	June 21, 2024		June 21, 2024	0	0%	0	0%	0	0%	0	0%	Graduate Institute of Business Administration, National Taiwan University Vice President of Taishin International Bank Co., Ltd.	None	Chairman	Tu, Chun-Kuang	Blood Relatives	None
															Director	Hsieh, Fang-Shu	Relatives by Marriage			
Independent Director	R.O.C.	Hung, Pi-Lien	Female (50-60)	May 27, 2022	3 Years	June 6, 2017	0	0%	0	0%	0	0%	0	0%	Master's Degree in Accounting from National Chengchi University Specialist, Taipei Exchange Supervisor, LIWANLI Innovation Co., Ltd.	Note 6	None	None	None	None
Independent Director	R.O.C.	Chang, Yu-Te	Male (30-40)	May 27, 2022	3 Years	May 27, 2022	0	0%	0	0%	0	0%	0	0%	Bachelor's Degree in Economics from Simon Fraser University Sales Manager, KGI Securities	Note 7	None	None	None	None
Independent Director	R.O.C.	Hsieh, I-Chun	Female (40-50)	May 27, 2022	3 Years	May 27, 2022	0	0%	0	0%	0	0%	0	0%	Master's Degree in Marketing from Golden Gate University COO, The Playground Investment Limited	Note 8	None	None	None	None

Note: If the Chairman of the Company and the President or equivalent position (chief executive officer) are the same person, spouses, or relatives within the first degree of kinship, the Company should explain the reason, rationality, necessity, and corresponding measures (such as increasing the number of independent directors and ensuring that more than half of the directors do not serve as employees or managerial officers) regarding this arrangement.

Note 1: On June 21, 2024, the corporate director of Oriental Golden Richness LTD. changed its representative from Mr. Chen, Yao-Tien to Ms. Tu, Ching-Ting.

Note 2: Director of Angel (Partners) Investments Limited, Director of Angel Fund (Asia) Investments Limited, Director of Array Holdings for APG III Fund LPs, Director of Channel First Investment Corp., Director of Cocoro International Japan Co., Ltd., Director of Dine Vita Group Co., Ltd., Director of Golden Avenue Group Limited, Director of JFN Investment Holding Corp., Director of Mega Media Group Limited, Director of New Profit Holding Ltd., Director of SOFTSTAR ANIMATION LIMITED, Director of TIME VISION INTERNATIONAL LIMITED, Chairman of Jiuheyi Technology Co., Ltd. (corporate representative of Uniplus Electronics Co., Ltd.), Chairman of San Jiang Electric Mfg. Co., Ltd. (corporate representative of Uniplus Electronics Co., Ltd.), Director of Bacchus Wine Group Co., Ltd. (corporate representative of UK company BACCHUS WINE GROUP CO., LTD.), Vice President of Investment of this company, Chairman and Vice President of Investment of Uniplus Electronics Co., Ltd., Director of Yoshimotocho Co., Ltd., Director of PLUSNINE International Co., Ltd., Chairman of Yu Chuan Intelligence Co., Ltd. (corporate representative of Softstar Entertainment Inc.), Director of Chih Wei Technology Ltd. (corporate representative of Softstar Entertainment Inc.), Chairman of Loftstar Interactive Entertainment Inc. (corporate representative of Softstar Entertainment Inc.), Director of ANGEL WINE & SPIRIT GROUP CO., LTD., Director of BACCHUS WINE GROUP CO., LTD., Director of Global Angel Investments Limited, Director of Double Edge Entertainment Corp., LTD. (corporate representative of Softstar Entertainment Inc.), Director of Activision Entertainment Ltd. (corporate representative of Softstar Entertainment Inc.), Chairman of Green Bless Co., Ltd. (corporate representative of Uniplus Electronics Co., Ltd.), Director of Taiwan Angel Asset Investment Co., Ltd., Director of Global Angel Investments Limited (corporate representative of Global Angel Investments Limited), Director of Oriental Golden Richness LTD., Director of Lanjing Design Co., Ltd. (corporate representative of Softstar Entertainment Inc.).

Note 3: Director and President of Softstar Technology (Beijing) Co., Ltd.

Note 4: Manager of San Jiang Electric Mfg. Co., Ltd., Director of Uniplus Electronics Co., Ltd. (corporate representative of Global Angel Investments Limited), Supervisor of Loftstar Interactive Entertainment Inc. (corporate representative of Softstar Entertainment Inc.), Chairman of United Vanguard Inc., Supervisor of Neweb Technologies Co., Ltd. (corporate representative of United Vanguard Inc.).

Note 5: Director of Softstar HK Limited (Softstar Entertainment Hong Kong Limited), President of the Company, Director of Uniplus Electronics Co., Ltd. (corporate representative of Softstar Entertainment Inc.), Director of Loftstar Interactive Entertainment Inc. (corporate representative of Softstar Entertainment Inc.), Chairman of Gamebase Digital Media Corporation (corporate representative of Softstar Entertainment Inc.), Chairman of Zhu International Group Inc. (corporate representative of Softstar Entertainment Inc.), Director of Neweb Technologies Co., Ltd. (corporate representative of Chander Electronics Corp.), Director of Yuha Co., Ltd.

Note 6: Independent Director of ATrack Technology Inc., CPA of Xinda United Accounting Firm.

Note 7: Director of Deken Asset Management Co., Ltd., Director of Kaitak Xiangyu Co., Ltd., Director of Xinzhan Development Investment Co., Ltd. (corporate representative of Wisers Investment Inc.), Director of Shin Cheng Venture Capital Co., Ltd. (corporate representative of Wisers Investment Inc.).

Note 8: Chairman and President of Naver Game Co., Ltd., Director of Nibiru Technology Co., Ltd.

Table 1: Major Shareholders of Corporate Shareholders

April 7, 2025

Name of Corporate Shareholder (Note 1)	Major Shareholders of the Corporate Shareholder (Note 2)	Shareholding Percentage (%)
Angel Fund(Asia) Investments Limited	Angel (Partners) Investments Limited	51%
Angel Fund (Asia) Investments Limited	Channel First Investment Corp.	49%
Global Angel Investments Limited	Global Angel Investments Limited, UK	100%
Oriental Golden Richness LTD.	Global Angel Investments Limited, UK	99.89%
	Tu, Chun-Kuang	0.11%

Note 1: If a director or supervisor is a representative of a corporate shareholder, the name of the corporate shareholder should be filled in.

Note 2: Fill in the names of the major shareholders of the corporate shareholder (those ranking among the top ten in shareholding percentage) and their shareholding percentages. If the major shareholder is a corporate entity, Table 2 below should be filled out.

Note 3: If the corporate shareholder is not organized as a company, the shareholder names and shareholding percentages to be disclosed above shall be the names of contributors or donors (reference can be made to the announcement and inquiry from the Judicial Yuan) and their contribution or donation ratios. For donors who have passed away, please add the notation "deceased".

Table 2: Major Shareholders of Corporate Entities That Are Major Shareholders

April 7, 2025

Name of Corporate (Note 1)	Major Shareholders of the Corporate (Note 2)	Shareholding Percentage (%)
Angel (Partners) Investments Limited	Tu, Chun-Kuang	100%
Channel First Investment Corp.	Tu, Chun-Kuang	100%
Global Angel Investments Limited, UK	Tu, Chun-Kuang	100%

Note 1: If a major shareholder in Table 1 above is a corporate entity, the name of that corporate entity should be filled in.

Note 2: Fill in the names of the major shareholders of the corporate entity (those ranking among the top ten in shareholding percentage) and their shareholding percentages.

Note 3: If the corporate shareholder is not organized as a company, the shareholder names and shareholding percentages to be disclosed above shall be the names of contributors or donors (reference can be made to the announcement and inquiry from the Judicial Yuan) and their contribution or donation ratios. For donors who have passed away, please add the notation "deceased".

1. Disclosure of Professional Qualifications of Directors and Supervisors, and Information on the Independence of Independent Directors:

Name	Article	Professional Qualifications and Experience (Note 1)	Independence Status (Note 2)	Concurrent Positions in Other Public Companies Number of Company Independent Directors
Director Tu, Chun-Kuang		Has industry-related knowledge and operational management ability; no circumstances under Article 30 of the Company Act	Not Applicable	0
Corporate Director, Angel Fund (Asia) Investments Limited Angel Fund (Asia) Investments Limited		Not Applicable	Not Applicable	Not Applicable
Representative Yao, Chuang-Hsien		Has industry-related knowledge and operational management ability; no circumstances under Article 30 of the Company Act	Not Applicable	0
Corporate Director, Global Angel Investments Limited		Not Applicable	Not Applicable	Not Applicable
Representative Hsieh, Fang-Shu		Has industry-related knowledge and operational management ability; no circumstances under Article 30 of the Company Act	Not Applicable	0
Corporate Director, Oriental Golden Richness LTD.		Not Applicable	Not Applicable	Not Applicable
Representative Tu, Ching-Ting		Has industry-related knowledge and operational management ability; no circumstances under Article 30 of the Company Act	Not Applicable	0
Independent Director Hung, Pi-Lien		Possesses Certified Public Accountant license; No circumstances under Article 30 of the Company Act	Complies with the independence requirements specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	1
Independent Director Chang, Yu-Te		Possesses Securities Specialist license; No circumstances under Article 30 of the Company Act	Complies with the independence requirements specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	0
Independent Director Hsieh, I-Chun		Has industry-related knowledge and operational management ability; no circumstances under Article 30 of the Company Act	Complies with the independence requirements specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	0

Note: On 06/21/2024, the corporate director Oriental Golden Richness LTD. appointed a new representative.

Note 1: Professional qualifications and experience: Describe the professional qualifications and experience of individual directors and supervisors. For Audit Committee members with accounting or financial expertise, their accounting or financial background and work experience should be described, and it should also be stated whether there are no circumstances under Article 30 of the Company Act.

Note 2: Independent directors should describe their compliance with independence requirements, including but not limited to whether they themselves, their spouses, or relatives within the second degree of kinship serve as directors, supervisors, or employees of the company or its affiliated enterprises; the number and percentage of shares held by themselves, their spouses, or relatives within the second degree of kinship (or under others' names); whether they serve as directors, supervisors, or employees of companies with specific relationships with the Company (refer to Article 3, Paragraph 1, Subparagraphs 5-8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of remuneration received for providing business, legal, financial, accounting, or other services to the company or its affiliated enterprises in the past two years.

2. Board Diversity and Independence:

(1) Board Diversity:

Article 20 of the Company's Code of Corporate Governance regarding the director diversity policy:

◎The composition of the Board of Directors should consider diversity. In addition to ensuring that directors who also serve as company managers do not exceed one-third of the board seats, the Company should formulate appropriate diversity guidelines based on its operations, business models, and development needs. These should include, but not be limited to, standards in the following two major dimensions:

1. Basic conditions and values: gender, age, nationality, and culture, etc.
2. Professional knowledge and skills: professional background (such as legal, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.

Board members should generally possess the knowledge, skills, and qualities necessary to perform their duties. To achieve the ideal goals of corporate governance, the Board of Directors as a whole should possess the following capabilities:

1. Operational judgment ability.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Industry knowledge.
6. International market perspective.
7. Leadership ability.
8. Decision-making ability.

◎The diversity policy of the current members of the Company's Board of Directors and its implementation are as follows:

Currently, there are four directors (including three corporate directors, each appointing one representative) and three independent directors. All seven individuals are citizens of the Republic of China, with three male and four female: one person aged 30-40, four people aged 40-50, and two people aged 50-60. Among the independent directors, one has served for three terms, while two have served for less than three terms. The company has always paid attention to gender equality in the Board of Directors. Currently, among the seven directors (including independent directors), four are female directors, accounting for 57%.

Management objectives

◎The Board of Directors should include at least one female member. (Already achieved)

	Operational judgment ability	Accounting and financial analysis ability	Business management ability	Crisis management ability	Industry knowledge	International market perspective	Leadership ability	Decision-making ability
Director Tu, Chun-Kuang	✓	✓	✓	✓	✓	✓	✓	✓
Director Representative Yao, Chuang-Hsien	✓		✓	✓	✓		✓	✓
Director Representative Hsieh, Fang-Shu	✓	✓	✓	✓			✓	✓
Director Representative Tu, Chun-Kuang	✓		✓	✓		✓	✓	✓
Independent Director Hung, Pi-Lien	✓	✓	✓	✓			✓	✓
Independent Director Chang, Yu-Te	✓	✓	✓	✓		✓		
Independent Director Hsieh, I-Chun	✓		✓	✓	✓			

(2) Board of Directors Independence:

The composition of the Company's Board of Directors consists of seven directors (three of whom are independent directors). The Board of Directors maintains independence, with more than half of the directors not having spousal or second-degree family relationships. Among the independent directors, or between independent directors and directors, at least one seat or more does not have any of the aforementioned relationships. The Company's Board of Directors has no circumstances as stipulated in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

(2) Information on President, Vice Presidents, Assistant General Managers, and Heads of Departments and Branches

April 7, 2025

Title	Nationality	Name	Gender	Election (Appointment) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Important Experience (Education)	Concurrent Positions in Other Companies	Managerial Officers Who are Spouses or within the Second Degree of Kinship			Note (Note)
					Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relationship	
Chairman and Vice President of Investment	R.O.C.	Tu, Chun-Kuang	Male	May 1, 2023	0	0%	0	0%	23,785,214	25.99%	EMBA from New York University EMBA from Peking University Managing Director of Autian Group, Hong Kong Vice President of Golden Harvest Group, Hong Kong Supervisor of VIE SHOW CINEMAS CO., LTD., Taiwan	(Note 1)	None	None	None	None
President	R.O.C.	Tsay, Ming-Hong (Note 1)	Male	June 30, 2017	428,835	0.39%	1,492	0%	0	0%	Industrial Engineering Management, Oriental Institute of Technology Vice President of Softstar Entertainment Inc.	None	None	None	None	None
President	R.O.C.	Chen, Yao-Tien	Male	February 7, 2022	15,731	0.01%	0	0%	0	0%	Department of Chemical Engineering, National Tsing Hua University Institute of Sociology, National Chengchi University CEO of Korean company webzenInc. Founder and CEO, Cayenne Entertainment Technology Co., Ltd. CEO of Hoshin GigaMedia Center Inc., FunTown Branch, Greater China Region	(Note 2)	None	None	None	None
Vice President	R.O.C.	Chuang, Jen-Chuan	Male	February 1, 2022	151,863	0.14%	0	0%	0	0%	Department of Accounting, Tamkang University Manager of Audit Department, KPMG Chief Financial Officer, Neweb Technologies Co., Ltd. Vice President of Management Department, Newretail Co., Ltd.	(Note 3)	None	None	None	None
Vice President	R.O.C.	Lin, Hui-Zhen	Female	April 16, 2015	232,737	0.21%	0	0%	0	0%	Graduate Institute of Law, Shih Hsin University Finance Manager, Softstar Entertainment Inc. Assistant General Manager of Headquarters Administration Division, oftstar Entertainment Inc.	(Note 4)	None	None	None	None
Vice President	R.O.C.	Lin, Yun-Hua	Female	August 1, 2021	75,365	0.07%	0	0%	0	0%	University of Illinois at Urbana - Champaign Master of Science in Finance Manager of JAFCO Investment (Hong Kong) Limited Assistant General Manager of Mergers & Acquisitions Group, Deloitte & Touche Financial Advisory Corporation Executive Director, Global Angel Investments Limited	(Note 5)	None	None	None	None
Vice President	R.O.C.	Yeh, Ying-Yin (Note 2)	Female	December 15, 2023	0	0%	0	0%	0	0%	Department of Information and Communications, Shih Hsin University President of Bacchus Wine Group Co., Ltd. President of Zhu International Group Inc.	(Note 6)	None	None	None	None
Vice President	R.O.C.	Li, Hao	Male	June 01, 2022	8,289	0.01%	0	0%	0	0%	Urban Planning Research, National Taipei University Assistant General Manager of Operation Division, Loftstar Interactive Entertainment Inc.	(Note 7)	None	None	None	None
Vice President	R.O.C.	Cheng, Chia-Lun	Male	September 1, 2022	40,884	0.04%	69	0%	0	0%	Department of Seafood Science, National Taiwan Ocean University Vice President of Strategic Planning Department, Loftstar Interactive Entertainment Inc.	None	None	None	None	None
Assistant General Manager	R.O.C.	Chen, Yi-Fang	Female	April 1, 2022	94,430	0.09%	0	0%	0	0%	Department of Journalism, Shih Hsin University Marketing Manager, Taiwan Star Telecom Corporation Limited Sales Director, Guangxu International/Tokyo Fashion Sales Director, JFIT Ltd	(Note 8)	None	None	None	None
Assistant General Manager	R.O.C.	Shen, Yong-Xuan	Female	April 1, 2022	45,000	0.04%	0	0%	0	0%	Department of Finance, University of Illinois at Urbana - Champaign Executive Director, Global Angel Investments Limited Chief Investment Officer, Uniplus Electronics Co., Ltd.	None	None	None	None	None
Assistant General Manager	R.O.C.	Liang, Jian-Zhang	Male	December 6, 2022	30,844	0.03%	0	0%	0	0%	Department of Mechanical Engineering, Ming Chi Institute of Technology Manager of Cloud Technology Division, Softstar Entertainment Inc.	None	None	None	None	None
Assistant General Manager	R.O.C.	Xie, Shu-Jin	Female	December 1, 2022	40,667	0.04%	0	0%	0	0%	Department of Accounting, Feng Chia University Manager of Finance Department, Softstar Entertainment Inc.	None	None	None	None	None
Assistant General Manager	R.O.C.	Lu, Zhi-Xiang	Male	January 1, 2023	45,817	0.04%	516	0%	0	0%	Department of Civil Engineering, Tamkang University Manager of R&D Center, Softstar Entertainment Inc.	None	None	None	None	None

Title	Nationality	Name	Gender	Date of Election (Appointment)	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Important Experience (Education)	Concurrent Positions in Other Companies	Managerial Officers Who are Spouses or within the Second Degree of Kinship			Note (Note)
					Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relationship	
Assistant General Manager	R.O.C.	Hou, Li-Ling (Note 3)	Female	January 5, 2023	69,731	0.06%	16,745	0.02%	0	0%	Department of Information Management, Ming Chuan University Manager of President's Office, Softstar Entertainment Inc.	None	None	None	None	None
Assistant General Manager	R.O.C.	Yu, I-Jo(Note 4)	Female	July 21, 2023	25,000	0.02%	0	0%	0	0%	Graduate Institute of Communication Management, National Sun Yat-sen University Chief Operating Officer, IFIT Ltd. President, Cocoro Fashion Co., Ltd. Chief Operating Officer, Newretail Co., Ltd.	None	None	None	None	None
Assistant General Manager	R.O.C.	Jao, Jui-Chun	Male	September 01, 2022	72,157	0.07%	1000	0%	0	0%	Department of Mining and Metallurgical Engineering, National Taipei Institute of Technology Assistant General Manager of Research and Development Department 3, Softstar Entertainment Inc. Assistant General Manager, Research and Development Division, Loftstar Interactive Entertainment Inc.	None	None	None	None	None

Note: When the President or equivalent position (Chief Executive Officer) and the Chairman of the Board are the same person, spouses, or relatives within the first degree of kinship, the Company shall disclose the reason, reasonableness, necessity, and corresponding measures (such as increasing the number of Independent Directors, and ensuring that more than half of the Directors do not concurrently serve as employees or managerial officers).

Note 1: Resigned on May 31, 2024. Therefore, shareholding is calculated up to the resignation date.

Note 2: Position adjustment and resignation on July 17, 2024. Therefore, shareholding is calculated up to the resignation date.

Note 3: Position adjustment and resignation on August 31, 2024. Therefore, shareholding is calculated up to the resignation date.

Note 4: Resigned on February 28, 2025. Therefore, shareholding is calculated up to the resignation date.

(Note 1): Director of Angel (Partners) Investments Limited, Director of Angel Fund (Asia) Investments Limited, Director of Array Holdings for APGF III Fund LPs, Director of Channel First Investment Corp., Director of Cocoro International Japan Co., Ltd., Director of Dine Vita Group Co., Ltd., Director of Golden Avenue Group Limited, Director of Investment Holding Corp., Director of Mega Media Group Limited, Director of New Profit Holding Ltd., Director of SOFTSTAR ANIMATION LIMITED, Director of TIME VISION INTERNATIONAL LIMITED, Chairman of Jiuheyi Technology Co., Ltd. (Corporate Representative of Uniplus Electronics Co., Ltd.), Chairman of San Jiang Electric Mfg. Co., Ltd. (Corporate Representative of Uniplus Electronics Co., Ltd.), Director of Bacchus Wine Group Co., Ltd. (Corporate Representative of UK company BACCHUS WINE GROUP CO., LTD.), Chairman and Vice President of Investment of Uniplus Electronics Co., Ltd., Director of Yoshimotocho Co., Ltd., Director of PLUSNINE International Co., Ltd., Chairman of Yu Chuan Intelligence Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.), Director of Chih Wei Technology Ltd. (Corporate Representative of Softstar Entertainment Inc.), Chairman of Loftstar Interactive Entertainment Inc. (Corporate Representative of Softstar Entertainment Inc.), Director of ANGEL WINE & SPIRIT GROUP CO., LTD., Director of BACCHUS WINE GROUP CO., LTD., Director of Global Angel Investments Limited, Director of Double Edge Entertainment Corp., LTD. (Corporate Representative of Softstar Entertainment Inc.), Director of Activision Entertainment Ltd. (Corporate Representative of Softstar Entertainment Inc.), Chairman of Green Bless Co., Ltd. (Corporate Representative of Uniplus Electronics Co., Ltd.), Director of Taiwan Angel Asset Investment Co., Ltd., Director of Global Angel Investments Limited (Corporate Representative of Global Angel Investments Limited), Director of Oriental Golden Richness LTD., Director of Lanjing Design Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.).

(Note 2): Director of Softstar HK Limited (Softstar Entertainment Hong Kong Limited), President of the Company, Director of Uniplus Electronics Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.), Director of Loftstar Interactive Entertainment Inc. (Corporate Representative of Softstar Entertainment Inc.), Chairman of Gamebase Digital Media Corporation (Corporate Representative of Softstar Entertainment Inc.), Chairman of Zhu International Group Inc. (Corporate Representative of Softstar Entertainment Inc.), Director of Neweb Technologies Co., Ltd. (Corporate Representative of Chander Electronics Corp.), Director of Tomoha Co., Ltd.

(Note 3): Director of San Jiang Electric Mfg. Co., Ltd. (Corporate Representative of Uniplus Electronics Co., Ltd.), Director of Yu Quan Smart Alliance Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.), Director of Loftstar Interactive Entertainment Inc. (Corporate Representative of Softstar Entertainment Inc.), Director of Sun Tech Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.), Supervisor of Zhu International Group Inc., Director of Hang Zheng Technology Co., Ltd. (Corporate Representative of Uniplus Electronics Co., Ltd.), Director of SOFTSTAR SINGAPORE PRIVATE LIMITED., President of Dine Vita Group Co., Ltd.

(Note 4): Director of Uniplus Electronics Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.), Supervisor of Yu Quan Smart Alliance Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.), Director of Sun Tech Co., Ltd. (Corporate Representative of Softstar Entertainment Inc.), Director of Feng Chao Logistics Co., Ltd. (Corporate Representative of Cyberbiz Corporation), Director of Cyberbiz Corporation (Corporate Representative of Formosa Holdings Corporation).

(Note 5): Director of BLC Group Holding Limited, Director of Array Networks, Inc. (Corporate Representative of Array Holdings for APGF III Fund LPs), Director of SOFTSTAR SINGAPORE PRIVATE LIMITED.

(Note 6): Director of Zhu International Group Inc. (Corporate Representative of Softstar Entertainment Inc.) and President, Director of Dine Vita Group Co., Ltd.

(Note 7): President of Loftstar Interactive Entertainment Inc.

(Note 8): Director of Fish5bear, Director of Chander Electronics Corp. (Corporate Representative of Lanjing Design Co., Ltd.).

2. Remuneration Paid to Directors, Supervisors, President and Vice Presidents in the Most Recent Year

(1) Remuneration of Directors and Independent Directors

December 31, 2024

Unit: NT\$ Thousand/ Thousand Shares

Title	Name	Director Remuneration								The sum of A, B, C and D as a percentage of net income after tax (Note 10)	Remuneration Received by Directors Who Are Also Employees								The sum of A, B, C, D, E, F and G as a percentage of net income after tax (Note 10)	Remuneration Received from Invested Companies Other Than Subsidiaries or the Parent Company (Note 11)		
		Remuneration (A) (Note 2)		Retirement Pension (B)		Directors' Remuneration (C) (Note 3)		Business Execution Expenses (D) (Note 4)			Salary, Bonuses, and Special Allowances (E) (Note 5)		Retirement Pension (F)		Employee Remuneration (G) (Note 6)							
		The Company	All Companies included in the Financial Report (Note 7)	The Company	All Companies included in the Financial Report (Note 7)	The Company	All Companies included in the Financial Report (Note 7)	The Company	All Companies included in the Financial Report (Note 7)		The Company	All Companies included in the Financial Report (Note 7)	The Company	All Companies included in the Financial Report (Note 7)	The Company		All Companies included in the Financial Report (Note 7)				The Company	All Companies included in the Financial Report
Chairman	Tu, Chun-Kuang																					
Director	Angel Fund (ASIA) Investments Limited, British Cayman Islands	6,500	6,500	0	0	636	636	300	432	9.58	9.75	14,131	16,439	0	0	350	0	350	0	28.23	31.37	0
	Representative - Yao, Chuang-Hsien																					
Director	Global Angel Investments Limited	6,500	6,500	0	0	636	636	300	432	9.58	9.75	14,131	16,439	0	0	350	0	350	0	28.23	31.37	0
	Representative - Hsieh, Fang-Shu																					
Director	Oriental Golden Richness LTD.	6,500	6,500	0	0	636	636	300	432	9.58	9.75	14,131	16,439	0	0	350	0	350	0	28.23	31.37	0
	Representative - Chen, Yao-Tien (Note 1)																					
	Representative - Tu, Ching-Ting (Note 1)																					
Independent Director	Hung, Pi-Lien	1,800	1,800	0	0	0	0	504	504	2.97	2.97	0	0	0	0	0	0	0	0	2.97	2.97	0
Independent Director	Chang, Yu-Te																					
Independent Director	Hsieh, I-Chun																					

Note 1: On June 21, 2024, the corporate director Oriental Golden Richness LTD. changed its representative from Mr. Chen, Yao-Tien to Ms. Tu, Ching-Ting.

