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*Megaforce Company Limited*

# 2025 ANNUAL REPORT

Printed on April 30, 2026

**Note:**

If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

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Shanghai Shanghua Painting Co., Ltd.	No. 900 Xinda Road, Qingpu Industrial Park, Shanghai	(021)6921-2789
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※The name of any exchanges where the Company's securities are listed offshore, and the method by which to access information on the offshore securities: Not applicable

※Company website: <https://www.megaforce.com.tw>

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## I. Letter to Shareholders

Dear Shareholders:

We would like to thank all our shareholders for the support to Megaforce last year, make us continue to take firm steps in this changing environment, adjust our business structure, and stand firm. Entering 2026, our transformation and upgrading path will enter its core implementation phase, progressing steadily through multiple strategies. The company's operating results for 2025 and operating plan overview for 2026 are described as follows:

### I. The 2025 Operating Results

#### Operating results and financial condition

The Company's 2025 consolidated operating revenue was NT\$3,568,957 thousand. Affected by the slowdown in global demand and the restructuring of supply chains, in addition the investments in new capacity deployment and upgrading initiatives, operating performance was under pressure. As a result, consolidated net income was NT\$(64,377) thousand, with earnings per share of NT\$(0.488).

Items	2025	2024
Operating Revenue	3,568,957	4,312,502
Operating Cost	3,051,025	3,642,837
Gross Profit	517,932	669,665
Operating Expenses	581,081	662,399
Operating Profit or Loss	(63,149)	7,266
Non-operating Revenue and Expense	66,268	139,581
Current Profit or Loss attributable to the Parent Company	(64,377)	75,623
Earnings per Share (NTD)	(0.488)	0.575

#### Budget Implementation

The company did not announce its financial forecasts of the fiscal year 2025; therefore, the budget execution status is not listed.

#### Financial Revenue and Expense and Profitability Analysis

The financial structure and profitability of the company in 2025 are listed as follows:

Analysis Items		2025	2024
Financial structure	Debt to assets Ratio (%)	52.71	53.74
	Ratio of long-term fund to property, plant and equipment (%)	436.30	446.87
Solvency	Current ratio (%)	214.66	243.55
	Quick ratio (%)	190.06	219.26
Profitability	Return on assets (%)	(1.02)	1.83
	Return on shareholders' equity (%)	(2.78)	3.41
	Ratio of net income before tax to paid-in capital (%)	0.24	11.12
	Profit ratio (%)	(2.21)	1.70
	Earnings per share (NTD)	(0.488)	0.575

## Research and development status

- ◎ R&D achievements
  - Development of new materials, including anti-aging ABS engineering plastics and antibacterial soft-touch coatings
  - Development of molding technologies for passive bone implants
  - Development of a dental plaque detection device
  - Development of a tongue pressure training device
  - AI application development- AI meeting assistant and Smart healthcare applications
  - Augmented Reality Head-Up Display
  - Bluetooth glasses design and development completed
  - TOF sensing module design and development completed
  - 3D sensing module design and development completed
  - Augmented reality (AR) head-up display
  - Completion of development of amblyopia glasses
  - Completion of development of a phoropter / binocular fusion tester
  - Assembly and testing of dental laser therapy equipment
  - Design, development, and production of composite minimally invasive surgical instruments (laparoscopic instruments)
  - Design and development of an external male urine collection and guidance device
  - Design, development, and pilot production of a medical 3D head-mounted image display system
  - Design, development, and pilot production of a prescription drug management device with smart lock control and monitoring functions
  
- ◎ Future research and development plans
  - Development of new materials, including anti-static PC materials, low water-absorption nylon materials, and high-rigidity PEEK materials
  - Development of molding technologies for drone propeller blades
  - Development of FPV display goggles
  - Development of AI-related applications, including AI image recognition modules and voice sensors
  - AI-powered financial system solutions
  - Development of an invisible-light 3D sensing module
  - Development of an automotive projection module
  - Design, development, and production of a smart fully digital needle-free automatic injection system
  - Design, development, and production of a handheld portable ultrasound imaging device
  - Design, development, and production of a disposable composite intelligent surgical robotic arm
  - Design, development, and production of a disposable ultrasound ear canal diagnostic device

## Outlook

In 2025, the global economy is shaped by the interplay of geopolitical uncertainties and escalating trade tensions. Rising trade barriers and accelerated supply chain restructuring, coupled with high interest rates and weakening demand, have created a dual challenge of increasing costs and demand uncertainty for enterprises. Although inflation has gradually stabilized, divergences in monetary policies and risks of financial market volatility persist. Affected by external headwinds, as well as adjustments in capacity and regional deployment, our operations faced short-term pressure in 2025, resulting in losses. Nevertheless, we maintain a robust financial structure and have completed measures of structural optimization and cost reduction, laying a solid foundation for the subsequent business recovery.

Looking ahead to 2026, the trends of supply chain regionalization and localization will become more pronounced, while industrial restructuring will also bring new opportunities. Our transformation and upgrade strategy will enter a critical implementation phase. Our primary initiative is the deep integration of key priorities—quality management, AI, smart technology,

and ESG. This represents more than just a technological upgrade; it is a fundamental industrial evolution and the deep cultivation of our corporate culture. Meanwhile, we will continue to deepen our presence in growth industries such as biomedicine, optoelectronics, AI, battery modules, and unmanned vehicles. By transitioning from component manufacturing toward modularization and system integration, we will enhance product value-add and long-term competitiveness. As the benefits of structural adjustments gradually materialize and contributions from new capacities increase, we expect to see a steady improvement in our operating performance.

In response to the evolving global landscape, we will continue to uphold “Value Up” as our core strategy, strengthening integration, enhancing efficiency, and driving innovation. Building on a solid foundation, we will improve operational quality and market competitiveness, further reinforcing our capability to create enterprise value and achieve long-term shared prosperity for shareholders and stakeholders.

## II. The 2026 Operating Plan Overview

### Operating strategy

- Strengthen core competitiveness and actively develop trending industries with growth potential.
- Expand global market presence and continuously enhance partnerships with strategic clients.
- Strengthen product and resource integration to increase overall added value and market competitiveness.
- Develop core strengths with innovative thinking and explore niche new businesses.
- Promote regionalized production layout to diversify operational risks and enhance operational resilience.
- Implement asset revitalization and process intelligence to improve operational efficiency and cost competitiveness.
- Continuously invest in technology research and development, promote cross-industry collaboration, and expand the industrial ecosystem.
- Emphasize talent development and retention, and drive the transformation from manufacturing-oriented system integration and total solutions.
- Incorporate ESG sustainability principles into operational and management mechanisms to enhance long-term competitiveness and sustainable value.

### Expected Quantity of Sale and Reference

The company’s expected quantity of sale is based on the overall industry environment and changes in the market, as well as the company’s production capacity and business development.

However, the company has not disclosed its financial forecast for 2026, and the product categories are diverse and the units are different, making it difficult to present them one by one, so it does not intend to disclose the expected sales volume.

### Important Production and Marketing Policy

- Increase the proportion of automated and semi-automated production to reduce reliance on manual labor and process costs.
- Implement systems such as MES, QM, and JDE to enhance data management and process traceability.
- Continuously reduce bad debt risk, optimize inventory structure, and revitalize idle assets.
- Based on market demand and delivery flexibility, conducting factory consolidation, relocation, and capacity reallocation.
- Expand manufacturing and service capabilities in North America and Southeast Asia.
- Research and application of reinforced plastic materials, composite materials and polymer materials
- Collaborate with customers to develop new products and next-generation platforms
- Focus on niche and high-margin products to reduce the risk of price competition.
- Establish market segmentation based on core mold, molding, assembly, and system integration capabilities.

### III. The Company's Future Development Strategy

- Develop international brand and key customers continuously
- Provide a one-stop service from design, mold making, molding, assembly to system integration
- Strengthen the layout of growth-oriented industries such as biomedicine, optoelectronics, AI, battery modules, and unmanned vehicles
- Driving digital transformation of manufacturing and management, intelligent manufacturing and lean management
- Establish mechanisms for the incubation, spin-off, and independent operation of new businesses
- Develop materials application and core design platforms to create differentiated competitiveness for the group
- Deepen regionalized production and local service capabilities
- Strengthen strategic cooperation, industry alliances, and resource integration

### IV. Affected by the External Competitive Environment, Regulatory Environment, and Overall Business Environment

- Fluctuations in raw material, energy, and logistics costs affect gross profit structure
- Stricter environmental, carbon emission, and sustainability regulations are increasing the demand for equipment and process investment
- Differences in laws across countries increase the complexity of operations management.
- Interest rate and exchange rate fluctuations affect operating revenue and cost structure.
- The pressures of smart manufacturing and digital transformation are accelerating equipment upgrades and cost structure adjustments.
- Geopolitical and trade policy changes influence investment patterns.
- Increased international certification requirements raise operating costs and may impact development timelines.

Looking ahead, Megaforce will continue to focus on Value Up as its core strategy, deepening the dual-axis development of new ventures and existing businesses, steadily promoting industrial upgrading and global expansion, and creating long-term and sustainable value for the company and all shareholders. We sincerely express the deepest gratitude!

Best Regards,

Wen-Lin, Hsu  
Chairman

## II. Corporate Governance Report

### I. Board of Directors and Management Team

#### (I) Directors > Supervisors

##### 1. Information on the Director's Name, Experience (Education), Shareholding, and Nature

April 30, 2025; Unit: Shares

Title (Note 1)	Nationality	Name	Gender Age (Note 2)	Date elected or Appointed	Term of Office	Date First Elected or Appointed (Note 3)	Shareholding When Elected or Appointed		Current Shareholding		Current Shareholding of Spouse and Minor Children		Shareholding in the Name of Others		Main Working (Education) Experience (Note 4)	Concurrent Positions in the Company and Other Companies	Spouse or Relatives within the Second Degree of kinship who are Officers, Directors, or Supervisors of the Company			Remarks (Note 5)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	R.O.C.	Wen-Lin, Hsu	Male 71-80 years old	6.7.2024	3 years	5.23.2003	4,991,508	3.78%	4,991,508	3.78%	189,358	0.14%	0	0	Department of Mechanical Engineering, Lunghwa Junior College of Technology Chairman, Techron Co., Ltd. CEO, Megaforce Group	CEO, Megaforce Group Chairman, Megaforce Group Co., Ltd. Chairman, Megaforce International Co., Ltd. Chairman, Newforce Global Limited. Chairman, Megaforce SDN. BHD. Director, Barintec Co., Ltd. Chairman, Shanghai Yingji Electronic Plastic Co., Ltd. Chairman, Shanghai Shanghua Painting Co., Ltd Chairman, Shanghai AB Megaforce Co., Ltd. Chairman, Suzhou Intentech Co., Ltd. Chairman, Dongguan Megaforce Electronic Technology Co., Ltd. Chairman, Megaforce Medtech Co., Ltd Chairman, Megachamp Investment Co., Ltd. Chairman, Mega1 Co., Ltd. Chairman, Ying Fan Investment Co., Ltd. Director, Anguil Technology Co., Ltd. President, Yu Jin Ltd.	Director / Senior Manager	Wan-Sheng, Hsu / Li-Kai, Chen	Father and daughter / Son-in-law	
Vice Chairman	R.O.C.	Tung-Hui, Chiang	Male 71-80 years old	6.7.2024	3 years	5.23.2003	1,404,956	1.06%	1,461,356	1.11%	0	0	0	0	Department of Mechanical Engineering, National Taiwan University Manager, Techron Co., Ltd. President, Megaforce Group	President, Megaforce Co., Ltd. Group Operation Resources president and chief information security officer, Megaforce International Co., Ltd. Director, Shanghai Yingji Electronic Plastic Co., Ltd. Director, Shanghai Shanghua Painting Co., Ltd. Director, Suzhou Intentech Co., Ltd. Director, Dongguan Megaforce Electronic Technology Co., Ltd. Director, Mega1 Co., Ltd. Director, Ying Fan Investment Co., Ltd. Supervisor, Ying Hua Investment Co., Ltd. Supervisor, Ying Ze Investment Co., Ltd.	None	None	None	

Title (Note 1)	Nationality	Name	Gender Age (Note 2)	Date elected or Appointed	Term of Office	Date First Elected or Appointed (Note 3)	Shareholding When Elected or Appointed		Current Shareholding		Current Shareholding of Spouse and Minor Children		Shareholding in the Name of Others		Main Working (Education) Experience (Note 4)	Concurrent Positions in the Company and Other Companies	Spouse or Relatives within the Second Degree of kinship who are Officers, Directors, or Supervisors of the Company			Remarks (Note 5)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C.	Wan-Sheng Hsu	Female 41–50 years old	6.7.2024	3 years	6.23.2015	1,523,640	1.15%	1,523,640	1.15%	91,000	0.07%	0	0	MCom, University of Queensland – Applied Finance SCPM(Stanford Certified Project Manager), Stanford University Audit Department, KPMG Taiwan	Senior Specialist, CEO's Office, Megaforce Group Director, Megaforce International Corporation Representative Director, Fortis Biosolutions Co., Ltd. Director, Super Bravo Bio Co., Ltd. Director, Worldwide applied biomedicine Co., Ltd. Supervisor, Super Good Bio Co., Ltd. Director, Barintec Co., Ltd. Director, XY Life Co., Ltd.	Chairman / Senior Manager	Wen-Lin Hsu / Li Kai, Chen	Father and daughter / Husband and wife	
Director	R.O.C.	Le-Li, Lu (Representative of Ying Fan Investment Co., Ltd.)	Male 61–70 years old	6.7.2024	3 years	7.27.2021	38,983,802	29.53%	22,593,802	17.11%	0	0	0	0	MBA – Controllership, St. John's University Vice president, Fengyao group Co., Ltd. CFO, Megaforce Co., Ltd. Chief of Staff of Megaforce Co., Ltd.	Director, APOGÉE Handcraft Co., Ltd. Independent Director, Sil-More Industrial Ltd.	None	None	None	
Director	R.O.C.	Chia-Cheng, Chang (Representative of Ying Fan Investment Co., Ltd.)	Male 51–60 years old	6.7.2024	3 years	6.7.2024	38,983,802	29.53%	22,593,802	17.11%	0	0	0	0	EMBA, National Chengchi University Department of Accounting, National Chung Hsing University Senior Manager, PwC Taiwan	CFO, Megaforce Co., Ltd. Supervisor, Mega1 Co., Ltd. Supervisor, Shanghai AB Megaforce Co., Ltd. Supervisor, Shanghai Yingji Electronic Plastic Co., Ltd. Supervisor, Shanghai Shanghua Painting Co.,Ltd Supervisor, Suzhou Intentech Co., Ltd. Supervisor, Dongguan Megaforce Electronic Technology Co., Ltd. Supervisor, Fortis Biosolutions Co., Ltd. Representative Director, Liefco Optical Inc. Representative Director, Super Bravo Bio Co., Ltd. Representative Director, Tairone Energy Saving Tech. Co., Ltd. Independent Director, S&S healthcare Holding Ltd.	None	None	None	
Director	R.O.C.	Ming-Hsiung , Chu	Male 51–60 years old	6.7.2024 (Note 7)	3 years	10.10.2008	2,140,217	1.62%	2,140,217	1.62%	399,000	0.30%	0	0	Taipei Jingwen High School Chairman, Gubang Co., Ltd. Chairman, Jih Feng Co., Ltd. Chairman, Charis Brother International Co., Ltd. Chairman, Gruba Construction Co., Ltd. Director, Megaforce Co., Ltd.	Chairman, Charis Brother International Co., Ltd. Director, Ying Fan Investment Co., Ltd. Director, Worldwide applied biomedicine Co., Ltd. Director, Anguil Technology Co., Ltd. Director, Super Bravo Bio Co., Ltd.	None	None	None	

Title (Note 1)	Nationality	Name	Gender Age (Note 2)	Date elected or Appointed	Term of Office	Date First Elected or Appointed (Note 3)	Shareholding When Elected or Appointed		Current Shareholding		Current Shareholding of Spouse and Minor Children		Shareholding in the Name of Others		Main Working (Education) Experience (Note 4)	Concurrent Positions in the Company and Other Companies	Spouse or Relatives within the Second Degree of kinship who are Officers, Directors, or Supervisors of the Company			Remarks (Note 5)	
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation		
Independent director	R.O.C.	Hai-Pang, Chiang	Male 51–60 years old	6.7.2024	3 years	6.16.2006	0	0	0	0	0	0	0	0	0	Ph.D. National Taiwan University – Electrical Engineering Director, Institute of Optoelectronic Sciences, National Taiwan Ocean University Professor, National Taiwan Ocean University – Optoelectronic and Materials Technology Supervisor, Taiwan Optical Engineering Society Adjunct Research Fellow, National Applied Research Laboratories Adjunct Research Fellow, Institute of Physics, Academia Sinica	Dean, National Taiwan Ocean University -College of Electrical Engineering and Computer Science Distinguished Professor, National Taiwan Ocean University – Optoelectronic and Materials Technology	None	None	None	
Independent director	R.O.C.	Wan-Hua, Hsieh	Male 41–50 years old	6.7.2024	3 years	4.3.2024	0	0	0	0	0	0	0	0	0	Master of Accounting and Finance and Taxation from Feng Chia University Accountant, WAN-SHIN Certified Public Accounting Firm, Teacher of taxation laws at 3people cram school, Teacher of taxation laws at Jhih Guang Group (easywin).	Accountant, WAN-SHIN Certified Public Accounting Firm Teacher of taxation laws at 3people cram school Teacher of taxation laws at Jhih Guang Group (easywin) Chairman, Yi Xin Fu Co., Ltd.	None	None	None	
Independent director	R.O.C.	Wei-Chun, Chin	Male 61–70 years old	6.7.2024	3 years	6.7.2024	0	0	0	0	0	0	0	0	0	Ph.D., University of Washington University of California, Merced Professor	University of California, Merced Professor	None	None	None	

Note 1: The corporate shareholder shall have the name of the corporate shareholder and the representative listed separately (the representative of the corporate shareholder shall indicate the name of the corporate shareholder) with Table 1 below filled out.

Note 2: Please indicate the actual age, which can be expressed in intervals, such as 41–50 years old or 51–60 years old.

Note 3: Fill in the time serving as the company's director for the first-time, and indicate if there is any interruption during the term of office.

Note 4: Experience related to incumbent position, describe the job title and job responsibility during the employment, if any, with the commissioned CPA Firm for audit or its affiliated enterprises.

Note 5: If the chairman, President, or the individual (top management) holds equivalent position are the same person, spouses, or relatives in the first-degree of kinship to each other, please detail the reason, rationality, necessity, and countermeasures (for example, increase the number of independent directors, the majority of directors are not concurrently serving as employees or Managers).

Note 6: The company established an Audit Committee on June 8, 2018, to replace the supervisors.

Note 7: Director Mr. Ming-Hsiung, Chu resigned as director on February 11, 2019, and was elected on June 7, 2024..

## 2. Major Shareholders of the Corporate Shareholders

April 30, 2026

Name of Corporate Shareholders (Note 1)	Major Shareholders of the Corporate Shareholders (Note 2)	Shareholding Ratio
Ying Fan Investment Co., Ltd.	Wen-Lin, Hsu	26.00%
	Yu-Mei, Hsu	18.65%
	Chi Kong Investment Co., Ltd.	7.03%

Note 1: The director who is a representative of a corporate shareholder should have the name of the corporate shareholder filled in.

Note 2: Fill in the name and shareholding ratio of the major shareholders of the corporate shareholder (the top-ten shareholders in shareholding). If their major shareholders are corporate shareholders, it is necessary to also fill out Table 2.

Note 3: If the corporate shareholder is not a company organization, the name and shareholding ratio of the shareholder to be disclosed as stated in the preceding paragraph refer to the name, capital contribution, or investment ratio of the investor or contributor (please refer to the announcement of the Judicial Yuan). The contributor who had passed away should be noted as "deceased."

## 3. The Major Shareholders of the Major Shareholder that is a Juridical Person

April 30, 2026

Name of Juridical Person (Note 1)	Major Shareholders of Juridical Person (Note 2)	Shareholding Ratio
Chi Kong Investment Co., Ltd.	Ru-Ping, Kang (President)	0.43%

Note 1: If the major shareholders stated in Table 1 are corporate shareholders, it is necessary to fill in the name of the juridical person.

Note 2: Fill in the name and shareholding ratio of the major shareholders of the corporate shareholder (the top-ten shareholders in shareholding).

Note 3: If the corporate shareholder is not a company organization, the name and shareholding ratio of the shareholder to be disclosed as stated in the preceding paragraph refer to the name, capital contribution, or investment ratio of the investor or contributor (please refer to the announcement of the Judicial Yuan). The contributor who had passed away should be noted as "deceased."