1. Please explain the policy, system, standards, and structure for independent director remuneration, and describe the relationship between the amount of remuneration paid and factors such as responsibilities, risks, and time commitment:

According to Article 14-3 of the Securities and Exchange Act and relevant regulations, the responsibilities of independent directors may include the following matters. If an independent director has objections or reservations, these should be recorded in the minutes of the board meeting:

- (1) Adopting or amending the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- (2) Adopting or amending procedures for the acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
- (3) Matters involving the personal interest of a director or supervisor.
- (4) Major asset or derivatives transactions.
- (5) Major loans, endorsements, or guarantees.
- (6) The offering, issuance, or private placement of equity-type securities
- (7) The appointment, dismissal, or remuneration of a certified public accountant.
- (8) The appointment or dismissal of a financial, accounting, or internal audit officer.
- (9) Other material matters as prescribed by the competent authority

The Company has established the Rules Governing the Scope of Powers of Independent Directors and the Remuneration Policy for Directors, Independent Directors, Functional Committee Members, and Managerial Officers. The Company has three Independent Directors who also constitute the Remuneration Committee and Audit Committee. Independent Directors receive fixed monthly remuneration and do not participate in the Company's profit distribution.

2. Apart from the disclosures in the above table, remuneration earned by directors for providing services (such as serving as non-employee consultants for the parent company/all companies included in the financial report/invested businesses) to all companies included in the financial report in the most recent fiscal year: None.

Remuneration Range Table

Remuneration Ranges for Each Director of the Company	Director Name			
	Total of First Four Items of Remuneration (A+B+C+D)		Total of First Seven Items of Remuneration (A+B+C+D+E+F+G)	
	The Company (Note 8)	All Companies included in the Financial Report (Note 9) H	The Company (Note 8)	All Companies included in the Financial Report (Note 9) H
Less than NT\$1,000,000	Yao, Chuang-Hsien/Hsieh, Fang-Shu/Chen, Yao-Tien/Tu, Ching-Ting/Hung, Pi-Lien/Chang, Yu-Te/Hsieh, I-Chun/Angel Fund (ASIA) Investments Limited, British Cayman Islands/Global Angel Investments Limited/Oriental Golden Richness LTD.	Yao, Chuang-Hsien/Hsieh, Fang-Shu/Chen, Yao-Tien/Tu, Ching-Ting/Hung, Pi-Lien/Chang, Yu-Te/Hsieh, I-Chun/Angel Fund (ASIA) Investments Limited, British Cayman Islands/Global Angel Investments Limited/Oriental Golden Richness LTD.	Hsieh, Fang-Shu/Tu, Ching-Ting/Hung, Pi-Lien/Chang, Yu-Te/Hsieh, I-Chun/Angel Fund (ASIA) Investments Limited, British Cayman Islands/Global Angel Investments Limited/Oriental Golden Richness LTD.	Hsieh, Fang-Shu/Tu, Ching-Ting/Hung, Pi-Lien/Chang, Yu-Te/Hsieh, I-Chun/Angel Fund (ASIA) Investments Limited, British Cayman Islands/Global Angel Investments Limited/Oriental Golden Richness LTD.
NT\$1,000,000 (Inclusive)-NT\$2,000,000 (Exclusive)	None	None	Yao, Chuang-Hsien	Yao, Chuang-Hsien
NT\$2,000,000 (Inclusive)-NT\$3,500,000 (Exclusive)	None	None	None	None
NT\$3,500,000 (Inclusive)-NT\$5,000,000 (Exclusive)	None	None	Chen, Yao-Tien	Chen, Yao-Tien
NT\$5,000,000 (Inclusive)-NT\$10,000,000 (Exclusive)	Tu, Chun-Kuang	Tu, Chun-Kuang	None	None
NT\$10,000,000 (Inclusive)-NT\$15,000,000 (Exclusive)	None	None	None	None
NT\$15,000,000 (Inclusive)-NT\$30,000,000 (Exclusive)	None	None	Tu, Chun-Kuang	Tu, Chun-Kuang
NT\$30,000,000 (Inclusive)-NT\$50,000,000 (Exclusive)	None	None	None	None
NT\$50,000,000 (Inclusive)-NT\$100,000,000 (Exclusive)	None	None	None	None
Above NT\$100,000,000	None	None	None	None
Total	11		11	

Note 1: The names of directors should be listed separately (for institutional shareholders, both the name of the institutional shareholder and its representative should be listed separately), and general directors and independent directors should be listed separately. The amount of each payment should be disclosed in an aggregate manner. If a director also serves as the President or Vice President, he/she should fill in this table and the table below (3-1), or the tables below (3-2-1) and (3-2-2).

Note 2: This refers to the remuneration of directors in the most recent year (including directors' salaries, job allowances, severance pay, various bonuses, incentives, etc.).

Note 3: This refers to the amount of directors' remuneration approved by the Board of Directors for distribution in the most recent year.

- Note 4: This refers to the relevant business execution expenses of directors in the most recent year (including transportation allowances, special allowances, various subsidies, dormitories, company cars and other in-kind provisions, etc.). If housing, cars, and other means of transportation or personal expenditures are provided, the nature and cost of the assets provided, the actual rental or fair market value rental, fuel costs, and other payments should be disclosed. If a driver is assigned, please note the relevant remuneration paid by the Company to the driver, but do not include it in the remuneration.
- Note 5: This refers to the remuneration received by directors who concurrently serve as employees (including concurrent positions as President, Vice President, other managerial officers, and employees) in the most recent year, including salaries, job allowances, severance pay, various bonuses, incentives, transportation allowances, special allowances, various subsidies, dormitories, company cars and other in-kind provisions, etc. If housing, cars, and other means of transportation or personal expenditures are provided, the nature and cost of the assets provided, the actual rental or fair market value rental, fuel costs, and other payments should be disclosed. If a driver is assigned, please note the relevant remuneration paid by the Company to the driver, but do not include it in the remuneration. Additionally, salary expenses recognized in accordance with IFRS 2 Share-based Payment, including obtaining employee stock options, restricted employee shares, and participation in cash capital increase for share subscription, should also be included in the remuneration.
- Note 6: This refers to directors who concurrently serve as employees (including concurrent positions as President, Vice President, other managerial officers, and employees) who receive employee remuneration (including stocks and cash) in the most recent year. The Company should disclose the amount of employee remuneration approved by the Board of Directors for distribution in the most recent year. If the amount cannot be estimated, the proposed distribution amount for this year should be calculated based on the actual distribution ratio of the previous year, and Table 1-3 should also be completed.
- Note 7: The total amount of remuneration paid to the Company's directors by all companies (including this company) included in the consolidated report should be disclosed.
- Note 8: The total amount of various remunerations paid by the company to each director shall be disclosed with the directors' names in the corresponding range.
- Note 9: The total amount of various remunerations paid to each director of the company by all companies (including this company) included in the consolidated report should be disclosed with the directors' names in the corresponding range.
- Note 10: Net income after tax refers to the net income after tax in the most recent year's individual financial statements or reports.
- Note 11: a. This column should clearly state the amount of remuneration received by the Company's directors from invested businesses other than subsidiaries or from the parent company (if none, please fill in "none").
- b. If the Company's directors receive relevant remuneration from invested businesses other than subsidiaries or from the parent company, the remuneration received by the Company's directors from invested businesses other than subsidiaries or from the parent company should be included in column I of the remuneration range table, and the column name should be changed to "Parent Company and All Invested Businesses".
- c. Remuneration refers to the compensation and awards (including employee, director, and supervisor remuneration), and business execution expenses received by the Company's directors when serving as directors, supervisors, or managerial officers in invested businesses other than subsidiaries or in the parent company.

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

(2) Remuneration of Supervisors

The Company has established an Audit Committee composed of all independent directors to replace supervisors, therefore no remuneration has been paid to supervisors.

(3) Remuneration of President and Vice Presidents

December 31, 2024

Unit: NT\$ Thousand/ Thousand Shares

Title	Name	Salary (A) (Note 2)		Retirement Pension (B)		Bonuses and Special Allowances, etc. (C) (Note 3)		Employee Remuneration Amount (D) (Note 4)				The sum of A, B, C, and D as a percentage of net income (%) (Note 8)		Remuneration Received from Invested Companies Other Than Subsidiaries or the Parent Company (Note 9)
		The Company	All Companies included in the Financial Report (Note 5)	The Company	All Companies included in the Financial Report (Note 5)	The Company	All Companies included in the Financial Report (Note 5)	The Company		All Companies included in the Financial Report (Note 5)		The Company	All Companies included in the Financial Report	
								Cash Amount	Share Amount	Cash Amount	Share Amount			
Chairman and Vice President of Investment	Tu, Chun-Kuang	18,034	21,846	0	0	28,272	36,219	750	0	750	0	60.61	75.75	0
President	Tsay, Ming-Hong (Note 1)													
President	Chen, Yao-Tien (Note 2)													
Vice President	Lin, Hui-Zhen													
Vice President	Chuang, Jen-Chuan													
Vice President	Lin, Yun-Hua													
Vice President	Yeh, Ying-Yin (Note 3)													
Vice President	Li, Hao (Note 4)													
Vice President	Cheng, Chia-Lun (Note 5)													

(Note 1): Resigned on May 31, 2024

(Note 2): Appointed on May 31, 2024

(Note 3): Resigned due to position adjustment on July 17, 2024

(Note 4): Appointed on June 1, 2024

(Note 5): Appointed on September 1, 2024

Remuneration Range Table

Remuneration ranges for each President and Vice President of the Company	Names of President and Vice Presidents	
	The Company (Note 6)	All companies included in the financial report (Note 7)E
Less than NT\$1,000,000	None	None
NT\$1,000,000 (Inclusive)-NT\$2,000,000 (Exclusive)	Tsay, Ming-Hong/ Yeh, Ying-Yin/ Cheng, Chia-Lun	Tsay, Ming-Hong
NT\$2,000,000 (Inclusive)-NT\$3,500,000 (Exclusive)	Li, Hao	Cheng, Chia-Lun
NT\$3,500,000 (Inclusive)-NT\$5,000,000 (Exclusive)	None	Li, Hao
NT\$5,000,000 (Inclusive)-NT\$10,000,000 (Exclusive)	Tu, Chun-Kuang/ Chen, Yao-Tien/ Lin, Hui-Zhen/ Chuang, Jen-Chuan/ Lin, Yun-Hua	Lin, Hui-Zhen/ Chuang, Jen-Chuan/ Lin, Yun-Hua/ Yeh, Ying-Yin
NT\$10,000,000 (Inclusive)-NT\$15,000,000 (Exclusive)	None	Tu, Chun-Kuang/ Chen, Yao-Tien
NT\$15,000,000 (Inclusive)-NT\$30,000,000 (Exclusive)	None	None
NT\$30,000,000 (Inclusive)-NT\$50,000,000 (Exclusive)	None	None
NT\$50,000,000 (Inclusive)-NT\$100,000,000 (Exclusive)	None	None
Above NT\$100,000,000	None	None
Total	9	9

Note 1: The names of the President and Vice Presidents should be listed separately, with the amounts of various payments disclosed in aggregate. If a director also serves as the President or a Vice President, they should be listed in this table and the above table (1-1), or (1-2-1) and (1-2-2).

Note 2: This refers to the salary, position allowances, and severance pay for the President and Vice Presidents in the most recent year.

Note 3: This refers to various bonuses, incentives, transportation allowances, special allowances, various subsidies, dormitory, company car and other remuneration in kind provided to the President and Vice Presidents in the most recent year. If housing, cars, and other means of transportation or personal expenditures are provided, the nature and cost of the assets provided, the actual rental or fair market value rental, fuel costs, and other payments should be disclosed. If a driver is assigned, please note the relevant remuneration paid by the Company to the driver, but do not include it in the remuneration. Additionally, salary expenses recognized in accordance with IFRS 2 Share-based Payment, including obtaining employee stock options, restricted employee shares, and participation in cash capital increase for share subscription, should also be included in the remuneration.

Note 4: This refers to the amount of employee remuneration (including stock and cash) distributed to the President and Vice Presidents in the most recent year as approved by the Board of Directors. If the amount cannot be estimated, calculate this year's proposed distribution amount based on the ratio of last year's actual distribution, and additionally complete Attachment 1-3.

Note 5: The total amount of various remuneration paid by all companies (including this company) included in the consolidated financial statements to the President and Vice Presidents of the company should be disclosed.

Note 6: The total amount of various remuneration paid by the Company to each President and Vice President shall be disclosed with the names of the President and Vice Presidents in their respective remuneration brackets.

Note 7: The total amount of various remuneration paid by all companies (including this company) included in the consolidated financial statements to each President and Vice President of the company shall be disclosed with the names of the President and Vice Presidents in their respective remuneration brackets.

Note 8: Net income after tax refers to the net income after tax in the most recent year's individual financial statements or reports.

Note 9: a. This column should clearly state the amount of remuneration received by the Company's President and Vice Presidents from invested businesses other than subsidiaries or from the parent company (if none, please fill in "None").

b. If the Company's President and Vice Presidents receive remuneration from invested businesses other than subsidiaries or from the parent company, the remuneration received by the President and Vice Presidents from invested businesses other than subsidiaries or from the parent company should be included in Column E of the remuneration bracket table, and the column name should be changed to "Parent Company and All Invested Businesses".

c. Remuneration refers to the compensation and awards (including employee, director, and supervisor remuneration), and business execution expenses received by the Company's President and Vice Presidents when serving as directors, supervisors, or managerial officers in invested businesses other than subsidiaries or in the parent company.

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

Names and Distribution of Employee Remuneration to Managerial Officers

December 31, 2024

Unit: NT\$ Thousand

Title (Note 1)	Name (Note 1)	Share Amount	Cash Amount	Total	Ratio of Total Amount to Net Income After Tax (%)
Chairman and Vice President of Investment	Tu, Chun-Kuang				
President	Chen, Yao-Tien				
Vice President	Chuang, Jen-Chuan				
Vice President	Lin, Hui-Zhen				
Vice President	Lin, Yun-Hua				
Vice President	Li, Hao (Note 1)				
Vice President	Cheng, Chia-Lun (Note 2)				
Assistant General Manager	Chen, Yi-Fang	0	990	0	1.28
Assistant General Manager	Shen, Yong-Xuan				
Assistant General Manager	Xie, Shu-Jin				
Assistant General Manager	Liang, Jian-Zhang				
Assistant General Manager	Lu, Zhi-Xiang				
Assistant General Manager	Jao, Jui-Chun (Note 3)				

(Note 1): Appointed on June 1, 2024

(Note 2): Appointed on September 1, 2024

(Note 3): Appointed on September 1, 2024

Note 1: Individual names and titles should be disclosed, but the profit distribution situation may be disclosed in an aggregate manner.

Note 2: This column should state the amount of employee remuneration (including stock and cash) approved by the Board of Directors for distribution to managerial officers in the most recent year. If the amount cannot be estimated, the proposed distribution amount for this year should be calculated based on the ratio of the actual distributed amount from last year. Net income after tax refers to the net income after tax of the most recent year. For those who have adopted International Financial Reporting Standards (IFRS), net income after tax refers to the net income after tax in the most recent year's parent company only or individual financial reports.

Note 3: The scope of managerial officers, according to the Financial Supervisory Commission's directive Tai-Tsai-Cheng-3 No. 0920001301 dated March 27, 2003, is as follows:

- (1) President and those of equivalent position
- (2) Vice President and those of equivalent position
- (3) Assistant General Manager and those of equivalent position
- (4) Head of Finance Department
- (5) Head of Accounting Department
- (6) Other individuals who have management responsibilities and signatory authority for the company

Note 4: If directors, President, and Vice President receive employee remuneration (including stock and cash), in addition to completing Appendix 1-2, this table should also be completed.

(4) Separately compare and explain the ratio of the total remuneration paid to the Company's directors, supervisors, President, and Vice President by the Company and all consolidated entities to the net income after tax in the standalone or individual financial reports for the last two years, and explain the policy, standards and combinations of remuneration, the procedures for determining remuneration, and its correlation with business performance and future risks:

1. Analysis of the ratio of the total remuneration paid to the Company's directors, supervisors, President, and Vice President to the net income after tax in the standalone or individual financial reports for the last two years:

Unit: NT\$ Thousand

Title	2023				2024			
	Total Remuneration		Ratio to net income after tax in standalone or individual financial reports (%)		Total Remuneration		Ratio to net income after tax in standalone or individual financial reports (%)	
	The Company	All companies included in the consolidated statements	The Company	All companies included in the consolidated statements	The Company	All companies included in the consolidated statements	The Company	All companies included in the consolidated statements
Director (Note)	34,970	35,120	(10.43)	(10.48)	24,221	26,661	31.20	34.34
Supervisor	-	-	-	-	-	-	-	-
President and Vice President	69,726	70,006	(20.81)	(20.89)	47,056	58,815	60.61	75.75

Note: Directors' remuneration includes remuneration for concurrently serving as employees. In 2023, the Company's standalone financial report showed a net loss after tax of NT\$335,127 thousand. In 2024, the Company's standalone financial report showed a net income after tax of NT\$77,639 thousand. At the shareholders' meeting on June 22, 2017, the Company reelected all directors and established an Audit Committee to replace supervisors.

2. Remuneration payment policy, standard composition, and procedures for determining remuneration:

The policy for payment of employees' and directors' remuneration is stipulated in the Company's Articles of Incorporation. If the Company has profits in a year, after offsetting accumulated losses, at least 3% shall be allocated as employees' remuneration and no more than 3% as directors' remuneration. Independent directors receive fixed remuneration and do not participate in the distribution of directors' remuneration.

The actual distribution of directors' remuneration is calculated based on the assessment items in the Company's Remuneration Policy for Directors, Independent Directors, Committee Members of Various Functional Committees, and Managerial Officers, which takes into comprehensive consideration factors such as position, actual meeting attendance rate, and participation in the Company's daily management. The remuneration proportions are first discussed by the Remuneration Committee, then submitted to the Board of Directors for resolution, and reported to the shareholders' meeting.

The remuneration payment method for the President and Vice Presidents is determined in accordance with the provisions of the Articles of Incorporation and the Company's

salary system assessment items, such as: the achievement rate and contribution level of departmental performance and project performance, as well as the performance of managerial officers' management functions, and with reference to the levels for similar positions in the same industry.

3. Correlation with operational performance and future risks: The remuneration paid to directors, President, and Vice Presidents is in accordance with the Company's relevant regulations and adjusted based on consideration of the Company's operational performance and future risk factors. Potential future risks have been fully taken into consideration.

3. Implementation of Corporate Governance

(1) Board of Directors' Operation:

1. Information on the Operation of the Board of Directors

In the most recent year (2024), the Board of Directors held 12 (A) meetings, and the directors' attendance was as follows:

Title	Name (Note 1)	Actual Attendance (B)	Number of Attendance by Proxy	Actual Attendance Rate (%) [B/A] (Note 2)	Note
Chairman	Tu, Chun-Kuang	12	0	100%	None
Director	Angel Fund (ASIA) Investments Limited, British Cayman Islands (Representative: Yao, Chuang-Hsien)	12	0	100%	None
Director	Global Angel Investments Limited (Representative: Hsieh, Fang-Shu)	12	0	100%	None
Director	Oriental Golden Richness LTD. (Representative: Chen, Yao-Tien)	6	0	100%	Replaced/Resigned on June 21, 2024
Director	Oriental Golden Richness LTD. (Representative: Tu, Ching-Ting)	6	0	100%	Appointed as replacement on June 21, 2024
Independent Director	Hung, Pi-Lien	12	0	100%	None
Independent Director	Chang, Yu-Te	12	0	100%	None
Independent Director	Hsieh, I-Chun	12	0	100%	None

Other matters to be recorded:

1. If any of the following circumstances occurs in the operation of the Board of Directors, the date of the Board meeting, session, proposal content, opinions of all Independent Directors, and the company's handling of

Independent Directors' opinions should be specified:

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

In 2024, a total of 12 Board meetings were held. For the content of the resolutions, please refer to Chapter 4. Corporate Governance Operations (9) 2. Important Resolutions of the Company's Board of Directors. All Independent Directors had no objections to the matters listed in Article 14-3 of the Securities and Exchange Act, and all proposals were approved as presented without objection.

(2) Apart from the aforementioned matters, other Board resolutions that were opposed or had reservations expressed by Independent Directors, with records or written statements: None.

2. Implementation of recusal by Directors for proposals with conflicts of interest, including the names of Directors, proposal content, and reasons for recusal due to conflicts of interest

and their participation in voting:

(1) January 23, 2024 Board meeting, Discussion Item 1: Adjustment of 2023 year-end bonuses for senior managerial officers. Among all attending Directors, Director Tu, Chun-Kuang and Director Chen, Yao-Tien recused themselves due to conflicts of interest. The remaining attending Directors unanimously approved the proposal as presented without objection.

(2) May 24, 2024 Board meeting, Discussion Item 1: Appointment of new President. Among all attending Directors, Director Chen, Yao-Tien recused herself due to conflict of interest. The remaining attending Directors unanimously approved the proposal as presented without objection.

(3) June 24, 2024 Board meeting, Discussion Item 2: Proposed 2023 cash capital increase for employee stock subscription. Among all attending Directors, Director Tu, Chun-Kuang recused himself due to conflict of interest. The remaining attending Directors unanimously approved the proposal as presented without objection.

(4) November 13, 2024 Board meeting, Discussion Item 5: Proposed participation in the 2024 cash capital increase of subsidiary Uniplus Electronics Co., Ltd.. Among all attending Directors, Director Tu, Chun-Kuang and Director Hsieh, Fang-Shu recused themselves due to conflicts of interest. The remaining attending Directors unanimously approved the proposal as presented without objection.

(5) November 13, 2024 Board meeting, Discussion Item 6: Regarding the Company's holding of 38 million shares of CMGE Technology Group Limited, authorization of signatory. Among all attending Directors, Director Tu, Chun-Kuang recused himself due to conflict of interest. The remaining attending Directors unanimously approved the proposal as presented without objection.

3. TWSE/TPEX listed companies should disclose information about the board's self (or peer) evaluation, including the evaluation cycle and period, scope, method, and content, and complete Appendix Table 2(2) regarding the implementation of board evaluation.

4. Goals and implementation assessment for strengthening board functions for the current and most recent year (such as establishing an audit committee, enhancing information transparency, etc.):

(1) Established a Remuneration Committee: To evaluate the remuneration policies and systems for the Company's directors and managerial officers, and make recommendations to the Board of Directors.

(2) Proposals that must be submitted to the Audit Committee for approval or to the Board of Directors for resolution according to the Company Act, Article 14-3 and Article 14-5 of the Securities and Exchange Act and other laws, are first approved by the Audit Committee before being submitted to the Board of Directors for resolution and implementation (proposals that do not require prior approval from the Audit Committee are directly submitted to the Board of Directors for resolution and implementation).

(3) Enhancing information transparency: All significant resolutions of the Board of Directors have been announced in accordance with relevant regulations.

Note 1: If the director or supervisor is a corporate entity, the name of the corporate shareholder and its representative should be disclosed.

Note 2: (1) If a director or supervisor has resigned before the end of the year, the resignation date should be noted in the remarks column. The actual attendance rate (%) should be calculated based on the number of board meetings held during their tenure and the number of meetings they actually attended.

(2) If there was a re-election of directors or supervisors before the end of the year, both the new and former directors and supervisors should be listed, and their status as former, new, or re-elected members should be noted in the remarks column along with the date of re-election. The actual attendance rate (%) should be calculated based on the number of board meetings held during their tenure and the number of meetings they actually attended.

(2) Implementation Status of Board Evaluation

Evaluation Cycle (Note 1)	Conducted once a year
Evaluation Period (Note 2)	Performance evaluation of the Board of Directors for the period from January 1 to December 31, 2024
Evaluation Scope (Note 3)	Includes performance evaluation of the Board of Directors, individual board members, and functional committees
Evaluation Method (Note 4)	The Company adopted internal self-evaluation for the Board of Directors and functional committees, and self-evaluation for board members in 2024
Evaluation Content (Note 5)	<p>(1) Internal Self-Evaluation</p> <p>Board of Directors Performance Evaluation: Includes level of participation in company operations, quality of board decisions, board composition and structure, director selection and continuing education, and internal controls.</p> <p>Individual Board Member Performance Evaluation: Includes understanding of company goals and missions, awareness of director responsibilities, level of participation in company operations, internal relationship management and communication, director's professional expertise and continuing education, and internal controls.</p> <p>Functional Committee Performance Evaluation: Includes level of participation in company operations, awareness of functional committee responsibilities, quality of functional committee decisions, functional committee composition and member selection, and internal controls.</p> <p>(2) External Evaluation (Once Every Three Years)</p> <p>On November 18, 2022, the Company commissioned EY Business Advisory Services Inc. (EY) to conduct the 2022 external board performance evaluation, which assessed three major dimensions: Board Structure, People, and Process and Information, through document review, director self-assessment questionnaires, and on-site interviews. Covering eight items: board structure and processes, board composition, corporate and organizational structure, roles and responsibilities, behavior and culture, director training and development, risk control supervision, and supervision of reporting, disclosure, and performance.</p>

Note 1: This indicates the execution cycle of the board evaluation, for example: executed once every year.

Note 2: This indicates the coverage period of the board evaluation, for example: evaluating the performance of the board from January 1, 2019 to December 31, 2019.

Note 3: The scope of evaluation includes the performance evaluation of the board, individual board members, and functional committees.

Note 4: The evaluation methods include board internal self-evaluation, director self-evaluation, peer evaluation, commissioning external professional institutions, experts, or other appropriate methods to conduct performance evaluation.

Note 5: The evaluation content, according to the scope of evaluation, includes at least the following items:

- (1) Board performance evaluation: at least includes the level of participation in company operations, the quality of board decisions, board composition and structure, director selection and continuing education, internal controls, etc.
- (2) Individual director performance evaluation: at least includes the grasp of company goals and missions, awareness of director duties, level of participation in company operations, internal relationship management and communication, director's professionalism and continuing education, internal controls, etc.
- (3) Functional Committee Performance Evaluation: Includes level of participation in company operations, awareness of functional committee responsibilities, quality of functional committee decisions, functional committee composition and member selection, and internal controls.

(2) Operation of the Audit Committee:

The Company's Audit Committee is composed of all independent directors, aimed at assisting the Board of Directors in fulfilling its oversight of the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls.

The Audit Committee held ten meetings in 2024, and the main items reviewed were as follows:

- (1) Review of the Company's annual financial report, profit distribution proposal, and quarterly financial reports
- (2) Amendments to the internal control system and assessment of internal control effectiveness
- (3) Assessment of the independence of the certified public accountants
- (4) Major asset transactions
- (5) Annual audit plan
- (6) Appointment and dismissal of financial and accounting managers

The Audit Committee held ten (A) meetings in the most recent year (2024), with attendance as follows:

Title	Name	Actual Attendance Count (B)	Number of Attendance by Proxy	Actual attendance rate (%) (B/A) (Note 1, Note 2)	Note
Independent Director	Hung, Pi-Lien	10	0	100%	None
Independent Director	Chang, Yu-Te	10	0	100%	None
Independent Director	Hsieh, I-Chun	10	0	100%	None

Other matters to be recorded:

- I. If any of the following situations occurs in the operation of the Audit Committee, the date and session of the Audit Committee meeting, the content of the proposal, the content of independent directors' objections, reservations 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) Matters listed in Article 14-5 of the Securities and Exchange Act:

Audit Committee Date	Period	Proposal Content	Independent directors' objections, reservations, or significant recommendation content	Audit Committee Resolution Results	Company's Handling of Audit Committee's Opinions
January 23, 2024	16th Meeting of the 3rd Term	(1) List of non-assurance services to be provided by Ernst & Young and its affiliated enterprises in 2024 (2) Establishing the Rules Governing Financial and Business Matters Between this Corporation and its Related Parties (3) Investment in Japan by subsidiary Zhu International Group Inc. (4) Capital increase for subsidiary Zhu International Group Inc.	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors
March 29, 2024	17th Meeting of	The Company's 2023 Business Report, Parent Company Only Financial	None	Approved as presented	Unanimously approved by

	the 3rd Term	Statements and Consolidated Financial Statements (2) The Company's assessment of the independence of certified public accountants The effectiveness of the internal control system and Statement of Internal Control System for 2023		by all attending committee members without objection	all attending directors
April 29, 2024	18th Meeting of the 3rd Term	Proposed appointment of the Company's certifying accountants (2) Proposal for private placement of common shares (3) Distribution of the Company's 2023 profits (4) Amendment to certain provisions of the Company's Regulations Governing the Acquisition and Disposal of Assets	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors
May 14, 2024	19th Meeting of the 3rd Term	Report on the Company's consolidated financial statements for the first quarter of 2024 (2) Amendment to the Company's annual audit plan for 2024 Proposed disposal of Chinese Paladin intellectual property rights (overseas) and Xuan Yuan Sword intellectual property rights (global)	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors
May 24, 2024	20th Meeting of the 3rd Term	(1) Proposal for determining the record date and other related matters for the Company's cash capital increase through issuance of new shares	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors
June 24, 2024	21st Meeting of the 3rd Term	(1) Proposal to establish the Company's Employee Stock Ownership Management Regulations	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors
August 13, 2024	22nd Meeting of the 3rd Term	Report on the Company's consolidated financial statements for the second quarter of 2024 (2) Proposal for the recovery and cancellation of the issued restricted employee shares Proposal for the distribution of restricted employee shares for 2023	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors
September 11, 2024	23rd Meeting of the 3rd Term	(1) Proposed disposal of Chinese Paladin intellectual property rights (Global excluding Mainland China). (2) Proposed disposal of Xuan Yuan Sword intellectual property rights (Global). (3) Proposal to assess related party transactions according to the Company's "Regulations Governing the Acquisition and Disposal of Assets" and relevant laws and regulations for the capital increase of	None	All members of the Audit Committee approved	Unanimously approved by all attending directors

		the subsidiary GOLDEN AVENUE GROUP LIMITED through contribution of Xuan Yuan Sword intellectual property rights (global) (4) Proposal to approve a loan of funds to Array Taiwan Inc.			
November 13, 2024	24th Meeting of the 3rd Term	Report on the consolidated financial statements for the third quarter of 2024 (2) Proposal for establishing the Company's Operational Procedures for Sustainability Report Preparation and Assurance and Sustainability Information Management Measures, and amending the relevant internal control/internal audit systems (3) The Company's audit plan for 2025 (4) Proposal for the Company's participation in the 2024 cash capital increase of its subsidiary, Uniplus Electronics Co., Ltd. (5) Proposal to approve a loan of funds to Array Taiwan Inc.	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors
December 17, 2024	25th Meeting of the 3rd Term	(1) Proposal to approve a loan of funds to Array Networks, Inc.	None	Approved as presented by all attending committee members without objection	Unanimously approved by all attending directors

(2) In addition to the aforementioned matters, there were no other resolutions that were not approved by the Audit Committee but were approved by more than two-thirds of all directors.

2. Implementation of recusal by independent directors for proposals with conflicts of interest should specify the name of the independent director, the content of the proposal, and the interest that should be avoided, and the participation in voting: None.

3. Communication between independent directors, the head of internal audit, and the accountants (should include significant matters, methods, and results of communication regarding the company's financial and business conditions):

The internal audit supervisor formulates an annual audit plan based on the results of the company's overall financial, business, and risk assessments. Monthly internal audit reports are submitted, and quarterly presentations are made at meetings regarding audit procedures, inspection results, and deficiency improvements for each audit item. At the end of the year, a comprehensive explanation of the evaluation results regarding the effectiveness of internal controls is provided. In addition, independent directors can ask the internal audit supervisor to explain the company's internal control and corporate governance implementation at any time according to review requirements.

Independent directors and accountants have regular meetings (or through formal letters) at least once a year to understand audit planning and key audit matters, as well as to gain insights into the group's financial condition and internal control audit situation. They can contact the accountants anytime when necessary.

Note 1: If any independent director has resigned before the end of the year, the resignation date should be noted in the remarks column. The actual attendance rate (%) is calculated based on the number of Audit Committee meetings held during their tenure and the number of meetings they actually attended.

Note 2: If there was a re-election of independent directors before the end of the year, both the new and former independent directors should be listed, and it should be noted in the remarks column whether the independent director is a former member, newly elected, or re-elected, along with the date of re-election. The actual attendance rate (%) is calculated based on the number of Audit Committee meetings held during their tenure and the number of meetings they actually attended.

(3) Implementation of Corporate Governance and Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
1. Has the Company established and disclosed its corporate governance principles based on Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies?	✓		The Company has established the Code of Corporate Governance in accordance with relevant laws and regulations, and has published related corporate governance information on its corporate website.	No Significant Differences
2. Company's Ownership Structure and Shareholders' Rights				
(1) Does the Company have an internal operating procedure to handle shareholders' suggestions, questions, disputes and litigations, and does it implement such procedure accordingly?	✓		(1) The Company has designated a spokesperson to handle the aforementioned issues.	No Significant Differences
(2) Does the Company maintain a list of major shareholders who have actual control over the Company and the ultimate controllers of these major shareholders?	✓		(2) Major shareholders inform the Company of any increase, decrease, or pledging of their shareholdings for the previous month at the beginning of each month. The Company compiles the shareholding information of all major shareholders and reports it on the Market Observation Post System.	
(3) Has the Company established and implemented risk control and firewall mechanisms with its affiliated companies?	✓		(3) The responsibilities for personnel, asset, and financial management between affiliated companies are clearly defined, and risk assessments and appropriate firewalls have been effectively implemented. The Company has established Regulations for the Management of Subsidiaries and Rules Governing Financial and Business Matters Between this Corporation and its Related Parties, which are strictly enforced. The internal audit	
(4) Has the Company established internal rules				

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
prohibiting insiders from trading securities using non-public information in the market?	✓		<p>personnel regularly monitor the implementation status.</p> <p>(4) The Company has established Regulations for Preventing Insider Trading to prevent insider trading, protect investors, and safeguard the Company's interests.</p>	
<p>3. Composition and Responsibilities of the Board of Directors</p> <p>(1) Has the Board of Directors formulated a diversity policy with specific management objectives and implemented it?</p> <p>(2) In addition to establishing the Remuneration Committee and Audit Committee as required by law, has the Company voluntarily established other types of functional committees?</p>	✓	✓	<p>(1) The Company's Board of Directors has formulated a diversity policy. Board members generally possess the knowledge, skills, and literacy necessary to perform their duties in areas such as corporate management practices or financial operations. Diversity policy and implementation status are disclosed on the Company's website.</p> <p>(2) The Company has established the Remuneration Committee and Audit Committee as required by law. Currently there are no other functional committees.</p> <p>(3) The Company established the "Methodologies for</p>	No Significant Differences

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary Description	
(3) Has the Company established methodologies for evaluating the performance of the Board of Directors and its evaluation methods, conducted regular performance evaluations annually, reported the evaluation results to the Board of Directors, and used them as reference for individual directors' remuneration and nomination for re-appointment?	✓		<p>Evaluating the Performance of the Board of Directors" on January 11, 2017, and since 2017 has distributed performance self-evaluation questionnaires to all Board members every December. In addition to evaluating the operation of the Board, directors also conduct self-evaluations.</p> <p>1. Internal evaluation</p> <p>The Company's Board of Directors performance evaluation is measured in five main areas:</p> <ol style="list-style-type: none"> 1. Participation in the Company's operations. 2. Improving the quality of Board decisions. 3. Board composition and structure. 4. Selection and continuing education of directors. 	
(4) Does the Company regularly evaluate the independence of its certified public accountants?	✓		<p>5. Internal Control</p> <p>The performance evaluation of Board members is measured in six main areas:</p> <ol style="list-style-type: none"> 1. Understanding the Company's objectives and mission. 2. Recognition of director duties. 3. Level of participation in company operations. 4. Internal relationship management and communication. 5. Professional knowledge and continuing education of directors. <p>6. Internal Control</p>	

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
			<p>The performance evaluation of functional committees is measured in five main areas:</p> <ol style="list-style-type: none"> 1. Participation in the Company's operations. 2. Recognition of functional committee duties. 3. Quality of functional committee decision-making. 4. Composition of functional committees and member selection. 5. Internal Control <p>After all questionnaires are collected in January each year, the Board evaluation executing unit of the Company will report the questionnaire results to the Board of Directors and provide improvement suggestions for areas that can be strengthened. The aforementioned procedures and evaluation results are also disclosed on the Company's official website.</p> <p>The Company completed the internal evaluation in January 2025 and reported the performance evaluation results of the Board of Directors, board members, and functional committees to the Board on January 15, 2025.</p> <p>2. External evaluation</p> <p>On November 18, 2022, the Company commissioned EY Business Advisory Services Inc. (EY) to conduct the 2022 external board performance evaluation, which assessed three major dimensions: Board Structure, People, and Process and Information, through</p>	

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
			<p>document review, director self-assessment questionnaires, and on-site interviews. Covering eight items: board structure and processes, board composition, corporate and organizational structure, roles and responsibilities, behavior and culture, director training and development, risk control supervision, and supervision of reporting, disclosure, and performance.</p> <p>Overall, the Board of Directors' performance evaluation results for the Company in 2022 have achieved the targets. According to the spirit of corporate governance, improvement suggestions include having the Board of Directors include important domestic and foreign political, regulatory, and industry development trends as regular or irregular reporting items, increasing director education, and establishing a nomination committee, etc.</p> <p>The detailed content and improvement suggestions of the aforementioned performance evaluation were reported to the Board of Directors on February 20, 2023, and used as reference for individual director remuneration and nomination for reappointment.</p> <p>(4) The Company's Finance Department regularly evaluates the independence and competence of its certifying accountants annually. In addition to requiring the certifying accountants to provide a Declaration of Independence and Audit Quality Indicators (AQIs), evaluations are conducted based on the standards in</p>	

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
			<p>Note 2 and 13 AQI indicators. After confirmation, the accountants and the Company have no other financial interests or business relationships apart from the fees for certification and financial tax cases. Upon evaluation, Ernst & Young's CPAs Lu, Chien-Wen and Wang, Mu-Fan meet the Company's independence evaluation standards.</p> <p>The result of the most recent annual evaluation of the accountants' independence and competence was approved by the Audit Committee on March 28, 2025, and subsequently submitted to and approved by the Board of Directors on March 28, 2025.</p>	
4. Does the TWSE/TPEX listed company assign competent and appropriate corporate governance personnel, and designate a corporate governance officer responsible for corporate governance matters (including but not limited to providing directors and supervisors with necessary information for their duties, assisting directors and supervisors in legal compliance, handling board and shareholders' meeting related matters according to law, and preparing minutes of board and shareholders' meetings, etc.)?	✓		<p>The Company's Finance Department is responsible for corporate governance-related matters, supervised by the Finance Vice President, who serves as the Company's corporate governance officer. As a managerial officer of the Company, the Finance Vice President has more than three years of experience in legal, financial, or stock affairs management in public companies.</p> <p>Corporate governance-related matters and the scope of authority of corporate governance personnel include (but are not limited to) the following:</p> <ol style="list-style-type: none"> 1. Handling board and shareholders' meeting related matters according to law. 2. Preparing minutes of board and shareholders' meetings. 3. Assisting directors and supervisors with their appointment and continuing education. 4. Providing directors and supervisors with the information 	No Significant Differences

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
			<p>necessary for performing their duties.</p> <p>5. Assisting directors and supervisors in complying with laws and regulations.</p> <p>6. Reporting to the board of directors the results of reviews on whether independent directors' qualifications comply with relevant laws and regulations during their nomination, election, and term of office.</p> <p>7. Handling matters related to changes in directors.</p> <p>8. Other matters as stipulated in the Company's articles of incorporation or contracts.</p> <p><u>Business execution status for 2024:</u></p> <p>1. In 2024, a total of 10 Audit Committee meetings, 12 Board of Directors meetings, the Annual General Shareholders' Meeting on June 25, 2024, and the Extraordinary Shareholders' Meeting on November 1, 2024 were held: arranged relevant meeting agendas, provided directors (shareholders) with meeting materials, and completed related meeting minutes.</p> <p>2. In 2024, four company registration changes were processed.</p> <p>3. Directors were provided with information on continuing education courses and updates on the latest regulatory amendments.</p> <p>4. Organized an institutional investor conference on September 12, 2024, and handled inquiries from investors via mail or telephone.</p>	

Evaluation Item	Implementation Status (Note 1)				Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons																											
	Yes	No	Summary Description																													
			<p>Training status for 2024 is as follows:</p> <table border="1"> <thead> <tr> <th>Training start date</th> <th>Training End date</th> <th>Organizer</th> <th>Course name</th> <th>Training hours</th> <th>Total training hours of the current year</th> </tr> </thead> <tbody> <tr> <td>11/14/2024</td> <td>11/14/2024</td> <td>Securities and Futures Institute</td> <td>NVIDIA's three trillion miracle: New thinking in the semiconductor industry revolution behind artificial intelligence</td> <td>3</td> <td rowspan="4">12</td> </tr> <tr> <td>11/29/2024</td> <td>11/29/2024</td> <td>Taiwan Academy of Banking and Finance</td> <td>Analysis of insider stock trading regulations and risks</td> <td>3</td> </tr> <tr> <td>12/12/2024</td> <td>12/12/2024</td> <td>Securities and Futures Institute</td> <td>Shareholders' meeting, management rights and equity strategies</td> <td>3</td> </tr> <tr> <td>1/10/2025</td> <td>1/10/2025</td> <td>Securities and Futures Institute</td> <td>Strengthening organizational resilience through dual transformation - AI governance and sustainable governance</td> <td>3</td> </tr> </tbody> </table>		Training start date	Training End date	Organizer	Course name	Training hours	Total training hours of the current year	11/14/2024	11/14/2024	Securities and Futures Institute	NVIDIA's three trillion miracle: New thinking in the semiconductor industry revolution behind artificial intelligence	3	12	11/29/2024	11/29/2024	Taiwan Academy of Banking and Finance	Analysis of insider stock trading regulations and risks	3	12/12/2024	12/12/2024	Securities and Futures Institute	Shareholders' meeting, management rights and equity strategies	3	1/10/2025	1/10/2025	Securities and Futures Institute	Strengthening organizational resilience through dual transformation - AI governance and sustainable governance	3	
Training start date	Training End date	Organizer	Course name	Training hours	Total training hours of the current year																											
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1/10/2025	1/10/2025	Securities and Futures Institute	Strengthening organizational resilience through dual transformation - AI governance and sustainable governance	3																												
5. Has the company established communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), set up a stakeholder section on the	✓		The Company respects and protects the legitimate rights and interests of stakeholders. In addition to having stakeholder communication contact information in the stakeholder section on the company website, the company has appointed a		No Significant Differences																											

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary Description	
company website, and appropriately responded to important corporate social responsibility issues of concern to stakeholders?			spokesperson and deputy spokesperson who can appropriately respond to important corporate social responsibility issues of concern to stakeholders and provide smooth communication channels. Additionally, employee communication channels have been established, allowing employees to express their opinions through mail, telephone, and written correspondence.	
6. Has the Company appointed a professional shareholder services agent to handle shareholders' meeting affairs?	✓		The Company has appointed the Stock Affair Agency Department of Yuanta Financial Holding Co., Ltd. as the shareholder services agent.	No Significant Differences
7. Information Disclosure (1) Has the Company established a website to disclose financial, operational, and corporate governance information? (2) Has the Company adopted other methods of information disclosure (such as establishing an English website, designating personnel responsible for collection and disclosure of company information, implementing a spokesperson system, and posting investor conference proceedings on the company website, etc.)? (3) Does the Company announce and file its annual financial reports within two months after the end of the fiscal year, and announce and file its first, second, and third quarter financial reports and monthly operating results before the prescribed deadlines?	✓ ✓	✓	(1) The Company's corporate website has Investor section and Corporate Governance section, which disclose complete financial reports, revenue data, and corporate governance-related information. The website address is: http://group.softstar.com.tw (2) Other methods of information disclosure adopted by the Company: 1. Established an English website. 2. Designated personnel responsible for regularly and irregularly reporting and disclosing various financial and business information on the Market Observation Post System and the Company's corporate website. 3. Established a spokesperson system. (3) The deadlines for announcing and filing financial statements are as follows: Annual financial reports: within 3 months after the end of each fiscal year (before March 31). First, second, and third quarter financial	No Significant Differences

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
			<p>reports: within 45 days after the end of each quarter (before May 15, August 14, and November 14, respectively).</p> <p>The Company's financial report announcement dates for Q1-Q3 of 2024 and the full year 2024 are: May 15, 2024, August 14, 2024, November 14, 2024, and March 31, 2025.</p> <p>The Company has not announced its annual financial reports within two months after the end of the fiscal year. However, the financial reports and monthly revenue reports have all been announced within the legally required deadlines.</p>	
8. Does the Company have other important information that helps us to understand the operation of corporate governance (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, director and supervisor training, implementation of risk management policies and risk measurement standards, implementation of customer policies, purchase of liability insurance for directors and supervisors, etc.)?	✓		<ol style="list-style-type: none"> 1. Employee rights: The Company has always treated employees with integrity and values labor-management relations. It has established the Employee Welfare Committee, labor-management meetings, Labor Retirement Fund Committee, etc., and enhances employee rights through various welfare measures and educational training. 2. Employee care: The Company pays great attention to the safety and physical and mental health of employees, providing them with the most comfortable and safe working environment. Regular disinfection of the working environment is conducted to enhance the quality of the working environment. The Company provides free health check-ups for employees annually, emphasizing employee physical health. 3. Investor relations: The Company has established a spokesperson, deputy spokesperson, and the Company's 	No Significant Differences

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary Description	
			<p>stock affairs agency, Stock Affair Agency Department of Yuanta Financial Holding Co., Ltd., to provide shareholders and various investors with consultation on company-related issues.</p> <p>4. Supplier relations: The Company maintains good relationships with suppliers, ensuring stability in cost and supply.</p> <p>5. Stakeholder rights: Stakeholders can communicate with and provide suggestions to the company.</p> <p>6. Status of director and supervisor training: The Company periodically provides directors and supervisors with information on relevant regulations they should be aware of and professional knowledge courses.</p> <p>7. Implementation of risk management policies and risk measurement standards: The Company has established relevant risk management policies and risk measurement standards to conduct various risk management and assessments.</p> <p>8. Implementation of customer policies: The Company establishes credit limit management in customer data, builds complete information for trading customers, and provides appropriate credit limits and payment terms to ensure smooth business transactions. Additionally, the Company emphasizes the protection of consumer privacy and strengthens customer data protection. The audit unit conducts inspections periodically.</p> <p>9. Status of liability insurance purchased by the Company for directors and supervisors: Since December 2007, the</p>	

Evaluation Item	Implementation Status (Note 1)			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary Description	
			Company has purchased liability insurance for its directors and supervisors.	
<p>9. Please explain the improvements made based on the corporate governance evaluation results released by the Taiwan Stock Exchange Corporation's Corporate Governance Center in the most recent year, and provide priority enhancement items and measures for areas that have not yet been improved. (Companies not included in the evaluation do not need to complete this section)</p> <p>The Taiwan Stock Exchange Corporation's Corporate Governance Center published the 2024 corporate governance evaluation results in April 2025. The Company will strengthen the following corporate governance evaluation items in 2024:</p> <p>Encourage all directors to increase their training hours.</p>				

Note 1: Regardless of whether "Yes" or "No" is checked for operational status, an explanation should be provided in the summary description field.

Note 2: Standards for evaluating the independence of accountants

Evaluation Item	Evaluation results	Whether independence requirements are met
Whether the accountant has a direct or significant indirect financial interest relationship with the Company	No	Yes
Whether the accountant has any financing or guarantee arrangements with the Company or the Company's directors	No	Yes
Whether the accountant has a close business relationship and potential employment relationship with the Company	No	Yes
Whether the accountant and members of the audit team currently serve or have served in the past two years as directors, managerial officers, or in positions that would significantly affect the audit work of the Company	No	Yes
Whether the accountant has provided non-audit services to the Company that could directly affect the audit work	No	Yes
Whether the accountant has brokered stocks or other securities issued by the Company	No	Yes
Whether the accountant has acted as an advocate for the Company or represented the Company in coordinating conflicts with other third parties	No	Yes
Whether the accountant has family relationships with the Company's directors, managerial officers, or personnel who have significant influence on the audit case	No	Yes
Whether the certifying accountant has not provided audit services to the Company for more than seven consecutive years	Yes	Yes
Whether the certifying accountant has confirmed that their accounting firm has complied with relevant independence regulations	Yes	Yes

(4) If the Company has established a Remuneration Committee or Nomination Committee, it shall disclose their composition and operation:

The Company resolved to approve the Remuneration Committee Charter and establish the Remuneration Committee at the Board of Directors meeting on December 27, 2011. The Company's Remuneration Committee consists of three members, all of whom are independent directors. The Company's Remuneration Committee shall faithfully fulfill the following duties with the care of a good administrator, and submit their recommendations to the Board of Directors for discussion. Their responsibilities are as follows:

1. Regularly review the Remuneration Committee Charter and propose recommendations for amendments.
2. Establish and regularly review performance evaluation standards, annual and long-term performance objectives for directors and managerial officers of the Company, and policies, systems, standards, and structures for their remuneration.
3. Regularly evaluate the achievement of performance objectives by the Company's directors and managerial officers, and determine the content and amount of their individual remuneration based on the results of the performance evaluation standards.