4. Disclosure of the Professional Qualifications of Directors and Supervisors and Independence of Independent Directors

April 30, 2025

Conditions Name	Professional Qualification and Experience (Note 1)	Compliance of Independence (Note 2)	Number of Other Public Companies in which the Individual is concurrently serving as an Independent Director
Wen-Lin, Hsu	<p>Professional Qualifications : Possesses expertise in leadership, operational judgment, business management, crisis management, rich industrial knowledge and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Graduated from Department of Mechanical Engineering of Lughwa University of Science and Technology; former chairman of Kerdian Co., Ltd.; incumbent Chairman and CEO of Megaforce Group, director of Megaforce Group’s subsidiaries, and other important positions.</p>	<p>Non-independent directors; therefore, it is not applicable.</p>	0
Tung-Hui, Chiang	<p>Professional Qualifications : Possesses expertise in leadership, operational judgment, business management, crisis management, rich industrial knowledge and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Graduated from Department of Mechanical Engineering of National Taiwan University; former manager of Kedian Co., Ltd.; incumbent President of Megaforce Group and the director of Megaforce Group’s subsidiary.</p>		0
Le-Li, Lu	<p>Professional Qualifications : Possesses expertise in leadership, operational judgment, business management, crisis management, financial accounting, rich industrial knowledge and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Graduated from MBA-Controllershship, St. John’s University; former CFO of Taiwan Green Point Enterprises Co., Ltd., Vice president of Fengyao group Co., Ltd.; CFO of Megaforce Co., Ltd.; Chief of Staff of Megaforce Co., Ltd. and other important positions.; incumbent Director of APOGÉE Handcraft Co., Ltd. and Independent Director, Sil-More Industrial Ltd.</p>		0

Conditions Name	Professional Qualification and Experience (Note 1)	Compliance of Independence (Note 2)	Number of Other Public Companies in which the Individual is concurrently serving as an Independent Director
Chia-Cheng, Chang	<p>Professional Qualifications : Possesses expertise in leadership, operational judgment, business management, crisis management, financial accounting, rich industrial knowledge and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Graduated from EMBA, National Chengchi University ; Department of Accounting, National Chung Hsing University; former Senior Manager of PwC Taiwan; incumbent CFO of Megaforce Co., Ltd., Supervisor of Megaforce Group’s subsidiaries, Representative of the corporate director of Super Bravo Bio Co., Ltd., etc., and the Independent Director of S&amp;S healthcare Holding Ltd</p>	Non-independent directors; therefore, it is not applicable.	1
Wan-Sheng, Hsu	<p>Professional Qualifications : Possesses expertise in leadership, operational judgment, business management, crisis management, financial accounting, rich industrial knowledge and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Earn degrees of MCom, University of Queensland – Applied Finance; SCPM (Stanford Certified Project Manager), Stanford University; former the Director of Barintec Co., Ltd. ; incumbent special assistant of the CEO’s office of Megaforce Group, and the representative of the corporate director of Fortis Biosolutions Co., Ltd.</p>		0
Ming-Hsiung, Chu	<p>Professional Qualifications : Possesses expertise in leadership, operational judgment, business management, crisis management, rich industrial knowledge and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Graduated from Taipei Jingwen High School; former Chairman of Gubang Co., Ltd., Chairman of Jih Feng Co., Ltd., Chairman of Gruba Construction Co., Ltd., and Director of Megaforce Co., Ltd.; incumbent Chairman of Charis Brother International Co., Ltd.and Director of Ying Fan Investment Co., Ltd.,etc.</p>		0

Conditions Name	Professional Qualification and Experience (Note 1)	Compliance of Independence (Note 2)	Number of Other Public Companies in which the Individual is concurrently serving as an Independent Director
Hai-Pang, Chiang	<p>Professional Qualifications : Possesses operational judgment, business management, crisis management, rich industrial knowledge and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Earn Ph.D. degree from the Institute of Electrical Engineering, National Taiwan University; incumbent Dean of National Taiwan Ocean University -College of Electrical Engineering and Computer Science, Distinguished Professor of the Department of Optoelectronics and Materials Technology of National Taiwan Ocean University.</p>	<p>1. There has been no direct or indirect interest in the company within the two years prior to the election, and none of the person, spouse, or relatives within the second degree of kinship has served as a director (including independent directors) or an employee of the company, affiliated enterprises, or companies with a specific relationship with the company, and does not hold shares in the company.</p> <p>2. There has been no service in business, legal, financial, accounting, and others provided to the company or affiliated enterprises in the past two years, and has not received any relevant remuneration.</p>	0
Wan-Hua, Hsieh	<p>Professional Qualifications : Possesses expertise in finance, taxation and accounting, operational judgment, business management, crisis management and international market vision, but none of the events stated in Article 30 of the Company Act.</p> <p>Experience : Earn master degree of Accounting and Finance and Taxation from Feng Chia University; Accountant of WAN-SHIN Certified Public Accounting Firm, Teacher of taxation laws at 3people cram school, Teacher of taxation laws at Jhih Guang Group (easywin) ; incumbent WAN-SHIN Certified Public Accounting Firm accountant, Teacher of taxation laws at 3people cram school, Teacher of taxation laws at Jhih Guang Group (easywin).</p>	<p>1. There has been no direct or indirect interest in the company within the two years prior to the election, and none of the person, spouse, or relatives within the second degree of kinship has served as a director (including independent directors) or an employee of the company, affiliated enterprises, or companies with a specific relationship with the company, and does not hold shares in the company.</p> <p>2. There has been no service in business, legal, financial, accounting, and others provided to the company or affiliated enterprises in the past two years, and has not received any relevant remuneration.</p>	0

Conditions Name	Professional Qualification and Experience (Note 1)	Compliance of Independence (Note 2)	Number of Other Public Companies in which the Individual is concurrently serving as an Independent Director
Wei-Chun, Chin	Professional Qualifications : Possesses expertise in professional knowledge of the industry, but none of the events stated in Article 30 of the Company Act. Experience : Ph.D., University of Washington; incumbent University of California, Merced Professor.	1. There has been no direct or indirect interest in the company within the two years prior to the election, and none of the person, spouse, or relatives within the second degree of kinship has served as a director (including independent directors) or an employee of the company, affiliated enterprises, or companies with a specific relationship with the company, and does not hold shares in the company. 2. There has been no service in business, legal, financial, accounting, and others provided to the company or affiliated enterprises in the past two years, and has not received any relevant remuneration.	0

Note 1: Professional qualifications and experience: Describe the professional qualifications and experience of each individual director and supervisor. For those who are members of the Audit Committee with expertise in accounting or finance, describe their accounting or financial background and work experience; also, indicate whether they are subject to any of the events stated in Article 30 of the Company Act.

Note 2: Describe the independence of each independent director in details, including but not limited to whether the person, spouse, and relatives within the second degree of kinship are a director, supervisor, or employee of the company or any of its affiliated enterprise; the number of shares of the company and shareholding ratio held by the person, spouse, and relatives within the second degree of kinship (or in the name of others); whether a director, supervisor, or employee of a company (refer to Article 3, Paragraph 1, Subparagraph 5–8 of the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”) that has a specific relationship with the company, and the amount of remuneration received for providing business, legal, financial, accounting, and other services to the company or its affiliated enterprises in the last 2 years.

Note 3: Please refer to the best-practice reference examples on the website of the Corporate Governance Center of Taiwan Stock Exchange for the guidelines on disclosures.

## 5. Board Diversity and Independence

(I) Board Diversity: In addition to establishing the “Corporate Governance Best-Practice Principles”, the Company also stipulates in “the Company’s Articles of incorporation” that the election of directors (including independent directors) adopts a candidate nomination system. When selecting directors (including independent directors), the company considers not only the professional background of the directors, but also diversity.

A. Basic conditions and values: gender, age, nationality, and culture, etc.

B. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.

Please refer to Summary Description III-(I) on P.27–P.28 of (III) The implementation of the corporate governance, the deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEX-Listed companies” and the reasons in the annual report.

(II) Independence of the Board of Directors: The company has three independent directors appointed, accounted for 33% of all directors. The company's Board of Directors complies with the requirement of independence. Except for Wen-Lin, Hsu the Chairman and Wan-Sheng, Hsu the Director, are relatives within the second degree of kinship, the other directors, independent directors, and between independent directors and directors are not a spouse or a relative within the second degree of kinship to one another.

Note 1: Professional qualifications and experience: Describe the professional qualifications and experience of each individual director and supervisor. For those who are members of the Audit Committee with expertise in accounting or finance, describe their accounting or financial background and work experience; also, indicate whether they are subject to any of the events stated in Article 30 of the Company Act.

Note 2: Describe the independence of each independent director in details, including but not limited to whether the person, spouse, and relatives within the second degree of kinship are a director, supervisor, or employee of the company or any of its affiliated enterprise; the number of shares of the company and shareholding ratio held by the person, spouse, and relatives within the second degree of kinship (or in the name of others); whether a director, supervisor, or employee of a company (refer to Article 3, Paragraph 1, Subparagraph 5–8 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies") that has a specific relationship with the company, and the amount of remuneration received for providing business, legal, financial, accounting, and other services to the company or its affiliated enterprises in the last 2 years.

Note 3: Please refer to the best-practice reference examples on the website of the Corporate Governance Center of Taiwan Stock Exchange for the guidelines on disclosures.

(II) Information on the President, Vice President, Senior Manager, and Officers of Departments and Branches

April 30, 2026; Unit: Shares

Title (Note 1)	Nationality	Name	Gender	Date Rlected or Appointed	Shareholding		Shareholding of Spouse and Minor Children		Shareholding in the Name of Others		Main Career (Academic) Achievements (Note 2)	Concurrent Positions at Other Companies	Managers who are Spouses or Relatives within the Second Degree of Kinship			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
CEO	R.O.C.	Wen-Lin ,Hsu	Male	12.16.2010	4,991,508	3.78%	189,358	0.14%	0	0	Department of Mechanical Engineering, Lunghwa Junior College of Technology Chairman, Techron Co., Ltd. Chairman, Megaforce Co., Ltd. CEO, Megaforce Group	Chairman, Megaforce International Co., Ltd. Chairman, Newforce Global Limited. Chairman, Megaforce SDN. BHD. Director, Barintec Co., Ltd. Chairman, Shanghai Yingji Electronic Plastic Co., Ltd. Chairman, Shanghai Shanghua Painting Co., Ltd. Chairman, Shanghai AB Megaforce Co., Ltd. Chairman, Suzhou Intentech Co., Ltd. Chairman, Dongguan Megaforce Electronic Technology Co., Ltd. Chairman, Megaforce Medtech Co.,Ltd Chairman, Megachamp Investment Co., Ltd. Chairman, Mega 1 Co., Ltd. Chairman, Ying Fan Investment Co., Ltd. Director, Anguil Technology Co., Ltd. President, Yu Jin Ltd.	VP	Li-Kai, Chen	Son-in-law	
General Manager and CISO	R.O.C.	Tung-Hui, Chiang	Male	12.1.2021	1,461,356	1.11%	0	0	0	0	Department of Mechanical Engineering, National Taiwan University Manager, Techron Co., Ltd. President, Megaforce Co., Ltd. Group Operation Resources president and chief information security officer, Megaforce Group.	Director, Shanghai Yingji Electronic Plastic Co., Ltd. Director, Shanghai Shanghua Painting Co.,Ltd Director, Suzhou Intentech Co., Ltd. Director, Dongguan Megaforce Electronic Technology Co., Ltd. Director, Mega 1 Co., Ltd. Director, Ying Fan Investment Co., Ltd. Supervisor, Ying Hua Investment Co., Ltd. Supervisor, Ying Ze Investment Co., Ltd.	None	None	None	
Chief Strategy Officer	Singapore	Cheng, Chao	Male	2.15.2019	45,000	0.03%	0	0	0	0	Department of Engineering, Kennedy Western University CMO, LITE-ON Technology Corporation Senior Vice President, Quanta Computer Inc. CEO, 3M PC Touch (Singapore) Pte Limited. AI Application Development officer, Megaforce Co., Ltd.	Independent Director, Jean Co., Ltd. Independent Director, Leader Electronics Inc.	None	None	None	
CFO	R.O.C.	Chia-Cheng, Chang	Male	1.20.2017	0	0	0	0	0	0	EMBA, National Chengchi University Dept. of Accounting, National Chung Hsing University Senior Manager, Audit Department, PwC Taiwan Spokesman, Megaforce Co., Ltd.	Supervisor, Shanghai Yingji Electronic Plastic Co., Ltd. Supervisor, Shanghai Shanghua Painting Co., Ltd. Supervisor, Suzhou Intentech Co., Ltd. Supervisor, Dongguan Megaforce Electronic Technology Co., Ltd. Supervisor, Shanghai AB Megaforce Co., Ltd. Supervisor, Fortis Biosolutions Co., Ltd. Representative Director, Liefco Optical Inc. Supervisor, Mega 1 Co., Ltd. Independent Director, S&S Healthcare Holding Ltd. Director, Super Bravo Bio Co., Ltd. (Legal Representative)	None	None	None	

Title (Note 1)	Nationality	Name	Gender	Date Elected or Appointed	Shareholding		Shareholding of Spouse and Minor Children		Shareholding in the Name of Others		Main Career (Academic) Achievements (Note 2)	Concurrent Positions at Other Companies	Managers who are Spouses or Relatives within the Second Degree of Kinship			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Production and Manufacturing I President	R.O.C.	Cheng-An, Lee	Male	9.1.2012	0	0.00%	0	0	0	0	EMBA, Shanghai Jiao Tong University Manager, Dynacast International Inc.	Director and General Manager, Shanghai Yingji Electronic Plastic Co., Ltd. Director and General Manager, Shanghai Shanghua Painting Co., Ltd.	None	None	None	
Production and Manufacturing II Vice President	R.O.C.	Ming-Wei, Hsu	Male	3.1.2021	917,339	0.69%	0	0	0	0	Department of International Trade, Soochow University Sales Representative, New Century Infocomm Tech Co., Ltd.	Director and General Manager, Dongguan Megaforce Electronic Technology Co., Ltd.	None	None	None	
Biomedical Business Vice President	R.O.C.	Li-Kai, Chen	Male	3.1.2021	91,000	0.07%	1,523,640	1.15%	0	0	Ph.D., University of California, Merced – BioEngineering and Small Scale Technology Director, R&D of Medical Division, MicroBase Technology Corporation	Director and General Manager, Fortis Biosolutions Co., Ltd. Director and General Manager, Megaforcecmx , S. de R.L. de C.V. Managing Director , Megaforce International Corporation Director, Mei Jia Fu Shi Investment Co., Ltd.	CEO	Wen- Lin , Hsu	Father-in- LAW	
Corporate Governance Officer	R.O.C.	Yen-Hua, Huang	Female	5.3.2024	150	0.00%	0	0	0	0	PMBA, National Taiwan University Deputy Spokesperson, Megaforce Co., Ltd. Assistant VP of Group Finance Headquarters Megaforce Co., Ltd.	NA	None	None	None	

Note 1: The information disclosure should include the President, Vice President, Senior Manager, officers of departments and branches, and those who hold a position equivalent to the President, Vice President, or Senior Manager, regardless of their titles.

Note 2: Experience related to incumbent position, describe the job title and job responsibility during the employment, if any, with the commissioned CPA Firm for audit or its affiliated enterprises.

Note 3: If the chairman, President, or the individual (top management) holds equivalent position are the same person, spouses, or relatives in the first-degree of kinship to each other, please detail the reason, rationality, necessity, and countermeasures (for example, increase the number of independent directors, the majority of directors are not concurrently serving as employees or Managers).

## II. Remuneration and Compensation Paid to Directors, Supervisors, President and Vice President

### (I) Remuneration of Directors, Independent Directors, Supervisors, President, and Vice President

#### 1. Remuneration of Directors and Independent Directors

Unit: NT\$ thousand; thousand shares

Title	Name	Director's Remuneration								Ratio of the Total Amount (A+B+C+D) to Net Income (Note 10)		Receipt of Remuneration by Part-time Employees						Ratio of the Total Amount (A+B+C+D+E+F+G) to Net Income (Note 10)		Receipt of Remuneration from the Invested Enterprises Other than the Subsidiaries or Parent Company (Note 11)		
		Remuneration (A) (Note 2)		Severance and Pension (B)		Director's Remuneration (C) (Note 3)		Business Practice Expense (D) (Note 4)				Salary, Bonus, Special Expense, etc. (E) (Note 5)		Severance and Pension (F) (Note 13)		Employee's 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			
													Cash Amount	Stock Amount	Cash Amount	Stock Amount						
Director	Wen-Lin, Hsu	360	360	0	0	0	0	35	35	395 (0.61%)	395 (0.61%)	6,084	6,084	266	266	0	0	0	0	6,745 (10.48%)	6,745 (10.48%)	0
Director	Tung-Hui, Chiang	240	240	0	0	0	0	35	35	275 (0.43%)	275 (0.43%)	5,032	5,032	221	221	0	0	0	0	5,528 (8.59%)	5,528 (8.59%)	0
Director	Wan-Sheng, Hsu	180	180	0	0	0	0	35	35	215 (0.33%)	215 (0.33%)	2,024	2,024	0	0	0	0	0	0	2,239 (3.48%)	2,239 (3.48%)	0
Director	Le-Li Lu	180	180	0	0	0	0	30	30	210 (0.33%)	210 (0.33%)	0	0	0	0	0	0	0	0	210 (0.33%)	210 (0.33%)	0
Director	Chia-Cheng, Chang	180	180	0	0	0	0	35	35	215 (0.33%)	215 (0.33%)	3,643	3,643	0	0	0	0	0	0	3,858 (5.99%)	3,858 (5.99%)	0
Director	Ming-Hsiung, Chu	180	180	0	0	0	0	30	30	210 (0.33%)	210 (0.33%)	0	0	0	0	0	0	0	0	210 (0.33%)	210 (0.33%)	0
Independent Director	Hai-Pang, Chiang	240	240	0	0	0	0	59	59	299 (0.46%)	299 (0.46%)	0	0	0	0	0	0	0	0	299 (0.46%)	299 (0.46%)	0
Independent Director	Wan-Hua, Hsieh	240	240	0	0	0	0	59	59	299 (0.46%)	299 (0.46%)	0	0	0	0	0	0	0	0	299 (0.46%)	299 (0.46%)	0
Independent Director	Wei-Chun, Chin	240	240	0	0	0	0	59	59	299 (0.46%)	299 (0.46%)	0	0	0	0	0	0	0	0	299 (0.46%)	299 (0.46%)	0

1. Please describe the policy, system, standard, and structure for the remuneration of independent directors, and the correlation with the amount of remuneration in terms of their responsibilities, risks, time spent, and other factors:

The company's remuneration policy for the independent directors is stipulated as "An amount not exceeding 5% of the company's net income before tax, if any, that is before deducting the remuneration distributed to employee and director and supervisor, but after appropriating an amount equivalent to the accumulated loss should be distributed as remuneration to Directors and Supervisors" in accordance with the Articles of Incorporation. The company has a Compensation Committee set up to formulate and regularly review the annual and long-term performance objectives and remuneration policies, systems, standards, and structures of independent directors. Evaluates the achievement of independent directors' performance objectives, and stipulate the remuneration content and amount for each independent director by referring to the general payment standard of the industry, and taking into account the time invested by each independent director, the responsibilities assumed, the achievement of personal objectives, the performance at other positions assumed, the salary and remuneration paid by the company to those in the same position in recent years, as well as evaluating personal performance based on the achievement of the company's short-term and long-term business objectives, the company's financial status, and the reasonableness of the correlation between the company's operating performance and future risks.

2. In addition to the disclosure in the aforementioned table, the remuneration received by the directors of the company for providing services to all companies included in the financial report in the most recent year (such as serving as a consultant not an employee of the parent company/all companies included in the financial report/invested enterprises): None.

\* Relevant information on directors (general directors who are not independent directors) and independent directors should be listed separately.

Note 1: The names of directors should be listed separately (corporate shareholders should list the names of juridical person shareholders and representatives separately), classified by general directors or independent directors individually, and the payment amounts should be disclosed collectively. The directors who are also serving as the President or Vice President of the company concurrently should fill out this form and Table (3-1), or Table (3-2-1) and (3-2-2).

Note 2: It refers to the remuneration of directors in the most recent year (including director salaries, job allowance, severance pay, various bonuses, and incentives).

Note 3: Fill in the amount of remuneration paid to directors with the approval of the Board of Directors in the most recent year.

Note 4: It refers to the relevant business practice expenses of the directors in the most recent year (including transportation expenses, special expenses, allowances, dormitory, business car, and in-kind). When accommodation, car, and other means of transportation or exclusive personal expense account are provided, the nature and cost of the assets provided, the actual or estimated rent at fair market prices, fuel, and other payments shall be disclosed. In addition, for the designated chauffeur, if any, the payment paid by the company should be noted, however, such amount will not be included in the remuneration.

Note 5: It refers to the salary, job allowance, severance pay, bonuses, incentives, transportation allowance, special expenses, allowances, dormitories, business car and other in-kind received by the directors who are also employees (including serving as President, Vice President, other Managers, and employees) concurrently in the most recent year. When accommodation, car, and other means of transportation or exclusive personal expense account are provided, the nature and cost of the assets provided, the actual or estimated rent at fair market prices, fuel, and other payments shall be disclosed. In addition, for the designated chauffeur, if any, the payment paid by the company should be noted, however, such amount will not be included in the remuneration. In addition, the salary expenses recognized in accordance with IFRS2 "Share-Based Payment," including the acquisition of employee stock warrants, new restricted employee shares, and participation in cash capital increase subscription shares, should also be included in remuneration.

Note 6: It refers to the directors who are also an employee (including the President, V.P., and other Managers and employees) receiving employee remuneration (including stocks and cash) should disclose the amount of employee remuneration distributed by the Board Of Directors in the most recent year. If such amount cannot be estimated, the proposed distribution amount for this year shall be calculated proportionally to the actual distribution amount of last year with the attachment Form 1-3 filled out accordingly.

Note 7: Disclose the total amount of remuneration paid to the directors of the company by all companies (including the company) in the consolidated report.

Note 8: Disclose the name of the director in the respective column of the remuneration table where they belong.

Note 9: Disclose the total amount of remuneration paid to each director of the company by all companies (including the company) in the consolidated financial report; also, disclose the name of the director in the respective column of the remuneration table where they belong.

Note 10: Net income refers to the net income expressed in the standalone financial report for the most recent year.

Note 11: a. It is necessary to fill in the amount of remuneration received by the company's directors from the invested companies other than the subsidiaries or the parent company (if the answer is "NO," please state "NO").

b. If the directors receive remuneration from the invested company other than the subsidiaries or the parent company, the amount received should be filled in column "I" on the remuneration table and the column should be renamed as "Parent Company and All In vested Enterprises."

c. The "remuneration" refers to the salary and remuneration (including remuneration of employees, directors, and Supervisors) and business practice fees received by the directors of the company for serving as the directors, supervisors, or Managers of the invested companies other than the subsidiaries or the parent company.

Note 12: On June 8, 2018, the company established an Audit Committee to replace the supervisors.

Note 13: The allocated severance and pension amount for the company and all consolidated entities totals NT\$487 thousand, with an actual payment of NT\$0 thousand.

\* The content of remuneration disclosed in this form is different from the concept of income stipulated in the Income Tax Act; therefore, this form is intended for information disclosure not for taxation purposes.

## 2. Remuneration of the President and Vice President

Unit: NT\$ thousand; thousand shares

Title	Name	Salary (A) (Note 2)		Severance and Pension (B)		Bonus, Special Expense, etc. (C) (Note 3)		Employee's Remuneration (D) (Note 4)				Ratio of Total Amount (A+B+C+D) to Net Income (%) (Note 8)		Receipt of Remuneration from the Invested Enterprises other than the Subsidiaries or 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	Stock Amount	Cash Amount	Stock Amount			
CEO	Wen-Lin, Hsu	21,991	23,818	7,981	7,976	7,803	7,803	0	0	0	0	37,775 (58.68%)	39,596 (61.51%)	0
General Manager	Tung-Hui, Chiang													
CFO	Chia-Cheng, Chang													
Chief Strategy Officer	Cheng, Chao													
President	Cheng-An, Lee													
Vice President	Huo-Tsao, Lin													
Vice President	Ming-Wei, Hsu													
Vice President	Li-Kai, Chen													

\*The information disclosure should include those who hold a position equivalent to the President and Vice President (such as President, CEO, Director), regardless of their titles.