(1) Information of Remuneration Committee Members

December 31, 2024

Identity Category (Note 1) Name		Article	Professional Qualifications and Experience (Note 2)	Independence Status (Note 3)	Number of Other Public Companies where the Individual Concurrently Serves as a Remuneration Committee Member
Independent Director (Convener)	Hung, Pi-Lien		Please refer to Part II, 1, (1) Table 1 for relevant information on directors and supervisors	Complies with the regulations governing the appointment and exercise of powers by the Remuneration Committee of a company whose stock is listed on the Taiwan Stock Exchange or the Taipei Exchange	1
Independent Director	Hsieh, I-Chun		Please refer to Part II, 1, (1) Table 1 for relevant information on directors and supervisors	Complies with the regulations governing the appointment and exercise of powers by the Remuneration Committee of a company whose stock is listed on the Taiwan Stock Exchange or the Taipei Exchange	0
Independent Director	Chang, Yu-Te		Please refer to Part II, 1, (1) Table 1 for relevant information on directors and supervisors	Complies with the regulations governing the appointment and exercise of powers by the Remuneration Committee of a company whose stock is listed on the Taiwan Stock Exchange or the Taipei Exchange	0

Note 1: Please specifically describe in the table each Remuneration Committee member's relevant years of experience, professional qualifications and experience, and independence status. For independent directors, you may make a reference note to refer to page XX, Table 1, section (1) for information on directors and supervisors. Please indicate whether the identity is Independent Director or Other (if the individual is the convener, please note this).

Note 2: Professional Qualifications and Experience: Describe the professional qualifications and experience of each Remuneration Committee member.

Note 3: Independence Status Description: Describe the independence status of each Remuneration Committee member, including but not limited to whether the member, their spouse, or relatives within the second degree of kinship serve as directors, supervisors, or employees of the company or its affiliated enterprises; the number and percentage of shares held by the member, their spouse, or relatives within the second degree of kinship (or under the name of others); whether they serve as directors, supervisors, or employees of companies with specific relationships with the Company (refer to Article 6, Paragraph 1, Subparagraphs 5-8 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange); and the amount of remuneration received for providing commercial, legal, financial, accounting, or other services to the company or its affiliated enterprises in the past two years.

Note 4: For disclosure methods, please refer to the best practice examples on the website of the Taiwan Stock Exchange's Corporate Governance Center.

(2) Information on the Operation of the Remuneration Committee

1. The Company's Remuneration Committee consists of three members.

2. The term of the current committee members: July 13, 2022 to May 26, 2025. The Remuneration Committee held 6 meetings (A) in the most recent fiscal year (2024), and the qualifications and attendance of the members are as follows:

Title	Name	Actual Attendance (B)	Number of Attendance by Proxy	Actual Attendance Rate (%) (B/A) (Note)	Note
Convener	Hung, Pi-Lien	6	0	100%	None
Member	Hsieh, I-Chun	6	0	100%	None
Member	Chang, Yu-Te	6	0	100%	None

Dates, sessions, proposal contents, and resolutions of the Remuneration Committee meetings in the past year, as well as the company's handling of the Remuneration Committee's opinions:

Remuneration Committee Date	Period	Proposal Content	Remuneration Committee Resolution	The Company's Handling of the Remuneration Committee's Opinions
January 23, 2024	11th Meeting of the 6th Term	(1) The issuance of year-end bonuses to senior managers for 2023 (2) Proposal for the issuance of 2023 Restricted Employee Shares to the Company's managerial officers by Uniplus Electronics Co., Ltd.	Unanimously approved by all members of the Remuneration Committee	Unanimously approved by all attending directors
April 29, 2024	12th Meeting of the 6th Term	(1) Proposal for salary adjustments of the Company's managerial officers	Unanimously approved by all members of the Remuneration Committee	Unanimously approved by all attending directors
May 24, 2024	13th Meeting of the 6th Term	(1) The appointment of the new President of the Company (2) Proposal for the appointment of new managerial officers of the Company	Unanimously approved by all members of the Remuneration Committee	Unanimously approved by all attending directors
June 24, 2024	14th Meeting	(1) Proposal for the	Unanimously	Unanimously

	of the 6th Term	Company's 2023 cash capital increase and employee stock subscription	approved by all members of the Remuneration Committee	approved by all attending directors
August 13, 2024	15th Meeting of the 6th Term	(1) Proposal for the Company's 2023 restricted stock awards to employees (2) Proposal for the new managerial officer of the Company (President's Office) (3) Proposal for the new managerial officer of the Company (Research & Development Division)	Unanimously approved by all members of the Remuneration Committee	Unanimously approved by all attending directors
November 13, 2024	16th Meeting of the 6th Term	(1) Proposal for the salary adjustment of the Company's managerial officers	Unanimously approved by all members of the Remuneration Committee	Unanimously approved by all attending directors

Other matters to be recorded:

1. If the Board of Directors does not adopt or modifies the recommendations of the Remuneration Committee, the date of the Board meeting, term, proposal content, resolution results of the Board of Directors, and the Company's handling of the Remuneration Committee's opinions shall be specified (if the remuneration approved by the Board of Directors is better than the recommendation of the Remuneration Committee, the differences and reasons shall be specified): None.
2. In the event that members of the Remuneration Committee have objections or reservations that are recorded or stated in writing regarding the resolutions of the committee, the date of the committee meeting, term, proposal content, opinions of all members, and the handling of members' opinions shall be specified: None.

Note: (1) For members of the Remuneration Committee who resign before the end of the year, the date of resignation should be noted in the remarks column, and the actual attendance rate (%) should be calculated based on the number of Remuneration Committee meetings held and the number of meetings actually attended during their tenure.

(2) If the Remuneration Committee is re-elected before the end of the year, both the new and former members of the Remuneration Committee should be listed, and it should be noted in the remarks column whether the member is a former member, new member, or re-elected member, along with the date of re-election. The actual attendance rate (%) should be calculated based on the number of Remuneration Committee meetings held and the number of meetings actually attended during their tenure.

(3) Information on the members and operations of the Nomination Committee: The Company has not yet established a Nomination Committee.

(5) Implementation of Sustainable Development and Climate-Related Information

1. Implementation of Sustainable Development and Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences

Implementation Items	Implementation Status (Note 1)			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
1. Has the Company established a governance structure to promote sustainable development, set up a dedicated (or part-time) unit to promote sustainable development, authorized senior management to handle related matters under the supervision of the Board of Directors?	✓		The Company's Sustainable Development Team is managed by the President's Office, and is jointly promoted and implemented by the Headquarters Administration Division, Human Resources Division, and the Employee Welfare Committee. Primarily responsible for proposing and implementing sustainable development policies, systems, or related management guidelines and concrete action plans. The implementation status for 2024 was reported to the Board of Directors on January 15, 2025.	No Significant Differences
3. Does the Company conduct risk assessments on environmental, social, and corporate governance issues relevant to its operations according to the principle of materiality, and formulate relevant risk management policies or strategies? (Note 2)	✓		Regarding environmental, social, and corporate governance issues that have significant impacts on the Company's investors and other stakeholders, the Company will include them in sustainable operation initiatives and develop risk management measures.	No Significant Differences
3. Environmental Issues				No Significant Differences

Implementation Items	Implementation Status (Note 1)			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
<p>(1) Has the Company established an appropriate environmental management system according to its industry characteristics?</p> <p>(2) Is the Company committed to improving energy efficiency and using renewable materials with low environmental impact?</p> <p>(3) Has the Company assessed the potential current and future risks and opportunities of climate change for the enterprise, and adopted relevant response measures?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(1) To reduce product packaging, the Company is committed to virtual sales channels. If physical product packaging requires recycling, it is processed according to recycling regulations to minimize environmental impact.</p> <p>The Company is not a manufacturing company, therefore ISO14001 is not applicable.</p> <p>(2) The Company understands its social responsibility and is committed to paperless e-policies and energy-saving policies, as well as promoting and implementing the use of recycled paper and other products with eco-friendly certifications.</p> <p>(3) The Company is committed to implementing energy conservation and carbon reduction through measures such as improving lighting equipment, digitizing forms and documents, conserving energy, sorting garbage, turning off lights during lunch breaks, encouraging employees to bring their own tableware, recycling resources, etc.</p> <p>(4) The Company is located in an office building</p>	

Implementation Items	Implementation Status (Note 1)			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
(4) Has the Company compiled statistics on greenhouse gas emissions, water consumption, and total waste weight for the past two years, and formulated policies for greenhouse gas reduction, water consumption reduction, or other waste management?	✓		and has promoted water conservation and waste recycling. Additionally, air conditioning temperature control is regulated through the central system to achieve energy conservation and carbon reduction effects.	
4. Social Issues (1) Has the Company established relevant management policies and procedures in accordance with applicable regulations and international human rights conventions?	✓		(1) To fulfill corporate social responsibility and protect the basic human rights of all colleagues, the Company acknowledges and voluntarily complies with internationally recognized human rights standards such as the Universal Declaration of Human Rights, United Nations Global Compact, United Nations Guiding Principles on Business and Human Rights, and International Labour Organization, eliminating any behaviors that infringe upon or violate human rights, and complying with labor-related regulations in	No Significant Differences

Implementation Items	Implementation Status (Note 1)			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
(2) Has the Company established and implemented reasonable employee welfare measures (including			<p>the locations where the Company operates.</p> <p>The Company has established Regulations Governing Employee Recruitment, Selection and Appointment, Employee Work Rules, Regulations Governing Workplace Sexual Harassment Prevention Measures, Complaints and Disciplinary Measures, Abnormal Workload-Induced Disease Prevention Program, Directions for Prevention and Management of Unlawful Infringement in the Performance of Duties, Workplace Maternal Health Protection Program, and Measures for Preventing and Managing Ergonomic Hazards in accordance with relevant labor regulations, human rights conventions, and occupational safety and health regulations, in order to safeguard employee rights and achieve the protection of employee health and safety.</p> <p>(2) In addition to operating in accordance with the Labor Standards Act and relevant regulations, the Company also supports the Ministry of Labor's work-life balance initiative by organizing sports clubs and mind-stimulating board games.</p>	

Implementation Items	Implementation Status (Note 1)			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
<p>remuneration, leave, and other benefits), and appropriately reflected operational performance or results in employee remuneration?</p> <p>(3) Does the Company provide employees with a safe and healthy working environment, and regularly implement safety and health education for employees?</p> <p>(4) Has the Company established effective career development training programs for employees?</p> <p>(5) Regarding issues such as customer health and safety, customer privacy, marketing, and labeling of products and services, does the Company comply with relevant regulations and international standards, and establish related policies and grievance procedures to protect consumer or customer rights?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>		<p>(3) The Company provides a good working environment, regularly conducts employee health examinations, and provides group insurance coverage for every employee as well as travel insurance for business trips.</p> <p>(4) To enhance the technical and management skills that employees must possess when performing various duties, the Company provides subsidies for employee education and training, and emphasizes internal training and experience sharing.</p> <p>(5) As a gaming company, the Company has established standard operating procedures for customer service and handling customer complaints. There are multiple channels for customer complaints and dedicated personnel responsible for handling customer issues.</p> <p>The Company places great emphasis on trademark protection and corporate image, and works with professional law firms for relevant consultations, regulatory compliance, and implementation of</p>	

Implementation Items	Implementation Status (Note 1)			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
(6) Has the Company established supplier management policies requiring suppliers to comply with relevant regulations on environmental protection, occupational safety and health, or labor rights, and what is the implementation status?	✓		necessary measures. (6) The Company collects relevant information before signing contracts with suppliers and has annual evaluation measures for suppliers. In addition, when selecting suppliers for cooperation, the Company also considers the supplier's policies regarding various aspects of corporate social responsibility, and will request improvements if their products have a significant impact on the environment and society. The Company has already included unilateral termination clauses in contracts with major suppliers, which allow the Company to terminate the contract unilaterally if it becomes aware that the supplier is violating its corporate social responsibility policy and having a significant impact on the environment and society.	
5. Does the Company prepare sustainability reports or other reports disclosing non-financial information by referring to internationally accepted reporting standards or guidelines? Has the aforementioned report obtained assurance or verification		✓	The Company has not yet prepared a sustainability report.	The Company values corporate sustainability issues and will consider preparing a sustainability report based on actual conditions and needs.

Implementation Items	Implementation Status (Note 1)			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
opinion from a third-party verification organization?				
<p>6. If the Company has established its own sustainable development code based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any differences between its implementation and the established code:</p> <p>The Company has established Sustainable Development Best Practice Principles, and there are no significant differences between its implementation and these principles. The Company will continue to implement and promote various activities that benefit society through environmental protection, consumer rights, safety and health, social welfare, and other issues, striving to fulfill the ultimate purpose of a corporation to take from society and give back to society.</p>				
<p>7. Other important information that helps us to understand the implementation of sustainable development:</p> <p>1. Promote and implement environmental protection concepts. 2. Emphasize social care, providing timely help and support to disadvantaged groups in society. 3. Emphasize the atmosphere of humanities and arts, participate in artistic charity activities.</p>				

Note 1: If "Yes" is selected for implementation status, please specifically describe the important policies, strategies, measures and implementation status adopted. If "No" is selected for implementation status, please explain the differences and reasons in the column "Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons," and describe plans for adopting relevant policies, strategies, and measures in the future. However, regarding promotion items 1 and 2, TWSE/TPEX listed companies should describe the governance and supervision structure for sustainable development, including but not limited to management approaches, strategies and goal setting, review measures, etc. In addition, the company should describe its risk management policies or strategies for environmental, social, and corporate governance issues related to its operations, as well as assessment status.

Note 2: The materiality principle refers to environmental, social, and corporate governance issues that have significant impacts on the company's investors and other stakeholders.

(2) Climate-related information of TWSE/TPEX listed companies

1. Implementation status of climate-related information

	Item	Implementation status
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities	The board of directors plays a supervisory and guiding role in sustainability development management strategies. We plan to establish a Sustainability Development Committee, Chief Sustainability Officer, and Sustainable Development Team in 2025 to promote ESG-related affairs.
2	Describe how the identified climate-related risks and opportunities affect the company's business, strategy, and finance (short, medium, and long term)	<p>The company's short, medium, and long-term significant climate-related risks and opportunities are as follows:</p> <p>Short-term risks: Domestic carbon fees/carbon tax, electricity price increases, foreign carbon taxes leading to increased raw material costs. Short-term opportunities: Develop or expand low-carbon products and services, enhance positive corporate image.</p> <p>Medium-term risks: Foreign carbon taxes, requirement for manufacturing industry to use 15% green electricity in power consumption by 2030, potential operational disruptions and losses due to supply chain breaks caused by extreme weather events and natural disasters both domestically and internationally.</p> <p>Long-term risks: Changes in customer behavior.</p> <p>Financial impact: In terms of risks, potential financial risks for the company include increased operational costs and impact on revenue.</p> <p>Strategic and business direction: Expand the group's new businesses, such as electric vehicle charging business development, gradually phase out high energy-consuming equipment, and plan circular water resource recycling mechanisms.</p>
3	Describe the financial impacts of extreme climate events and transition actions	<p>Extreme climate events: According to a 4°C warming scenario analysis, the Company faces low impact from drought, flooding, average temperature increase, and sea level rise in the future. Regarding strong typhoons, the probability of property damage is medium-low, but the level of financial impact remains low.</p> <p>Transition actions: The group is increasing mobile electric vehicle charging business</p>

		development, using energy-saving equipment or green electricity to reduce power consumption and lower carbon emissions.
4	Describe how the identification, assessment, and management processes for climate risks are integrated into the overall risk management system	We plan to establish a Sustainability Development Committee and form a cross-departmental "Sustainable Development Team" to set scenarios and propose climate change-related discussion topics. Then, relevant units will be convened to identify and assess the impact level and financial implications of climate risks and opportunities, complete short, medium, and long-term climate-related risk and material issue response strategies, and submit them to the Sustainability Development Committee for approval.
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used should be explained.	Scenario analysis has not yet been adopted to assess resilience to climate change risks.
6	If there is a transition plan for addressing and managing climate-related risks, explain the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	There is currently no transition plan in place to manage climate-related risks.
7	If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.	Internal carbon pricing is not currently in use.
8	If climate-related targets have been set, information should be provided on the activities covered, greenhouse gas emission scopes, planned timelines, and annual progress toward achievement. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related targets, the source and quantity of the carbon reduction credits offset or the quantity of Renewable Energy Certificates (RECs) should be explained.	<ul style="list-style-type: none"> • Internal Audit: The company's Sustainable Development Task Force (formerly the Corporate Social Responsibility Task Force), primarily composed of the General Manager's Office, Administration Division, Management Department, and the Employee Welfare Committee, is responsible for proposing and implementing corporate sustainability policies, systems, related management guidelines, and concrete action plans. The task force reports to the Board of Directors on a regular basis (once a year). • Performance Reporting: An annual Sustainability Report is published, disclosing in detail the company's carbon emissions, energy usage, and progress toward related targets, with reference to international standards such as GRI and TCFD.

		<ul style="list-style-type: none"> • External Verification: In line with the sustainability roadmap for listed companies, the company plans to engage third-party organizations to audit and verify its carbon emissions and energy usage data, ensuring the accuracy and credibility of the reported information.
9	Greenhouse gas inventory and assurance status, along with reduction targets, strategies, and specific action plans.	Relevant information can be found in Table 1-1-1: Greenhouse Gas Inventory Information and Table 1-2: Emission Reduction Targets, Strategies, and Action Plans. In accordance with the FSC's Sustainability Roadmap for TWSE/TPEX Listed Companies, the company is required to obtain third-party assurance by 2028. The company will plan and implement accordingly based on the prescribed timeline.

1-1 Greenhouse Gas Inventory and Assurance Status in the Most Recent Two Years

1-1-1 Greenhouse Gas Inventory Information

State the greenhouse gas emissions (in metric tons CO ₂ e), emission intensity (metric tons CO ₂ e per NT\$ million), and data coverage for the most recent two years.				
The company initiated its greenhouse gas inventory process in 2024, formally establishing the foundation for carbon management. The preliminary inventory results are as follows:				
2024	Scope 1	Scope 2	Scope 3	Total
Total Emissions (metric tons CO ₂ e)	16.4290	115.4132	-	131.842
Intensity (metric tons CO ₂ e per NT\$ million)	0.0607	0.4266	-	0.4873
Data Coverage	<ul style="list-style-type: none"> ● The scope of the company's greenhouse gas inventory for the year 2024 covers the company's domestic operational sites. ● The company's greenhouse gas emission intensity is calculated based on revenue (in NT\$ million). For 2024, the company's revenue was NT\$270,568 thousand (individual basis). The intensity represents the amount of greenhouse gases emitted per NT\$1 million of revenue. 			

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

Note 2 : The data coverage for direct emissions and energy indirect emissions shall be conducted according to the schedule stipulated in Article 10, Paragraph 2 of these guidelines. Disclosure of other indirect emissions is voluntary.

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

Note 4 : Greenhouse gas emission intensity may be calculated per unit of product/service or revenue; however, at minimum, data calculated based on revenue (in NT\$ million) should be disclosed.

1-1-2 Greenhouse Gas Assurance Information

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

our company is currently an over-the-counter (OTC) listed company with a paid-in capital of less than NT\$5 billion. According to the regulator's timeline, the company is required to complete third-party assurance by 2028. The company will plan and complete this according to the schedule.

Note 1 : Assurance shall be conducted according to the timeline stipulated in Article 10, Paragraph 2 of these guidelines. If the company has not obtained complete greenhouse gas assurance opinions by the annual report printing date, it shall note that "Complete assurance information will be disclosed in the Sustainability Report." If the company does not prepare a Sustainability Report, it shall note that "Complete assurance information will be disclosed on the Market Observation Post System (MOPS)," and disclose the complete assurance information in the following year's annual report.

Note 2 : The assurance organization shall comply with the relevant requirements for assurance organizations set by the Taiwan Stock Exchange Corporation and the Taiwan Depository & Clearing Corporation.

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

1-2 Greenhouse Gas Reduction Targets, Strategies, and Concrete Action Plans

State the baseline year and its data for greenhouse gas reduction, reduction targets, strategies, concrete action plans, and the progress toward achieving the reduction targets.

Carbon Reduction Target:

Control the company's electricity and water consumption and review annually, with a goal to reduce electricity and water usage by 1% within three years. Carbon

Reduction Strategy:

Continuously implement water-saving, energy-saving, and resource renovation measures; encourage employees to actively practice energy conservation and carbon reduction; strengthen the concept of green energy, energy efficiency, and sustainable development.

Concrete Action Plans:

Procure high-efficiency equipment, such as T5 energy-saving lamps and variable frequency air conditioners, to reduce energy consumption.

- Hold educational sessions irregularly to promote the importance of energy saving and simplicity.
- Promote the use of electronic invoices within the group to support environmental sustainability.

Note 1 : The schedule shall be carried out in accordance with the timetable specified in Article 10, Paragraph 2 of these guidelines.

Note 2 : The baseline year should be the year in which the inventory was completed based on the consolidated financial reporting boundary. For example, according to the timetable in Article 10, Paragraph 2 of these guidelines, companies with paid-in capital exceeding NT\$10 billion are required to complete the inventory of the consolidated financial report for the year 2024 (Year 113 in the ROC calendar) by 2025 (Year 114 in the ROC calendar), so the baseline year is 2024. If a company completes the inventory of the consolidated financial report earlier, that earlier year may be used as the baseline year. Furthermore, the baseline data may be calculated based on a single year or an average of multiple years.

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

6. Implementation of Ethical Corporate Management and Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences

Evaluation Item	Implementation Status (Note 1)			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
<p>1. Formulation of Ethical Corporate Management Policies and Programs</p> <p>(1) Has the Company formulated an ethical corporate management policy approved by the Board of Directors, and clearly stated its ethical corporate management policies and practices in its regulations and external documents, as well as the commitment of the Board of Directors and senior management to actively implement the management policy?</p> <p>(2) Has the Company established a risk assessment mechanism for unethical conduct, regularly analyzing and evaluating business activities with higher risk of unethical conduct within its business scope, and accordingly formulated prevention programs against unethical conduct that at least include preventive measures for the various behaviors listed in Article 7, Paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?</p> <p>(3) Has the Company clearly specified operating procedures, behavioral guidelines, disciplinary</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(1) The Company has established the Ethical Corporate Management Best Practice Principles which have been approved by the Board of Directors, and is actively implementing ethical corporate management.</p> <p>(2) The Company has established Procedures for Ethical Management and Guidelines for Conduct and Code of Ethical Conduct, which regulate the prevention and subsequent handling of unethical conduct (including the various behaviors listed in Article 7, Paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies). Managers at all levels also emphasize the promotion of ethical conduct.</p> <p>(3) The Company has established Procedures for</p>	No Significant Differences

Evaluation Item	Implementation Status (Note 1)			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
measures for violations, and grievance systems in its prevention program against unethical conduct, effectively implemented them, and regularly reviewed and revised the aforementioned program?			Ethical Management and Guidelines for Conduct and Code of Ethical Conduct, which regulate higher-risk unethical behaviors within the business scope, such as accepting bribes and embezzling corporate funds. In addition to explicitly listing unethical conduct as grounds for dismissal in the employee handbook, the Company will also file legal charges for relevant violations. The Company also regularly reviews and revises the relevant operational procedures.	
2. Implementation of Ethical Corporate Management				
(1) Does the Company assess the integrity records of its business counterparties and clearly specify ethical conduct clauses in the contracts signed with its business counterparties?	✓		(1) Prior to conducting business, the Company collects and evaluates the counterparty's ethical management status, and endeavors to include ethical management in contractual terms or clearly stipulate integrity matters. The Company also explains its ethical management policy to business counterparties.	No Significant Differences
(2) Does the Company have a dedicated unit for promoting ethical corporate management that reports directly to the Board of Directors, and does this unit regularly (at least once a year) report to the	✓		(2) The Company has assigned the Chairman's Office as the dedicated unit for promoting ethical management, which reports directly to the Board of Directors. The Administrative	

Evaluation Item	Implementation Status (Note 1)			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
<p>Board regarding ethical corporate management policies, programs for preventing unethical conduct, and implementation supervision?</p> <p>(3) Does the Company formulate policies for preventing conflicts of interest, provide appropriate channels for reporting such conflicts, and effectively implement these policies?</p>	✓		<p>Division, Human Resources Division and other departments jointly form a task force to operate, responsible for establishing and supervising the implementation of ethical management policies and prevention programs, including the Procedures for Ethical Management and Guidelines for Conduct, Whistleblowing System, and Code of Ethical Conduct. The task force reports to the Board of Directors, and the implementation status for 2024 was reported to the Board on January 15, 2025.</p> <p>(3) Directors with conflicts of interest regarding agenda items listed in Board meetings may express opinions and respond to inquiries, but should recuse themselves during discussion and voting. When reviewing contracts, the Company examines the relationship between contracting parties, the nature of the contract, and potential risks of conflicts of interest during the performance process. When employees encounter potential conflicts of interest while performing their duties, they may consult the Legal Department and report to their direct</p>	

Evaluation Item	Implementation Status (Note 1)			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
<p>(4) Has the Company established effective accounting systems and internal control systems to implement ethical management, and has the internal audit unit formulated relevant audit plans based on the risk assessment results of unethical behavior, used these plans to audit compliance with unethical behavior prevention programs, or commissioned accountants to perform audits?</p> <p>(5) Does the Company regularly conduct internal and external educational training on ethical corporate management?</p>	<p>✓</p> <p>✓</p>		<p>supervisors.</p> <p>(4) The Company has established accounting systems and internal control systems in accordance with relevant regulations, including monitoring related party transactions, establishing inquiry and price comparison systems, and implementing a hierarchical authorization and review system. The Auditing Office also regularly examines compliance with the accounting system and internal control system, and reports to the Board of Directors.</p> <p>(5) The Company regularly or irregularly conducts educational campaigns.</p>	
<p>3. The Operation of the Company's Whistleblowing System</p> <p>(1) Has the Company established a specific whistleblowing and reward system, created convenient whistleblowing channels, and assigned appropriate dedicated personnel to handle reports regarding the accused parties?</p>	<p>✓</p>		<p>The Company has established a Whistleblowing System, the content of which specifies a dedicated receiving unit, regulates the standard operating procedures for investigating reported matters and</p>	<p>No Significant Differences</p>

Evaluation Item	Implementation Status (Note 1)			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
<p>(2) Has the Company established standard operating procedures for investigating reported matters, subsequent measures to be taken after investigations are completed, and related confidentiality mechanisms?</p> <p>(3) Has the Company taken measures to protect whistleblowers from improper treatment due to their whistleblowing?</p>	<p>✓</p> <p>✓</p>		<p>related confidentiality mechanisms. The system also clearly stipulates whistleblower protection provisions, and outlines subsequent measures to be taken after investigations are completed, protecting whistleblowers from improper treatment due to their whistleblowing.</p>	
<p>4. Strengthening Information Disclosure</p> <p>(1) Does the Company disclose the content of its Ethical Corporate Management Best Practice Principles and promotion results on its website and the Market Observation Post System?</p>	<p>✓</p>		<p>The Company has a corporate website that discloses the Company's Ethical Corporate Management Best Practice Principles and related information.</p>	<p>No Significant Differences</p>
<p>5. If the Company has established its own Ethical Corporate Management Best Practice Principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any differences between its operation and the established principles:</p> <p>The Company has established its Ethical Corporate Management Best Practice Principles, and there are no significant differences between its operation and these principles.</p>				
<p>6. Other important information that helps us to understand the Company's ethical corporate management operations: (such as the Company's review and revision of its established Ethical Corporate Management Best Practice Principles)</p> <p>The Company implements the provisions regarding conflicts of interest in ethical corporate management. Directors who have personal interests or</p>				

Evaluation Item	Implementation Status (Note 1)			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons for Such Differences
	Yes	No	Summary Description	
<p>represent legal entities with interests in matters of the board meeting should explain their conflicts of interest at that board meeting.</p> <p>The important content of the conflict of interest, and if there is concern that it may harm the company's interests, they shall not participate in the discussion and voting, and shall recuse themselves during discussion and voting, and shall not exercise voting rights on behalf of other directors.</p>				

Note 1: Regardless of whether "Yes" or "No" is checked for operational status, an explanation should be provided in the summary description field.

(7) Other important information that can enhance understanding of the Company's corporate governance operations: None.

(8) Internal Control System and Implementation Status

1. Statement of Internal Control

Please refer to the MOPS Public Information Observation Post (<https://mops.twse.com.tw/mops/#/web/t06sg20>) dedicated section for inquiry

Index path: Market Observation Post System > Single Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcement.

2. If the internal control system is reviewed by CPAs, the CPA's audit report should be disclosed: Not applicable.

(9) Important resolutions of the shareholders' meetings and board of directors' meetings held in the most recent fiscal year and up to the date of publication of the annual report:

1. Important resolutions of shareholders' meetings and their implementation status

The Company's 2024 Annual General Shareholders' Meeting will be held on June 25, 2024, at Conference Room 105, 1st Floor, No. 1, Section 5, Xinyi Road, Xinyi District, Taipei City (Taipei International Convention Center). The attending shareholders at the meeting resolved and approved the following items:

(1) Approved the 2023 Business Report and Financial Statements.

(2) Approved the 2023 earnings distribution proposal.

Implementation status: The Company's 2023 net loss after tax was NT\$(335,125,799). The Company legally reversed special reserve of NT\$7,602,788, and after adding the beginning retained earnings and adjustments, the distributable earnings amounted to NT\$263,601,616. Considering the Group's operational needs and sustainable operations, the Company proposed to retain all distributable earnings, therefore no shareholders' dividends will be distributed this year.

(3) Approved the release of directors and their representatives from non-competition restrictions.

Implementation status: Released directors from non-competition restrictions according to the shareholders' meeting resolution.

(4) Proposed to issue private placement of common shares.

Implementation status: The private placement was not completed. The Board of Directors resolved on April 16, 2025 that: This private placement will expire on June 25, 2025, and it is proposed not to continue with the placement. This will be reported at the 2025 shareholders' meeting.

(5) Approved amendments to certain provisions of the Regulations Governing the Acquisition and Disposal of Assets.

Implementation status: The entire amended regulations were announced on the Market Observation Post System and the Company's website after the shareholders' meeting on June 25, 2025.

2. Important resolutions and implementation status of Extraordinary Shareholders' Meetings

The Company's 2024 Extraordinary Shareholders' Meeting was held on November 1, 2024, at 22F-1, No. 77, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City. The attending shareholders at the meeting resolved and approved the following items:

- (1) Approved the Company's proposal to dispose of the intellectual property rights of Chinese Paladin (globally except for Mainland China).

Implementation status: The intellectual property rights transfer procedure for Chinese Paladin has been completed. The Company recognized a disposal gain of NT\$212,472 thousand, recorded under other gains and losses. The Company has received the first installment of the cash consideration amounting to RMB14,640 thousand (approximately NT\$65,748 thousand) and 38,000 thousand ordinary shares of CMGE Technology Group Limited. The second installment of RMB3,660 thousand has been recorded as other receivables.

- (2) Approved the Company's proposal to dispose of the intellectual property rights of Xuan Yuan Sword (globally).

Implementation status: The Company has received the first and second installments totaling USD 5.25 million. As of the issuance date of the 2024 Annual Report , the disposal process has not yet been completed.

3. Important Resolutions of the Board of Directors

The Company held a total of 16 Board of Directors meetings during 2024 and 2025 (until the publication date of the annual report). The summaries of important resolutions are as follows:

(1) 2024:

Date	Board Meeting Period	Important Resolutions
January 23, 2024	1st Meeting of 2024	<ul style="list-style-type: none"> (1) Distribution of year-end bonuses for senior managers for 2023 (2) List of non-assurance services to be provided by Ernst & Young and its affiliated enterprises in 2024 (3) Establishing the Rules Governing Financial and Business Matters Between this Corporation and its Related Parties (4) Investment in Japan by subsidiary Zhu International Group Inc. (5) Capital increase for subsidiary Zhu International Group Inc. (6) Ratification of the partial disposal of Chander Electronics Corp. shares by the Company (7) Application for bank financing by the Company
March 15, 2024	2nd Meeting of 2024	<ul style="list-style-type: none"> (1) Unaudited financial statements for the Company for 2023 (2) Proposal to release managerial officers from non-competition restrictions (3) Ratification of acquisition or disposal of assets by the Company
March 29, 2024	3rd Meeting of 2024	<ul style="list-style-type: none"> (1) The Company's 2023 Business Report, Parent Company Only Financial Statements and Consolidated Financial Statements (2) The Company's assessment of the independence of certified public accountants (3) The effectiveness of the internal control system and Statement of Internal Control System for 2023 (4) Budget and operational plan for 2024 (5) The date and related matters for the Company's 2024 Annual General Meeting of Shareholders (6) The process and procedures for accepting shareholders' proposals

April 29, 2024	4th Meeting of 2024	<ol style="list-style-type: none"> (1) Proposed appointment of the Company's certifying accountants (2) Proposal for salary adjustments of the Company's Managerial Officers (3) Proposal for private placement of common shares (4) Distribution of the Company's 2023 profits (5) Amendment to certain provisions of the Company's Regulations Governing the Acquisition and Disposal of Assets (6) Proposal to lift the non-competition restrictions on Directors and their representatives (7) Additional matters for the agenda of the Company's 2024 Annual General Shareholders' Meeting
May 14, 2024	5th Meeting of 2024	<ol style="list-style-type: none"> (1) Report on the Company's consolidated financial statements for the first quarter of 2024 (2) Amendment to the Company's annual audit plan for 2024 (3) Proposal for the Company to dispose of the intellectual property rights of Chinese Paladin (worldwide excluding Mainland China) and Xuan Yuan Sword (worldwide)
May 24, 2024	6th Meeting of 2024	<ol style="list-style-type: none"> (1) Proposal for the appointment of a new President of the Company (2) Proposal for the appointment of new Managerial Officers of the Company (3) Proposal for determining the record date and other related matters for the Company's cash capital increase through issuance of new shares
June 24, 2024	7th Meeting of 2024	<ol style="list-style-type: none"> (1) Proposal to establish the Company's Employee Stock Ownership Management Regulations (2) Proposal for the Company to proceed with the 2023 cash capital increase employee stock subscription
August 13, 2024	8th Meeting of 2024	<ol style="list-style-type: none"> (1) Report on the Company's consolidated financial statements for the second quarter of 2024 (2) Proposal for the recovery and cancellation of the issued restricted employee shares (3) Proposal for the distribution of restricted employee shares for 2023 (4) Proposal for determining the issuance date of 2023 Restricted Stock Awards of the Company (5) Proposal for the appointment of new Managerial Officers of the Company (6) Proposal for the appointment of new Managerial Officers of the Company
September 11, 2024	9th Meeting of 2024	<ol style="list-style-type: none"> (1) Proposed disposal of Chinese Paladin intellectual property rights (Global excluding Mainland China). (2) Proposed disposal of Xuan Yuan Sword intellectual property rights (Global). (3) Proposal to assess related party transactions according to the Company's "Regulations Governing the Acquisition and Disposal of Assets" and relevant laws and regulations for the capital increase of the subsidiary GOLDEN AVENUE GROUP LIMITED through contribution of Xuan Yuan Sword intellectual property rights (global) (4) Proposal for the relocation of the Company (5) Proposal for the date and related matters of the Company's 2024 First Extraordinary Shareholders' Meeting (6) Proposal to approve a loan of funds to Array Taiwan Inc.
October 30, 2024	10th Meeting of 2024	<ol style="list-style-type: none"> (1) Proposal for determining the date and venue of the 2024 First Extraordinary Shareholders' Meeting
November 13, 2024	11th Meeting of 2024	<ol style="list-style-type: none"> (1) Report on the Company's consolidated financial statements for the third quarter of 2024 (2) Proposal for ratification of the salary adjustment for the Company's managerial officers (3) Proposal for establishing the Company's Operational Procedures for Sustainability Report Preparation and Assurance and Sustainability Information Management Measures, and amending the relevant internal control/internal audit systems (4) The Company's audit plan for 2025 (5) Proposal for the Company's participation in the 2024 cash capital increase of

		<p>its subsidiary, Uniplus Electronics Co., Ltd.</p> <p>(6) Proposal for the signatory authorization regarding the Company's shareholding in CMGE Technology Group Limited</p> <p>(7) Proposal to approve a loan of funds to Array Taiwan Inc.</p>
December 17, 2024	12th Meeting of 2024	<p>(1) Application for bank financing by the Company</p> <p>(2) Proposal for approval of fund lending to "Array Networks, Inc.</p>

(2) From the beginning of 2025 up to the date of publication of the annual report:

Date	Board Meeting Period	Important Resolutions
January 15, 2025	1st Meeting of 2025	<p>(1) Proposal for distribution of 2024 year-end bonuses to high-level managerial officers of the Company</p> <p>(2) Proposal for amendments to some provisions of this Corporation's Audit Committee Charter, Rules of Procedure for Board of Directors Meetings, and Code of Corporate Governance</p> <p>(3) Application for bank financing by the Company</p> <p>(4) Capital increase for subsidiary Zhu International Group Inc.</p>
February 19, 2025	2nd Meeting of 2025	<p>(1) Proposal for the Company's participation in the private placement of a cash capital increase through issuance of common shares by its subsidiary Array Networks, Inc.</p> <p>(2) Application for bank financing by the Company</p>
March 14, 2025	3rd Meeting of 2025	<p>(1) Proposal for bonuses for high-level managerial officers</p> <p>(2) Proposal for the Company's establishment of the "Scope of Basic-Level Employees</p> <p>(3) Proposal for the Company's amendment to the "Regulations on the Distribution of Employees' Remuneration</p> <p>(4) Proposal for the Company's amendment to the Remuneration Policy for Directors, Independent Directors, Compensation/Audit Committee Members and Managerial Officers</p> <p>(5) Proposal for amendment to certain provisions of the Articles of Incorporation</p> <p>(6) Proposal for the Company's unaudited financial statements for 2024</p> <p>(7) Proposal for the Company's budget and operational plan for 2025</p> <p>(8) Proposal for the recovery and cancellation of the issued restricted employee shares</p> <p>(9) Proposal for the Company's 2025 Annual General Meeting date and related matters</p> <p>(10) The process and procedures for accepting shareholders' proposals</p> <p>(11) Proposal for the addition of the Company's internal control and internal audit system</p>
March 28, 2025	4th Meeting of 2025	<p>(1) Proposal for the Company's distribution of employee and directors' remuneration for 2024</p> <p>(2) List of non-assurance services to be provided by Ernst & Young and its affiliated enterprises in 2025</p> <p>(3) The Company's business report, stand-alone financial statements, and consolidated financial statements for 2024</p> <p>(4) The Company's assessment of the independence of certified public accountants</p> <p>(5) Effectiveness of the internal control system for 2024 and the Statement of Internal Control System</p> <p>(6) The Company's supplementary agreement on the disposal of Xuan Yuan Sword intellectual property rights (global)</p> <p>(7) Proposal to release managerial officers from non-competition restrictions</p> <p>(8) Re-election of all directors (including independent directors)</p> <p>(9) Proposal to release newly elected directors and their representatives from</p>

		non-competition restrictions (10) Additional matters concerning the convening of the Company's 2025 Annual General Meeting of Shareholders (11) Matters related to shareholders' right to nominate directors/independent directors, review criteria, and operational procedures (12) Application for bank financing by the Company
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(10) Where a director or supervisor expressed a dissenting opinion with respect to a resolution passed by the Board of Directors that is on record or stated in a written statement in the most recent year and up to the printing date of the annual report, and such dissenting opinion relates to a material resolution, the main content of said opinion: No such occurrence.

4. Information on CPA fees

1. Disclosure of the amounts of audit fees and non-audit fees paid to the certifying CPA, the CPA's firm, and its affiliated enterprises as well as the content of non-audit services: See details below.
2. If the Company changed the accounting firm and the audit fees paid in the year of the change were less than those paid in the year before the change, the amounts of audit fees before and after the change and the reason for the change shall be disclosed: No such occurrence.
3. If the audit fees decreased by 10% or more compared to the previous year, the amount, percentage, and reason for the decrease in audit fees shall be disclosed: No such occurrence.

Information on CPA fees

Monetary unit: NT\$ thousand

Name of Accounting Firm	Name of CPAs	Audit Period of CPAs	Audit Fees	Non-Audit Fees	Total	Note
Ernst & Young	Lu, Chien-Wen	01.01.2024-12.31.2024	6,710	1,300	8,010	Note 1
	Wang, Mu-Fan	01.01.2024-12.31.2024				

Note 1: Non-audit fee service content:

Convertible corporate bond valuation report review fee of NT\$250,000. Disposal of Chinese Paladin IP (global except mainland China)/Xuan Yuan Sword IP (global) reasonable assurance pro forma report fee of NT\$150,000. CSD and Niou Fashion PPA report review fee of NT\$900,000.

5. Information on Change of CPA: None.

6. Where the Company's Chairman, President, and managers responsible for finance or accounting matters have, during the past year, held employment in the accounting firm of its certified public accountant or its affiliated enterprise, the name(s), title(s), and period(s) of employment shall be disclosed: None.

7. Transfer and pledge of shares by Directors, Supervisors, managerial officers, and shareholders holding more than 10% of the Company's shares during the most recent year and up to the date of the annual report

1. Changes in Shareholding of Directors, Supervisors, Managerial Officers, and Major Shareholders

Please refer to the Market Observation Post System (MOPS) website (https://mops.twse.com.tw/mops/#/web/query6_1) for inquiries.

Index path: Market Observation Post System > Single Company > Changes in Shareholding/Securities Issuance > Shareholding Transfer Data Inquiry > Insider's Equity Changes Post-reporting Form

2. Shares transferred by Directors, Supervisors, managerial officers, and shareholders holding more than 10% of the Company's shares where the counterparty is a related party: None.

3. Shares pledged by Directors, Supervisors, managerial officers, and shareholders holding more than 10% of the Company's shares where the counterparty is a related party: None.

8. Information on the relationship between the top ten shareholders

April 7, 2025

Unit: Share

Name (Note 1)	Shares Held by the Individual		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		THE TOP TEN SHAREHOLDERS WHO ARE RELATED PARTIES TO EACH OTHER OR ARE SPOUSES OR RELATIVES WITHIN THE SECOND DEGREE OF KINSHIP, THEIR NAMES AND RELATIONSHIPS. (NOTE 3)		Note
	Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding Percentage	Name	Relationship	
Oriental Golden Richness LTD.	9,708,162	8.90%	-	-	-	-	Note 4	Note 4	
Representative of Oriental Golden Richness LTD.: Tu, Chun-Kuang	-	-	-	-	23,785,214	21.80%	Note 4	Note 4	
Uniplus Electronics Co., Ltd.	6,551,290	6.00%	-	-	-	-	Note 4	Note 4	
Uniplus Electronics Co., Ltd. Representative: Tu, Chun-Kuang	-	-	-	-	23,785,214	21.80%	Note 4	Note 4	
Angel Fund (Asia) Investments Limited	6,081,682	5.57%	-	-	-	-	Note 4	Note 4	
Angel Fund (Asia) Investments Limited Representative: Tu, Chun-Kuang	-	-	-	-	23,785,214	21.80%	Note 4	Note 4	
Global Angel Investments Limited	5,995,018	5.49%	-	-	-	-	Note 4	Note 4	
Global Angel Investments Limited Representative: Tu, Chun-Kuang	-	-	-	-	23,785,214	21.80%	Note 4	Note 4	
(2) Chander Electronics Corp.	3,737,660	3.43%	-	-	-	-	None	None	
Chander Electronics Corp. Representative: Tu, Chun-Jung	-	-	-	-	-	-	Note 5	Note 5	
Special account for Yuanta Commercial Bank as Custodian of	1,996,880	1.83%	-	-	-	-	Note 4	Note 4	

Investments of Angel Fund (Asia) Investments Limited									
Special account for Yuanta Commercial Bank as Custodian of Investments of Angel Fund (Asia) Investments Limited Representative: Tu, Chun-Kuang	-	-	-	-	23,785,214	21.80%	Note 4	Note 4	
Toptrend Technologies Corp.	820,548	0.75%	-	-	-	-	None	None	
Toptrend Technologies Corp. Representative: Wang, Kai-Yuan	-	-	-	-	-	-	None	None	
Li, Tsung-Ju	730,000	0.70%	-	-	-	-	None	None	
Taipei Fubon Commercial Bank Trust Account for Softstar Entertainment Inc. Employees' Restricted Stock Awards with Voting Rights and Dividend Distribution Rights	757,500	0.69%	-	-	-	-	None	None	
Chao, Jui-Hsing	571,534	0.52%	-	-	-	-	None	None	

Note 1: All top ten shareholders should be listed. For legal person shareholders, the name of the corporate shareholder and the name of its representative should be listed separately.

Note 2: The calculation of shareholding percentage refers to the calculation of shareholding ratio under one's own name, spouse's name, minor children's names, or using the names of others.

Note 3: For the aforementioned shareholders, including corporate entities and natural persons, their relationships with each other should be disclosed in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Note 4: Angel Fund (Asia) Investments Limited, Global Angel Investments Limited, Uniplus Electronics Co., Ltd., Oriental Golden Richness LTD., Special account for Yuanta Commercial Bank as Custodian of Investments of Angel Fund (Asia) Investments Limited. The representative of all the above companies is Mr. Tu, Chun-Kuang and the relationship between them is that the representative of each company is the same person.

Note 5: The representative of Chander Electronics Corp. has a second-degree relative relationship with the representative of this company.

9. The number of shares held by the Company, its directors, supervisors, managerial officers, and enterprises directly or indirectly controlled by the Company in the same invested enterprise, and the calculation of the comprehensive shareholding ratio: Not applicable.

III. Funding Status

1. Capital and Shares

(1) Source of Share Capital

1. Share Capital Formation Process

Unit: NT\$ Thousand

April 7, 2025

Year/ Month	Issue Price	Authorized Share Capital		Paid-in Share Capital		Note		
		Number of Shares (shares)	Amount	Number of Shares (shares)	Amount	Source of Share Capital	Capital Contribution with Property Other Than Cash	Other
August, 2024	65	130,000,000	1,300,000,000	109,083,551	1,090,835,510	Cash Capital Increase of 5,200,000 shares	None	Approved by Letter No. 11330140320 from the Ministry of Economic Affairs on August 28, 2024
September, 2024	0	130,000,000	1,300,000,000	109,186,051	1,091,860,510	Cancellation of 107,500 restricted employee shares and issuance of 210,000 restricted stock rights shares	None	Approved by Letter No. 11330164520 from the Ministry of Economic Affairs on September 16, 2024
April, 2025	0	130,000,000	1,300,000,000	109,111,051	1,091,110,510	Cancellation of 75,000 restricted employee shares	None	Approved by Letter No. 11430040100 from the Ministry of Economic Affairs on April 1, 2025

2. Types of Share Capital

April 7, 2025; Unit: Share

Types of Shares	Authorized Share Capital			Note
	Outstanding Shares	Unissued Portion	Total	
Common Shares	109,111,051	20,888,949	130,000,000	
Total	109,111,051	20,888,949	130,000,000	

- (2) List of Major Shareholders: Shareholders with ownership percentage of 5% or more. If there are fewer than 10 such shareholders, disclose the names, number of shares held, and percentage of ownership of the top 10 shareholders.

Unit: April 7, 2025

Name of Major Shareholders	Shares	Number of Shares Held	Shareholding Percentage
Oriental Golden Richness LTD.		9,708,162	8.90%
Uniplus Electronics Co., Ltd.		6,551,290	6.00%
ANGEL FUND (ASIA) INVESTMENTS LIMITED		6,081,682	5.57%
Global Angel Investments Limited		5,995,018	5.49%
Chander Electronics Corp.		3,737,660	3.43%
Yuanta Commercial Bank Custodian for Angel Fund (Asia) Investment Account		1,996,880	1.83%
Toptrend Technologies Corp.		820,548	0.75%
Li, Tsung-Ju		760,000	0.70%
Taipei Fubon Commercial Bank Trust Account for Softstar Entertainment Inc. Employees' Restricted Stock Awards with Voting Rights and Dividend Distribution Rights		757,500	0.69%
Chao, Jui-Hsing		571,534	0.52%

Note: Yuanta Commercial Bank Custodian for Angel Fund (Asia) Investments Limited Investment Account is an investment account opened by the Company's director Angel Fund (Asia) Investments Limited. Therefore, the combined shareholding of the Company's director Angel Fund (Asia) Investments Limited in the Company is calculated as 8,078,562 shares.

(3) Company Dividend Policy and Implementation Status

1. Company Dividend Policy:

If the Company has profits after the annual final accounting, after paying taxes in accordance with the law, it shall first make up for accumulated losses (including adjustments to undistributed earnings), then set aside 10% as legal reserve. However, when the legal reserve has accumulated to the amount of the paid-in capital, the Company may stop setting it aside. The Company shall also set aside or reverse special reserve in accordance with relevant laws and regulations. If there is still a surplus, plus the accumulated undistributed earnings, the Board of Directors shall prepare a profit distribution proposal and submit it to the shareholders' meeting for resolution on the distribution of shareholders' dividends.

The Company's dividend distribution policy, based on operational needs and the consideration of maximizing shareholders' rights, adopts a prudent approach to shareholders' dividend distribution. Stock dividends take priority, and if there is a surplus, cash dividends will be distributed to shareholders. However, the ratio of cash dividends distributed shall not exceed 50% of the total dividend distribution as a principle.

2. Proposed Dividend Distribution at This Shareholders' Meeting:

The Company has no dividend distribution for 2024. (Approved by the Company's Board of Directors on April 16, 2025)

(4) The Impact of the Proposed Stock Dividends Without Compensation at This Shareholders' Meeting on the Company's Business Performance and Earnings Per Share:

The Company has no dividend distribution for 2024. (Approved by the Company's Board of Directors on April 16, 2025)

(5) Remuneration for Employees, Directors, and Supervisors

1. The percentage or range of remuneration for employees, directors, and supervisors as stated in the Company's Articles of Incorporation:

The content as stated in the Company's Articles of Incorporation is as follows:

If the Company has profits for the year, it shall allocate no less than three percent as employee remuneration and no more than three percent as directors' remuneration. However, if the Company still has accumulated losses (including adjustments to unappropriated earnings), it shall first reserve the amount to offset the losses.

The aforementioned employee remuneration shall be distributed in the form of stock or cash as resolved by the Board of Directors, and the recipients may include employees of subsidiaries who meet certain conditions set by the Board of Directors. The aforementioned directors' remuneration may only be distributed in cash.

The distribution of employee and directors' remuneration shall be decided by a resolution of the Board of Directors and reported to the shareholders' meeting.