## Remuneration Ranges

Remuneration Ranges paid to Each President and Vice President of the Company	Name of President and Vice President	
	The Company (Note 6)	All Companies in the Financial Statements (Note 7)
Below NT\$1,000,000	None	None
NT\$1,000,000 (inclusive) – NT\$2,000,000 (exclusive)	None	None
NT\$2,000,000 (inclusive) – NT\$3,500,000 (exclusive)	Cheng-An, Lee / Ming-Wei, Hsu /Li-Kai, Chen	Li-Kai, Chen
NT\$3,500,000 (inclusive) – NT\$5,000,000 (exclusive)	Chia-Cheng, Chang /Cherng, Chao	Chia-Cheng, Chang /Cheng-An, Lee / Ming-Wei, Hsu/ Cherng, Chao
NT\$5,000,000 (inclusive) – NT\$10,000,000 (exclusive)	Wen-Lin, Hsu / Tung-Hui, Chiang/ Huo-Tsao, Lin	Wen-Lin, Hsu / Tung-Hui, Chiang/ Huo-Tsao, Lin
NT\$10,000,000 (inclusive) – NT\$15,000,000 (exclusive)	None	None
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) – US\$100,000,000 (exclusive)	None	None
Over NT\$100,000,000	None	None
Total	None	None

Note 1: The names of the President and Vice President should be listed separately, and the payment amounts should be disclosed collectively. If the director concurrently serves as the President or Vice President, please fill out this form and Table (1-1), or (1-2-1) and (1-2-2).

Note 2: Please fill in the salary, job allowance, and severance pay of the President and Vice President in the most recent year.

Note 3: Fill in the bonuses, incentives, transportation expenses, special expenses, allowances, dormitories, business car, in-kind provisions, and other remuneration amount paid to the President and Vice President in the most recent year. When accommodation, car, and other means of transportation or exclusive personal expense account are provided, the nature and cost of the assets provided, the actual or estimated rent at fair market prices, fuel, and other payments shall be disclosed. In addition, for the designated chauffeur, if any, the payment paid by the company should be noted, however, such amount will not be included in the remuneration. In addition, the salary expenses recognized in accordance with IFRS2 "Share-Based Payment," including the acquisition of employee stock warrants, new restricted employee shares, and participation in cash capital increase subscription shares, should also be included in remuneration.

Note 4: Please fill in the amount of employee remuneration (including stocks and cash) distributed to the President and Vice President approved by the Board of Directors in the most recent year. If such amount cannot be estimated, the proposed distribution amount for this year shall be calculated proportionally to the actual distribution amount of last year with the attachment Form 1-3 filled out accordingly.

Note 5: Disclose the total amount of remuneration paid to the President and Vice President of the company by all companies (including the company) included in the consolidated financial report.

Note 6: Disclose the total amount of remuneration paid to each President and Vice President by the company and the name of the President and Vice President in the respective column of the remuneration table where they belong.

Note 7: Disclose the total amount of remuneration paid to each President and Vice President of the company by all companies (including the company) included in the consolidated financial report; also, disclose the name of the President and Vice President in the respective column of the remuneration table where they belong.

Note 8: Net income refers to the net income expressed in the standalone financial report for the most recent year.

Note 9: a. It is necessary to fill in the amount of remuneration received by the company's President and Vice President from the invested companies other than the subsidiaries or the parent company (if the answer is "NO," please state "NO").

b. If the President and Vice President receive remuneration from the invested company other than the subsidiaries or the parent company, the amount received should be filled in column "E" on the remuneration table and the column should be renamed as "Parent Company and All Invested Enterprises."

c. The "remuneration" refers to the salary and remuneration (including remuneration of employees, Directors, and Supervisors) and business practice fees received by the President and Vice President of the company for serving as the directors, supervisors, or Managers of the invested companies other than the subsidiaries or the parent company.

Note 10: Vice President Mr. Huo-Tsao, Lin retired on Oct. 15, 2025.

Note 11: The appropriated amount of severance and pension of the company and all the companies included in the financial report is NT\$7,976 thousand, and the actual payment amount is NT\$6,851 thousand.

\*The content of remuneration disclosed in this form is different from the concept of income stipulated in the Income Tax Act; therefore, this form is intended for information disclosure not for taxation purposes.

The Top Five Highest paid Executives of the TWSE/TPEx-Listed companies (Individual Disclosure of Name and Payment of Remuneration) (Note 1)

Unit: NT\$ thousand; thousand shares

Title	Name	Salary (A) (Note 2)		Severance and Pension (B)		Bonus, Special Expense, etc. (C) (Note 3)		Employee's Remuneration (D) (Note 4)				Ratio of the Total Amount (A+B+C+D) to Net Income (Note 6)		Receipt of Remuneration from the Invested Enterprises Other than the Subsidiaries or Parent Company (Note 7)
		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	Stock Amount	Cash Amount	Stock Amount			
CEO	Wen-Lin, Hsu	4,260	4,260	266	266	1,824	1,824	0	0	0	0	6,350 (9.86%)	6,350 (9.86%)	0
General Manager	Tung-Hui, Chiang	3,570	3,570	221	221	1,462	1,462	0	0	0	0	5,253 (8.16%)	5,253 (8.16%)	0
Chief Strategy Officer	Cheng, Chao	3,240	3,240	108	108	648	648	0	0	0	0	3,996 (6.21%)	3,996 (6.21%)	0
Chief Financial Officer	Chia-Cheng, Chang	2,636	2,636	0	0	1,007	1,007	0	0	0	0	3,643 (5.66%)	3,643 (5.66%)	0
Vice President	Huo-Tsao, Lin	1,814	1,814	7,062	7,056	183	183	0	0	0	0	9,059 (14.07%)	9,053 (14.06%)	0

Note 1: The so-called "top five executives with the highest pay" refers to the Managers of the company. The standards for the identification of relevant Managers refer to the "Managers" defined in the Tai-Tsai-Zhen-(III)-Zi No. 0920001301 Order by the former Securities and Futures Administration Commission of the Ministry of Finance on March 27, 2003. As for the calculation and recognition principle of "the top five highest remunerations," it is based on the total amount of salaries, severance pay and pensions, bonuses, and special expenses received by the company's Managers from all companies included in the consolidated financial report, including the amount of employee remuneration (that is, the total amount of "A+B+C+D"), ranked top five orderly. The aforementioned Managers who are also a director concurrently shall fill out this form and the aforementioned form (1-1).

Note 2: Fill in the salary, job allowance, and severance pay of the top five highest paid executives in the most recent year.

Note 3: Fill in the bonuses, incentives, transportation expenses, special expenses, allowances, dormitories, business car, in-kind provisions, and other remuneration amount for the top five highest paid executives in the most recent year. When accommodation, car, and other means of transportation or exclusive personal expense account are provided, the nature and cost of the assets provided, the actual or estimated rent at fair market prices, fuel, and other payments shall be disclosed. In addition, for the designated chauffeur, if any, the payment paid by the company should be noted, however, such amount will not be included in the remuneration. In addition, the salary expenses recognized in accordance with IFRS 2 "Share-Based Payment," including the acquisition of employee stock warrants, new restricted employee shares, and participation in cash capital increase subscription shares, should be included in the calculation of remuneration.

Note 4: It refers to the employee remuneration (including stocks and cash) to be received by the top five highest paid executives according to the resolution of the Board of Directors in the most recent year, if such amount cannot be estimated, the proposed distribution amount for this year shall be calculated proportionally to the actual distribution amount of last year with the attachment Form 1-3 filled out accordingly

Note 5: Disclose the total amount of remuneration paid to the top five highest paid executives of the company by all companies (including the company) included in the consolidated financial report.

Note 6: Net income refers to the net income expressed in the standalone financial report for the most recent year.

Note 7: a. It is necessary to fill in the amount of remuneration received by the top five highest paid executives of the company from the invested companies other than the subsidiaries or the parent company (if the answer is "NO," please state "NO").

b. The "remuneration" refers to the salary and remuneration (including remuneration of employees, Directors, and Supervisors) and business practice fees received by the top five highest paid executives of the company for serving as directors, supervisors, or Managers of the invested companies other than the subsidiaries or the parent company.

Note 8: Vice President Mr. Huo-Tsao, Lin retired on Oct. 15, 2025

Note 9: The appropriated amount of severance and pension of the company and all the companies included in the financial report is NT\$7,976 thousand, and the actual payment amount is NT\$6,851 thousand.

\*The content of remuneration disclosed in this form is different from the concept of income stipulated in the Income Tax Act; therefore, this form is intended for information disclosure not for taxation purposes.

3. The name of the Managers who receive Employee Remuneration and the Respective Amount

The company had no earnings in 2025 ; therefore, no employee remuneration was distributed.

(II) Analyze the Ratio of the Total Remuneration paid to the Company’s Directors, Supervisors, President, and Vice President in the Most Recent 2 Years by the Company and all Companies in the Consolidated Financial Statements to the Net Income; explain the Policies, Criteria and Combination, the Procedures for Determining Remuneration, and the Correlation to Operating Performances and Future Risks.

1. Analyze the Ratio of the Total Remuneration paid to the Company’s Directors, Supervisors, President, and Vice President in the Most Recent 2 Years by the Company and all Companies in the Consolidated Financial Statements to the Net Income

Item  Title	Ratio of Total Remuneration to Net Income			
	2024		2025	
	The Company	All Companies included in the Financial Statements	The Company	All Companies included in the Financial Statements
Director	29.38%	29.38%	(24.19%)	(24.19%)
Supervisor (Note 2)	0%	0%	0%	0%
President and Vice President	44.70%	47.27%	(58.68%)	(61.51%)

Note 1: The “market price” of stock dividends is calculated by the TWSE/TPEX-Listed companies based on the average closing price of the last month in the most recent fiscal year; for non-TWSE/TPEX-Listed companies, it is calculated based on the net value at the end of the accounting period of the year that the earnings belong to. Net income refers to the net income expressed for the most recent year.

Note 2: The company established an Audit Committee on June 8, 2018, to replace the supervisors.

2. The Remuneration Payment Policies, Criteria and Combination, the Procedures for Determining Remuneration, and the Correlation to Operating Performances and Future Risks

(1) Director

Annual directors' remuneration and the compensation level of peers, the company's overall operations and the director's remuneration distribution ratio stipulated in the articles of association, etc. will be considered, and the compensation will be paid after the recommendation of the Compensation Committee is submitted to the board of directors for discussion and approval. There are also fixed remuneration and carriage fees and other remuneration.

(2) President and Vice President

It includes salary, bonus, and employee remuneration The company bases on the relevant personnel regulations to determine salaries and bonuses, and considers the contribution of each position holder to the company’s operations and his/her personal performance for a reasonable distribution of remuneration. The Board of Directors bases on the earnings in the distribution year and the percentage or range of remuneration defined in the Articles of Incorporation to have the employee remuneration resolved for distribution; also, take into account the degree of contribution made by each individual and the recommendation of the Compensation Committee that will be deliberated and resolved by the Board of Directors before carrying out a reasonable distribution of employee remuneration.

(3) The so-called consideration of the company’s overall operations and the degree of contribution to the company’s operations in the aforementioned remuneration policy in the last two paragraphs are highly relevant to performance evaluation, including financial indicators (such as the company’s revenue and net income before tax achievement rate) and non-financial indicators (such as participating in new product development, the substantiation of strategic development, and the compliance with laws and regulations and operational risks of the departments under supervision); also, consider the degree of participation, stability, and loyalty to the company of each director, President, and Vice President in the company’s operations in order to avoid the impact of future risks on the company.

### III. Implementation of Corporate Governance

#### (I) The operation of the Board of Directors

##### 1. Information on the operation of the Board of Directors

The Board of Directors held 7 meetings(A) held in 2025 with the attendance of Directors and Supervisors as follows:

Title	Name (Note 1)	Actual Number of Attendances (B)	Number of Attendances by proxy	Actual Attendance Rate (%) [B/A] (Note 2)	Remarks
Chairman	Wen-Lin, Hsu	7	0	100%	
Vice Chairman	Tung-Hui, Chiang	7	0	100%	
Director	Wan-Sheng, Hsu	7	0	100%	
Director	Ying Fan Investment Co., Ltd. Representative: Le-Li, Lu	6	1	85.71%	
Director	Ying Fan Investment Co., Ltd. Representative: Chia-Cheng, Chang	7	0	100%	
Director	Ming-Hsiung, Chu	6	1	85.71%	
Independent Director	Hai-Pang, Chiang	7	0	100%	
Independent Director	Wan-Hua, Hsieh	7	0	75%	
Independent Director	Wei-Chun, Chin	7	0	100%	

Other matters required to be recorded:

I. If the operation of the Board of Directors is under any of the following circumstances, the meeting date, term, proposal content, all independent directors' opinions, and the Company's handling of their opinions should be described:

(I) Matters addressed in Article 14-3 of the Securities and Exchange Act

No such event has ever occurred. Please refer to P.52–P.54 for important resolutions of the Board of Directors.

(II) In addition to the aforementioned matters, other resolutions of the Board of Directors to which were objected or dissented by an independent director in writing or in records.

No such event has ever occurred. Please refer to P.52–P.54 for important resolutions of the Board of Directors.

II. Regarding the director's recusal due to a conflict of interest, the director's name, the proposal content, the reasons for recusal, and the participation in voting should be stated.

No such event has ever occurred. Please refer to P.52–P.54 for important resolutions of the Board of Directors.

III. TWSE/TPEx-Listed companies should disclose information on the periodicity and duration, scope, method, and content of the self-performance evaluation (or peer evaluation) by the Board of Directors.

The company has formulated the "Rules for Performance Evaluation of the Board of Directors." Please refer to P.23 for details on the implementation of the evaluation of the Board of Directors.

IV. Evaluation the objectives for enhancing the functions of the Board of Directors (establishing an Audit Committee, enhancing information transparency, etc.) and its implementation in the current year and the most recent year.

1. The company established the Compensation Committee on November 25, 2011 with the members appointed by the Board of Directors. Assist the Board of Directors in implementing and evaluating the company's overall remuneration and welfare policies and the remuneration of board directors and Managers.

2. The company established the Audit Committee on June 8, 2018 with the participation of all independent directors so to assist the Board of Directors in supervising the company's quality and integrity in the implementation of accounting, auditing, financial reporting processes, and financial control.

3. The company appointed the corporate governance officer on January 29, 2021 to provide the Board of Directors with the information needed to comply with laws and regulations and perform business operation; also, to assist board directors in taking office and completing continue education.

4. The company's corporate governance assessment results for the past three years (the 10th to the 12th sessions) ranked in the top 36%-50%, 21%-35% and 36%-50% of TPEx-Listed companies, respectively, and are continuously striving to improve.

V. The attendance of independent directors in each board meeting in 2025 ☉: Attended in person – : Not in term

2025	1.17.2025	3.14.2025	5.9.2025	6.5.2025	8.8.2025	11.7.2025	12.12.2025
Hai-Pang, Chiang	☉	☉	☉	☉	☉	☉	☉
Wan-Hua, Hsieh	☉	☉	☉	☉	☉	☉	☉
Wei-Chun, Chin	☉	☉	☉	☉	☉	☉	☉

Note 1. If the Directors and Supervisors are a juridical person, it is necessary to disclose the name of the corporate shareholder and its representative.

Note 2: (1) The resignation date of a director or supervisor before the end of the fiscal year should be indicated in the remark column. The actual attendance rate (%) is calculated based on the number of board meetings convened and the actual attendance during the term of office.

(2) If there is a re-election of Directors and Supervisors before the end of the fiscal year, both the new and old Directors and Supervisors should be indicated in writing, including the election status as former, newly elected, or re-elected indicated in the remark column. The actual attendance rate (%) is calculated based on the number of board meetings convened and the actual attendance during the term of office.

## 2. Implementation of Board Evaluation

Evaluation Cycle (Note 1)	Evaluation Duration (Note 2)	Evaluation Scope (Note 3)	Evaluation Method (Note 4)	Evaluation Content (Note 5)
Implemented once a year	January 1, 2025 – December 31, 2025	The Board of Directors taking as a whole	Internal Self-evaluation of the Board of Directors	A. Degree of Participation in the Company's Business Operations B. Improve the Decision-making Quality of the Board of Directors C. Board Composition and Structure D. Election and Continuing Education of Board Directors E. Internal Control
		Individual Board Director	Self-evaluation of Individual Board Director	A. Grasp the Company's Objectives and Missions B. Director's Recognition of Responsibilities C. Degree of Participation in the Company's Business Operations D. Internal Relationship Management and Communication E. Professional and Continuing Education of Directors F. Internal Control
		Functional Committees	Self-evaluation of Individual Board Director	A. Degree of Participation in the Company's Business Operations B. Functional Committee's Recognition of Responsibilities C. Improve the Decision-making Quality of Functional Committees D. Composition of Functional Committees and Appointment of Members E. Internal Control

Note 1: Fill in the implementation cycle of the Board of Directors' evaluation, for example: implemented once a year.

Note 2: Fill in the duration of the Board of Directors' evaluation, for example: evaluate the performance of the Board of Directors for the period from January 1, 2019 to December 31, 2019.

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

Note 4: Evaluation methods include internal self-evaluation by the Board of Directors, self-evaluation by individual board director, peer evaluation, appointment of external professional institutions, experts, or other appropriate methods for performance evaluation

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

- (1) Performance evaluation of the Board of Directors: It includes at least the degree of participation in the company's business operations, the decision-making quality of the Board of Directors, the composition and structure of the Board of Directors, the selection and appointment of board directors and continuing education, internal control, etc.
- (2) Performance evaluation of individual board director: It includes at least the grasp of the company's objectives and missions, board director's recognition of responsibilities, the degree of participation in the company's business operations, internal relationship management and communication, board directors' professional and continuing education, internal control, etc.
- (3) Performance evaluation of functional committees: The degree of participation in the company's business operations, the functional committee's recognition of responsibilities, the decision-making quality of functional committees, the composition of functional committees and selection of members, internal control, etc.

(II) The Operation of the Audit Committee or the Participation of Supervisors in the Operation of the Board of Directors

Information on the Operation of the Audit Committee

A total of 6 Audit Committee meetings (A) held in 2025 with the attendance of independent directors as follows:

Title	Name	Actual Number of Attendances (B)	Number of Attendances by proxy	Actual attendance rate (%) (B/A) (Note 1 and Note 2)	Remarks
Convener	Hai-Pang, Chiang	6	0	100%	
Members	Wan-Hua, Hsieh	6	0	100%	
Members	Wei-Chun, Chin	6	0	100%	

Other Matters Required to be recorded:

I. If the Operation of the Audit Committee is under any of the Following Circumstances, the Meeting Date, Term, Proposal Content, all Independent Directors' Dissented Opinions, Qualified Opinion, or Material Suggestion Content, the Resolution of the Audit Committee, and the Company's Handling of Their Opinions should be described:

(I) Matters Listed in Article 14-5 of the Securities and Exchange Act:

No such event has ever occurred. Please refer to P.55-P.56 for important resolutions of the Audit Committee.

(II) In addition to the Aforementioned Matters, other matters that have not been approved by the Audit Committee but approved by more than two-thirds of all Board Directors.

No such event has ever occurred. Please refer to P.55-P.56 for important resolutions of the Audit Committee.

II. In the Implementation of an Independent Director's Recusal for being an Interested Party in a Proposal, the Independent Director's Name, the Proposal Content, the Recusal Reasons, and his or her participation in voting should be stated:

No such event has ever occurred.

III. Communication between Independent Directors, Internal Audit Officer, and CPA (including Major Matters, Methods and Results of Communication on the Company's Financial and Business Conditions):

(1) Communication method between independent directors and internal audit officer

1. The company's Audit Committee is composed of all independent directors, and the internal audit officer attends the Audit Committee meeting every time to communicate with the independent directors.

2. The company's Audit Office provides an audit report to all independent directors on a monthly basis with the "Audit Report Review Reply Form" enclosed. The monthly implementation and audit result has been fully communicated.

3. Summary of previous major communications conducted:

Date	Communication Matters	Communication Results
5.9.2025	1. In line with the the company's actual operating conditions and the management requirements for sustainable information, discussions were held with the independent directors.	No objection.

11.7.2025	<p>1. Formulate the company's 2026 internal audit plan in line with the company's actual operating conditions and the management requirements for sustainable information, and with reference to the implementation of the 2025 audit plan.</p> <p>2. In coordination with the audit plan, assist the subsidiary, Fortis Biosolutions Co., Ltd., in establishing an internal control system.</p>	No objection.
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(2) Communication methods between independent directors and the CPAs

1.The independent auditors of the company attend the “meeting for communication between auditing unit and governance unit” at least once every six months to communicate with the CPAs. The CPAs can directly contact the independent directors when necessary, and the communication is good.

2.Summary of previous communications conducted:

Date	Communication Matters	Communication Results
3.14.2025	Communicate with independent directors on the 2024 Financial Statement Information, operating status, regulatory compliance and corporate governance issues in the "Communication Meeting between Audit Unit and Governance Unit". °	No objection.
8.8.2025	Communicate with independent directors on the second quarter 2025 financial report information, operating status, regulatory compliance and updated regulations in the "Communication Meeting between Audit Unit and Governance Unit".	No objection.

IV. The Duties and Powers of the Audit Committee are as follows:

1. Formulate or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
2. Evaluate the effectiveness of the internal control system.
3. Formulate or amend the “Procedures for acquisition and disposal of assets,” “Procedures for engaging in derivatives transactions,” “Procedures for loaning of funds,” “Procedures for making of endorsements/guarantees,” and other material financial business activities in accordance with Article 36-1 of the Securities and Exchange Act.
4. Matters involving the interests of the board directors.
5. Material assets or derivatives transactions.
6. Material loaning of funds and endorsements/guarantees.
7. Offering, issuance, or private placement of “equity-type securities”
8. Appointment, dismissal, or remuneration of the independent auditors.
9. Appointment and dismissal of financial, accounting, or internal audit officers
10. Annual financial report and semi-annual financial report.
11. Other material matters stipulated by the company or the competent authority.

The resolution of the aforementioned item shall be approved by the majority of the Audit Committee members, and shall be submitted to the Board of Directors for resolution.

The matters stated in all subparagraph, except for subparagraph 10, in paragraph 1 can be implemented with the approval of two-thirds of the board directors if not approved by the majority of the Audit Committee members.

Note 1: The resignation date of an independent director before the end of the fiscal year should be indicated in the remark column. The actual attendance rate (%) is calculated based on the number of board meetings convened and the actual attendance during the term of office.

Note 2: If there is a re-election of independent directors before the end of the fiscal year, both the new and old independent directors should be indicated in writing, including the election status as former, newly elected, or re-elected indicated in the remark column. The actual attendance rate (%) is calculated based on the number of Audit Committee meetings convened and the actual attendance during the term of office.

(III) The implementation of the corporate governance and its deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEX-Listed companies” and the reasons

The company has been certified by Taiwan Corporate Governance Association for the “CG6004,” “CG6005,” and “CG6007” corporate governance system evaluation from 2007 to 2012. The Board of Directors members and governance units are committed to the implementation of corporate governance.

Among the TPEX-Listed companies, the company was ranked the top 6%–20% in the 5–9th Corporate Governance Evaluation, and in the 10th–12th sessions, the company was ranked in the top 36%–50%, 21%–35% and 36%–50% of TPEX-Listed companies, respectively.

The company’s Directors and Supervisors have actively upgraded and participated in continuing education on topics related to corporate governance, which is disclosed in the “Corporate Governance” section of the Market Observation Post System.

Website: <https://mopsov.twse.com.tw/mops/web/t100sb07>

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEX-Listed companies” and the reasons
	Yes	No	Summary Description	
I. Has the Company formulated and disclosed its corporate governance best-practice principles in accordance with the “Corporate Governance Best-Practice Principles for TWSE/TPEX-Listed companies?”	V		The company has formulated the “Corporate Governance Best-Practice Principles” in accordance with the “Corporate Governance Best-Practice Principles for TWSE/TPEX-Listed companies” and has it disclosed on the Market Observation Post System and the company’s website.	No material deviation
II. The Company’s equity structure and shareholders’ equity		V	(I) The company has not yet formulated relevant operating procedures. A stock affair agency is entrusted to handle shareholder affairs currently, and the spokesperson, acting spokesperson, and the Group Finance Headquarters are responsible for handling shareholder-related issues.	In planning
(II) Does the company have a list of the major shareholders who actually control the company and those who ultimately have control over the major shareholders?	V		(II) The company grasps the shareholding status and ultimate controller of directors, supervisors, managerial officers, and major shareholders with more than 10% shareholding, and reports the relevant information in accordance with the governing regulations.	No material deviation
(III) Has the Company established and implemented risk control and firewall mechanisms between the company and the affiliated enterprises?	V		(III) The financial and business transactions between the company and its affiliated enterprises are handled in accordance with the “Procedures for Transactions of Group Enterprises, Specified Companies, and Related Parties.” An appropriate organizational control structure is established between the company and its subsidiaries with the “Regulations Governing Subsidiary Supervision and Management” formulated to substantiate the risk control and firewall mechanisms for subsidiaries.	No material deviation
(IV) Has the company formulated internal regulations to prevent insiders from trading securities using undisclosed market information?	V		(IV) The company has formulated the “Procedures for Handling Material Inside information,” “Code of Ethical Conduct for Employees,” and “Regulations Governing Insider Trading” to strictly prevent company employees from using unpublished market information to buy and sell securities.	No material deviation

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEx-Listed companies” and the reasons
	Yes	No	Summary Description	
III. Composition and responsibilities of the Board of Directors (I) Does the Board of Directors formulate a diversity policy, and specific management objectives, and implementation for the composition of board directors?	V		(I) 1. The Board of Directors of the company approved the formulation of the “Corporate Governance Best-Practice Principles” on November 10, 2015. The policy of diversification is formulated in Chapter 3 “Strengthen the powers of the Board of Directors.” The nomination and selection of the company’s board directors is in compliance with the provisions of the company’s Articles of Incorporation, the “Regulations Governing Election of Directors,” and the “Corporate Governance Best-Practice Principles” to ensure the diversity and independence of directors. 2. Currently, there are nine directors serving the 12th term of the Board of Directors with Ms. Wan-Sheng, Hsu as the one and only female director with expertise in business management and financial accounting affairs. Mr. Wen-Lin, Hsu, Mr. Tung-Hui, Chiang and Mr. Ming-Hsiung, Chu are with expertise in leadership, business judgment, business management, crisis management, and has industry knowledge and international vision. Mr. Le-Li, Lu and Mr. Chia-Cheng, Chang has expertise in leadership, business judgment, business management, crisis management, financial accounting, and has industry knowledge and international vision. There are three independent directors, including Mr. Hai-Pang, Chiang and Mr. Wei-Chun, Chin who have rich industry knowledge, providing professional guidance and suggestions, which will greatly contribute to the company’s improvement of process efficiency and product quality, and Mr. Wan-Hua, Hsieh, with expertise and experience in finance, taxation and accounting. 3. The directors and independent directors who are also employees of the company accounted for 44% and 33%, respectively. The company aims to have female directors elected and accounted for 11% of the Board of Directors. Except for the independent director Mr. Hai-Pang, Chiang have served for more than ten years, both the other two independent directors Mr. Wan-Hua, Hsieh and Mr. Wei-Chun, Chin are newly-elected. Two directors are between 71 and 80 years old, two directors are between 61 and 70 years old, three directors are between 50 and 60 years old, and two directors are under 50 years old. 4. The Board of Directors has formulated a board director diversification policy and has it disclosed on the company’s website and Market Observation Post System. 5. The sustainable inheritance of board directors and important management: [Board of Directors] The company continues to cultivate high-level managers to get familiar with the Group’s operation and development, and to enhance their industrial knowledge and decision-making ability in line with the company’s core values. The company uses the “Corporate Governance Best-Practice Principles” to substantiate the board director diversification policy, focus on gender equality, and equip them with diversified industrial experience and	No material deviation

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEx-Listed companies” and the reasons
	Yes	No	Summary Description	
(II) Does the company voluntarily establish functional committees other than the Compensation Committee and the Audit Committee?		V	<p>professional capabilities in banking, finance, and accounting. For the realization of gender equality, the company’s Board of Directors is composed with one female director, the target of female directors has been set to reach more than 1/3, and it is expected to pay attention to suitable talents in subsequent director elections to achieve the target. The Group deployment has a flat organization adopted and 11 business units classified and planned by functions, the heads of business units are all professionals in their fields. Each subsidiary is assigned a professional manager by the company as general manager and a director to be familiar with the operation of the board of directors.</p> <p>[Important management level]</p> <p>The company arranges strategic management meetings for mid-level and high-level executives (including the President) every year to conduct discussions and strategic planning in response to global market trends, rapid changes in the industrial environment, and severe competition in the industry; also, combine external resources to understand the industry and new knowledge and technology, and plan proactive and forward-looking business models. Also, help senior executives build up a systematic and innovative thinking, urge them to learn and understand the industrial environment and market demand trend, substantiate the core value of the enterprise, and find new growth momentum for mid-level and high-level executives through innovative development strategies.</p> <p>The company’s important management regularly participates in the monthly operation and management meeting to understand the operation overview, and organizes internal and external training occasionally to improve the decision-making quality of the management (including management ability, professional skills, language learning, judgment and problem-solving ability, and enhancement of professional skills. and management ability) and to train the high-quality manpower needed for the sustainable development of the company.</p> <p>In addition to the policy of retaining talents, the company also recruits outstanding talents from market with an aim to increase the breadth and depth of the management by building up a talent pool with recruits from inside and outside the company.</p> <p>In addition, the company has formulated the “Regulations Governing Position Substitute” to help the substitutes learn about the management responsibilities in a timely manner in order to facilitate the sustainable development.</p> <p>(II) The company has not set up any functional committee except the Compensation Committee and the Audit Committee.</p>	In planning.

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEx-Listed companies” and the reasons														
	Yes	No	Summary Description															
(III) Does the company formulate the “Rules for Performance Evaluation of the Board of Directors” and other performance evaluation methods, conduct a performance evaluation annually and regularly, and report the performance evaluation results to the Board of Directors and apply it as a reference for the consideration of remuneration and nomination of each director?	V		(III) The company has formulated the “Rules for Performance Evaluation of the Board of Directors” and the evaluation method, which has been implemented every year. The performance evaluation results of the Board of Directors in 2025 were reported to the Board of Directors on January 30, 2026, which is used as a reference in determining individual director’s remuneration and nomination for a new term.	No material deviation.														
(IV) Does the company regularly evaluate the independence and competency of the attesting CPAs?	V		<p>(IV) The company regularly evaluates the independence and competency of the attesting CPAs once a year through the attesting CPA Independence Checklist. The evaluation items include the independence and professionalism of the attesting CPA, with reference to the Audit Quality Index Information (AQI) and accountants. This is a declaration of independence which is verifying that the company’s independence assessment checklist for the attesting CPAs has not violated independence and that they are competent. The assessment results will be reported to the audit committee and the board of directors in each year. In the most recent year, both the assessment criteria were reviewed and approved on March 14, 2024, Aug 9,2024, March 14, 2025, and Dec.12,2025 and the "Declaration of Independence" was issued by the attesting CPAs.</p> <p>Attesting CPA independence checklist</p> <table border="1"> <thead> <tr> <th>Independent evaluation items</th> <th>Conform to</th> </tr> </thead> <tbody> <tr> <td>Whether the attesting CPA is a director or independent director of the company or the company’s affiliated enterprises?</td> <td>V</td> </tr> <tr> <td>Whether the attesting CPA is a shareholder of the company or the company’s affiliated enterprises?</td> <td>V</td> </tr> <tr> <td>Whether the attesting CPA collects salary form the company or the company’s affiliated enterprises?</td> <td>V</td> </tr> <tr> <td>Whether the attesting CPA provides audit services to the company for seven consecutive years?</td> <td>V</td> </tr> <tr> <td>Does the attesting CPA confirm that the CPA Firm to which it belongs has complied with the relevant independence norms?</td> <td>V</td> </tr> <tr> <td>Whether the co-CPAs of the CPA Firm to which they belong have served as directors, managerial officers of the company, or positions that have a material impact on the audit case within one year after resignation?</td> <td>V</td> </tr> </tbody> </table>	Independent evaluation items	Conform to	Whether the attesting CPA is a director or independent director of the company or the company’s affiliated enterprises?	V	Whether the attesting CPA is a shareholder of the company or the company’s affiliated enterprises?	V	Whether the attesting CPA collects salary form the company or the company’s affiliated enterprises?	V	Whether the attesting CPA provides audit services to the company for seven consecutive years?	V	Does the attesting CPA confirm that the CPA Firm to which it belongs has complied with the relevant independence norms?	V	Whether the co-CPAs of the CPA Firm to which they belong have served as directors, managerial officers of the company, or positions that have a material impact on the audit case within one year after resignation?	V	No material deviation.
Independent evaluation items	Conform to																	
Whether the attesting CPA is a director or independent director of the company or the company’s affiliated enterprises?	V																	
Whether the attesting CPA is a shareholder of the company or the company’s affiliated enterprises?	V																	
Whether the attesting CPA collects salary form the company or the company’s affiliated enterprises?	V																	
Whether the attesting CPA provides audit services to the company for seven consecutive years?	V																	
Does the attesting CPA confirm that the CPA Firm to which it belongs has complied with the relevant independence norms?	V																	
Whether the co-CPAs of the CPA Firm to which they belong have served as directors, managerial officers of the company, or positions that have a material impact on the audit case within one year after resignation?	V																	

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEx-Listed companies” and the reasons
	Yes	No	Summary Description	
IV. Do the TWSE/TPEx-Listed companies have a suitable and appropriate number of corporate governance personnel and appoint a corporate governance officer to be responsible for corporate governance related matters (including but not limited to providing information necessary for Directors and Supervisors to perform their business, assisting Directors and Supervisors in complying with laws and regulations, conducting board meeting and shareholders’ meeting related matters in accordance with law, and preparing minutes of board meetings and shareholders’ meetings)?	V		The Company has appointed a corporate governance officer to be responsible for corporate governance-related matters. The scope of duties of the corporate governance officer includes: Assisting directors in complying with laws and regulations and providing necessary information to them for business operation, assisting directors in their appointment and continuing education, handling matters related to board meetings and shareholders’ meetings in accordance with the law, preparing minutes of meetings, and assisting the board of directors in strengthening its functions. Please refer to attached “Managerial Officer Training” on P.52 for the training status of corporate governance officer.	No material deviation.
V. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers) and a special section for stakeholders on the company’s website, and responded appropriately to important corporate social responsibility issues that are of concern to stakeholders?	V		The company respects the rights and interests of stakeholders. Communication with stakeholders is handled by specific departments separately, established a special section for stakeholders on the company’s website, and responded appropriately to important corporate social responsibility issues that are of concern to stakeholders. (I) Shareholders/Investors/Media 1. Issues of concern: Business performance, regulatory compliance, market image and prospects, investment returns, and environmental compliance. 2. Information Communication Channels and Response Methods: The Company will regularly and irregularly release financial and business performance information on the MOPS and on the Company Website. The Company holds regular shareholders' meetings and regularly publishes financial reports/annual reports/sustainability reports. Important information will be published on the Company Website. (II) Clients 1. Issues of concern: Product quality, product liability regulations and compliance with international standards, anti-corruption, environmental, human rights and social regulations and international business norms. 2. Information Communication Channels and Response Methods: Cooperate with clients regarding product, environmental, and responsibility requirements and audits, and work together to prevent and continuously improve. We conduct regular customer satisfaction surveys and track their effectiveness. We have set up a "Contact Megaforce" communication form on the company website, and five inquiries received in 2025 have been responded to and processed by the relevant departments. (III) Suppliers/Government Agencies 1. Issues of concern: Implement corporate governance, anti-corruption, industry-academia collaboration and social responsibility, product liability regulations and international standards, environmental, human rights, social responsibility regulations, and compliance with international business standards.	No material deviation.

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEx-Listed companies” and the reasons
	Yes	No	Summary Description	
			<p>2. Information Communication Channels and Response Methods: By complying with government regulations, enhancing corporate social responsibility, and providing student internships, the company aims to exert its influence. A collaborative internship program with a private university is established in 2025.</p> <p>(IV) Employees</p> <p>1. Issues of concern: Employee rights, labor relations, compliance with social laws and regulations, occupational safety and health, diversity and equal opportunities.</p> <p>2. Information Communication Channels and Response Methods: We prioritize employee health and rights, and have established a diversified communication platform between employers and employees. In 2025, we held 4 labor-management meetings, 12 publications published by Megaforce, provided regular free health checkups for employees, implemented an employee stock ownership trust system, established an employee welfare committee, and offered a variety of employee benefits.</p> <p>The communication with stakeholders in 2025 is presented in the Board of Directors on Nov. 7, 2025.</p>	
VI. Has the company entrusted a professional stock affairs agency to handle shareholders’ meetings related matters?	V		The company entrusts the Department of Agency of CTBC Bank to handle the shareholders’ meeting related affairs in order to have the shareholders’ meeting held legally and effectively.	No material deviation.
VII. Information Disclosure				
(I) Has the Company set up a website to disclose finance and business matters and corporate governance information?	V		(I) The company has the product information, technology research and development results, financial information and corporate governance-related information fully disclosed on the company’s website at: <a href="https://www.megaforce.com.tw">https://www.megaforce.com.tw</a>	No material deviation.
(II) Has the Company adopted other means of information disclosure (such as setting up an English website, appointing dedicated personnel responsible for the collection and disclosure of company information, implementing a spokesperson system, and posting the company’s investors conference on the website)?	V		(II) The company has an official website in both Chinese and English language to disclose company information in a timely manner and has the Group Finance Headquarters to be responsible for collecting and disclosing information on shareholders, laws, investment, and markets. Also, a spokesperson system is established and implemented to respond to inquiries from investors and stakeholders.	No material deviation.
(III) Does the Company publicly announce and file annual financial statements within two months after the end of the fiscal year, and the financial statements for the first, second, and third quarters and the monthly operating status before the prescribed deadline?		V	(III) The company has not publicly announced and filed annual financial statements within two months after the end of the fiscal year, but has the financial statements for the first, second, and third quarters and the monthly operating status announced and filed before the prescribed deadline.	In planning.

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEx-Listed companies” and the reasons
	Yes	No	Summary Description	
VIII. Does the company have any other important information that helps understand the corporate governance operation (including but not limited to employee rights, employee care, investor relations, supplier relations, rights of stakeholders, continuing education of Directors and Supervisors, the implementation of risk management policies and risk measurement standards, the implementation of customer policies, and the acquisition of the liability insurance by the company for Directors and Supervisors)?	V		<ul style="list-style-type: none"> <li>◆ Employees’ rights and interests: The company appreciates the importance of labor–management relations, treats employees with integrity, and substantiates the Labor Standards Act. The chairman has a blog available for employees to express their opinions. The company handles employees’ suggestions and complaints in an open manner and practice to effectively resolve labor disputes.</li> <li>◆ Employee Care: Encourage employees to participate in various training courses and technical seminars, pay group insurance premium in full for each employee, arrange regular health checkups, set up an employee welfare committee to enrich employee benefits and encourage employees to engage in club activities with partial subsidies provided.</li> <li>◆ Investor Relations: The company has the Group Finance Headquarters setup with dedicated personnel assigned to handle shareholders’ suggestions and inquiries, and has dedicated personnel assigned to maintain the information related to finance, business, Board of Directors, and shareholders’ meetings on the company’s website and the Market Observation Post System so as to ensure that investors can obtain the latest company news in a timely manner.</li> <li>◆ Supplier Relations: The company maintains good communication with suppliers and good relationship.</li> <li>◆ Stakeholders’ Rights: The company establishes various communication platforms for stakeholders with the latest information of the company provided; also, they can communicate and make suggestions with the company at any time in order to protect their legitimate rights and interests.</li> <li>◆ Directors’ continuing education: The company arranges continuing education for directors occasionally with the relevant information on P.50-P.51 and disclosed in the “Corporate Governance” section of the Market Observation Post System.</li> <li>◆ Implementation of risk management policies and risk measurement standards: The company has established the “Risk management policies and procedures” and various internal regulations to conduct various risk management and assessments successfully.</li> <li>◆ Implementation of customer policy: The company maintains a stable and good relationship with customers ,the main customers have been with us for more than 10 to 20 years to create the best profits for the company.</li> <li>◆ Liability insurance policy acquired by the company for directors: The company purchases liability insurance policy for directors every year with the relevant information disclosed on the Market Observation Post System.</li> </ul>	No material deviation.

Evaluation Items	The State of Operations (Note)			Deviation from the “Corporate Governance Best-Practice Principles for TWSE/TPEx-Listed companies” and the reasons
	Yes	No	Summary Description	
IX. Please describe the improvements that have been made in response to the corporate governance evaluation results issued by the Corporate Governance Center of Taiwan Stock Exchange in the most recent year, and propose priorities and measures for those not yet improved. Those items that did not score in the 11 <sup>th</sup> Corporate Governance Evaluation in 2024 had been improved and scored in the 12 <sup>th</sup> evaluation, as follows:				
Evaluation index content		Improvement completed		
Did the company disclose its interim financial statements in English within two months of the deadline for filing the Chinese version?		The Company has disclosed its interim financial statements in English within two months after the deadline for filing the Chinese version of the interim financial statements.		
Does the company's annual report disclose the link between the performance evaluation and remuneration of directors and managers?		Yes, the company's annual report discloses the link between the performance evaluation and remuneration of directors and managers.		
Does the company voluntarily disclose the individual remuneration of the general manager and deputy general manager in its annual report?		Yes, the company voluntarily discloses the individual remuneration of the general manager and deputy general manager in its annual report.		
Does the company refer to international human rights conventions to formulate human rights protection policies and specific management plans, and disclose relevant policies and their implementation on the company website or in its annual report?		The Company has disclosed the relevant regulations on the company website and in the 2024 annual report.		
Does the company website or annual report disclose the identities of identified stakeholders, issues of concern, communication channels, and response methods?		The Company has disclosed the relevant regulations on the company website and in the 2024 annual report.		
Propose priorities and measures for those items that did not score in the 12 <sup>th</sup> Corporate Governance Evaluation in 2025 and not yet improved as follows:				
Evaluation index content		Propose priorities and measures for those items that are not yet improved.		
Does the company record the key contents of shareholder questions and the company's responses in the minutes of the shareholders' annual meeting?		The Company will record the key points of shareholder questions and the Company's responses in the 2026 Annual General Meeting of Shareholders.		
Has the company uploaded the English version of its sustainability report to the MOPS and on the company website?		The company has begun planning and compiling an English version of the sustainability report.		
Does the company disclose its water usage and total weight of waste generated over the past two years?		The Company has disclosed statistics on water usage and total weight of waste generated over the past two years.		
Has the company established policies for reducing water consumption or other waste, including reduction targets, implementation measures, and achievement status?		The Company has established water reduction and waste management policies, which are described on P.40 of the Annual Report.		
Does the company conduct employee satisfaction surveys regularly and disclose their implementation and improvement plans?		The Company has been conducting employee satisfaction surveys regularly, and the implementation status and improvement plans are disclosed on P.42 of the Annual Report.		
Does the company have a personal data protection policy, and disclose its contents and implementation status?		The Company has formulated the Employee Personal Data Protection and Management Measures and the Implementation Rules for Employee Personal Data Protection, and disclosed the relevant content and implementation status on P.42 of the Annual Report.		

Note: Regardless of the answer is “Yes” or “No,” It must be explained in the “Remark” column of the summary report.

(IV) If the company has established a Compensation Committee, it is necessary to disclose its composition, responsibilities, and operations.

1. The Compensation Committee aims to assist the Board of Directors in implementing and evaluating the company's overall remuneration and welfare policies and the remuneration of directors and managerial officers. Compensation Committee members are to be appointed by the Board of Directors in accordance with the law and regulations. According to the company's Compensation Committee Charter, there should be 3–5 members appointed, and at least one of them should be an independent director.
2. The company had the Compensation Committee setup on November 25, 2011 with at least two meetings held in one year. Independent directors Hai-Pang, Chiang, Wan-Hua, Hsieh and Wei-Chun, Chin are appointed as the Compensation Committee members currently; also, Mr. Hai-Pang, Chiang is the convener and chairman of the meeting.

Information on the Compensation Committee members

Identity (Note 1)	Name	Professional qualifications and experience (Note 2)	Independence (Note 3)	Number of other public companies in which the individual is concurrently serving as a Compensation Committee member
Independent Director	Hai-Pang, Chiang	Professional qualifications: With expertise in rich industrial knowledge, operational judgment, business management, crisis management and international market vision, but not subject to any of the provisions of Article 30 of the Company Act. Experience: Ph.D. of Electrical Engineering from National Taiwan University, Chair and professor of the Institute of Optoelectronics Science, National Taiwan Ocean University, director and supervisor of Taiwan Photonics Society, part-time researcher of Taiwan Instrument Research Institute of National Applied Research Laboratories (NARLab), part-time researcher of the Institute of Physics, Academia Sinica, and Professor of the Department of Optoelectronics and Materials Technology, National Taiwan Ocean University ; incumbent Dean, National Taiwan Ocean University -College of Electrical Engineering and Computer Science, Distinguished Professor of the Department of Optoelectronics and Materials Technology, National Taiwan Ocean University.	1. He had no direct or indirect interest in the company within the two years prior to the election, and he or his spouse and relative within the second degree of kinship had not served as a director (including an independent director) or employee of the company, the company's affiliated enterprise, or a company that has a specific relationship with the company; also, did not hold any share of the company. 2. He did not provide the company or the company's affiliated enterprises with business, legal, financial, accounting, and other services in exchange for remuneration in the last 2 years.	0
Independent Director	Wan-Hua, Hsieh	Professional Qualifications: With expertise in finance, taxation and accounting, operational judgment, business management, crisis management and international market vision, but not subject to any of the provisions of Article 30 of the Company Act. Experience: Earn master degree of Accounting and Finance and Taxation from Feng Chia University; Accountant of WAN-SHIN Certified Public Accounting Firm, Teacher of taxation laws at 3people cram school, Teacher of taxation laws at Jhjh Guang Group (easywin) ; incumbent WAN-SHIN Certified Public Accounting Firm accountant, Teacher of taxation laws at 3people cram school, Teacher of taxation laws at Jhjh Guang Group (easywin).	1. He had no direct or indirect interest in the company within the two years prior to the election, and he or his spouse and relative within the second degree of kinship had not served as a director (including an independent director) or employee of the company, the company's affiliated enterprise, or a company that has a specific relationship with the company; also, did not hold any share of the company. 2. He did not provide the company or the company's affiliated enterprises with business, legal, financial, accounting, and other services in exchange for remuneration in the last 2 years.	0
Independent Director	Wei-Chun, Chin	Professional Qualifications: With expertise in rich industrial knowledge, operational judgment, business management, crisis management and international market vision, but not subject to any of the provisions of Article 30 of the Company Act. Experience: Ph.D., University of Washington; incumbent University of California, Merced Professor.	1. He had no direct or indirect interest in the company within the two years prior to the election, and he or his spouse and relative within the second degree of kinship had not served as a director (including an independent director) or employee of the company, the company's affiliated enterprise, or a company that has a specific relationship with the company; also, did not hold any share of the company. 2. He did not provide the company or the company's affiliated enterprises with business, legal, financial, accounting, and other services in exchange for remuneration in the last 2 years.	0

Note 1: Please specify in the form the relevant working seniority, professional qualifications, experience, and independence of Compensation Committee member. If the Compensation Committee member is an independent director, make a note to refer to page \_\_\_\_ for Table 1 Relevant information on Directors and Supervisors (I). Please indicate the identity as independent director or others (for example, noted as a "convener") in the "Identity" column.