2. The basis for estimating the amount of remuneration for employees, directors, and supervisors in the current period, the basis for calculating the number of shares for employee remuneration distributed in stocks, and the accounting treatment if there is a difference between the actual distribution amount and the estimated amount:

The Company's estimated remuneration for employees and directors is based on the percentages specified in the Articles of Incorporation calculated from the annual profit (after offsetting accumulated losses). If there is a difference between the actual distribution amount approved by the Board of Directors and the estimated amount, it will be treated as a change in estimate and adjusted in the accounting year of the Board's resolution, and recognized as profit or loss in the year of the Board's resolution.

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

(1) The amount of employee, director and supervisor remuneration distributed in cash or stocks. If there is a difference from the estimated amount recognized as expense for the year, the difference, reason, and handling method should be disclosed:

(A) The actual distribution of employee and director remuneration for 2024:
(Approved by the Board of Directors on March 28, 2025)

(a) Employee remuneration amount: NT\$1,909,195 (distributed in cash).

(b) Director remuneration amount: NT\$636,399 (distributed in cash).

(B) If there is a difference between the actual distribution amount of employee remuneration and director remuneration for 2024 and the estimated amount recognized as expense for the year, the difference, reason, and handling method should be disclosed:

The actual distribution of employee and director remuneration for 2024 has no difference from the estimated amount.

- (2) The amount of employee remuneration distributed in stocks and its ratio to the sum of after-tax net profit and total employee remuneration in the current parent company only or individual financial report: Not applicable.

4. The actual distribution of employee, director, and supervisor remuneration for the previous year (including the number of shares distributed, amount, and share price), and if there is a difference from the recognized employee, director, and supervisor remuneration, the difference, reason, and handling method should be described:

- (1) Actual distribution of employee and director remuneration for 2023: Due to losses in 2023, the Company did not distribute any employee compensation or director compensation.

- (2) If there is a difference between the amount of employee , director and supervisor remuneration approved by the Board of Directors and the estimated amount recognized as expense for the year, the difference, reason, and handling method should be disclosed:

Due to losses in 2023, the Company did not distribute any employee director remuneration.

(6) Company's repurchase of its own shares:

April 7, 2025

Repurchase Phase	Sixth time
Repurchase purpose	Transfer shares to employees
Repurchase period	December 14, 2022 - February 13, 2023
Repurchase price range (NTD)	40.00-70.00
Types and quantities of shares already repurchased (shares)	Common stock 510,000 shares
Amount of shares already repurchased (NTD)	31,225,163
Percentage of repurchased shares to the scheduled repurchase quantity (%)	51%
Number of shares already canceled and transferred	0 Shares
Cumulative number of shares held by the company (shares)	510,000 Shares
Cumulative percentage of shares held by the company to the total number of issued shares (%)	0.49%

2. Issuance of Corporate Bonds:

(1) Issuance of Corporate Bonds

Type of Corporate Bond (Note 2)	Second Domestic Unsecured Convertible Corporate Bonds (Bond Code: 61112) (Note 5)	
Issue Date	September 10, 2024	
Face Value	NT\$100,000	
Issuance and trading location (Note 3)	Domestic	
Issue Price	Issued at 101% of Face Value	
Total Amount	NT\$300 million	
Interest Rate	Coupon Rate 0% per annum	
Term	3-year Term Maturity Date: September 10, 2027	
Guarantor institution	Not Applicable	
Trustee	Taishin International Bank Co., Ltd.	
Underwriter	Taishin International Bank Co., Ltd.	
Certifying attorney	Hanchen Law Firm Attorney Gao Yi	
Certifying accountant	Ernst & Young, Accountants Yu, Chien-Ju and Yang, Chih-Hui	
Redemption Method	Unless the holders of these convertible corporate bonds convert them into common shares of the Company in accordance with Article 10 of the Terms and Conditions of the Company's Second Domestic Unsecured Convertible Corporate Bonds (the Terms) or exercise the put option in accordance with Article 19 of the Terms, or the Company redeems them early in accordance with Article 18 of the Terms, or the Company repurchases and cancels them from the securities dealers, the Company shall repay the principal in cash at face value in one lump sum within ten business days from the day following the maturity date of these convertible corporate bonds.	
Outstanding Principal	NT\$300 million	
Terms of Redemption or Early Repayment	Please refer to Attachment 1 Issuance and Conversion Procedures for the Second Domestic Unsecured Convertible Corporate Bonds in the prospectus for the issuance of the Company's Second Domestic Unsecured Convertible Corporate Bonds	
Restrictive covenants (Note 4)	None	
Credit rating agency name, rating date, corporate bond rating results	None	
Attached with other rights	Amount of ordinary shares, global depositary receipts, or other securities that have been converted (exchanged or subscribed) as of the printing date of the annual report	0 Shares
	Issuance and conversion (exchange or subscription) procedures	Please refer to Attachment 1 Issuance and Conversion Procedures for the Second Domestic Unsecured Convertible Corporate Bonds in the prospectus for the issuance of the Company's Second Domestic Unsecured Convertible Corporate Bonds
Issuance and conversion, exchange or subscription procedures, issuance conditions that may dilute equity, and impacts on existing shareholders' rights	Please refer to pages 96-98 of the company's prospectus for the second domestic unsecured convertible corporate bonds	
Name of the custodian institution for the exchange object	Not Applicable	

Note 1: The issuance of corporate bonds includes public and private corporate bonds that are in progress. The public corporate bonds in progress refer to those that have been approved (authorized) by this Commission. The private corporate bonds in progress refer to those that have been approved by the Board of Directors.

Note 2: The number of columns should be adjusted according to the actual number of occurrences.

Note 3: To be filled in for overseas corporate bonds.

Note 4: Such as restrictions on cash dividend distribution, external investments, or requirements to maintain certain asset ratios.

Note 5: For private placements, this should be prominently indicated.

Note 6: For convertible bonds, exchangeable bonds, shelf registration corporate bonds, or bonds with warrants, additional disclosure should be made according to the nature of the bonds following the tabular format, including information on convertible bonds, exchangeable bonds, shelf registration corporate bonds, and bonds with warrants.

(2) Convertible Bond Information

Unit: NT\$ Thousand

Type of Corporate Bond (Note 1)		Second Domestic Unsecured Convertible Corporate Bonds (Bond Code: 61112)	
Year		2024	Current year up to April 7, 2025 (Note 4)
Item			
Market price of convertible bonds (Note 2)	Highest	110.95	102.05
	Lowest	92.05	94.00
	Average	102.15	98.39
Conversion price		67.00	67.00
Issuance (execution) date and conversion price at time of issuance		Issuance date: September 10, 2024; Conversion price at time of issuance: 67.00	
Method of fulfilling conversion obligations (Note 3)		Issuing new shares	

Note 1: The number of columns should be adjusted according to the actual number of occurrences.

Note 2: For overseas corporate bonds with multiple trading locations, please list separately according to each trading location.

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

Note 4: Data for the current year should be filled in up to the date of the annual report printing.

3. Issuance of Preferred Stocks: None.

4. Issuance of Global Depository Receipts: None.

5. Issuance of Employee Stock Options: None.

6. Issuance of New Restricted Employee Shares:

(1) Issuance of New Restricted Employee Shares:

April 7, 2025

Type of restricted employee shares (Note 1)	2023 First (Period) Restricted Employee Shares	2023 Second (Period) Restricted Employee Shares
Effective date of registration	July 31, 2023	July 31, 2023
Issuance date (Note 2)	August 11, 2023	August 20, 2024
Number of restricted employee shares already issued	1,670,000 Shares	210,000 Shares
Number of restricted employee shares still available for issuance	830,000 Shares	620,000 Shares
Issue Price	Each share is distributed without compensation at NT\$0	Each share is distributed without compensation at NT\$0

Ratio of issued restricted employee shares to total issued shares	1.53%	0.19%
Vesting conditions for restricted employee shares	<ol style="list-style-type: none"> Employees who are still employed on the issuance date of the restricted employee shares, and in the most recent performance evaluation as of the issuance date, those who receive an A grade will be entitled to vest 50% of their allocated shares. The employee continues to be employed by the company for 16 months from the issuance date of the restricted employee shares, and in the most recent performance evaluation as of the issuance date have received an A grade will be entitled to receive the remaining 50% of their allocated shares. 	
Restricted rights for restricted employee shares	<ol style="list-style-type: none"> Before meeting the vesting conditions after receiving the new shares, employees may not sell, pledge, transfer, gift to others, create encumbrances on, or otherwise dispose of the restricted employee shares, except in cases of inheritance. After employees meet the vesting conditions, the shares will be transferred from the trust account to the employees' personal securities accounts according to the terms of the trust custody agreement. The rights to attend, propose, speak, vote, and elect at shareholders' meetings shall be executed according to the trust custody agreement. Restricted employee shares have the right to participate in dividend distribution, and the stock dividends and cash dividends received are not subject to the restrictions of the vesting period. These dividends will be transferred from the trust account to the employee's personal account within 1 month of the distribution date. Except for the trust agreement provisions mentioned in the preceding paragraph, before meeting the vesting conditions, the restricted employee shares allocated to employees under these regulations shall carry the same rights as the company's issued ordinary shares, including but not limited to: dividends, profit distributions, capital surplus distributions, subscription rights for cash capital increases, etc. During the vesting period, if the company conducts a cash capital reduction, capital reduction to offset losses, or other non-statutory capital reductions, the restricted employee shares shall be canceled in proportion to the capital reduction ratio. In the case of a cash capital reduction, the cash returned must be placed in trust/custody and will only be delivered to employees after the vesting conditions are met. However, if the vesting conditions are not met, the company will reclaim such cash. 	
Custody Conditions for Restricted Employee Shares	835,000 shares have been delivered to the trust custody institution	105,000 shares have been delivered to the trust custody institution
Treatment Method If Employees Fail to Meet Vesting Conditions After Receiving or Subscribing to New Shares	<ol style="list-style-type: none"> If an employee who has received restricted employee shares voluntarily resigns, is dismissed, is laid off, retires, or applies for transfer to affiliated companies within sixteen months, the Company shall reclaim without compensation any previously allocated shares that have not yet vested. When an employee who has received restricted employee shares violates the Company's labor contract or work rules, the Company may reclaim without compensation any unvested shares from the employee depending on the severity of the situation. In case of physical disability or death due to occupational hazards or general death, the unvested restricted employee shares shall be handled in the following manner: <ol style="list-style-type: none"> If an employee is physically disabled due to occupational hazards and unable to continue employment, all unvested restricted employee shares shall be deemed to have met all vesting conditions effective from the employee's termination date. In case of death due to occupational hazards, all unvested restricted employee shares shall be deemed to have met all vesting conditions on the date of the employee's death. Heirs may apply to receive the shares or interests they are entitled to inherit after completing the necessary legal procedures and providing relevant supporting documents. General death: Restricted employee shares for which vesting conditions have not been met shall be deemed as not meeting the vesting conditions on the date of death. The company will reclaim these shares according to law and proceed with cancellation. Leave of absence without pay: For employees who take leave of absence without pay in accordance with government regulations or due to serious personal illness, major family changes, overseas studies, or other reasons specially approved by the company, the unvested restricted employee shares may have their rights restored upon returning to work. However, the vesting conditions shall be deferred according to the duration of the leave of absence. Transfer to affiliates as assigned by the company: As required for the company's operations and corporate governance Or as required by government regulations or listing rules, when employees are assigned to transfer to the company's affiliates, their rights to unvested restricted employee shares may continue to exist. However, they will still be subject to the vesting condition period requirements. If an employee violates the provisions in Article 7, Section (3) (regarding trust custody) by terminating or revoking the Company's proxy authorization before the vesting conditions are met, the company shall reclaim the shares from the employee without compensation. 	
Number of restricted employee shares already reclaimed or repurchased	177,500 Shares	25,000 Shares

Number of restricted shares for which restrictions have been released	835,000 Shares	105,000 Shares
Number of restricted shares for which restrictions have not been released	657,500 Shares	80,000 Shares
Percentage of restricted shares for which restrictions have not been released relative to total issued shares (%)	0.60%	0.07%
Impact on shareholders' equity	<p>1. Amount that may be expensed: Based on the average closing price of NT\$65.91 for the company's common shares in April 2023, with the issuance of 2,500,000 restricted employee shares, the total amount that may be expensed over the 16-month vesting period is approximately NT\$164,775 thousand. Based on the vesting conditions, the estimated expensed amounts for the first year (September-December 2023) and the second year (2024) are NT\$102,984 thousand and NT\$61,791 thousand, respectively.</p> <p>2. Dilution of earnings per share and other impacts on shareholders' equity: Based on the company's outstanding shares of 84,752,959 as of April 30, 2023, the estimated potential reduction in earnings per share for the first year (September-December 2023) and the second year (2024) is approximately NT\$1.22 and NT\$0.73, respectively.</p>	

Note 1: The number of columns should be adjusted according to the actual number of occurrences.

Note 2: If the issuance dates are different, they should be listed separately.

(2) Managerial officers who have acquired restricted employee shares and the top ten employees who have acquired the most restricted employee shares, along with the status of their acquisitions:

April 7, 2025

Unit : NT\$ Thousand/ Shares

	Title (Note 1)	Name	Number of restricted employee shares acquired (Note 5)	Ratio of restricted employee shares acquired to total issued shares (Note 4)	Released restrictions (Note 2)			Unreleased restrictions (Note 2)				
					Number of shares with released restrictions	Issue Price	Issue amount	Ratio of shares with released restrictions to total issued shares (Note 4)	Number of shares with unreleased restrictions	Issue Price	Issue amount	Ratio of shares with unreleased restrictions to total issued shares (Note 4)
Managerial Officer	Chairman and Vice President of Investment	Tu, Chun-Kuang	1,475,000	1.4%	737,500	0	0	0.7%	590,000	0	0	0.5%
	President	Chen, Yao-Tien										
	President (Note 1)	Tsay, Ming-Hong										
	Vice President	Chuang, Jen-Chuan										
	Vice President	Lin, Yun-Hua										
	Vice President	Lin, Hui-Zhen										
	Vice President	Li, Hao										
	Vice President	Cheng, Chia-Lun										
	Assistant General Manager	Chen, Yi-Fang										
	Assistant General Manager	Shen, Yong-Xuan										
	Assistant General Manager (Note 1)	Yu, I-Jo										
	Assistant General Manager	Lu, Zhi-Xiang										
	Assistant General Manager	Liang, Jian-Zhang										
Assistant General Manager	Xie, Shu-Jin											

	Assistant General Manager	Jao, Jui-Chun										
Employee (Note 3)	Subsidiary President	Yeh, Ying-Yin	405,000	0.4%	202,500	0	0	0.2%	167,500	0	0	0.2%
	Manager	Wu, Ping-Yu										
	Subsidiary President	Hou, Li-Ling										
	Manager	Lee Yi-Ting										
	Manager (Note 1)	Lu, Chih-Kai										
	Director	Jao, Kai-Yuan										
	Manager	Tsai, Mei-Ling										
	Subsidiary President	Hsu, Chia-Min										
	Subsidiary President	Lin, Yen-Chen										
	Manager (Note 2)	Wang, Hsiao-Shuang and 12 others										

Note 1: Including managerial officers and employees (those who have resigned or deceased should be noted), individual names and titles should be disclosed, but the allocation or subscription status can be disclosed in aggregate.

Note 2: The number of columns should be adjusted according to the actual number of issuances.

Note 3: The top ten employees who have acquired restricted employee shares refer to employees other than managerial officers.

Note 4: The total number of issued shares refers to the number of shares listed in the registration data of the Ministry of Economic Affairs.

Note 5: The number of restricted employee shares that have been recovered and canceled has not yet been deducted.

(Note 1): Has resigned.

(Note 2): Wang, Hsiao-Shuang (resigned), Li, Chung-Kung, Li, Po-Hsuan, Li, Chun-Kang (resigned), Li, Han-Che, Lin, Chiang-Ke, Hung, Chih-Chun, Chang, Chen-Yuan (resigned), Chang, Chia-Chiang (resigned), Kuo, Ming-Kai, Yang, Chia-I, Liu, Chia-An (resigned) - these 12 individuals are listed in order of their surname strokes, not by the number of shares allocated.

7. Issuance of New Shares in Connection With Mergers and Acquisitions: None.

8. Implementation status of capital allocation plans:

(1) Plan content:

Previous issuances or private placements of securities that have not been completed or that were completed within the last three years but whose planned benefits have not yet become apparent, with detailed explanation of their plans: None.

(2) Implementation status:

For the aforementioned plan purposes, if the implementation progress or benefits have not achieved the expected targets, specific explanations for the reasons should be provided: None.

The implementation status of the Company's previous fundraising plans can be found in the designated section of the Market Observation Post System (MOPS):

https://mopsov.twse.com.tw/mops/web/bfhtm_q2

Navigation Path: MOPS > Company > Capital Changes / Securities Issuance > Fundraising > Fundraising Plan Implementation

IV. Operational Overview

1. Business Content

(1) Business Scope

1. Main content of the Company's business operations

The main business operations of the Company and its subsidiaries include the development, operation and licensing of single-player games, online games, and mobile games; manufacturing, lamination, processing, research and development, and trading of multilayer printed circuit boards, copper clad laminates, fiberglass prepregs, and various electronic components; manufacturing and sales of transformers; third-party payment collection and financial flow system services; agency, maintenance, import and export trade of electronic components, integrated circuits, computer equipment and peripheral products; domestic and international liquor agency sales; and research, development, manufacturing and sales of network functional platform products, network connection security and network traffic acceleration related system equipment.

2. Business proportion of main operations

Unit: NT\$ Thousand

Product Categories	2024	
	Net Operating Revenue	%
Sales Revenue	4,422,566	86.67
Service Revenue	680,061	13.33
Total	5,102,627	100.00

3. Current product and service items of the Company

- (1) Game software research and development, agency, licensing, and sales.
- (2) Manufacturing and sales of lubricating aluminum cover plates for drilling, bottom plates for drilling, transformers, and beauty and skin care products.
- (3) Agency and sales of electronic components, integrated circuits, and computer software.
- (4) Research, development, manufacturing, and sales of network function platform products, network connection security, and network traffic acceleration related system equipment.
- (5) Third-party payment collection and disbursement and financial flow system services.

4. Planned development of new products (services)

- (1) Game software
- (2) Transformer business
- (3) Expansion of network virtual equipment, and supporting virtual machine management equipment as well as public cloud platforms
- (4) Mobile and fixed charging stations

(2) Industry Overview

With the continuous evolution of the digital entertainment industry, the global gaming market is showing diverse development trends in technology, platforms, and user demands. The gaming software industry in 2025 not only continues to make breakthroughs in content innovation and hardware support, but also gradually integrates new technologies such as virtual reality (VR), augmented reality (AR), cloud gaming, and artificial intelligence (AI), driving industry upgrades and market restructuring. Starting from the four major gaming categories, we analyze the current market situation, main trends, and future challenges, and provide reference suggestions for industry players and investors. The current market situation and development trends for each category are as follows.

1. Current Status and Development of the Industry

(1) Commercial arcade games

Current Review: Traditional arcade games were once an important part of gaming entertainment, but with the rise of home entertainment systems and mobile platforms, the arcade market has been shrinking year by year. However, in certain regions (such as some Asian countries) and specific themed entertainment venues, there still exists market demand from loyal players and retro culture enthusiasts.

Development Trends:

- ◎ **Revival and Innovation:** Using new technologies to reshape the arcade experience, such as introducing VR/AR interactive elements to breathe new life into classic games.
- ◎ **Theme Park Integration:** Combining entertainment scenarios and brand activities to transform arcade games into offline experience centers, attracting young people and game enthusiasts.

(2) Home console platform games (TV/Console Games)

Current Review: Home console platforms continue to develop steadily, with game content becoming more diverse and high-quality as new generation console hardware performance improves and the demand for cross-platform interaction increases. Esports, immersive storylines, and multiplayer online games have become popular market directions.

Development Trends:

- ◎ **Cloud and Streaming Services:** Multiple operators are actively promoting cloud gaming platforms, allowing users to experience high-quality games across different devices.
- ◎ **Cross-Platform Integration:** Achieving content sharing not only between consoles, but also forming an ecosystem with PC and mobile platforms, breaking down traditional barriers between platforms.
- ◎ **Social Interaction Deepening:** With the help of social media and streaming platforms, home console games are placing more emphasis on player community development and real-time interaction.
- ◎ **Home consoles will undergo a revolutionary upgrade in user experience this year after the release of Nintendo Switch 2.**

(3) PC Games

Current situation review: The PC platform retains competitiveness in modular games, indie games, and massively multiplayer online role-playing games (MMORPGs) due to its high degree of freedom and technological innovation. The popularization of hardware upgrades and high-resolution display technologies has led to continuous improvements in game visuals and experiences.

Development Trends:

- ◎ Continued Maturation of Esports: The scale and commercial value of esports events continue to rise, attracting substantial investment and media attention.
- ◎ User-Generated Content Platforms: Player communities drive secondary creation and diverse development of PC games through custom-made games, MODs, and creative platforms.
- ◎ Integration of Technological Innovation: Artificial intelligence, virtual reality, and big data analysis are gradually being incorporated into game design and personalized recommendations, enhancing the gaming experience.

(4) Mobile Games

Current situation review: The mobile game market has experienced explosive growth in recent years. With improvements in smartphone performance and network technology, game graphics and gameplay have significantly improved. Microtransactions and free-to-play models have become the main business models, driving continuous expansion of the market size.

Development Trends:

- ◎ 5G and Edge Computing Applications: High-speed networks make real-time interaction and multiplayer cooperative games possible, providing a richer gaming experience.
- ◎ Cross-platform and Social Integration: Mobile games are increasingly enhancing interoperability with other platforms such as consoles and PCs, strengthening user social interaction and brand loyalty. The concept of playing games anywhere, anytime is gradually gaining prominence.
- ◎ AR/VR Element Integration: Some mobile games have begun to experiment with integrating AR technology, providing players with a more immersive experience.

2. Relevance of Upstream, Midstream, and Downstream Industries

(1) Technology Integration and Innovation

- ◎ Emerging Technologies: VR, AR, AI, and cloud computing are reshaping game development and player experience, requiring companies to continuously invest in research and development to embrace technological changes.
- ◎ Cross-platform Development: As players are distributed across multiple devices, how to achieve seamless cross-platform experiences will become a major challenge and development opportunity.

(2) Market Competition and Ecosystem Construction

- ◎ Intense Competition: Whether in Taiwan's local market, or with the increasing number of global market participants, both large companies and independent developers need to find differentiated positioning and innovative business models.

- © Ecosystem Integration: The convergence of multiple platforms and content forms will drive the formation of a more complete gaming ecosystem, promoting joint industry development.

(3) User Demands and Content Diversification

- © Player Experience: As players' demands for game content and interactive experiences continue to increase, companies need to accurately capture user needs and provide personalized and customized gaming services.
- © Community and Interaction: Strengthening community interaction and player-created content platforms can effectively enhance player engagement and brand loyalty.

3. Various Development Trends and Competitive Situations of Products

2025 is a critical moment for technological innovation and market restructuring in the global gaming software industry. Facing multiple challenges and opportunities such as VR/AR, cloud gaming, and cross-platform integration, various gaming platforms need to focus on the following aspects:

- © Continuous Technological Development: Invest in the application of emerging technologies and integrate existing hardware advantages to enhance game graphics and interactive experiences.
- © Strengthening Platform Integration: Establish a cross-platform ecosystem to achieve seamless connection between multiple devices and user data sharing.
- © Precise Market Positioning: Formulate differentiated strategies based on different market characteristics to meet the multi-level needs from core players to casual players.
- © Strengthen Community Management: Through social media, short videos, and player-created platforms, integrate group industries to promote brand stickiness and word-of-mouth, retain users from various channels, increase the total number of customers, enhance overall business promotion benefits, and reduce customer acquisition costs.

Based on the above, the gaming software industry in 2025 will embark on a new chapter of development driven by three major factors: leap-forward technological innovation, cross-national and cross-domain market integration, and the diversity of user experiences. The industry and investors should seize the opportunities for change, continue to monitor market dynamics, and actively adjust strategies to address future challenges.

(3) Overview of Technology and Research & Development

The Company invested a total of NT\$99,203 thousand in game research and development expenses in 2024.

For PC and console games, we have conducted in-depth research on the Unreal Engine 5 game engine, and our R&D team has successfully leveraged its many advantages. The engine has excellent rendering capabilities and detailed lighting effects, which can provide a more realistic gaming experience. At the same time, it also features efficient development tools and editing functions, which help improve development efficiency and product quality.

The team focuses on using AI technology not only in art and combat presentation, but also in developing story immersion and worldbuilding, and is committed to enhancing the game's deeper expressive performance and experience. By continuously optimizing game presentation and programming techniques, we have improved the feedback received by users in-game and provided players with a more fluid and immersive gaming experience.

Additionally, the R&D team has invested in using generative AI technology, actively exploring new technologies and applications, continuously creating new IPs and their extensions, in order to bring players more diverse and immersive gaming experiences.

The team is user-centered, actively optimizing products and services. Whether it's mobile game or standalone game development, through continuous testing, using regional and content-level openings as units, through community interaction and marketing material deployment, we listen to user feedback and needs, optimize products and services, and enhance user experience and satisfaction.

Overall, through the technology of the R&D team and the exchange and injection of resources and experiences from external teams, in the process of continuous effort, innovation, and exploration, the Company is able to bring better products and services to users, and create more development opportunities for the gaming industry.