Note 2: Professional qualifications and experience: Describe the professional qualifications and experience of individual Compensation Committee member.

Note 3: Independence conformity: Describe the independence conformity of the Compensation Committee members, including but not limited to the party, spouse, and relatives within the second degree of kinship are or are not the directors, supervisors, or employees of the company or its affiliated enterprises; shareholding or shareholding ratio of the party, spouse, and relatives within the second degree of kinship (or in the name of others) in the company; are or are not directors, supervisors, or employees of a company (Refer to Article 6, Paragraph 1, Subparagraphs 5–8 of the Regulations Governing the Appointment and Exercise of Powers by the Compensation Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange of the Taipei Exchange) that has a special relationship with the company; and the remuneration amount received for providing the company or the company's affiliated enterprises with business, legal, financial, accounting, and other services in the last 2 years.

Note 4: Please refer to the best-practice principles for information disclosure on the website of the Corporate Governance Center of Taiwan Stock Exchange.

## Information on the operation of the Compensation Committee

- I. There are three members in the company's Compensation Committee to serve.  
 II. The term of 6<sup>th</sup> Compensation Committee members: Jun 7, 2024 to Jun 6, 2027.

The Compensation Committee held two meetings (A) in 2025. The qualifications and attendance of the Compensation Committee members are as follows:

Title	Name	Number of attendances in person (B)	Number of attendances by proxy	Attendance in person (%) (B/A) (Note)	Remark
Convener	Hai-Pang, Chiang	2	0	100%	
Committee Members	Wan-Hua, Hsieh	2	0	100%	
Committee Members	Wei-Chun, Chin	2	0	100%	

Other matters to be recorded:

- I. If the Board of Directors does not accept or adjust the suggestions of the Compensation Committee, the date, term, proposal content, the resolution of the Board of Directors, and the Company's handling of the opinions of the Compensation Committee members (such as the remuneration resolved by the Board of Directors is superior to the suggestion made by the Compensation Committee should be described, including the deviation and the reasons): None Please refer to P.56 for the important resolutions of the Compensation Committee.
- II. For the proposals by the Compensation Committee, if any member has objections or reservations with records or written statements made, the date, term, proposal content, and opinions of all members, its handling of the members' opinions should be stated: None
- III. Responsibilities and powers of the Compensation Committee:
  1. Periodically review the Compensation Committee Charter with suggestions for amendments proposed.
  2. Formulate and regularly review annual and long-term performance objectives and remuneration policies, systems, standards, and structures of the company's directors and managerial officers.
  3. Regularly evaluate the achievement of the performance objectives by the company's directors and managerial officers, and determine the content and amount of their personal remuneration in accordance with the evaluation results obtained from the performance evaluation standards.
  4. The Compensation Committee shall follow the following principles to perform its responsibilities and powers:
    - (1) Ensure that the company's remuneration arrangements are in compliance with relevant laws and regulations and are sufficient to attract outstanding talents.
    - (2) The performance evaluation and remuneration of directors and managerial officers should refer to the standard payment of the industry, consider the personal performance evaluation result, time invested, responsibilities, achievement of personal objectives, performance in other positions, and the remuneration paid to those in the same position in recent years by the company, in other words, evaluate the rationality of the correlation among personal performance, the company's business performance, and future risks based on the achievement of the company's short-term and long-term business objectives, the company's financial status, etc.
    - (3) Do not guide the directors and managerial officers to engage in an act exceeding the company's risk tolerance in the pursuit of remuneration.
    - (4) The distribution of remuneration amount to the directors and senior managerial officers for their short-term performance and the timing of distributing variable remuneration should be determined with the industrial characteristics and the company's business nature taking into account.
    - (5) The content and amount of remuneration for directors and managerial officers should be determined with rationality taking into account. The determination of remuneration for directors and managerial officers should not materially deviate from financial performance. In the event that there is a material decline in profits or accumulated long-term loss, the remuneration should not be higher than that of in the previous year.
    - (6) Compensation Committee members may not participate in the discussions and voting in the proposal related to their personal remuneration.

The so-called remuneration in the preceding two paragraphs includes cash remuneration, stock options, dividends, retirement benefits or resignation benefits, allowances, and other measures with substantial rewards; also, its scope should be consistent with the remuneration of directors and managerial officers stated in the "Regulations Governing Information to be Published in Annual Report of Public Companies."

If decision-making and handling of any matter relating to the remuneration of directors and managerial officers of a subsidiary is delegated to the subsidiary but requires ratification by the Board of Directors of the company, the company's Compensation Committee shall be asked to make recommendations before the matter is submitted to the Board of Directors for deliberation.

Note:

- (1) The resignation date of a Compensation Committee member before the end of the fiscal year should be indicated in the remark column. The actual attendance rate (%) is calculated based on the number of Compensation Committee meetings convened and the actual attendance during the term of office.
- (2) If there is a re-election of Compensation Committee members before the end of the fiscal year, both the new and old Compensation Committee members should be indicated in writing, including the election status as former, newly elected, or re-elected indicated, as well as the election date, in the remark column. The actual attendance rate (%) is calculated based on the number of Compensation Committee meetings convened and the actual attendance during the term of office.

(V) The implementation of the sustainable development and its deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and the reasons

Promotion items	The State of implementation (Note 1)		Summary description (Note 2)	Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX-Listed companies” and the reasons						
	Yes	No								
I. Has the Company established a governance structure to promote sustainable development, and designated a full-time (part-time) unit to promote sustainable development, which is to be handled by the senior management with the authorization of the Board of Directors, and the actual supervision of the Board of Directors? (TWSE/TPEX-Listed companies should report the implementation status, not compliance or explanation.)	V		<p>The company established the “Enterprise Sustainable Operation Taskforce” in 2021, later renamed "ESG Sustainability Taskforce ". In order to deeply implement sustainability issues, in July 2024, the "ESG Sustainability Group" was subdivided into the Corporate Governance Group, the Sustainable Environment Group, the Sustainability Information Disclosure Group and the Social Welfare Group. The said Taskforce is headed by Mr. Tung-Hui, Chiang, the President, and composed of the representatives from the Group Finance Headquarters, the Group Operation Resources Department, and the Chief Executive Office. The Taskforce members were recommended by the relevant units with the Group to organize and plan the sustainable operation-related affairs of the Group and make proposals and reports to the Board of Directors regularly.</p> <p>The missions of the “Enterprise Sustainable Operation Taskforce” including but not limited to:</p> <ol style="list-style-type: none"> <li>1. Implement corporate governance</li> <li>2. Develop a sustainable environment.</li> <li>3. Maintain social welfare.</li> <li>4. Strengthen corporate sustainability information disclosure.</li> <li>5. Be responsible for promoting and tracking the results of the aforementioned plans and proposals approved by the Board of Directors.</li> </ol> <p>The 2025 implementations:</p> <ol style="list-style-type: none"> <li>1. For the 4th consecutive year, the sustainability report was issued and uploaded to the public information observatory and company website.</li> <li>2. Amend relevant management measures and strengthen practical operations in compliance with the governing laws and regulations.</li> <li>3. Formulate a greenhouse gas inventory and verification schedule, submit quarterly carbon emission data and implementation reports to the board of directors.</li> <li>4. Report the operation of corporate governance to the Board of Directors once a year.</li> <li>5. The Share Holding Employees Trust system has been extended to subsidiaries, and the number of participants has exceeded 70%.</li> <li>6. Continue to improve sustainability-related issues such as RBA (Responsible Business Alliance), sustainability information disclosure, EcoVadis (sustainability assessment platform).</li> </ol> <p>Supervision of the Board of Directors:</p> <ol style="list-style-type: none"> <li>1. Reported the implementation of the greenhouse gas inventory to the Board of Directors on a quarterly basis since June 2022. A total of five reports were submitted to the Board of Directors in 2025. The latest report date was Mar.13, 2026. The Board of Directors regularly receives reports and reviews the progress of strategies and objectives.</li> <li>2. Report the sustainable development operation policy and promotion to the Board of Directors at least once a year for the reference of the Board of Directors in proposing suggestions on management policies, strategies, and objectives. The latest report date was November 7, 2025.</li> <li>3. Amended the relevant management measures lawfully to strengthen the company’s practical operation.</li> </ol>	No material deviation						
II. Does the company conduct risk assessments on environmental, social, and corporate governance issues related to the company’s operations in accordance with the principle of materiality, and formulate relevant risk management policies or strategies? (Note 2) (TWSE/TPEX-Listed companies should report the	V		<p>The information disclosure risk assessment boundary covers the company and its subsidiaries. The “ESG Sustainability Taskforce” is established to substantiate corporate governance, develop a sustainable environment, maintain social welfare, and strengthen corporate sustainability information disclosure. In terms of the principle of materiality for sustainable development, evaluate the relevant risk assessments of important issues and formulate relevant risk management policies or strategies as follows:</p> <table border="1" data-bbox="465 1114 1928 1407"> <thead> <tr> <th>Material issues</th> <th>Risk assessment items</th> <th>Risk management policy or strategy</th> </tr> </thead> <tbody> <tr> <td>Environment</td> <td>Environmental protection</td> <td> <p>The company’s environmental protection policies and strategies are as follows:</p> <ol style="list-style-type: none"> <li>1. Self-development and use of low-energy light-curing green energy-friendly materials, and introducing water-based paint to reduce volatile organic compounds (VOCs).</li> <li>2. Use RTO for atmospheric control.</li> <li>3. Utilize the water-cooled circulation system and improve the air-conditioning efficiency in the factory.</li> <li>4. Adopt a rain-wastewater diversion system for wastewater recycling in the factory that meets the effluent standard.</li> <li>5. The “Regulations Governing Waste Reduction and Recycling” is formulated to discuss and regulate the annual waste reduction objectives at the end of each year in order to have waste sorted thoroughly, waste reduced and recycled for achieving resource sustainability; also, utilize the network system to control waste flow.</li> </ol> </td> </tr> </tbody> </table>	Material issues	Risk assessment items	Risk management policy or strategy	Environment	Environmental protection	<p>The company’s environmental protection policies and strategies are as follows:</p> <ol style="list-style-type: none"> <li>1. Self-development and use of low-energy light-curing green energy-friendly materials, and introducing water-based paint to reduce volatile organic compounds (VOCs).</li> <li>2. Use RTO for atmospheric control.</li> <li>3. Utilize the water-cooled circulation system and improve the air-conditioning efficiency in the factory.</li> <li>4. Adopt a rain-wastewater diversion system for wastewater recycling in the factory that meets the effluent standard.</li> <li>5. The “Regulations Governing Waste Reduction and Recycling” is formulated to discuss and regulate the annual waste reduction objectives at the end of each year in order to have waste sorted thoroughly, waste reduced and recycled for achieving resource sustainability; also, utilize the network system to control waste flow.</li> </ol>	No material deviation
Material issues	Risk assessment items	Risk management policy or strategy								
Environment	Environmental protection	<p>The company’s environmental protection policies and strategies are as follows:</p> <ol style="list-style-type: none"> <li>1. Self-development and use of low-energy light-curing green energy-friendly materials, and introducing water-based paint to reduce volatile organic compounds (VOCs).</li> <li>2. Use RTO for atmospheric control.</li> <li>3. Utilize the water-cooled circulation system and improve the air-conditioning efficiency in the factory.</li> <li>4. Adopt a rain-wastewater diversion system for wastewater recycling in the factory that meets the effluent standard.</li> <li>5. The “Regulations Governing Waste Reduction and Recycling” is formulated to discuss and regulate the annual waste reduction objectives at the end of each year in order to have waste sorted thoroughly, waste reduced and recycled for achieving resource sustainability; also, utilize the network system to control waste flow.</li> </ol>								

Promotion items	The State of implementation (Note 1)		Summary description (Note 2)	Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies" and the reasons														
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implementation status, not compliance or explanation.)			<table border="1"> <tr> <td></td> <td></td> <td>6. Use renewable energy for electricity. 7. Promote the recycled materials application technology in the product manufacturing process through the aspects of reduction, reuse, recycling, and reproduction.</td> </tr> <tr> <td>Society</td> <td>Occupational safety</td> <td>1. The verification of the "ISO 45001 Occupational Safety and Health Management System" for the main factory was completed. 2. Arrange fire safety drills and occupational safety and health training every year to train employees' emergency response ability and self-safety management. 3. Provide employees with information related to physical and mental health and occupational safety irregularly.</td> </tr> <tr> <td rowspan="2">Corporate governance</td> <td>Society, economy, and legal compliance</td> <td>The company has formulated the "Corporate Governance Best-Practice Principles," "Ethical Corporate Management Best-Practice Principles," and "Procedures for Ethical Management and Guidelines for Conduct." It is the intention to ensure that all personnel and operations of the company complying with the relevant laws and regulations strictly through the establishment of governance organizations and the implementation of internal control mechanisms.</td> </tr> <tr> <td>Enhance the functions of board directors.</td> <td>1. Plan 6 hours of continuing education for Directors and Supervisors every year, notifying the competent authority of laws and regulations from time to time. 2. Acquire liability insurance policy for directors and supervisor regularly to protect the company and reduce possible operating risks.</td> </tr> <tr> <td></td> <td>Stakeholder communication</td> <td>The company provides multiple communication channels and makes information disclosure to gain the trust and understanding of stakeholders in the company; also, regularly reports the communication progress to the Board of Directors every year.</td> </tr> </table>			6. Use renewable energy for electricity. 7. Promote the recycled materials application technology in the product manufacturing process through the aspects of reduction, reuse, recycling, and reproduction.	Society	Occupational safety	1. The verification of the "ISO 45001 Occupational Safety and Health Management System" for the main factory was completed. 2. Arrange fire safety drills and occupational safety and health training every year to train employees' emergency response ability and self-safety management. 3. Provide employees with information related to physical and mental health and occupational safety irregularly.	Corporate governance	Society, economy, and legal compliance	The company has formulated the "Corporate Governance Best-Practice Principles," "Ethical Corporate Management Best-Practice Principles," and "Procedures for Ethical Management and Guidelines for Conduct." It is the intention to ensure that all personnel and operations of the company complying with the relevant laws and regulations strictly through the establishment of governance organizations and the implementation of internal control mechanisms.	Enhance the functions of board directors.	1. Plan 6 hours of continuing education for Directors and Supervisors every year, notifying the competent authority of laws and regulations from time to time. 2. Acquire liability insurance policy for directors and supervisor regularly to protect the company and reduce possible operating risks.		Stakeholder communication	The company provides multiple communication channels and makes information disclosure to gain the trust and understanding of stakeholders in the company; also, regularly reports the communication progress to the Board of Directors every year.	
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III. Environmental issues																		
(I) Has the company set up an appropriate environmental management system based on the characteristics of its industry?	V	(I)	The company has an Environmental Safety Section setup to establish an environmental management system suitable for the industrial characteristics; also, the company had obtained the ISO 14001:2015 environmental certification of the SGS on July 19, 2006 (valid period: 7.15.2026).	No material deviation														
(II) Is the Company committed to improving energy efficiency and using recycled materials with low impact on the environment?	V	(II)	The company has a polymer laboratory setup to actively research and develop environmentally friendly materials for the replacement of plastic materials, and promoted DFM lightweight, simplified packaging, and packaging material recycling in the product manufacturing process through the four main operations of reduction, reuse, recycling, and reproduction so as to fulfill the company's obligation in environmental protection. The company continues to promote various energy-saving and carbon-reduction measures, such as replacement of light tubes, renewal of air compressors, substantiation of waste sorting, and resource recycling. In terms of recycling material application technology, the company has worked with customers to develop post-consumer recycled (PCR) plastic molding technology and started mass production since the year of 2020.	No material deviation														
(III) Does the company evaluate the potential risks and opportunities of climate change to the company now and in the future, and take corresponding measures to	V	(III)	The company has formulated the "Enterprise Sustainable Operation Taskforce" to evaluate the current and future potential risks and opportunities of climate change for the company with response measures for climate-related issues adopted:	No material deviation														
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	Yes	No	Summary description (Note 2)							
respond to climate related issues?				◆The role of management in evaluating and managing climate-related risks and opportunities	The "ESG Sustainability Taskforce" coordinates and plans the Group's corporate sustainability affairs and submits proposals and reports to the Board of Directors regularly.					
			2	Strategy	◆The organization's recognition of climate-related risks and opportunities in short-term, mid-term, and long-term	Item	Climate change Potential risks		Opportunity	Countermeasures
						Short-term and mid-term	Increase in sustainability-related requirements and regulations		Develop green energy and environmental protection materials.	Establish a polymer laboratory and invest resources to develop low-energy light-curing green energy-friendly materials, and introduce water-based paint to reduce volatile organic compounds (VOCs).
					Greenhouse gas emissions cause atmospheric pollution and cost increase.	Save energy, reduce carbon, and cut operating cost through the operation of the environmental protection systems.	To deepen the atmospheric pollution prevention and control process, the company established rotor concentrator and regenerative thermal oxidizer (RTO), continuous emission monitoring system (CEMS), UV air purifier, and activated carbon reclamation and adsorption equipment for atmospheric pollution prevention and control. Regenerative Thermal Oxidizer (RTO) uses clean fuel (gas) to have the harmful substances in the exhaust gas stabilized and neutralized.			
					Long-term	The impact of rising electricity consumption on the greenhouse effect	Promote low-carbon green production, electricity saving, and operating cost reduction.	Promote the set electricity-saving objective every year. Reduce the electricity consumption through the replacement of lighting equipment and the air-conditioning equipment.		

Promotion items	The State of implementation (Note 1)			Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies" and the reasons	
	Yes	No	Summary description (Note 2)		
			<p>◆The possible impact of climate-related risks and opportunities on the organization's operation, strategy, and financial planning</p> <p>◆The organization's flexible strategies for different climate scenarios encountered</p> <p>3 Risk management</p> <p>◆Organizational process for reviewing and assessing climate-related risks</p> <p>◆Organizational procedures for managing climate-related risks</p> <p>◆How does the organization integrate the mechanism for reviewing, evaluating, and managing climate-related risks into the overall risk management system</p> <p>4 Indicators and objectives</p> <p>◆Disclose the indicators used by the organization to evaluate climate-related risks and opportunities in the procedures for strategy and risk control</p> <p>◆Disclose Category 1, Category 2, and Category 3 (if applicable) greenhouse gas emissions and related risks</p> <p>◆Regarding the objectives and degree of achievements for the management of climate-related risks and opportunities set by the organization</p>	<p>According to the TCCIP platform under the RCP8.5 scenario, the average temperature in Taiwan will go up by 1.5°C by the end of the 21<sup>st</sup> century. The ratio of renewable energy is expected to go up and the promotion of circular economy is expected to be enhanced so as to maintain market competitiveness.</p> <p>The Company conducts risk identification and assessment through cross-departmental communication within the "ESG Sustainability Group" to carry out risk control and carbon reduction plans, summarize the implementation results of risk assessment and control plans, and revise the internal regulations of "Risk Management Policies and Procedures". The Company reports the implementation status to the Board of Directors quarterly and integrates the climate change management mechanism into the overall risk management process.</p> <p>The "ESG Sustainability Taskforce" will also work with the Group Finance Headquarters and the Group Operation Resources Department to formulate relevant plans. The parent company's greenhouse gas inventory plan has been completed and approved by the Board of Directors. The subsidiary's greenhouse gas inventory plan was proposed in 2023Q1 with the progress and result followed up on a quarterly basis. In 2024, the inventory of subsidiaries including Megaforce (Shanghai) Electronic &amp; Plastic Co., Ltd., Shanghai AB Megaforce Co., Ltd., Shanghai Shanghua Painting Co., Ltd., Suzhou Intentech Co., Ltd., Dongguan Megaforce Electronic Technology Co., Ltd., MegaforceMY and MegaforceMX has been completed, and in 2025, the audit of subsidiary Fortis Biosolutions Co., Ltd. was added.</p> <p>Set 2022 as the base year for greenhouse gas emissions and set an annual target of reducing carbon emissions by 5% per year, saving electricity, water, and waste reduction as climate change performance indicators.</p> <p>Implement carbon reduction measures and monitoring continuously to reduce Category 1 and Category 2 emissions. It is proposed to plan to expand the scope of greenhouse gas inventory disclosure.</p> <p>The company will continue to implement circular economy measures and power-saving strategies, and set 2022 as the base year for greenhouse gas emissions, setting annual targets for reducing carbon emissions by 5% per year, saving electricity, water, and waste reduction as climate change performance indicators. Carbon emissions in 2025 decreased by 1.34% compared to 2024.</p>	
(IV) Does the company make statistics on greenhouse gas emissions, water consumption, and	V	(IV)	<p>The company has formulated the "Sustainable Development Best-Practice Principle." The company has clearly formulated the objectives of environmental protection and energy saving. The company will strive to achieve low pollution, low energy, easy recycling, and other environmentally friendly acts in the process of product design, development, production, use, and disposal.</p> <ul style="list-style-type: none"> <li>● The company follows the industrial greenhouse gas inventory operation announced by the Environmental Protection Administration of the Executive Yuan; also, refers to ISO/CNS 14064-1 and GHG Protocol to regulate, calculate, and display statistical data as follows:</li> </ul>	No material deviation	

Promotion items			The State of implementation (Note 1)						Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies" and the reasons															
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the total weight of waste for the past two years and formulate policies for energy conservation and carbon reduction, greenhouse gas reduction, water consumption reduction, or other waste management?			Unit: Ton CO2e/metric tons																					
			<table border="1"> <thead> <tr> <th>Year</th> <th>Greenhouse gas emissions Category I</th> <th>Greenhouse gas emissions Category II</th> <th>Total greenhouse gas emissions</th> <th>Water consumption</th> <th>Weight of general industrial waste</th> <th>Weight of hazardous industrial waste</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>799.22</td> <td>26,747.85</td> <td>27,547.07</td> <td>169,388</td> <td>327.39</td> <td>130.39</td> </tr> <tr> <td>2025</td> <td>641.53</td> <td>26,536.60</td> <td>27,178.13</td> <td>158,272</td> <td>311.43</td> <td>116.59</td> </tr> </tbody> </table>	Year	Greenhouse gas emissions Category I	Greenhouse gas emissions Category II	Total greenhouse gas emissions	Water consumption	Weight of general industrial waste	Weight of hazardous industrial waste	2024	799.22	26,747.85	27,547.07	169,388	327.39	130.39	2025	641.53	26,536.60	27,178.13	158,272	311.43	116.59
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(V) Does the company develop an energy management plan?	V	(V)	<p>1. Category I, Category II includes the information on the Taiwan factory of the parent company and the subsidiaries, including Megaforce (Shanghai) Electronic &amp; Plastic Co., Ltd., Shanghai AB Megaforce Co., Ltd., Shanghai Shanghua Painting Co., Ltd., Suzhou Intentech Co., Ltd., Dongguan Megaforce Electronic Technology Co., Ltd., MegaforceMY, MegaforceMX and Fortis Biosolutions Co., Ltd. (Note) Greenhouse gas emissions for 2024 do not include Fortis Biosolutions Co., Ltd.</p> <p>2. Water consumption refers to water intake, including information from the Taiwan factory of the parent company, and subsidiaries Megaforce (Shanghai) Electronic &amp; Plastic Co., Ltd., Shanghai AB Megaforce Co., Ltd., Shanghai Shanghua Painting Co., Ltd., Suzhou Intentech Co., Ltd., Dongguan Megaforce Electronic Technology Co., Ltd., MegaforceMY, MegaforceMX and Fortis Biosolutions Co., Ltd. (Note) The Water consumption in 2024 does not include Fortis Biosolutions Co., Ltd.</p> <p>3. The total weight of industrial waste includes both general and hazardous industrial waste, including information from the Taiwan factory of the parent company, and subsidiaries Megaforce (Shanghai) Electronic &amp; Plastic Co., Ltd., Shanghai AB Megaforce Co., Ltd., Shanghai Shanghua Painting Co., Ltd., Suzhou Intentech Co., Ltd., Dongguan Megaforce Electronic Technology Co., Ltd., MegaforceMY, MegaforceMX and Fortis Biosolutions Co., Ltd.</p> <p>4. Carbon emissions in 2025 decreased by 1.34% compared with 2024. The carbon emissions generated from the business operation of the company are indirect emissions resulting from Category II electricity consumption, accounting for 97.6%.</p> <ul style="list-style-type: none"> <li>Carbon reduction and energy saving objectives: The company follows the ISO 14001 standard to establish the greenhouse gas emission baseline, and formulate or announce carbon reduction objectives. Currently, a greenhouse gas inventory system for the entire factory is being established and introduced in accordance with relevant specifications. The company has set a target of reducing greenhouse gas carbon emissions by 5% by 2025 compared to 2024. Carbon emissions in 2024 were 27,547 tons of CO2e, and in 2025, they are projected to be 27,178 tons of CO2e, representing a decrease of 1.34% compared to 2024. While this represents a decrease, it does not reach the 5% target. To reduce carbon emissions and energy consumption, the plant plans to maintain its energy efficiency through off-peak electricity use, equipment maintenance, and the use of energy-saving equipment to reduce carbon emissions.</li> <li>Water resource management policy: Adopt a rain-wastewater diversion system for wastewater recycling in the factory that meets the effluent standard. Establish leakage points for pipelines and valves, and establish a quick response mechanism for reporting leaks to reduce unnecessary waste of water resources. Water resource management target: A 5% reduction in water withdrawals by 2025 compared to 2024. Water withdrawals in 2024 were 169,388 metric tons, and the target for 2025 is 158,272 metric tons, a decrease of 6.6% compared to 2024. Continued water conservation efforts will be implemented, along with inspections and repairs of equipment, pipes, and valves to address leaks.</li> <li>Waste management policy: The "Regulations Governing Waste Reduction and Recycling" is formulated to discuss and regulate the annual waste reduction objectives at the end of each year in order to have waste sorted thoroughly, waste reduced and recycled for achieving resource sustainability; also, utilize the network system to control waste flow, implement it in the product manufacturing process through the operations of reduction, reuse, recycling, and reproduction. In addition, for VOCs, wastewater and other pollutants, automatic monitoring construction should be set up at the source, process and end to monitor and control the entire process of pollutant collection, treatment and discharge. Real-time early warning, long-term accumulation can also use data analysis to optimize pollutant management models and early warning functions. Regarding the operation of relevant equipment, the "Atmospheric Prevention and Control Management Measures" stipulate the attribution of responsibilities and the standard operating procedures for maintenance, education and training, normal production, abnormal line shutdown, abnormal notification, etc. to ensure that relevant resources are maintained normally and maximized efficiency. Waste Management Target: The goal is to reduce total weight of industrial waste by 5% by 2025 compared to 2024. Total weight of industrial waste was 457.78 metric tons in 2024 and reduced to 428.02 metric tons in 2025, a decrease of 6.5% compared to 2024. The company will continue to reduce waste based on the principles of reduction, reuse and recycling.</li> </ul> <p>At present, consumption statistics are carried out in conjunction with greenhouse gas inventory operations, and in the future it is expected to formulate a separate plan for energy management.</p>						In planning															

Promotion items	The State of implementation (Note 1)		Summary description (Note 2)	Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEX-Listed companies" and the reasons
	Yes	No		
IV. Social issues				
(I) Has the company formulated relevant management policies and procedures according to relevant laws and regulations and the International Bill of Human Rights?	V		<p>(I) The company complies with the local "Labor Act" at where the production base located around the world, honors the "Responsible Business Alliance" (RBA), and refers to the "Convention on the Elimination of All Forms of Discrimination Against Women" (CEDAW), "Convention on the Rights of the Child" (CRC), "Declaration on the Rights of Indigenous Peoples," "The International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families," "Convention on the Rights of Persons with Disabilities (CRPD), and other international convention on the human rights to formulate the "Megaforce Work Rules" as a basis for personnel management and respect for human rights.</p> <p>The company's relevant human rights policies and specific measures are as follows:</p> <ol style="list-style-type: none"> <li>The policy of providing a safe and healthy working environment The company's management has an aim for "zero accident," promoting rigorous hardware facilities and safety and health operating procedures, and regularly organizing on-job occupational safety and health education and training.</li> <li>Prevent unlawful discrimination and ensure the equal employment opportunity policy. Provide foreign workers with a good accommodation environment and living space, strictly prohibit workplace violence, and provide employees with minimum wages and benefits that meet or better than the requirements of local laws and regulations.</li> <li>The policy of guaranteeing the employee right of the people with disabilities Employ people with disabilities and reserve a certain number of employment opportunities for the people with disabilities in accordance with the provision of Article 38 of the "People with Disabilities Rights Protection Act."</li> <li>No child labor policy Employment of employees under the age of 15 is prohibited.</li> <li>Prohibition of all forms of forced labor policy</li> <li>Assist employees in maintaining physical and mental health and work-life balance policy. The company clearly stipulates a legal and reasonable working hours management plan, and cares about and manages the attendance of employees regularly. The company respects the rights of employees. Employees can set up multiple social clubs and encourage colleagues to join the social clubs.</li> <li>Gender equality policy Setup a hot line for preventing sexual harassment. The company implements a system of childcare leave without pay; also, it provides colleagues with family care leave, menstrual leave, maternity leave, paternity leave, pregnancy rest leave, breastfeeding room, breastfeeding time, etc.</li> <li>Establish an age-friendly workplace To confront the impact of declining birth rates and aging population proactively, our company has established an age-friendly workplace, including job design and environmental improvements, internal training to enhance awareness of middle-aged and senior-friendly practices, and adjustments to hiring criteria. In 2024, the company has been awarded the "Age-Friendly Workplace Certification" by New Taipei City for middle-aged and senior-friendly practices.</li> </ol>	No material deviation
(II) Has the company formulated and implemented reasonable employee welfare measures (including remuneration, vacation and other benefits), and appropriately reflected operating performance or results in employee remuneration?	V		<p>(II) Please refer to P.86 for the company's employee welfare measures and implementation in details. In addition, there are Regulations Governing Salaries" and salary bracket formulated. The company will evaluate and adjust salary by referring to external salary survey report every year, and will adjust employee salary and remuneration according to the company's operating performance and employee's personal performance. The "Conference of Share Holding Employees" has been established since 2020. Employees may have the mandatory amount appropriated every month to purchase company stock shares; also, the company appropriates an amount equivalent to the employee's appropriation as the company's appropriation amount, the withdrawal ratio is better than the industry average.</p> <p>In terms of the leave system, in addition to the routine two-day weekend, special leave is granted in accordance with the Labor Standards Act. Leave without pay is also an option available to the employee who is having a baby or encounters a serious injury or accident.</p> <p>Diversity and equality in the workplace: Male and female workers are entitled to equal pay for equal work and equal opportunities for promotions. Female supervisors are accounted for 31.13% of all supervisors, which is increasing year by year.</p> <p>Reflected operating performance or results in employee remuneration: In Article 31 of the company's Articles of Incorporation, The Company should appropriate 1% or more of the earnings (that is, net income before tax without deducting the distribution of remuneration to employees and directors; and after reserving an amount equivalent to the cumulative loss), if any, as remuneration to employees (The amount of employee compensation for this item shall not be less than 30% and should be allocated to grassroots employees) and 5% or less as remuneration to directors.</p>	No material deviation
(III) Has the company provided employees with a safe and healthy working	V		<p>(III) The company has an "Occupational Safety and Health Policy" and is committed to protecting the health and safety of all workers (including employees, visitors, contractors, etc.) working in the factory area. The main factory areas comply with local laws, international standards and other regulations to create a healthy and safe working environment, which is implemented as follows:</p>	No material deviation

Promotion items	The State of implementation (Note 1)		Summary description (Note 2)	Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies" and the reasons
	Yes	No		
environment, and arranged safety and health education regularly for the employees?			<ol style="list-style-type: none"> <li>1. The "Occupational Safety and Health Management Regulations" are formulated to protect the rights and interests of employees at work and their life safety, which are to be implemented fully by the colleagues.</li> <li>2. Environmental health and safety inspection: Carry out the environmental health and safety inspection before the 25<sup>th</sup> day of each month and requires each operating location to provide relevant information.</li> <li>3. Occupational Safety and Health Committee convened quarterly : The labor representative shall exercise the power of review to examine the occupational safety and health plan for the year and its implementation status for the quarter (the items include automatic inspections, employee work-related accidents, education and training, personal protective equipment inspections, work environment monitoring, health management matters, etc.).</li> <li>4. Provided on-site health services to a total of 126 people every month (including health consultation, health examination risk level tracking, human-caused hazards, abnormal workload and maternal health protection, etc.)</li> <li>5. Conduct employee health examinations every year, carry out health grade management and follow-up based on health examination reports.</li> <li>6. Conduct an annual workplace survey on non-illegal behavior to determine workplace risk levels.</li> <li>7. Inspect the quality of drinking water quarterly to ensure health and safety of employees' drinking water.</li> <li>8. Entrust qualified contractors to monitor operating environment in May and November every year; also, compile and publish the results with corrective actions performed for areas with nonconformities identified.</li> <li>9. Disinfect the factory area and clean the cooling tower regularly.</li> <li>10. Emergency response, fire protection and disaster prevention training and drills are held regularly to strengthen employees' fire protection concepts, and handle annual fire protection equipment maintenance declaration within the time limit.</li> <li>11. Conduct factory electricity safety inspections and building public safety inspections regularly.</li> <li>12. In 2025, there were no occupational accidents among employees, we will continue to strengthen employee education and training and working environment monitoring to ensure employee personal safety.</li> <li>13. We attaches great importance to employee personal safety, regular fire drills, and inspection and maintenance of fire equipment, there is no fire incidents in 2025.</li> <li>14. Occupational safety on-the-job training: Employees are provided with 3 hours of on-the-job training every 3 years to prevent accidents and improve occupational safety and health awareness. For details, please refer to our 2024 Sustainability Report.</li> </ol>	
(IV) Does the company have an effective career development training program planned for employees?	V	(IV)	The company encourages employees to participate provides in the internal and external education and training provided by the company; also, establishes training and programs that are beneficial to the development of employees' occupational and functional ability. Include new recruit training, professional training, supervisor training, etc., and help colleagues continue to grow through diversified approaches. A total of 3,562 people-time completed internal and external education and training program for a total of 5,431 hours in 2025. Regular performance reviews are scheduled every year, where managers and employees discuss and set individual annual competency development plans together. Through regular reviews and feedback, we help employees made the best development plans for each individual.	No material deviation
(V) Does the company conduct employee satisfaction surveys regularly and disclose their implementation and improvement plans?	V	(V)	To understand employees' satisfaction with the work environment and company policies, the company has established a regular employee satisfaction survey mechanism, which is implemented by the Human Resources Department. An employee satisfaction survey is conducted annually for employees at grade three and above, from Jan. to Dec. each year, with 100% coverage. In addition, to promptly understand the adaptation of new employees, an employee satisfaction survey is conducted on new employees three months after they start working, with a 100% coverage rate. The survey results are compiled and evaluated by the Human Resources Department as a reference for the company to continuously optimize employee benefits and human resources management systems.	No material deviation
(VI) Has the company formulated a personal data protection policy, and disclosed the content and its implementation?	V	(VI)	In 2017, the Company established the "Employee Personal Data Protection and Management Regulations," and in 2019, it established the "Employee Personal Data Protection Implementation Rules." The regulations apply to all employees of the Company, all personnel of its invested subsidiaries with substantial control, all personnel of overseas investment units, personnel dispatched by manpower dispatch companies, and newly recruited interviewees. Overseas investment units may also formulate and implement regulations in accordance with relevant local laws and regulations. In accordance with the relevant provisions of the Personal Data Protection Act, our company has entered into Non-disclosure agreements (NDAs) and related management regulations with manufacturers, clients, or consultants (including their employees or temporary employees) who have business dealings with the company to ensure the security of company information and protect the rights and interests of clients and related stakeholders. In 2025, our company continued to strengthen employees' awareness of personal data protection and conducted relevant training courses, including a total of 66 hours of training for new employees and 22 hours of professional training for human resources personnel.	No material deviation
(VII) Does the company comply with relevant laws	V	(VII)	Protection Policies for customer rights: Our company has established a "Quality Assurance Contract", "Agreement on Restriction of Use of Hazardous Substances", "Supplier Code of Conduct" and other safety guidelines for the production of related products to protect customer rights. The company	No material deviation

Promotion items	The State of implementation (Note 1)		Summary description (Note 2)	Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies" and the reasons						
	Yes	No								
<p>and international standards, and formulate relevant right and interest protection policies and grievance procedures to deal with customers for products and services, such as customer health and safety, customer privacy, marketing and labelling?</p> <p>(VIII) Has the company formulated supplier management policies that require suppliers to follow relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and monitored their implementation?</p>	V		<p>has the products marketed and labelled in accordance with relevant laws and regulations and international standards.</p> <p>Complaint Channels and Procedures: Our company regularly conducts customer satisfaction surveys and tracks their effectiveness, actively reviewing the results as a basis for quality improvement. Customer complaint channels and procedures are handled by the heads of each business unit according to the content of the complaint and in accordance with internal processes. Additionally, the company website has a "Contact Megaforce" communication form; 5 related inquiries were processed in 2025.</p> <p>(VIII) The company has a supplier management policy formulated:</p> <ol style="list-style-type: none"> <li>1. Request the supply chain to appreciate labor rights, environmental protection, and safety and health risk control in order to reduce the operating risks and costs of the company and the suppliers, establish a sustainable growth partnership.</li> <li>2. Suppliers are requested to sign a letter of commitment, indicating that the suppliers will operate in compliance with the normative standards of the Responsible Business Alliance (RBA), safe labor operating environment, reasonable labor conditions, protection of basic human rights of labor, prohibition of child labor; also, must promise not to operate and produce any product with the use of conflict metals.</li> <li>3. Request suppliers to fully comply with all relevant local laws and regulations when operating the company's business, and must follow relevant social responsibilities and all aspects.</li> <li>4. If the supplier violates the law or the letter of commitment, the company may immediately cease, terminate, or cancel the transaction relationship with the supplier.</li> </ol> <p>The supplier management mechanism is controlled and managed in the following three aspects:</p> <table border="1"> <tr> <td>Selection of new suppliers</td> <td> <ol style="list-style-type: none"> <li>1. Supplier evaluation criteria:               <ol style="list-style-type: none"> <li>(1) Quality capability: The completeness of the supplier's quality system process implementation.</li> <li>(2) Control of hazardous substances: The products provided by suppliers must comply with the requirements of the Hazardous Substances Process Management System.</li> <li>(3) Productibility: Suppliers must be able to fulfill customers' need in production quickly.</li> <li>(4) Manufacturing engineering capability: Evaluate the process and design control capability of the suppliers.</li> </ol> </li> <li>2. New suppliers must sign a letter of commitment between the two parties. (Content includes integrity commitment and corporate social responsibility)</li> <li>3. Comply with relevant quality system requirements. If the supplier has obtained certificates related to environmental protection, occupational safety and health or hazardous substance management (such as ISO 9001, ISO 14001, ISO 45001, QC 080000, and IATF 16949) will be awarded with additional points given.</li> </ol> </td> </tr> <tr> <td>Supplier evaluation and management</td> <td> <ol style="list-style-type: none"> <li>1. Graded according to the supplier evaluation criteria.</li> <li>2. The supplier who does not receive adequate evaluation scores will not be listed as a qualified supplier. The unqualified supplier needs to make improvement, be re-evaluated, and receive adequate evaluation score in order to be listed as a qualified supplier.</li> </ol> </td> </tr> <tr> <td>Supplier continuous evaluation</td> <td> <ol style="list-style-type: none"> <li>1. Select key suppliers for continuous evaluation based on the frequency of transactions, characteristics and risk classifications of the supplier.</li> <li>2. Suppliers must continuously meet various requirements and specifications in order to qualify for sustainable supply.</li> </ol> </td> </tr> </table>	Selection of new suppliers	<ol style="list-style-type: none"> <li>1. 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Promotion items	The State of implementation (Note 1)		Summary description (Note 2)	Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies" and the reasons
	Yes	No		
V. Does the Company refer to the internationally accepted reporting standards or guidelines to prepare the sustainability reports for disclosing the company's non-financial information? Are the aforementioned sustainability reports with the assurance or guarantee opinions of a third-party verification unit obtained?		V	The company has started to compile the sustainability report in accordance with the Global Reporting Initiative (GRI) since the year of 2022. The 2024 sustainability report was uploaded to the Market Observation Post System and in the company's website on Aug. 25, 2025. However, the sustainability report was without the assurance or guarantee opinion obtained from a third-party verification unit.	In planning
VI. If the company has the sustainable development best-practice principles formulated in accordance with the "Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies," please describe the differences between its operation and the principles: The company has formulated the "Sustainable Development Best-Practice Principles," "Corporate Governance Best-Practice Principles," and "Ethical Corporate Management Best-Practice Principles." The company also has based on the "Ethical Corporate Management Best-Practice Principles" to formulate the "Procedures for Ethical Management and Guidelines for Conduct," "Code of Ethical Conduct for Employees," "Code of Ethical Conduct for Directors and Managerial Officers;" and establish an effective corporate governance structure and related ethical standards and matters, which have been implemented and followed without major difference occurred so far.				
VII. Other important information that helps understand the promotion of sustainable development: <ol style="list-style-type: none"> <li>1. The company remains committed to employee care, consistently fostering a welcoming work environment with robust employee benefits. In 2024, the company has been awarded the "Gold Award for Happiest Workplace" by a leading job bank.</li> <li>2. Collaborate with colleges and universities at all levels on intern and dual-track training programs to assist in talent development.</li> <li>3. The company will take the initiative to donate money for any material disaster occurred in Taiwan and abroad, encourage employees to make donations with mercy, and establish an employee merciful trading platform.</li> <li>4. Donate the "EzBite Oral Rehabilitation Device" to the Head and Neck Care Association of the Republic of China so as to ensure that patients do not miss the golden period of rehabilitation during the pandemic outbreak. The company has been regularly working with the Head and Neck Care Association of the Republic of China in recent years and try to understand their needs with assistance provided through corporate volunteers and medical devices donations.</li> <li>5. Develop smart energy storage systems and electric vehicle equipment to improve energy-saving efficiency.</li> <li>6. By reducing unnecessary components, selecting friendly materials, and functionally stabilizing energy storage and power supply to improve energy efficiency and reduce battery consumption, environmental impact is reduced from the functional level of product design.</li> <li>7. The company uses the concept of "sustainable operation" to have the "environmental protection," "safety," and "health" integrated into corporate culture, operating principles, and work processes for years.</li> </ol>				

Note 1: If the answer "Yes" is ticked for the status of implementation, please specify the important policies, strategies, measures, and implementations adopted. If the answer "No" is ticked for the status of implementation, please specify the differences and reasons in the "Deviation from the Sustainable Development Best-Practice Principles for TWSE/TPEx-Listed companies and the reasons" column; also, explain the plan of adopting relevant policies, strategies and measures in the future. However, regarding promotion item 1 and 2, the TWSE/TPEx-Listed companies should describe the governance and supervision structure of sustainable development, including but not limited to the management policies, formation of strategies and objectives, and measures review. In addition, describe the company's risk management policies or strategies for environmental, social, and corporate governance issues related to business operations, and the implementation of evaluation.

Note 2: The principle of materiality refers to issues related to environment, society and corporate governance that have a material impact on the company's investors and other stakeholders.

Note 3: Please refer to the best-practice principles for information disclosure on the website of the Corporate Governance Center of Taiwan Stock Exchange.