(4) Long and Short-term Business Development Plans

1. Short-term Plans

- ◎ Fully utilizing the R&D department's human resources configuration to increase product lines across various platforms and accelerate product development timelines.
- ◎ Actively expanding the creation of our own new IPs, using audio-visual presentation and platform communities to engage users through content. Employing innovative marketing methods, and ultimately leading to the developed products themselves, thus continuously creating possibilities for new IP development, and re-establishing the Company's important brand.
- ◎ Strengthening cooperation with global channels and cross-industry collaborations for marketing and product acquisition methods, making operations and member utilization in Taiwan and overseas markets more flexible and effective.

2. Long-term Plans

- ◎ Through co-development or licensed development, making self-developed game products aligned with mainstream trends in various overseas markets, utilize an evolved development and testing process, and accelerate the possibility and market share of products in global development.
- ◎ Focusing on cultural and creative related industries, expand IP influence and value. Establishing subsequent integration of related products and game marketing into pan-

entertainment, which could further develop future possibilities for the entertainment business, and deepen the integration and exchange across all entertainment industries to maximize user value.

- © Understanding international market operating environments and gaming trends, strengthening strategic cooperation with upstream and downstream industries, as well as horizontal cooperation between regions, to achieve a win-win situation.

2. Market and Sales Overview

(1) Market Analysis

1 Main Product Sales Regions for 2024

Unit: NT\$ Thousand

Region \ Product	Domestic		Foreign		Total	
	Amount	%	Amount	%	Amount	%
Sales Revenue	2,535,073	87.93	1,887,493	85.04	4,422,566	86.67
Service Revenue	347,902	12.07	332,159	14.96	680,061	13.33
Total	2,882,975	100.00	2,219,652	100.00	5,102,627	100.00

2. Market Share

The Company mainly develops standalone games, online games, and mobile game products. In 2023 and 2024, the Company's revenues were NT\$3,262,181 thousand and NT\$5,102,627 thousand respectively, of which game operation revenues were NT\$501,391 thousand and NT\$471,130 thousand respectively. With the high maturity and diversification of the market, the Company's game development is also moving towards diversification, and the Company still holds an important position in the game development market.

3. Future Market Supply and Demand Conditions and Growth Potential

(1) Global Gaming Industry Overview:

According to market research firm Newzoo's predictions of 2024: in the global gaming market in 2024, growth continues to experience slow growth, and games are currently at a major turning point. Since the first quarter of 2021, the global average gaming time has decreased significantly, and gaming time has not increased since then. A small number of large studios and games are occupying an increasingly larger share of gaming time and revenue.

After cautiously resuming growth last year, the market is expected to increase by +2.1% this year, reaching approximately \$187.7 billion. This year, games will attract an estimated 3.4 billion enthusiasts, and their influence will extend to the broader media and entertainment sectors.

The biggest challenge facing all film companies this year is how to control costs in an overcrowded and increasingly consolidated market. Developers face similar issues, such as:

Investing in more compact gaming experiences instead of putting all their focus on long-term games that few players actually complete, how free-to-play (F2P) will compete with paid and cross-platform versions on PC and consoles (so the industry is

faced with the question, is the F2P model about to disappear?)

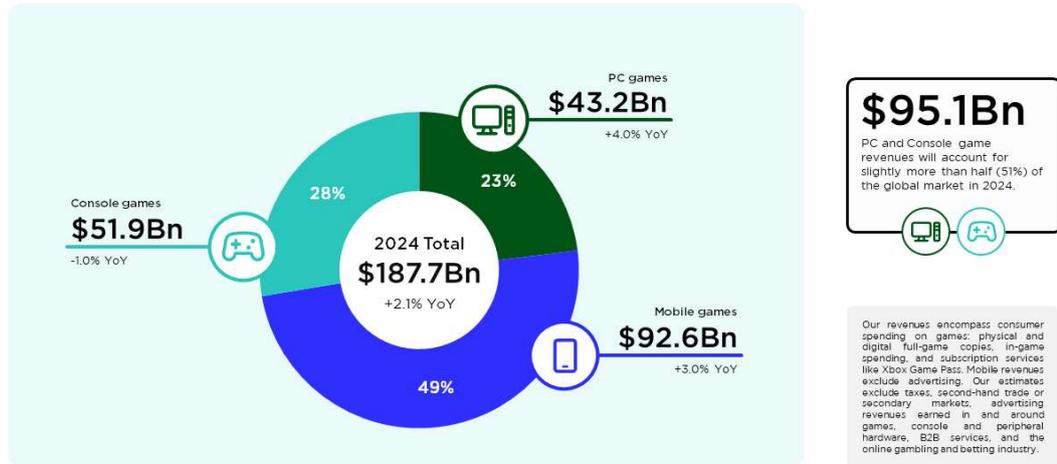
Generative AI tools will eventually completely transform development, marketing, and operational models, although this may not be fully realized this year.

The global gaming market in 2024 is estimated to grow by +2.1%

As mentioned earlier, the global gaming market will generate \$187.7 billion in revenue in 2024, a 2.1% increase. PC and console game revenue will account for 51% of global market revenue.

Global games market revenues in 2024

Per segment with year-on-year growth rates



Source: Newzoo, Games Market Reports and Forecasts, July 2024 | newzoo.com/globalgamesreport

Data source: Newzoo

This year, PC revenue growth will exceed that of the mobile and console sectors, achieving a reversal starting from 2025. Cross-platform releases and a lack of console content, among other factors, will help PC maintain its growth leadership position.

This year the console game market will be relatively quiet (prior to the significant impact anticipated from the release Grand Theft Auto VI). Console game revenue will decrease by -1.0%, but by 2025, growth may strongly return.

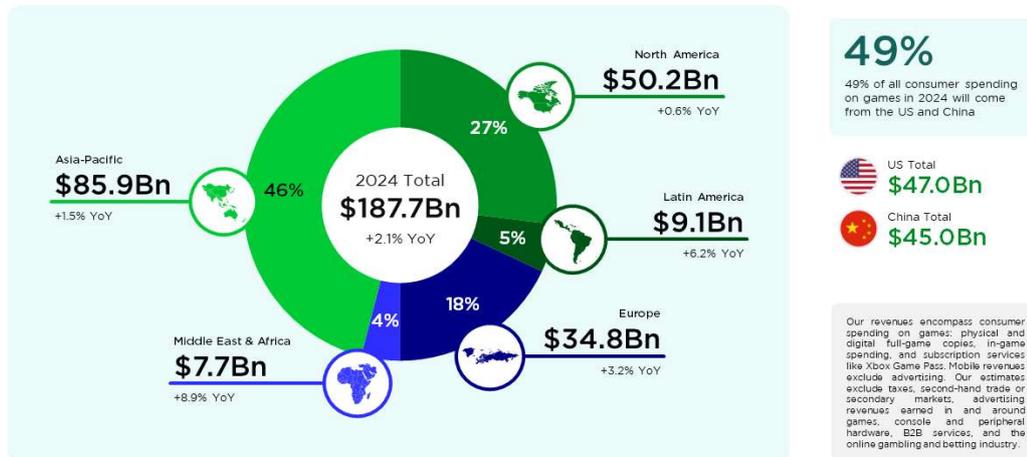
Mobile games will account for 49% of global revenue this year, growing 3.0% to reach \$92.6 billion.

Game revenue in North America will reach \$50.2 billion in 2024

When analyzing global revenue by region, it is clear that Asia-Pacific and North America dominate the market, but emerging markets are growing faster than these mature regions.

Global games market revenues in 2024

Per region with year-on-year growth rates



Source: Newzoo, Games Market Reports and Forecasts, July 2024 | newzoo.com/globalgamesr-report

Data source: Newzoo

In 2024, nearly half of global gaming consumer spending will come from the United States and China, with U.S. gaming expenditure at \$47 billion and China's gaming expenditure at \$45 billion. North America will account for 27% of all market revenue.

Although mobile-first regions Latin America and the Middle East and Africa account for only 9% of global market revenue, they are growing at the fastest rate. Latin America will grow by 6.2% in 2024, while the Middle East and Africa will grow by 8.9%.

In comparison, the North American market has an annual growth of only 0.6%, which is the lowest among the five global markets we cover. The slowdown in the console gaming market will offset the moderate growth in PC and mobile gaming.

By 2027, the global gaming market is expected to reach \$213.3 billion

As the market stabilizes and grows again in 2024, the question remains: will this growth continue? By 2027, the total market revenue is expected to reach \$213.3 billion, with a compound annual growth rate (CAGR) of 3.1% from 2022-2027.

After 2025, the PC market is likely to maintain stable growth, at which point it will account for approximately 22% of the entire market. Due to Nintendo's new device (NS2) and the release of the highly anticipated and potentially market-defining Grand Theft Auto VI, console revenue growth is expected to rebound. In contrast, the mobile market's revenue share has been declining since the end of the pandemic and its decline is expected to continue.

4. Competitive Niches:

(1) Evolved and Stable Development Teams

The Company specializes in the end-to-end development of game software, from conceptualization and strategic planning, to programming, art design, animation, music composition, sound effects, and testing. Our R&D personnel possess extensive, mature experience and technical skills. Combined with in-depth exchanges and collaborations with external development teams, our rich technical experience and market understanding will enable us to create more excellent and diversified development products this year.

(2) Experienced Global Publishing Team

Following the release of multiple single-player games and mobile games, the Company accumulated rich experience in cross-border, cross-platform, and cross-domain publishing. Moreover, in mainstream anime-style game agency publishing, we have successfully created a global user base of over 10 million. With our deep market insights, thorough understanding of consumer psychology, and solid publishing experience, we expect to significantly reduce publishing costs and continuously drive successful R&D capabilities.

(3) Successful Cross-Domain Utilization of IP Value

The Company constantly innovates its products, with our product range gradually expanding from PC games to online games, mobile games, and other domains. Moving forward, in line with the development of the short-form video market, we will expand our global audience reach, combining game narratives and worldviews to create more complementary cultural and creative outputs. We aim to extend Chinese gaming culture worldwide, and after strengthening our impression among overseas users, we will launch corresponding game products, increasing promotion success rates and enhancing the value of our original IP.

(4) Development of Overseas Licensing and Strategic Cooperation Plans

Our self-developed games have been successfully licensed to mainland China, Taiwan, and international regions, and have been launched successively. We will continue to expand our licensing territory, not only through product licensing and licensed publishing, but also by investing new IP licenses in the development of new games, further enriching the Company's licensed products. Additionally, we will deepen our cooperation with overseas payment partners and peripheral merchandise publishers, creating greater IP and game value.'

5. Favorable and Unfavorable Factors for Development Prospects and Response Strategies:

(1) Favorable Factors

- ◎The R&D team is more evolved and stable, mastering the core competitive advantage of self-developed games.
- ◎ Still possessing well-known series IPs, which can be fully extended across different domains for expanded IP applications and value.
- ◎ The flourishing development of AI and the continuous expansion of player demographics are contributing to the ongoing growth of the industry's overall market size.

- © Also, due to AI technology development, production costs can be significantly reduced, development timelines can be shortened, creating greater efficiency in game development and marketing material creation, reducing costs and improving promotional efficiency.
- © Expanding into multiple domains helps to reduce product customer acquisition costs, attract more users, and increase product success rates.

(2) Unfavorable Factors

- © Pirated software for single-player games remains rampant, making intellectual property rights vulnerable to infringement

Response Strategy:

Currently, regarding matters related to preventing intellectual property rights infringement, the Company has not only increased encryption features for single-player games but also released digital versions (online downloads) to prevent piracy. Additionally, the Company is also strengthening the collection of market information and working closely with lawyers to strive to protect our intellectual property rights.

- © Gaming industry competition is fierce, and the domestic market size is limited

Response Strategy:

Creating entirely new IP, as well as strategically collaborating with well-known international IP to develop games with coordinated marketing, allows us to align with global market trends and timing in product development, market operations, platform channels, and cross-industry partnerships, thereby enhancing the Company's competitiveness in non-domestic markets.

(2) Key Uses of Main Products

1. Key Uses of Main Products

The products developed or published by the Company primarily consist of mobile games, online games, and single-player game software.

(1) Mobile games and online games provide real-time online gaming, forming strong interactive community relationships.

(2) Single-player games combine education and entertainment to provide users with spaces for intellectual stimulation, inspiration, training, and relaxation.

2. Production Process

Currently primarily adopting digital distribution,

(3) Supply Status of Key Materials

This situation is not applicable to the Company.

(4) List of customers accounting for more than 10% of total purchases (sales) in any of the last two years

1. Information on Major Suppliers for the Past Two Years

Unit: NT\$ Thousand

Item	2023				2024			
	Title	Amount	Percentage of Net Annual Purchases	Relationship with the Issuer	Title	Amount	Percentage of Net Annual Purchases	Relationship with the Issuer
1	Company A	245,947	11.31	None	Company A	439,427	13.15	None
	Other	1,929,103	88.69		Other	2,902,310	86.85	
	Net Purchase Amount	2,175,050	100.00		Net Purchase Amount	3,341,737	100.00	

Note: 1. Company A is a merchandise supplier.

2. Information on Major Customers for the Past Two Years

Unit: NT\$ Thousand

Item	2023				2024			
	Title	Amount	Percentage of Net Annual Sales	Relationship with the Issuer	Title	Amount	Percentage of Net Annual Sales	Relationship with the Issuer
1	Company A	780,411	23.92	None	Company A	1,973,272	38.67	None
	Other	2,481,770	76.08	-	Other	3,129,355	61.33	-
	Net Sales Amount	3,262,181	100.00	-	Net Sales Amount	5,102,627	100.00	-

Note: 1. Company A is a power company.

3. Number of Employees, Average Years of Service, Average Age, and Education Distribution Ratio for the Most Recent Two Years and Up to the Date of Annual Report Publication

Unit: People

Year		2023	2024	April 7, 2025
Number of Employees	Managerial Officer	47	56	57
	Administrative and Sales Personnel	252	416	410
	R&D Personnel	114	80	81
	Technical Personnel	168	182	187
	Total	581	734	735
Average Age		39.28	38.39	39.32
Average Years of Service		5.33	4.27	4.25
Educational Background Distribution	PhD	0.17%	0.82%	0.82%
	Master's	14.80%	11.44%	14.29%
	Bachelor's	70.91%	62.67%	61.77%
	High School	11.36%	22.21%	20.54%
	Below High School	2.76%	2.86%	2.58%

Note 1: The 2023 figures include the number of employees from subsidiaries Uniplus Electronics Co., Ltd., Red Sunrise Co., Ltd., Chander Electronics Corp., and Array Taiwan Inc.

Note 2: As of the annual report printing date in 2024, the figures include the number of employees from subsidiaries Uniplus Electronics Co., Ltd., Red Sunrise Co., Ltd., Chander Electronics Corp., Array Taiwan Inc., and Zhu International Group Inc. (excluding part-time personnel of Zhu International Group Inc.).

4. Environmental Protection Expenditure Information

The total amount of losses (including compensation) and disposals due to environmental pollution in the most recent year and up to the publication date of the annual report, and explanation of future countermeasures and possible expenditures:

The Company does not fall under the business types, scope, and scale currently announced in the Water Pollution Control Act and Air Pollution Control Act. We are not affected by the European Union's Restriction of Hazardous Substances Directive (RoHS), therefore there are no significant environmental protection capital expenditures at present or expected in the future.

5. Labor Relations

(1) Implementation of various employee welfare measures, education, training, retirement systems, as well as the status of labor-management agreements and employee rights protection measures:

1. Employee welfare measures: In addition to complying with the Labor Standards Act and related regulations, we also provide employees with education and training, employee trips, health examinations, group insurance, etc.
2. Employee education and training: The Company executes a comprehensive training system for new employee orientation, individual functional training, and training courses

required by government regulations, to stimulate employee potential and develop quality talent.

In 2024, the status of employees receiving professional course training is summarized as follows:

Department of Trainees	Training Course Name	Organizer
Finance Division	NVIDIA's three trillion miracle: New thinking in the semiconductor industry revolution behind artificial intelligence	Securities and Futures Institute
Note 1	Analysis of insider stock trading regulations and risks	Taiwan Academy of Banking and Finance
Finance Division	Shareholders' meeting, management rights and equity strategies	Securities and Futures Institute
Information Technology Department	Information Security Awareness, Essential Knowledge and Responsibilities E-Course	Taiwan Academy of Banking and Finance
Information Technology Department	Information Security Incidents and Preventive Measures E-Course	Taiwan Academy of Banking and Finance
Information Technology Department	Guidelines for Information Security Control of TWSE/TPEX Listed Companies E-Course	Taiwan Academy of Banking and Finance
Finance Division	Continuing Education Program for Accounting Supervisors of Issuers, Securities Firms, and Stock Exchange	Accounting Research and Development Foundation of the Republic of China
Note 2	ESG Sustainability Manager	Taiwan Management Association
Auditing Office	New ESG Regulations for Annual Reports and Internal Control Practices	Accounting Research and Development Foundation
Auditing Office	Court Cases: Governance/Legal Compliance Core	Accounting Research and Development Foundation
Note 3	Eliminating Workplace Bullying and Sexual Harassment - Establishing a Positive Workplace Environment and Promoting Workplace Harmony	Jye-Baw Human Resource Corp.

Note 1: Training departments included colleagues from the Chairman's Office, President's Office, Headquarters Administration Division, Operation Division, Research & Development Division, Finance Division, Human Resources Division, Cloud Technology Division, and Strategic Development Division.

Note 2: Training departments included colleagues from the Chairman's Office, President's Office, Headquarters Administration Division, Operation Division, Research & Development Division, Finance Division, Human Resources Division, Cloud Technology Division, Strategic Development Division, and Auditing Office.

Note 3: Training units included colleagues from the President's Office, Headquarters Administration Division, Operation Division, Research & Development Division, Finance Division, Human Resources Division, Cloud Technology Division, and Strategic Development Division.

3. Retirement System: The Company has established employee retirement policies in accordance with the Labor Standards Act. All formal employees participate in the plan, with retirement reserves contributed according to the stipulated ratios, which are deposited in a dedicated account at Bank of Taiwan (formerly the Central Trust Bureau), and supervised by the Labor Retirement Reserve Supervision Committee jointly

organized by labor and employer representatives. Starting from July 1, 2005, the Company has established a defined contribution retirement plan in accordance with the Labor Pension Act, applicable to employees of ROC nationality, with monthly contributions of 6% of the new labor pension system to employees' individual accounts at the Bureau of Labor Insurance.

4. Introducing professional healthcare management consultants to promote workplace health risk management, create a healthy workplace, and strengthen colleagues' health awareness. Through professional occupational physicians and nurses comprehensively planning for employee physical health, as well as professional psychologists responsible for employee mental health. In addition to implementing regulatory requirements, we also protect employees and enhance colleagues' vitality and creativity.
 5. Status of labor-management agreements and various employee rights protection measures: All employees of the Company participate in Labor Insurance and National Health Insurance as required by law, and monthly contributions are made to the Labor Retirement Reserve and Labor Pension Fund in preparation for worker retirement. All other labor conditions also comply with the standards of the Labor Standards Act. Additionally, to coordinate labor-management relations and promote cooperation between labor and management, the Company regularly holds labor-management meetings.
 6. Protective measures for the working environment and employee personal safety:
 - (1) Strict access control surveillance systems are in place for both day and night: In addition to security guards on the first floor controlling personnel access to the building, access control systems are installed at the entrances of each company floor, requiring personnel to have access cards to enter and exit. Surveillance cameras are also installed to record activity and protect employees' personal safety.
 - (2) In accordance with the regulations for building public safety inspection certification and reporting, the Company regularly (at least once a year) cooperates with the property management center to commission professional companies to conduct public safety inspections.
 - (3) To maintain employee health, smoking is completely prohibited in office areas, and the office environment is periodically disinfected and cleaned, with air conditioners and water tanks being cleaned regularly (two to four times a year).
 - (4) In addition to providing Labor Insurance and National Health Insurance as required by law, the Company also arranges group insurance for all employees through an insurance company.
 7. Other important agreements: None.
- (2) Total losses (including penalties) incurred due to labor disputes in the most recent year and up to the printing date of the annual report, with explanations of future response strategies and possible expenditures: None.

6. Information Security Management

(1) Describe the information security risk management framework, information security policies, specific management programs, and resources invested in information security management.

1. Information Security Risk Management Framework

(1) Corporate Information Management Structure

The Company has established an Information Security Team with an information security supervisor and information security specialists who are responsible for the standardization, implementation, and risk management of information security-related maintenance and protection policies. The team complies with internal audits and annual reviews by accountants, and regularly evaluates the appropriateness and effectiveness of information security policies and operations. The team develops project plans to continuously strengthen protective measures to reduce information security risks. At the same time, we refer to the standards and relevant regulations of the Information Security Management System (ISMS) to establish standard information security management criteria. With the PDCA spirit, we continuously implement information infrastructure and information security measures to ensure the security, integrity, and availability of the Company's important information.

Each year, we implement information security awareness and regularly maintain and update system-related equipment, cultivating correct concepts among employees regarding the use of legal software. The Information Security Team also regularly performs information security checks, with the inspection results submitted to the responsible supervisor for review. Based on the inspection results, a list is compiled to understand and propose improvements, and the subsequent improvement status is tracked and confirmed to ensure that all internal and external personnel and units comply with the Company's information security policy.

Every year, according to the audit plan, we review the Company's information security and conduct audits on relevant items. The audit results are regularly reported to the Board of Directors, and depending on the impact of the situation, also reported to the Chairman. The information security specialists also continuously monitor the operational status of internal control functions daily to prevent abnormal changes and ensure they can be discovered and addressed promptly should they occur.

(2) Information Security Organizational Structure



The Information Security Team coordinates and implements the company's information security policies, periodically disseminates information security messages, and cultivates employees' security awareness. The team also periodically verifies security questionnaire reports submitted by internal audit, and irregularly evaluates the effectiveness of the company's internal information operation controls, in order to ensure the confidentiality, integrity, and availability of information.

2. Information Security Policy

The Company's information security management strategy and specific management

plans:

The Company follows the management plans below to reduce the information security risks it faces. Through established regulations, we strive to improve information technology and security, enhance employee productivity, and protect the relevant rights and interests of all investors.

A. Respect for Intellectual Property Rights

The Company requires employees to respect intellectual property rights when using network resources and information assets, striving to avoid actions that may infringe on intellectual property rights: employees are required not to use illegal computer software, and regular internal inspections are conducted to check for inappropriate software or equipment installations.

B. Information System Access Control

Data modification requests: Applicants must complete an application form and obtain supervisor approval to submit a request. System modifications can only be executed after approval from the responsible supervisor and the IT Department manager, to reduce the risk of unauthorized data modifications.

Access authorization requests: Users are granted access to relevant functions based on their permissions. Non-relevant users have no right to use systems unrelated to their business.

C. Security Control of Account Passwords

Account: Each employee has their own user account and password. Upon resignation or transfer, the account is immediately deactivated or updated, and removed from relevant group memberships.

Password: Employees are required to use passwords with strict complexity requirements and update them regularly to reduce risk.

D. External Threat Control

Regularly update software and hardware systems to block security vulnerabilities, perform timely antivirus software updates and scans, and enhance email security to prevent virus infiltration through spam emails. Regularly review the appropriateness and necessity of external connections, and close unnecessary external connections.

E. Personal Data Protection

Organize a cross-departmental personal data emergency contact team within the Company, regularly inventory personal data within the company. Also, strengthen access control for personal data in systems and hide non-essential display fields.

F. Information Security Audit

Regularly conduct multiple internal information audits and one external information audit each year, and make improvements based on the results.

G. Specific Information Security Measures

Antivirus software, firewall protection, internal and external network control, storage media management, email security protection, website protection mechanisms, data backup implementation, information security promotion, regular software and hardware updates, periodic equipment inspection records, and strict password policies.

H. Security Control, Personnel Access Management, and Environmental Maintenance for Server Rooms and Important Areas

(Such as temperature and humidity control notifications), fire protection automatic activation systems, and other items are implemented with appropriate management measures.

I. Regularly browse information security intelligence sharing and join memberships

Obtain early warnings of security threats, information security threat and vulnerability announcements, for example Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), .

Currently, the Company has joined TWCERT/CC as one of its members.

J. Establish security control procedures for reuse and disposal of information and communication equipment

In order to ensure sensitive data is deleted and cannot be recovered. Company internal published documents have watermarks added. Vendors are regularly requested to take photos as proof that internal document papers are destroyed and storage media is destroyed to an irrecoverable state.

K. Set up off-site backup and ensure proper implementation

Daily observation for any abnormal backup conditions and use of anti-ransomware backup software for backups.

L. Establish management procedures for onboarding, employment, and resignation, with signed confidentiality agreements that clearly define confidentiality matters.

3. The Company's Information Security Risk Management and Continuous Improvement Framework

The Company's information security philosophy is that 'information security is everyone's responsibility.' The Company's information security management department periodically publishes security information to ensure that all roles within the organization maintain security awareness, effectively implementing security protections to establish a secure information usage environment. Through audits, we enforce software license compliance to prevent users from installing illegal software with embedded harmful programs, and regularly require group-affiliated companies to report on their current license usage status, as well as periodically requesting affiliated group companies to report on their current information security status. Based on the management cycle mechanism of Plan-Do-Check-Act (PDCA), review the applicability of information security policies and protective measures. We also plan and implement irregular emergency response drills each year to develop corresponding emergency response handling capabilities among employees through hands-on, practical operation drills, reviewing and improving deficiencies to enhance personnel responsiveness.