(VI) The climate-related information for TWSE/TPEX Listed

Climate-related information implementation status

Items	The state of implementation			
I. Describe the board and management oversight and governance of climate-related risks and opportunities.	The company has reported the greenhouse gas inventory plan and implementation to the Board of Directors on a quarterly basis since June 2022 to evaluate the climate-related risks and opportunities. Report the sustainable development operation policy and promotion to the Board of Directors at least once a year for the reference of the Board of Directors in proposing suggestions on management policies, strategies, and objectives. The Board of Directors regularly receives reports and reviews the progress of strategies and objectives. It also regularly submits proposals and reports to the chairman of the board to revise relevant management measures in compliance with legal requirements to strengthen the company's practical operations.			
II. Describe how the identified climate risks and opportunities impact the company's business, strategy and finances (short-term, medium-term, long-term).	Item	Climate change Potential risks	Opportunity	Impact on the company's business, strategy and finances
	Short-term and mid-term	Increase in sustainability-related requirements and regulations	Develop green energy and environmental protection materials.	Establish a polymer laboratory and invest resources to develop low-energy light-curing green energy-friendly materials, and introduce water-based paint to reduce volatile organic compounds (VOCs), lead to increased operating costs.
		Greenhouse gas emissions cause atmospheric pollution and cost increase.	Save energy, reduce carbon through the operation of the environmental protection systems.	Regenerative Thermal Oxidizer (RTO) is used for atmospheric pollution prevention and control, which is equipped with rotor concentrator and regenerative thermal oxidizer (RTO), continuous emission monitoring system (CEMS), UV air purifier, and activated carbon reclamation and adsorption equipment for atmospheric pollution prevention and control. Regenerative Thermal Oxidizer (RTO) uses clean fuel (gas) to have the harmful substances in the exhaust gas stabilized and neutralized, lead to increased operating costs.
Long-term	The impact of rising electricity consumption on the greenhouse effect	Promote low-carbon green production, and electricity saving	Promote the set electricity-saving objective every year. Reduce the electricity consumption and operating cost through the replacement of lighting equipment and the air-conditioning equipment.	
III. Describe the financial impact of extreme climate events and transition actions.	Increased sustainability-related demands and regulations, as well as atmospheric pollution caused by greenhouse gas emissions, have increased operating costs. Although the transformation action increases operating costs, long-term implementation of energy conservation and carbon reduction can achieve energy saving effects and reduce energy costs.			
IV. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	The Company conducts risk identification and assessment through cross-departmental communication within the "ESG Sustainability Group" to carry out risk control and carbon reduction plans, summarize the implementation results of risk assessment and control plans, and revise the internal regulations of "Risk Management Policies and Procedures". The Company reports the implementation status to the Board of Directors quarterly and integrates the climate			

Items	The state of implementation
	change management mechanism into the overall risk management process. The “ESG Sustainability Taskforce” will also work with the Group Finance Headquarters and the Group Operation Resources Department to formulate relevant plans. The parent company’s greenhouse gas inventory plan has been completed and approved by the Board of Directors. The subsidiary’s greenhouse gas inventory plan was proposed in 2023Q1 with the progress and result followed up on a quarterly basis. In 2025, the inventory of subsidiaries including Megaforce (Shanghai) Electronic & Plastic Co., Ltd., Shanghai AB Megaforce Co., Ltd., Shanghai Shanghua Painting Co., Ltd., Suzhou Intentech Co., Ltd., Dongguan Megaforce Electronic Technology Co., Ltd., MegaforceMY, MegaforceMX and Fortis Biosolutions Co., Ltd. has been completed.
V. 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.	The relevant content requires training and cross-functional participation. When considering resource allocation, priority should be given to third-party convinced planning for greenhouse gases, so that scenario analysis has not been used yet.
VI. If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.	Set 2022 as the base year for greenhouse gas emissions and set an annual target of reducing carbon emissions by 5% per year, saving electricity, water, and waste reduction as climate change performance indicators.
VII. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	We will participate in more sessions and seminars to evaluate tools suitable for the company.
VIII. If climate-related goals are set, information such as the activities covered, greenhouse gas emission scope, planning schedule, annual achievement progress, etc. should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, information such as Explain the source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) being redeemed.	In line with the requirements of the Financial Supervisory Commission: complete the disclosure of parent company inventory information in 2026, and complete the disclosure of subsidiary inventory information in 2027. Since 2022, the company has been independently monitoring and disclosing emissions, continuously improving the details of its monitoring. It is expected that by 2028, the company will obtain confirmation from a third party through its parent company, and by 2029, from a third party through its subsidiary.
IX. Greenhouse gas inventory and assurance, reduction goals, strategies and specific action plans.	Fill in(I) and(II) below.

(I) Company greenhouse gas inventory and confirmation status in the last two years

● Company greenhouse gas inventory information

Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/million) and data coverage of greenhouse gases in the last two years.
According to the Financial Supervision Commission’s Order No. 11203852314 issued on November 13, 2023, regarding greenhouse gas inventory information, the company should complete the disclosure of individual inventory information of the parent company starting in 2026, and complete the disclosure of inventory information of subsidiaries starting in 2027. At present, an internal investigation has been carried out within the group and filled in P.40, the improvement work continues.

- Note 1: Direct emissions (Category 1, that is, directly from emission sources owned or controlled by the company), energy indirect emissions (Category 2, that is, indirect greenhouse gas emissions from the input of electricity, heat or steam) and other indirect emissions quantity (Category 3 refers to emissions generated by company activities, which are not indirect energy emissions, but come from emission sources owned or controlled by other companies).
- Note 2: The coverage of direct emissions and energy indirect emissions data shall be handled in accordance with the timetable specified in the order specified in Paragraph 2 of Article 10 of these Guidelines. Other indirect emissions information may be disclosed voluntarily.
- Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or International Organization for Standardization (ISO) released of ISO 14064-1.
- Note 4: The intensity of greenhouse gas emissions can be calculated per unit of product/service or turnover, but at least the data calculated in terms of turnover (NTD million) should be stated.

● Greenhouse gas assurance information

Describe the confidence situation in the last two years as of the publication date of the annual report, including the scope of the confidence, the organization of the confidence, the criteria for the confidence and the opinion of the confidence.
According to the Financial Supervisory Commission’s Order No. 11203852314 issued on November 13, 2023, regarding the disclosure schedule of greenhouse gas assurance information, the company should complete the disclosure of individual assurance information of the parent company from 2028 and the assurance information of the subsidiaries from 2029.

Note 1: It should be handled in accordance with the timetable specified in the order stipulated in Paragraph 2 of Article 10 of this Code. If the company fails to obtain a complete greenhouse gas confidence opinion by the publication date of the annual report, it should indicate that "the complete confidence information will be disclosed in the sustainability report." If the company does not prepare a sustainability report, it should indicate that "complete and confident information will be disclosed in the public information observatory" and disclose complete and confident information in the next annual report.

Note 2: Confirmed institutions should comply with the relevant requirements for certified institutions on sustainability reports stipulated by TWSE and TPEX.

Note 3: The disclosure content can be found in the Best Practice Reference Examples on the TWSE website.

## (II) Greenhouse gas reduction goals, strategies and specific action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and achievement of reduction targets.

- I. The greenhouse gas reduction base year, the data and reduction targets: Set 2022 as the base year for greenhouse gas emissions, set an annual target of reducing carbon emissions by 5% per year.
- II. Strategies and specific action plans:
  1. Starting in 2024, we will work with customers to jointly develop Post-Consumer Recycled (PCR) plastic molding technology and enter mass production. It has been successfully used in precision consumer electronics products to reduce environmental impact from the source of materials.
  2. Water-based spraying is used to reduce VOCs emissions and significantly reduce pollution to air quality. Replace traditional oil-based paint with water-based paint with low VOCs content, significantly reducing VOCs by more than 80%.
  3. In order to reduce indirect greenhouse gas emissions and environmental impact, each factory continues to reduce energy consumption through various energy-saving equipment, including replacing energy-saving lamps, updating machine motors and other measures; purchasing energy-saving equipment (air compressors, water-cooled air conditioners, exhaust fans), implementing resource recycling, and continuing the installation of solar panels.
- III. Achievement of reduction targets: The company has set a target of reducing greenhouse gas carbon emissions by 5% in 2025 compared to 2024. Carbon emissions in 2024 were 27,547 tons of CO<sub>2</sub>e, and in 2025 they are 27,178 tons of CO<sub>2</sub>e, a decrease of 1.34% compared to 2024 although the decrease is less than 5% but it reduced. To reduce carbon emissions and energy consumption, the plant plans to reduce carbon emissions by using off-peak electricity, maintaining equipment efficiency through maintenance, and employing energy-saving equipment.

Note 1: It shall be handled in accordance with the timetable specified in the order stipulated in Article 10, Paragraph 2 of these Guidelines.

Note 2: The base year should be the year in which the review is completed based on the boundaries of the consolidated financial report. For example, in accordance with the provisions of Paragraph 2 of Article 10 of these Standards, companies with capital of more than NT\$10 billion should complete the review of the 2024 consolidated financial report in 2025. Therefore, the base year is 2024. If the company has completed the review of the consolidated financial report in advance, the earlier year can be used as the base year. In addition, the data in the base year can be calculated as the average of a single year or several years.

Note 3: The disclosure content can be found in the Best Practice Reference Examples on the TWSE Corporate Governance Center website.

(VII) The implementation of the ethical corporate management and its deviation from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX-Listed companies” and the reasons

1. The company has three independent directors, and the Audit Committee was organized on June 8, 2018 with the opinions of independent directors taken into consideration fully.
2. The company profile, basic information, and financial information are disclosed on the company’s website; also, the company’s financial and business information are disclosed on the Market Observation Post System in a timely, open, and transparent manner.
3. The company establishes a special section on the website for stakeholders; also, the company’s contact email address is disclosed at the MOPS for stakeholders to contact the company at any time, and there are dedicated personnel to deal with related issues.

Evaluation Items	The State of Operations (Note)			Deviation From the “Ethical Corporate Management Best-Practice Principles for TWSE or TPEX Listed Company” and the Reasons
	Yes	No	Summary Description	
I. Establishment of ethical corporate management policy and proposal				
(I) Has the company formulated an ethical corporate management policy approved by the Board of Directors, and are the policy and practice of ethical corporate management stated in the company’s regulations and external documents, as well as the commitment of the Board of Directors and the senior management to actively implement the policy?	V		(I) The company has formulated the “Ethical Corporate Management Best-Practice Principles,” “Procedures for Ethical Management and Guidelines for Conduct,” “Code of Ethical Conduct for Employees,” and “Code of Ethical Conduct for Directors and Managerial Officers”; adhered to high standards of conduct and occupational ethics; and substantiated the commitment to ethical corporate management.	No material deviation
(II) Has the company established a mechanism for evaluating the risk of unethical conduct, regularly analyzed and evaluated the activities in the scope of business with a higher risk of unethical conduct, and has formulated a plan to prevent unethical conduct on this basis, which covers at least the preventive measures for the conduct set out in Article 7, Paragraph 2 of the “Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies?”	V		(II) The company has clearly stipulated in the “Ethical Corporate Management Best-Practice Principles,” “Procedures for Ethical Management and Guidelines for Conduct,” “Code of Ethical Conduct for Employees,” and other ethical corporate management regulations to strictly prohibit employees from accepting gifts, preferences, or special offers from suppliers, dealers, or customers, and other related business activities.	No material deviation
(III) Has the company specified operating procedures, conduct guidelines, and disciplinary and complaint systems for violations in the plan to prevent unethical conduct and implemented the plan as well as regularly reviewing and amending it?	V		(III) The company has formulated the “Ethical Corporate Management Best-Practice Principles,” “Procedures for Ethical Management and Guidelines for Conduct,” “Work Rules,” “Code of Ethical Conduct for Employees,” and “Code of Ethical Conduct for Directors and Managerial Officers” for the guidance of employees, which is working well currently.	No material deviation
II. Implementation of Ethical Corporate Management				
(I) Does the company evaluate the ethical records of its counterparties and specify the ethical conduct clauses in the contracts signed with the counterparties?	V		(I) The company has evaluated and avoided conducting transactions with those who has a record of unethical conduct truthfully, and clearly stipulated the code of conduct in the contract.	No material deviation
(II) Does the company have a dedicated unit under the Board of Directors to promote ethical corporate management and regularly report (at least once a year) to the Board of Directors on its ethical management policy and plan to prevent unethical conduct and monitor their implementation?	V		(II) The human resources unit of the company is the responsible unit for the implementation of the “Procedures for Ethical Management and Guidelines for Conduct,” assisting the Board of Directors and the management to check and evaluate the preventive measures established for the implementation of ethical corporate management, and should regularly evaluate (at least once a year) the compliance with the relevant procedures with a report prepared reporting to the Board of Directors.	No material deviation
(III) Does the company have the policy formulated to prevent conflict of interest, provide appropriate channels for an explanation, and implement it?	V		(III) It is clearly stipulated in the company’s “Code of Ethical Conduct for Employees” that employees should avoid conflicts of interest. The occurrence of a conflict of interest should be reported to the higher management unit voluntarily with a report filed for record within the company.	No material deviation
(IV) Has the company established an effective accounting system and internal control system for the implementation of ethical corporate management, and the internal audit unit drawn up relevant audit plans based on the risk evaluation results of unethical conduct, and audited the compliance of the plan in preventing unethical conduct or entrusted a CPA to perform the audit?	V		(IV) The company has established an effective accounting system and internal control system, which are checked regularly by the Auditing Office; also, the relevant audit plans are prepared and included in the internal control system in accordance with the “Ethical Corporate Management Best-Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct.” The internal auditors did not find any violations of ethical corporate management.	No material deviation
(V) Does the company regularly organize internal and external education and training programs on ethical corporate management?	V		(V) In 2025, the company held internal and external education and training related to integrity management issues(including courses related to duty of confidentiality, risk management, accounting systems, internal control, etc.) for a total of 249 people, totaling 91 person-times.	No material deviation

Evaluation Items	The State of Operations (Note)			Deviation From the "Ethical Corporate Management Best-Practice Principles for TWSE or TPEX Listed Company" and the Reasons
	Yes	No	Summary Description	
III. The operation of the company's whistleblower reporting system				
(I) Has the Company formulated a specific whistleblower reporting and reward system and a convenient reporting channel, and designated appropriate personnel to deal with the reported individuals?	V		(I) It is stipulated in the company's "Procedures for Ethical Management and Guidelines for Conduct" to have an internal independent reporting mailbox established and a dedicated person for handling complaints appointed and announced on the company's website and internal website for internal and external personnel to report unethical conducts.	No material deviation
(II) Has the Company formulated standard operating procedures for the investigation of the reported matters, follow-up measures to be taken after the completion of the investigation, and the relevant confidentiality mechanisms?	V		(II) It is stipulated in the company's "Procedures for Ethical Management and Guidelines for Conduct" to have the reported matters handled by the dedicated unit in accordance with the reporting procedures. The relevant personnel handling the whistleblowing matters shall keep the identity of the whistleblower and the reporting content confidential in a written statement. The Auditing Office shall report the whistleblowing matters, handling method, and subsequent review and improvement measures to the Board of Directors.	No material deviation
(III) Does the company take measures to protect whistleblowers from retaliation due to whistleblowing?	V		(III) It is stipulated in the company's "Procedures for Ethical Management and Guidelines for Conduct" to have the whistleblowers protected from any retaliation and mistreatment.	No material deviation
IV. Intensification of Disclosure Does the company disclose the content and effectiveness of its "Ethical Corporate Management Best-Practice Principles" on its website and the Market Observation Post System?	V		The company has formulated the "Ethical Corporate Management Best-Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" with the relevant content and promotion results disclosed on the company's website and the Market Observation Post System.	No material deviation
V. If the company has the "Ethical Corporate Management Best-Practice Principles" formulated in accordance with the "Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies," please state the differences between the two and the state of implementation: The company has formulated the "Ethical Corporate Management Best-Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct." All directors are required to sign a statement of non-violating the ethical corporate management best-practice principles in order to remind directors to comply with laws and regulations. Announce the content of the "Principles" to employees and place it in the shared file area of the internal employee system. Organize internal and external education and training programs on ethical corporate management related issues every year. There is no material deviation of the operation from the "Principles."				
VI. Other important information that helps better understand the operation of the company's ethical corporate management (such as the review and amendment to the ethical corporate management best-practice principles) The company announces the ethical corporate management to the associated suppliers, signs the Letter of Undertaking of Integrity with suppliers, and clearly stipulates the commitment to integrity and good faith in the contract.				

Note: Regardless of the answer is "Yes" or "No," It must be explained in the "Remark" column of the summary report.

(VIII) Other important information that helps better understand the operation of the company's corporate governance

The company has formulated the corporate governance information in the "Corporate Governance" section of the "CSR" on the company's website.

([https://www.megaforce.com.tw/zh-tw/Html/Board\\_Of\\_Directors](https://www.megaforce.com.tw/zh-tw/Html/Board_Of_Directors))

■ The 2025 directors' continuing education

Title	Name	Continuing education date		Organizer	Course title	Course hours	Does the training meet the requirements?
		Starting	Ending				
Chairman	Wen-Lin, Hsu	10/16/2025	10/16/2025	Financial Supervisory Commission, FSC	The 15th Taipei Corporate Governance Forum	9	Yes
		8/20/2025	8/20/2025	Securities & Futures Institute, SFI	Series of Courses for Directors, Supervisors and Corporate Governance Executives— Operating Strategies and Outlook for Taiwan PMI Manufacturers in the Second Half of the Year Amid Trump's Reciprocal Tariff Storm		
Vice Chairman	Tung-Hui, Chiang	9/30/2025	9/30/2025	The Chinese National Association of Industry and Commerce, CNAIC	Analysis of classic domestic and international cases on strategies and mindsets for protecting trade secrets	8	Yes
		8/14/2025	8/14/2025	Securities and Futures Institute, SFI	Series of Courses for Directors, Supervisors, and Corporate Governance Officers— 【 AI Development and Information Security Risks 】		
		7/21/2025	7/21/2025	Taipei Foundation Of Finance, TFF	Corporate Governance of Natural Carbon Sink and Biodiversity— Creating New Opportunities for Corporate Transformation		
Director	Wan-Sheng, Hsu	10/15/2025	10/15/2025	Taipei Exchange · TPEX	INew Trends in IR & Engagement: ESG and Sustainable Investment Forum	6	Yes
		9/19/2025	9/19/2025	The Chinese National Association of Industry and Commerce, CNAIC	The Impact of Changes in International Politics and Economics on Taiwanese Businesses		
Representative of corporate director	Le-Li, Lu	8/14/2025	8/14/2025	Securities and Futures Institute, SFI	Series of Courses for Directors, Supervisors, and Corporate Governance Officers— 【 AI Development and Information Security Risks 】	6	Yes
		8/12/2025	8/12/2025	Taiwan Corporate Governance Association , TCGA	How can enterprises optimize innovation and intellectual property management and achieve sustainable governance in the face of the digital wave?		
Representative of corporate director	Chia-Cheng, Chang	6/24/2025	6/24/2025	Taiwan Academy of Banking and Finance ,TABF	Corporate Governance Series Forum	6	Yes
		6/20/2025	6/20/2025	Taiwan Corporate Governance Association, TCGA	Defensive strategy and Legal Compliance Issues regarding Unsolicited Mergers and Acquisitions		
Director	Ming-Hsiung, Chu	8/20/2025	8/20/2025	Securities & Futures Institute, SFI	Series of Courses for Directors, Supervisors and Corporate Governance Executives— Operating Strategies and Outlook for Taiwan PMI Manufacturers in the Second Half of the Year Amid Trump's Reciprocal Tariff Storm	6	Yes
		8/12/2025	8/12/2025	Taiwan Corporate Governance Association, TCGA	How can enterprises optimize innovation and intellectual property management and achieve sustainable governance in the face of the digital wave?		

Title	Name	Continuing education date		Organizer	Course title	Course hours	Does the training meet the requirements?
		Starting	Ending				
Independent Director	Hai-Pang, Chiang	9/5/2025	9/5/2025	Taipei Foundation Of Finance, TFF	Corporate Governance in Fintech Through Stablecoins: Blockchain Practices and the Future	6	Yes
		7/25/2025	7/25/2025	Securities & Futures Institute, SFI	Directors, Supervisors and Corporate Managers Series Course—The Wafer Century War: The Impact of TSMC's Key Technologies and Global Footprint on the Semiconductor Industry		
Independent Director	Wan-Hua, Hsieh	7/23/2025	7/23/2025	Taiwan CPA	Experience Sharing by Accountants Serving the Real Estate (Construction) Industry (Recognized Director Hours)	6	Yes
		3/24/2025	3/24/2025	Taiwan CPA	Anti-Money Laundering Emerging Financial Crimes - Trends, Cases, and Prevention Responses (Recognition of Anti-Money Laundering and Director Hours)		
Independent Director	Wei-Chun, Chin	3/10/2025	3/10/2025	Taipei Foundation Of Finance, TFF	Corporate Governance - Introduction to Carbon Risks in Enterprise Supply Chains and Case Studies	7	Yes
		2/17/2025	2/17/2025	Taipei Foundation Of Finance, TFF	Corporate Governance - Sustainable Environmental Carbon Management - Low Carbon Transition Path Planning - Carbon Credits and Carbon Pricing		
		1/20/2025	1/20/2025	Taipei Foundation Of Finance, TFF	Impact evaluation and Management of Sustainable Development Goals		

■ The 2025 Managerial Officer's Continuing Education

Title	Name	Continuing education date		Organizer	Course title	Course hours	Does the training meet the requirements?
		Starting	Ending				
CEO	Wen-Lin,Hsu	10/16/2025	10/16/2025	Financial Supervisory Commission, FSC	The 15th Taipei Corporate Governance Forum	9	Yes
		8/20/2025	8/20/2025	Securities & Futures Institute, SFI	Series of Courses for Directors, Supervisors and Corporate Governance Executives— Operating Strategies and Outlook for Taiwan PMI Manufacturers in the Second Half of the Year Amid Trump's Reciprocal Tariff Storm		
General Manager	Tung-Hui, Chiang	9/30/2025	9/30/2025	The Chinese National Association of Industry and Commerce,CNAIC	Analysis of classic domestic and international cases on strategies and mindsets for protecting trade secrets	8	Yes
		8/14/2025	8/14/2025	Securities and Futures Institute, SFI	Series of Courses for Directors, Supervisors, and Corporate Governance Officers— 【 AI Development and Information Security Risks 】		
		7/21/2025	7/21/2025	Taipei Foundation Of Finance,TFF	Corporate Governance of Natural Carbon Sink and Biodiversity— Creating New Opportunities for Corporate Transformation		
CFO	Chia-Cheng, Chang	11/3/2025	11/4/2025	Accounting Research and Development Foundation	Training courses for Accounting Supervisors of Issuer Securities Firm and Stock Exchanges	12	Yes
Corporate Governance Officer	Yen-Hua, Huang	7/22/2025	7/22/2025	Taipei Exchange, TPEX	2026 OTC and Emerging Stock Company Insider Shareholding Policy publicity Seminar The first session, Taipei	15	Yes
		7/9/2025	7/9/2025	Taiwan Stock Exchange Corporation, TWSE	2025 Cathay Sustainable Finance and Climate Change Summit Forum		
		4/18/2025	4/18/2025	Corporate Governance Association, TCGA	Corporate Innovation Growth and Angel Investment		
		3/18/2025	3/18/2025	Taipei Exchange, TPEX	Resilience Taiwan - OTC Perpetual Bond and ETF Forum		

(IX) Implementation of the internal control system

1. Internal Control Statement: Announced and reported on "Corporate Governance" of "Single Company" on the MOPS Under "Corporate Rules/Internal Control", the reference URL is as follows: <https://mops.twse.com.tw/mops/#/web/t06sg20>
2. The review report of the CPAs should be disclosed if the internal control system is reviewed by the CPAs: Not applicable

(X) Major resolutions of the shareholders' meeting, board meetings, and functional committee meeting in the most recent year and as of the annual report publication date:

Date	Conference type	Important resolutions	Matters listed in §14-3 of the Securities and Exchange Act	Independent directors' objection or qualified opinions
The 12 <sup>th</sup> term – 4 <sup>th</sup> meeting 1.17.2025	Board Meeting	01. Approved the company's loan applications filed with the EnTie Commercial Bank.		None
		02. Approved the 2025 budget of the company and its subsidiaries.		None
		Opinions of Independent Directors: None		
		The company's handling of independent directors' opinions: None		
		Resolution result: Approved by all directors present.		