4. Resources Invested in Information Security Management

The Company's information security policy is "to maintain the confidentiality, integrity, availability, and legal compliance of the company's information and communications, preventing improper use, leakage, tampering, damage, or disappearance of information and assets due to human error, deliberate sabotage, or natural disasters, which could affect company operations and lead to damage to company interests." The Company's important information systems have been migrated to a third-party certified cloud

platform, and we continue to maintain the validity of this certification. The platform has also passed the SOC1 Service Organization Type 2 compliance standard certification developed by the American Institute of Certified Public Accountants (AICPA), to maintain the Company's robust information security, strengthen the response capabilities for information security incidents, and protect the security of company and customer assets.

We have currently obtained the SOC1 Type 2 signed attestation letter covering the period from November 1, 2013 to October 31, 2014, and a transition statement for the period from November 1, 2024 to December 31, 2024.

The Company has established and published multiple information security regulations and systems internally to regulate the secure information usage behavior of internal personnel, and we periodically review whether the relevant systems comply with current situations and environmental changes, making adjustments as appropriate. For information security, we conduct regular annual internal and external audits and improve information security plans based on the audit results.

Quantitative data related to information security investment for this year:

Item	Unit	Data
Important equipment moved to the American Institute of Certified Public Accountants (AICPA) developed SOC 1	-	Obtained SOC 1 Type 2 signed letter covering: November 1, 2023 ~ October 31, 2024 Obtained SOC 1 Type 2 bridge letter: November 1, 2024 ~
Computer room fire protection equipment insurance	NTD	12,600
Annual maintenance contract for important IT equipment in the computer room	NTD	664,700
Information security personnel	Person	2
Social engineering drill	Time	1
Information security meetings	Time	1

5. Future Objectives for Information Security Management

In 2025, we plan to conduct company-wide social engineering drills and additionally perform vulnerability scanning and penetration testing for key information systems. We periodically distribute information security related announcements for security awareness promotion, thereby enhancing and strengthening the security awareness and vigilance of corporate employees, and fostering good habits for information security usage.

6. Major Information Security Incidents

As of the end of 2024, there have been no major information security incidents.

- (2) Detail any losses suffered, potential impacts, and response measures due to major information security incidents in the most recent fiscal year and up to the date of the annual report's publication. If a reasonable estimate cannot be made, explain why it cannot be reasonably estimated.

No such circumstances.

7. Important Contracts

Nature of Contract	Parties Involved	Contract Start and End Dates	Main Content	Restrictive Clauses
Licensing Agreement	Company A	Signed on March 1, 2022 - Valid until 3 years after market launch	Publishing License for Richman 11 (Worldwide)	None
Licensing Agreement	Company B	Signed on April 28, 2022	Adaptation License for Drops of God Intellectual Property	None
Licensing Contract	Company C	Signed on May 20, 2022 - Valid until 4 years after film release	Game Adaptation of the film The Bridge Curse II: The Haunted Tower (Worldwide)	None
Licensing Agreement	Company D	Signed on June 29, 2022 until July 1, 2027	Global Licensing for Raid on Taihoku on Steam and Switch platforms (Worldwide)	None
Licensing Agreement	Company E	Signed on July 1, 2023 - Valid for 3 years after game launch	The Eminence in Shadow Game Licensing Agreement	None
Licensing Agreement	Company F	Signed on September 28, 2023 - Valid for 3 years after game launch	The Bridge Curse 2 Game PC Version Exclusive Licensing and Distribution Agreement	None
Licensing Agreement	Company G	Signed on October 5, 2023 - Valid for 2 years after game launch	Dolphin Wave Game Licensing Agreement	None
Licensing Agreement	Company H	Signed on November 9, 2023 - Valid for 3 years after game launch	The Bridge Curse 2 Game Console Version Exclusive Licensing and Distribution Agreement	None
Licensing Agreement	Company I	Signed on November 27, 2023 - Valid for 2 years	Dream of Mirror Online Free Online PC Game Licensing and Distribution Agreement	None
Licensing Agreement	Company E	Signed on August 23, 2024 - Valid for 3 years after commercial operation begins	Temptation of 2.5 Dimensions Stage Game Licensing Agreement	None
Investment Agreement	Company J	Signed on September 11, 2024	Share Purchase Agreement	None
Transfer Agreement	Company K	Signed on September 11, 2024	The Legend of Sword and Fairy Series Games Trademark and Copyright Transfer Contract (Global Regions Except China)	None
Licensing Agreement	Company L	Signed on February 19, 2025 - Valid for 2 years after commercial operation begins	Endless Dream Return Mobile Game Licensing Agreement	None
Licensing Agreement	Company M	Signed on June 1, 2023 - Valid for 3 years after commercial operation begins	Junji Ito Mania Adapted Single-player Game	None

V. Review and Analysis of Financial Status, Financial Performance, and Risk Matters

1. Financial Status

Review and Analysis of Financial Status

Financial Status Analysis

Unit: NT\$ Thousand

Item	Year	2024	2023	Difference	
				Amount	%
Current Assets		3,994,558	3,521,156	473,402	13.44%
Long-term Investments (Note 2)		562,288	814,892	(252,604)	(31.00%)
Property, Plant and Equipment		842,982	785,588	57,394	7.31%
Intangible Assets		1,553,023	1,523,574	29,449	1.93%
Other Assets		935,203	487,260	447,943	91.93%
Total Assets		7,888,054	7,132,470	755,584	10.59%
Current Liabilities		2,476,834	3,160,649	(683,815)	(21.64%)
Non-current Liabilities		1,377,660	981,241	396,419	40.40%
Total Liabilities		3,854,494	4,141,890	(287,396)	(6.94%)
Share Capital		1,091,861	1,038,836	53,025	5.10%
Capital Surplus		657,753	263,061	394,692	150.04%
Retained Earnings		648,943	577,690	71,253	12.33%
Other Equity		(133,317)	(183,322)	50,005	(27.28%)
Treasury Stock		(215,284)	(143,448)	(71,836)	50.08%
Equity Attributable to Owners of Parent		2,049,956	1,552,817	497,139	32.02%
Non-controlling Interests		1,983,604	1,437,763	545,841	37.96%
Total Shareholders Equity		4,033,560	2,990,580	1,042,980	34.88%

Note 1: Explain significant changes in the company's assets, liabilities, and shareholders' equity over the past two years (changes between periods exceeding twenty percent, and amounts reaching NT\$10 million or more) and their primary causes and effects. If the impact is significant, explain future response plans.

Note 2: Long-term investments include financial assets designated at fair value through profit or loss - non-current, financial assets at fair value through other comprehensive income - non-current, and investments accounted for using equity method.

1. Description of significant changes:

- (1) Long-term investments: Decreased due to the disposal of equity-method investments in 2024.
- (2) Other assets: Increased due to the inclusion of right-of-use assets from the Japanese subsidiary starting in 2024.
- (3) Current liabilities: Decreased due to significant reductions in short-term borrowings and other payables resulting from repayment of short-term loans and payment for share acquisitions in 2024.
- (4) Non-current liabilities: Increased due to the inclusion of lease liabilities from the Japanese subsidiary starting in 2024.
- (5) Capital surplus: Increased due to cash capital increase in 2024.
- (6) Other equity: Increased due to the issuance of restricted employee shares last year.
- (7) Treasury stock: Increased due to the subsidiary's purchase of parent company treasury stock in 2024.

2. Future response plan: Not applicable.

2. Financial Performance

Unit: NT\$ Thousand

Item	Year		Increase (Decrease) Amount	Variation Percentage %
	2024	2023		
Operating Revenue	5,102,627	3,262,181	1,840,446	56.42%
Operating Costs	(3,341,737)	(2,175,050)	(1,166,687)	53.64%
Gross Profit	1,760,890	1,087,131	673,759	61.98%
Operating Expenses	(1,899,069)	(1,374,351)	(524,718)	38.18%
Operating Profit (Loss)	(138,179)	(287,220)	149,041	(51.89%)
Non-operating Income and	425,282	1,578	423,704	26850.70%
Income (Loss) Before Income	287,103	(285,642)	572,745	(200.51%)
Income Tax Expense	(38,784)	(94,353)	55,569	(58.89%)
Net Income (Loss) for the	248,319	(379,995)	628,314	(165.35%)
Net Income (Loss) Attributable	77,639	(335,127)	412,766	(123.17%)
Net Income (Loss) Attributable	170,680	(44,868)	215,548	(480.40%)

Note: Please explain the main reasons for significant changes in the company's operating revenue, operating profit, and income before tax in the past two years (when the change between periods is more than 20%, and the amount of change exceeds NT\$10 million). Also explain expected sales volume and its basis, possible impact on the company's future financial and business operations, and response plans.

1. Main reasons for significant changes in the past two years

- (1) Operating revenue: Operating revenue increased due to the incorporation of the Japanese subsidiary from 2024 and increased shipments from San Jiang Electric MFG. Co., Ltd.
- (2) Operating costs: Operating costs increased due to the incorporation of the Japanese subsidiary from 2024 and increased shipments from San Jiang Electric MFG. Co., Ltd.
- (3) Operating expenses: Operating expenses increased due to the incorporation of the Japanese subsidiary from 2024 and the issuance of restricted employee shares.
- (4) Non-operating income and expenses: Non-operating income increased in 2024 due to the recognition of gains from IP disposal and investments using the equity method.
- (5) Income tax expense: Income tax expense decreased in 2024 due to the reversal of overestimated amounts from previous years.

2. Expected sales volume and its basis:

As the Company has not prepared financial forecasts, there are no statistical values for sales volume.

3. Possible impact on the Company's future financial operations and response plans:

The future company development strategy will focus on IP management as its core. By leveraging rich cultural and creative energy, we will independently develop more IP works. Additionally, besides game products, we will collaborate with outstanding companies across various fields and plan to invest in diverse cultural and creative industries including crafts, book publishing, film and television, cultural creativity, digital content, popular music, and content, to rapidly enhance the brand value of Dazzi and IP. In terms of product strategy, we will improve our self-development capabilities while also increasing the quantity and quality of products launched through cooperation, licensing, and outsourcing development models to generate revenue and increase market share. Regarding group integration, each subsidiary has different advantages, and we will make good use of group resources for mutual prosperity and success.

3. Cash Flow

Cash Flow Review and Analysis Table

Cash Flow Analysis

Unit: NT\$ Thousand

Initial Cash Balance (1)(Note)	Net Cash Flow from Operating Activities for the Entire Year (2)	Annual Cash Inflow (3)	Cash Surplus (Deficit) Amount (1)+(2)+(3)	Remedial Measures for Cash Deficit	
				Investment Plan	Financial Plan
843,759	30,850	188,100	1,062,709	-	-

1. Analysis of Cash Flow Changes for 2024:

- (1) Operating Activities: The net cash inflow from operating activities during this period is mainly due to the net profit before tax.
- (2) Investment Activities: The net cash outflow from investment activities during this period is mainly due to the acquisition of subsidiaries.
- (3) Financing Activities: The net cash inflow from financing activities during this period is mainly due to cash capital increase.

2. Cash Deficiency Remedial Measures and Liquidity Analysis:

(1) Remedial Measures for Cash Deficiency: Not applicable.

(2) Liquidity Analysis:

Year	December 31, 2024	December 31, 2023	Increase (Decrease) Percentage
Cash Flow Ratio (%)	1.25	(11.30)	(111.06)
Cash Flow Adequacy Ratio (%)	(38.33)	(35.95)	6.63
Cash Reinvestment Ratio (%)	0.84	(18.20)	(104.62)

Explanation of Change in Percentage:

Cash Flow Ratio, Cash Flow Adequacy Ratio, and Cash Reinvestment Ratio: Due to the increase in net cash inflow from operating activities in 2024.

3. Cash Liquidity Analysis for the Coming Year:

Beginning Cash Balance (1)	Estimated Net Cash Flow from Operating Activities for the Year (2)	Estimated Cash Outflow for the Year (3)	Estimated Cash Surplus (Deficit) Amount (1)+(2)+(3)	Remedial Measures for Estimated Cash Deficit	
				Investment Plan	Financial Plan
1,062,709	262,672	(698,213)	627,168	Not Applicable	Not Applicable

1. Analysis of Cash Flow Changes for the Current Year: The expected net cash outflow for the coming year is mainly due to loan repayments.

2. Remedial Measures for Estimated Cash Deficit and Liquidity Analysis: This situation does not exist.

4. Impact of Major Capital Expenditures in the Most Recent Year on Financial Operations: None.

5. Investment Policy in the Most Recent Year, Main Reasons for Profit or Loss, Improvement Plans, and Investment plans for the Coming Year:

(1) Investment Policy

The Company focuses on game development, game publishing, and IP licensing as its main business. In terms of investment deployment, in recent years, the Company has expanded into diversified operations. Currently, our subsidiaries' businesses cover PCB, heavy electrical industry, third-party payment, IC distribution, information security, food and beverage operations, etc. These businesses complement each other's strengths, with investment targets being those that can provide industry synergies.

(2) Main Reasons for Profit or Loss, Improvement Plans

The investment losses are primarily from game operating companies and media platform operating companies, with losses due to product operation revenues not meeting expectations. In the future, we will strengthen control over expense expenditures to improve the loss situation.

(3) Investment Plans for the Coming Year:

The Company's Board of Directors has approved a capital increase for the subsidiary Zhu International Group Inc. (Zhu), and through Zhu, participation in a cash capital increase of the Japanese grand-subsidiary Yoshimotocho Company. Yoshimotocho Company is a subsidiary of Zhu. In response to Yoshimotocho Company's need to replenish operating capital, Zhu will maintain its shareholding ratio as a long-term strategic investment.

6. Analysis and Evaluation of Risk Matters for the Most Recent Year and up to the Date of Publication of the Annual Report:

(1) Impact of Interest Rate and Exchange Rate Fluctuations and Inflation on the Company's Profit and Loss, and Future Countermeasures:

1. The Company's interest expenses account for a minimal proportion of its net operating revenue, so interest rate fluctuations do not have a significant impact on the Company.
2. Regarding foreign currency assets, the Finance Department has designated personnel responsible for regular assessments, maintaining close contact with the foreign exchange departments of correspondent banks, and staying informed of exchange rate trends to reduce the impact of exchange rate fluctuations on the company's revenue and profitability.

3. In 2024, there were no instances where inflation affected the Company's operations.

(2) Policies, Main Causes of Profits or Losses, and Future Countermeasures for High-risk, High-leverage Investments, Loans to Others, Endorsements and Guarantees, and Derivative Financial Instrument Transactions:

1. High-risk, High-leverage Investments

The Company is not currently engaged in high-risk, high-leverage investments.

2. Loans to Others and Endorsements/Guarantees

- (1) During 2024 and up to the printing date of the annual report in 2025, the Company provided loans to its subsidiary, Loftstar Interactive Entertainment Inc., with a credit limit of NT\$50,000 thousand. As of March 31, 2025, the loan period had expired, and the actual amount utilized was NT\$0. The Company provided loans to its subsidiary, Array Inc., with a credit limit of NT\$17,799 thousand. As of March 31, 2025, the actual amount utilized was NT\$39,000 thousand. The Company provided loans to its subsidiary, Array Taiwan Inc., with a credit limit of NT\$60,000 thousand. As of March 31, 2025, the actual amount utilized was NT\$40,000 thousand. The subsidiary San Jiang Electric MFG. Co., Ltd. provided loans to the Company's subsidiary, Array Taiwan Inc., with a credit limit of NT\$20,000 thousand. As of March 31, 2025, the actual amount utilized was NT\$20,000 thousand. The subsidiary Toptrend Technologies Corp. provided loans to the Company's subsidiary, Chander Electronics Corp., with a credit limit of NT\$17,000 thousand. As of March 31, 2024, the loan period had expired, and the actual amount utilized was NT\$0. The subsidiary Array Inc. provided loans to its U.S. subsidiary, Array Networks, Inc. (Array US), with a credit limit of US\$2,300 thousand. As of March 31, 2025, the loan period for US\$500 thousand of this credit limit had expired, and the actual amount utilized was US\$1,713 thousand. The subsidiary Array Inc. provided loans to its Taiwan subsidiary, Array Taiwan Inc., with a credit limit of US\$600 thousand. As of March 31, 2025, the actual amount utilized was US\$202 thousand. The subsidiary Anyau Technology Co., Ltd. provided a loan to its parent company, Array Inc., with an approved amount of US\$500 thousand. As of March 31, 2025, the actual amount utilized was USD 0. The subsidiary Yoshimotocho Co., Ltd. provided a loan to its Japanese sub-subsidiary, DineVita Group Co., Ltd., with an approved amount of JPY 100,000 thousand. As of March 31, 2025, the actual amount disbursed was JPY 98,000 thousand.
- (2) During 2024 and up to the printing date of the annual report in 2025, the subsidiary Uniplus Electronics Co., Ltd. provided endorsements and guarantees for the Company's subsidiary, San Jiang Electric MFG. Co., Ltd., with a credit limit of NT\$1,025,000 thousand. As of March 31, 2025, the actual amount utilized was NT\$412,280 thousand. The subsidiary Toptrend Technologies Corp. provided endorsements and guarantees for the Company's subsidiary, Chander Electronics Corp., with a credit limit of NT\$40,000 thousand. As of March 31, 2025, the actual amount utilized was NT\$0. The subsidiary Array Taiwan Inc. provided endorsements and guarantees for the Company's subsidiary, Array Inc., with a credit limit of NT\$14,400 thousand. As of March 31, 2025, the actual amount utilized was NT\$14,400 thousand.

3. Derivative Financial Instrument Transactions

The Company is currently not engaged in derivative financial instrument transactions.

(3) Future Research and Development Plans and Estimated R&D Expenses:

1. Future Research and Development Plans:

- (1) Product Research and Development Plan - Brand IP Expansion: Creating and operating proprietary IP is our core development strategy. By leveraging our rich cultural and creative resources, we will research more IPs not only for standalone games but also for mobile games. Additionally, beyond game products, we will collaborate with outstanding teams across various fields and plan to invest in diverse cultural and creative industries such as social networking, film and television, cultural creativity, digital content, interactive audio-visual, and other content, rapidly enhancing the brand value of the Company's IP.

- (2) Product Research and Development Plan - Brand IP Collaboration: Collaborating with the renowned Japanese horror IP "Junji Ito" series to develop horror games. Will inherit the Company's accumulated successful experience and publishing in developing horror games. Additionally, we will continue to actively collaborate with well-known Japanese IPs to develop games.
- (3) Product Research and Development Plan - Generative AI Technology: Using AI tools to accelerate game development processes, optimize team manpower, and place greater emphasis on gameplay and planning attractiveness, reducing outsourcing and man-month costs. Additionally, using AI to collect key reports on global player concerns, continuously monitoring AI trends and evolution to implement in team use for optimizing development processes and enriching game content.
- (4) Strengthening Product Coverage: Continuously porting products to multiple platforms, and more importantly, integrating accounts across platforms so users can play games without regional restrictions. Porting the Company's games and applications to multiple different platforms, including but not limited to PC, consoles, mobile phones, and tablets. Through this approach, the Company's products are guaranteed to reach a wider target audience and provide players with better experiences across different devices. This will help increase the Company's market share, more broadly drives the global user base, and drive the Company IP's competitiveness in different markets.

2. In 2025, the Company plans to invest approximately NT\$86,000 thousand in additional game research and development expenses.

- (4) Impact of significant domestic and foreign policy and legal changes on the company's finances and operations, and response measures: None.
- (5) Impact of technological changes (including information security risks) and industry changes on the company's finances and operations, and response measures: None.
- (6) Impact of corporate image changes on corporate crisis management and response measures: None.
- (7) Expected benefits, potential risks, and response measures for mergers and acquisitions: None.
- (8) Expected benefits, potential risks, and response measures for plant expansion: None.
- (9) Risks and response measures for concentrated purchases or sales: None.
- (10) Impact on the company of the transfer or replacement of a large number of shares by directors, supervisors, or major shareholders holding more than 10% of shares, risks and response measures: None.
- (11) Impact of changes in management rights on the company, risks and response measures: None.
- (12) Litigation or non-litigation events: The company should disclose any significant litigation, non-litigation, or administrative disputes that have been definitively judged or are still pending, involving the company, its directors, supervisors, president, de facto responsible persons, major shareholders holding more than 10% of shares, and subsidiaries, where the outcomes may have a significant impact on shareholders' equity or securities prices. The disclosure should include the facts in dispute, the amount involved, the date the litigation began, the main parties involved, and the status as of the printing date of the annual report: None.
- (13) Other significant risks and response measures: None.

Other important matters: None.

VI. Special Recorded Matters

1. Information on affiliated enterprises:

Consolidated business report of affiliated enterprises, consolidated financial statements of affiliated enterprises, and affiliation report can be found in the dedicated section of the MOPS Public Information Observation Post (https://mopsov.twse.com.tw/mops/web/t57sb01_q10)

Index path: Market Observation Post System (MOPS) > Single Company > Electronic Document Download > Dedicated Area for Three Documents of Affiliated Enterprises.

2. Private placement of securities during the most recent fiscal year and up to the date of publication of the annual report:

Item	2024 First Private Placement (Note 1) Issue Date: Not yet raised
Type of Privately Placed Securities (Note 2)	Common Shares
Date and Amount Approved by Shareholders' Meeting (Note 3)	Approved by the Board of Directors on April 29, 2024, with the total number of privately placed common shares not exceeding 10 million shares, submitted for approval at the Annual Shareholders' Meeting on June 25, 2024. To be conducted in three phases within one year from the date of resolution at the Annual Shareholders' Meeting.
Basis and Reasonableness of Price Determination	Basis and Reasonableness of Private Placement Price Determination: 1. The reference price for the private placement of common shares shall be determined by the higher of the following two pricing criteria: (1) The simple arithmetic average of the closing prices of common shares calculated from one, three, or five business days prior to the pricing date, excluding ex-rights for stock dividends and ex-dividends, and adding back ex-rights for capital reduction. (2) The simple arithmetic average of the closing prices of common shares from 30 business days prior to the pricing date, excluding ex-rights for stock dividends and ex-dividends, and adding back ex-rights for capital reduction. 2. The price for this private placement shall be set at not less than 80% of the reference price. 3. The actual pricing date and actual private placement price are proposed to be authorized by the shareholders' meeting to the Board of Directors to determine based on the situation of approaching specific persons and market conditions. The private placement price will not be less than 80% of the aforementioned reference price, and will not be lower than the par value of the stock. 4. The determination of the aforementioned private placement price takes into account the lower liquidity of privately placed common shares, and the price is set in accordance with the provisions of the Directions for Public Companies Conducting Private Placement of Securities. Therefore, it should be considered reasonable.
Method of Selecting Specific Persons (Note 4)	It is proposed to authorize the Board of Director's to select specific persons in accordance with Article 43-6 of the Securities and Exchange Act and limited to specific persons defined in the relevant interpretations of the competent authority.
Necessary Reasons for Conducting the Private Placement	The Company currently still needs to inject capital into the group's operations, and considering the timeliness, convenience, and issuance costs of capital raising, therefore, the private placement method is adopted for fundraising. The execution of this plan is expected to strengthen the Company's competitiveness and enhance operational efficiency, which will also have a positive impact on shareholders' equity.

Date of Completion for Payment of Subscription Price	Not yet raised				
Subscriber Information	Private Placement Targets (Note 5)	Qualification Requirements (Note 6)	Subscription Quantity	Relationship with the Company	Participation in Company Operations
	Not yet raised	Not yet raised	Not yet raised	Not yet raised	Not yet raised
Actual Subscription (or Conversion) Price	Not yet raised				
Actual Subscription (or Conversion) Price Difference from Reference Price (Note 7)	Not yet raised				
Impact of Private Placement on Shareholders' Equity (e.g., Increase in Accumulated Losses...)	Not yet raised				
Utilization of Private Placement Funds and Progress of the Plan	Enhancement of working capital, repayment of bank loans, domestic and overseas investments, or other funding requirements for the Company's future development. Expected to improve the Company's financial structure, contribute to stable operational growth, and have a positive impact on enhancing shareholders' equity.				
Manifestation of Private Placement Benefits	Not yet raised				

Note 1: The number of columns should be adjusted according to the actual number of offerings. If private placement of securities is conducted in multiple phases, each should be listed separately.

Note 2: This field should indicate the types of privately placed securities, such as common shares, preferred shares, convertible preferred shares, preferred shares with warrants, ordinary corporate bonds, convertible corporate bonds, corporate bonds with warrants, overseas convertible corporate bonds, global depositary receipts, and employee stock options.

Note 3: For private placement of corporate bonds that do not require approval at the shareholders' meeting, the date and amount approved by the Board of Directors should be filled in.

Note 4: For ongoing private placement cases, if the subscribers have been identified, the names of the subscribers and their relationship with the company should be clearly listed.

Note 5: The number of columns should be adjusted according to actual figures.

Note 6: This field should indicate Subparagraph 1, Subparagraph 2, or Subparagraph 3 of Paragraph 1, Article 43-6 of the Securities and Exchange Act.

Note 7: The actual subscription (or conversion) price refers to the subscription (or conversion) price set at the time of the actual issuance of the privately placed securities.

3. Other necessary supplementary information: None.

VII. Any events as stipulated in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act that occurred during the most recent fiscal year and up to the date of publication of the annual report that had a significant impact on shareholders' equity or securities prices shall be listed item by item: None.

SOFTSTAR ENTERTAINMENT INC.

Director: Tu, Chun-Kuang