Date	Conference type	Important resolutions	Matters listed in §14-3 of the Securities and Exchange Act	Independent directors' objection or qualified opinions
The 12 <sup>th</sup> term – 5 <sup>th</sup> meeting 3.14.2025	Board Meeting	01. Approved the company's loan applications filed with Bank of Taiwan, E.Sun Commercial Bank, Bank of Panhsin, and Mega Bills.		None
		02. Approved the company's funds loan in Megaforcemx, S.de R.L. de C.V.	√	None
		03. Approved the 2024 statement of the internal control system.		None
		04. Approved the 2024 standalone financial report and consolidated financial report.		None
		05. Approved the changes of CPA and attesting CPA's independent and competency assessment.	√	None
		06. Approved the 2024 business report.		None
		07. Approved the definition of grassroots employees.		None
		08. Approved the employee remuneration and director remuneration distribution in 2024	√	None
		09. Approved the 2024 profit distribution.		None
		10. Approved Matters related to cash dividend payment in 2024.		None
		11. Approved the amendments to some articles of the company's "Articles of Incorporation."		None
		12. Approved the stipulation on the date, time, location and the related matters to convening the 2025 regular shareholders' meeting.		None
		13. Approved the stipulation on accepting and handling shareholders' proposals at the 2025 regular shareholders' meeting.		None
		Opinions of Independent Directors: None		
The company's handling of independent directors' opinions: None				
Resolution result: Approved by all directors present.				
The 12 <sup>th</sup> term – 6 <sup>th</sup> meeting 5.9.2025	Board Meeting	01. Approved the company's 2025Q1 consolidated financial report.		None
		02. Approved the company's short-term financial product investment projects.	√	None
		03. Approved the company's cash capital increase in Megaforce SDN. BHD.	√	None
		Opinions of Independent Directors: None		
The company's handling of independent directors' opinions: None				
Resolution result: Approved by all directors present.				
6.5.2025	Annual General Meeting	01. Acknowledged the 2024 Business Report and Financial Statements.		
		02. Acknowledged the 2024 Earnings Distribution proposal.		
		03. Approved the amendments to some articles of the "Articles of Incorporation".		
The 12 <sup>th</sup> term – 7 <sup>th</sup> meeting 6.5.2025	Board Meeting	01. Approved the company's loan applications filed with Cathay United Bank.		None
		02. Approved the revision of some provisions of the "Procedures for Handling Material Inside Information."		None
		03. Approved the project of Shanghai Yingji Electronic Plastic Co., Ltd. acquired land use rights and built a new factory.	√	None
		Opinions of Independent Directors: None		
The company's handling of independent directors' opinions: None				
Resolution result: Approved by all directors present.				
The 12 <sup>th</sup> term – 8 <sup>th</sup> meeting 8.8.2025	Board Meeting	01. Approved the company's loan applications filed with Mega International Commercial Bank, CTBC Bank, Bank SinoPac and Taipei Fubon Bank.		None
		02. Approved the 2025Q2 consolidated financial report.		None
		03. Approved the 2024 Sustainability Report.	√	None
		04. Approved giving up stock subscription of the third cash capital increase in 2025 of Fortis Biosolutions co., Ltd.,	√	None
		05. Approved the change of the custodian of the company's seal.	√	None
		Opinions of Independent Directors: None		
The company's handling of independent directors' opinions: None				
Resolution result: Approved by all directors present.				
The 12 <sup>th</sup> term – 9 <sup>th</sup> meeting 11.7.2025	Board Meeting	01. Approved the company's loan applications filed with First Commercial Bank, Taishin International Bank and Bank SinoPac.		None
		02. Approved the 2025Q3 consolidated financial report.		None
		03. Approved the 2026 internal audit plan of the company.	√	None
		04. Approved the company's loan term change in Megaforcemx, S.de R.L. de C.V.	√	None

Date	Conference type	Important resolutions	Matters listed in §14-3 of the Securities and Exchange Act	Independent directors' objection or qualified opinions	
		05. Approved the revision of some provisions of the "Sustainable Development Practice Principles".		None	
		Opinions of Independent Directors: None			
		The company's handling of independent directors' opinions: None			
		Resolution result: Approved by all directors present.			
The 12 <sup>th</sup> term – 10 <sup>th</sup> meeting 12.12.2025	Board Meeting	01. Approved the company's loan applications filed with the EnTie Commercial Bank.		None	
		02. Approved the company's loan applications and the guaranteed limitation applications for Secured Convertible Bonds filed with the Cathay United Bank..		None	
		03. Approved the company's 3rd domestic issuance of Secured Convertible bonds.	√	None	
		04. Approved the replacement of the attesting CPAs and the evaluation of the CPA's independence.	√	None	
		05. Approved the project of investing in and establishing a subsidiary in Thailand.	√	None	
		Opinions of Independent Directors: None			
		The company's handling of independent directors' opinions: None			
Resolution result: Approved by all directors present.					
The 12 <sup>th</sup> term – 11 <sup>th</sup> meeting 1.30.2026	Board Meeting	01. Approved the 2026 budget of the company and its subsidiaries.		None	
		02. Approved the amendments of the "definition of grassroots employees".			
		Opinions of Independent Directors: None			
		The company's handling of independent directors' opinions: None			
Resolution result: Approved by all directors present.					
The 12 <sup>th</sup> term – 12 <sup>th</sup> meeting 3.13.2026	Board Meeting	01. Approved adjustment of the equity structure of the company's investment in Suzhou Intentech Co., Ltd.	√	None	
		02. Approved the 2025 statement of the internal control system.		None	
		03. Approved the 2025 standalone financial report and consolidated financial report.		None	
		04. Approved the 2025 business report.		None	
		05. Approved the 2025 deficit offset proposal.		None	
		06. Approved the amendments of the "Rules of Procedure for Shareholders' Meeting".		None	
		07. Approved the stipulation on the date, time, location and the related matters to convening the 2026 regular shareholders' meeting.		None	
		08. Approved the stipulation on accepting and handling shareholders' proposals at the 2026 regular shareholders' meeting.		None	
		09. Approved the revision of some provisions of the "Management Guidelines for Employee Stock Ownership Trust Committee".		None	
		10. Approved the amendments of "Implementation Rules of Salary Management Regulations".		None	
		Opinions of Independent Directors: None			
The company's handling of independent directors' opinions: None					
Resolution result: Approved by all directors present.					

◆ Implementation of the resolutions reached at the 2025 shareholders' meeting

Resolutions	Implementation
01. Acknowledged of 2024 annual business report and financial statements.	Effective after being resolved and approved at the shareholders' meeting.
02. Acknowledged of 2024 Earnings Distribution proposal.	Effective after being resolved and approved at the shareholders' meeting.
03. Amendments to some articles of the "Articles of Incorporation".	It was announced on the company's website and the Market Observation Post System on June 5, 2025, and registration approved by the Ministry of Economic Affairs on Aug. 18, 2025, which had been handled in accordance with the amended provisions.

- ◆ Implementation of the resolutions and operation of the Audit Committee in the most recent year  
The Audit Committee aims to assist the Board of Directors in supervising the company's quality and integrity in performing accounting, auditing, financial reporting processes, and financial controls.

The main matters to be deliberated and reviewed by the Audit Committee:

1. Financial statements
2. Audit and accounting policies and procedures
3. Internal control system
4. Material assets or financial derivatives trading
5. Material loaning of funds and making of endorsements/guarantees
6. Offering or issuance of securities
7. Regulatory compliance
8. Whether there are related party transactions and possible conflicts of interest between managerial officers and directors
9. Employee grievance report
10. Fraud investigation report
11. Corporate risk management
12. Appointment, dismissal, or remuneration of the attesting CPAs
13. Appointment and dismissal of financial, accounting, and internal audit officers

The operation of the Audit Committee in the most recent year:

Audit Committee	Proposal content and follow-up processing	Matters listed in §14-5 of the Securities and Exchange Act	Other matters that have not been approved by the Audit Committee but approved by more than two-thirds of all board directors	
The 3 <sup>rd</sup> term – 3 <sup>th</sup> meeting 3.14.2025	01. The company's funds loan in Megaforcemx, S.de R.L. de C.V.	√	None	
	02. The 2024 statement of the internal control system.	√		
	03. The 2024 standalone financial report and consolidated financial report.			
	04. The change of CPA and evaluation of the independence and competency of the CPAs.	√		
	05. The 2024 business report.			
	06. The 2024 profit distribution.			
	Resolutions of the Audit Committee: Approved by all the committee members present.			
The company's handling of the Audit Committee's opinions: Deliberated by the Board of Directors and approved by all the board directors present.				
The 3 <sup>rd</sup> term – 4 <sup>th</sup> meeting 5.9.2025	01. The company's 2025Q1 consolidated financial report.		None	
	02. The company's short-term financial product investment projects.	√		
	03. The company's cash capital increase in Megaforce SDN. BHD.	√		
	Resolutions of the Audit Committee: Approved by all the committee members present.			
The company's handling of the Audit Committee's opinions: Deliberated by the Board of Directors and approved by all the board directors present.				
The 3 <sup>rd</sup> term – 5 <sup>th</sup> meeting 6.5.2025	01. The project of Shanghai Yingji Electronic Plastic Co., Ltd. acquired land use rights and built a new factory.	√	None	
	Resolutions of the Audit Committee: Approved by all the committee members present.			
	The company's handling of the Audit Committee's opinions: Deliberated by the Board of Directors and approved by all the board directors present.			
The 3 <sup>rd</sup> term – 6 <sup>th</sup> meeting 8.8.2025	01. The company's 2025Q2 consolidated financial report.		None	
	02. Giving up stock subscription of the third cash capital increase in 2025 of Fortis Biosolutions co., Ltd.,	√		
	Resolutions of the Audit Committee: Approved by all the committee members present.			
	The company's handling of the Audit Committee's opinions: Deliberated by the Board of Directors and approved by all the board directors present.			
The 3 <sup>rd</sup> term – 7 <sup>th</sup> meeting 11.7.2025	01. The company's 2025Q3 consolidated financial report.		None	
	02. The company's loan term change in Megaforcemx, S.de R.L. de C.V.	√		
	03. The 2026 internal audit plan of the company.			
	Resolutions of the Audit Committee: Approved by all the committee members present.			
	The company's handling of the Audit Committee's opinions: Deliberated by the Board of Directors and approved by all the board directors present.			

Audit Committee	Proposal content and follow-up processing	Matters listed in §14-5 of the Securities and Exchange Act	Other matters that have not been approved by the Audit Committee but approved by more than two-thirds of all board directors
The 3 <sup>rd</sup> term – 8 <sup>th</sup> meeting 12.12.2025	01. The company's loan applications and the guaranteed limitation applications for Secured Convertible Bonds filed with the Cathay United Bank..		None
	02. The company's 3rd domestic issuance of Secured Convertible bonds.	√	
	03. The replacement of the attesting CPAs and the evaluation of the CPA's independence.	√	
	04. The project of investing in and establishing a subsidiary in Thailand.	√	
	Resolutions of the Audit Committee: Approved by all the committee members present.		
	The company's handling of the Audit Committee's opinions: Deliberated by the Board of Directors and approved by all the board directors present.		
The 3 <sup>rd</sup> term – 9 <sup>th</sup> meeting 3.13.2026	01. Adjustment of the equity structure of the company's investment in Suzhou Intentech Co., Ltd.	√	None
	02. The 2025 statement of the internal control system.	√	
	03. The 2025 standalone financial report and consolidated financial report.		
	04. The 2025 business report.		
	05. The 2025 deficit offset proposal.		
	Resolutions of the Audit Committee: Approved by all the committee members present.		
The company's handling of the Audit Committee's opinions: Deliberated by the Board of Directors and approved by all the board directors present.			

◆ Implementation of the resolutions and operation of the Compensation Committee in the most recent year

The Compensation Committee aims to assist the Board of Directors in implementing and evaluating the company's overall remuneration and welfare policies and the remuneration of the board directors and managerial officers.

The main matters to be deliberated and reviewed by the Compensation Committee:

1. Review the annual performance objectives and remuneration policies, systems, standards, and structures of the directors and managerial officers.
2. Evaluate the achievement of the performance objectives by directors and managerial officers, and determine the content and amount of their personal remuneration.

The operation of the Compensation Committee in the most recent year:

Compensation Committee	Proposal content and follow-up processing
The 6 <sup>th</sup> term – 2 <sup>th</sup> meeting 3.14.2025	01. The employee remuneration and director remuneration distribution in 2024. Resolution result: Approved by all committee members unanimously.
	The company's handling of the opinions of the Compensation Committee: Proposed to and approved by the Board of Directors unanimously.
The 6 <sup>th</sup> term – 3 <sup>th</sup> meeting 11.7.2025	01. Report on the retirement of The company's manager, Mr. Lin Huo-tso, Deputy vice president of Megaforce Company Limited, on Oct. 15, 2025. Resolution result: Not applicable.
	The company's handling of the opinions of the Compensation Committee: Proposed to and approved by the Board of Directors unanimously.
The 6 <sup>th</sup> term – 4 <sup>th</sup> meeting 3.13.2026	01. The revision of some provisions of the "Management Guidelines for Employee Stock Ownership Trust Committee". 02. The amendments of "Implementation Rules of Salary Management Regulations". Resolution result: Approved by all committee members unanimously.
	The company's handling of the opinions of the Compensation Committee: Proposed to and approved by the Board of Directors unanimously.

(XI) Important board meeting resolutions that have been opposed or reserved by directors or supervisors with records or written statements kept in the most recent year and as of the annual report publication date: None

#### IV. Information Regarding CPA Fees

The amount of audit fees and non-audit fees paid to the CPAs and CPA Firm and its affiliated enterprises, and the content of non-audit services should be disclosed

Amount unit: NT\$ Thousand

CPA Firm	Name of CPAs	Audit period	Audit fees	Non-audit fees	Total	Remark
KPMG Taiwan	Yuan-Sheng Yin	114.1.1-114.12.31	5,330	1,560	6,890	Non-audit fees refer to tax attestation and services, etc.
	Shin-Chun, Hsu					

Note 1: If the CPA Firm or CPAs are changed by the company this year, it is necessary to list the audit period separately, explain the reasons for the change in the remark column, and disclose the audit and non-audit fees paid sequentially. The service content of the non-audit fees paid for should be detailed by a note.

Note 2: Non-audit fee is paid for the services of: business registration, tax attestation, and taxation services.

(I) If the audit fee paid in the year that the CPA firm is changed is for an amount less than what was paid for in the previous year, the amount of audit fees paid before and after the replacement of CPAs and the reasons should be disclosed: None and not applicable.

(II) If the audit fee is decreased by more than 10% from the year before, the amount, percentage, and reason of the audit fee reduction should be disclosed: None and not applicable.

#### V. Information on Change of CPA

The company's replacement of CPAs in the most recent two years and thereafter:

- Due to the internal job rotation of KPMG Taiwan, in compliance with the requirements of Standards on Quality Control Standard No. 1 and the relevant laws and regulations of the competent security authority, CPA Yen-Ta, Su and CPA Mei-Yen Chen of the company had been replaced by had been replaced by Yen-Ta, Su and CPA Tzu-Chieh, Tang since the third quarter of 2024, which was agreed with the Audit Committee and approved by the Board of Directors on Aug. 9, 2024.
- Due to the internal job rotation of KPMG Taiwan, CPA Yen-Ta, Su and CPA Tzu-Chieh, Tang had been replaced by CPA Yuan-Sheng Yin and CPA Yen-Ta, Su since the first quarter of 2025, which was agreed with the Audit Committee and approved by the Board of Directors on Mar.14, 2025.
- Due to the internal job rotation of KPMG Taiwan, CPA Yuan-Sheng Yin and CPA Yen-Ta, Su had been replaced by CPA Yuan-Sheng Yin and CPA Shin-Chun, Hsu since the fourth quarter of 2025, which was agreed with the Audit Committee and approved by the Board of Directors on Dec.12, 2025.

(I) About the former CPAs:

Replacement date	8.9.2024		
Reasons for replacement and explanation	Cooperate with the necessity of rotation of accountants, CPA Yen-Ta, Su and CPA Mei-Yen, Chen of KPMG Taiwan who are responsible for the audit of the company's financial statements were replaced by CPA Yen-Ta, Su and CPA Tzu-Chieh, Tang. The Company assesses that CPA Yen-Ta, Su and CPA Tzu-Chieh, Tang have not violated their independence and are competent.		
Indicates whether the termination of appointment is a decision of the clientele or the CPA.	Party	CPA	Clientele
	Status		
	Voluntary termination of appointment	V	
	Not accepting (continuing) appointment		
The issuance of an opinions other than an unqualified opinion within the last two years and the reasons	No occurrence of the said situation		

Disagreement with the issuer	No occurrence of the said situation
Other disclosures (the items stated in Article 10, Paragraph 6, Subparagraph 1-4 – 1-7 of the “Regulations” should be disclosed)	None

Replacement date	3.14.2025		
Reasons for replacement and explanation	Cooperate with the necessity of rotation of accountants, CPA Yen-Ta, Su and CPA Tzu-Chieh, Tang of KPMG Taiwan who are responsible for the audit of the company’s financial statements were replaced by CPA Yuan-Sheng Yin and CPA Yen-Ta, Su. The Company assesses that CPA Yuan-Sheng Yin and CPA Yen-Ta, Su have not violated their independence and are competent.		
Indicates whether the termination of appointment is a decision of the clientele or the CPA.	Party	CPA	Clientele
	Status		
	Voluntary termination of appointment	V	
	Not accepting (continuing) appointment		
The issuance of an opinions other than an unqualified opinion within the last two years and the reasons	No occurrence of the said situation		
Disagreement with the issuer	No occurrence of the said situation		
Other disclosures (the items stated in Article 10, Paragraph 6, Subparagraph 1-4 – 1-7 of the “Regulations” should be disclosed)	None		

Replacement date	12.12.2025		
Reasons for replacement and explanation	Cooperate with the necessity of rotation of accountants, CPA Yuan-Sheng Yin and CPA Yen-Ta, Su of KPMG Taiwan who are responsible for the audit of the company’s financial statements were replaced by CPA Yuan-Sheng Yin and CPA Shin-Chun, Hsu. The Company assesses that CPA Yuan-Sheng Yin and CPA Shin-Chun, Hsu have not violated their independence and are competent.		
Indicates whether the termination of appointment is a decision of the clientele or the CPA.	Party	CPA	Clientele
	Status		
	Voluntary termination of appointment	V	
	Not accepting (continuing) appointment		
The issuance of an opinions other than an unqualified opinion within the last two years and the reasons	No occurrence of the said situation		
Disagreement with the issuer	No occurrence of the said situation		
Other disclosures (the items stated in Article 10, Paragraph 6, Subparagraph 1-4 – 1-7 of the “Regulations” should be disclosed)	None		

(II) About the successor CPAs:

CPA Firm	KPMG Taiwan
Name of CPAs	Yen-Ta, Su and Tzu-Chieh, Tang
Date of commission	8.9.2024
Consultation matters related to the accounting treatment methods or accounting principles for specific transactions and possible issuance of opinions on the financial reports before appointment, and the results	Not applicable
Written opinion of the successor CPA on matters with an opinion different from the predecessor CPA	No occurrence of the said situation

CPA Firm	KPMG Taiwan
Name of CPAs	Yuan-Sheng Yin and Yen-Ta, Su
Date of commission	3.14.2025
Consultation matters related to the accounting treatment methods or accounting principles for specific transactions and possible issuance of opinions on the financial reports before appointment, and the results	Not applicable
Written opinion of the successor CPA on matters with an opinion different from the predecessor CPA	No occurrence of the said situation

CPA Firm	KPMG Taiwan
Name of CPAs	Yuan-Sheng Yin and Shin-Chun, Hsu
Date of commission	12.12.2025
Consultation matters related to the accounting treatment methods or accounting principles for specific transactions and possible issuance of opinions on the financial reports before appointment, and the results	Not applicable
Written opinion of the successor CPA on matters with an opinion different from the predecessor CPA	No occurrence of the said situation

(III) Reply letter from the former CPAs regarding the matters stated in Article 10, Paragraph 6, Subparagraph 1, Item 3 of the "Regulations:" Not applicable.

VI. Management Team Who Had Worked for the Independent Auditor: None.

## VII. Status of Net Change in Shareholdings and Shares Pledged

### 1. Changes in the equity of directors, supervisors, managerial officers, and major shareholders

Unit: Shares

Title (Note 1)	Name	2025		As of April 10, 2026	
		Increase/ decrease in the shareholding	Increase/ decrease in the number of shares pledged	Increase/ decrease in the shareholding	Increase/ decrease in the number of shares pledged
Chairman	Wen-Lin, Hsu	0	0	0	0
Vice Chairman, General Manager and CISO	Tung-Hui, Chiang	40,000	0	0	0
Shareholder with more than 10% shareholding	Ying Fan Investment Co., Ltd.	(16,390,000)	0	0	0
Director	Ying Fan Investment Co., Ltd. Representative: Le-Li, Lu				
Director	Ying Fan Investment Co., Ltd. Representative: Chia-Cheng, Chang				
Director	Wan-Sheng, Hsu	0	0	0	0
Director	Ming-Hsiung, Chu	0	0	0	0
Independent Director	Hai-Pang, Chiang	0	0	0	0
Independent Director	Wan-Hua, Hsieh	0	0	0	0
Independent Director	Wei-Chun, Chin	0	0	0	0
Strategy Officer	Cheng-Chao	(31,000)	0	5,000	0
CFO	Chia-Cheng, Chang	0	0	0	0
Production and Manufacturing I President	Cheng-An, Lee	(33,146)	0	0	0
Production and Manufacturing II Vice President	Ming-Wei, Hsu	0	0	0	0
Biomedical Business Vice President	Li-Kai, Chen	(9,000)	0	20,000	0
Corporate Governance Officer	Yen-Hua, Huang	0	0	0	0
Vice President of Taiwan BU	Huo-Tsao, Lin (Dismissal date: Oct.16,2025)	(80,000)	0	0	0
Junior VP of Core Design BU	Cheng-Ching, Hsia (Dismissal date: Jan.15,2026)	10,000 (30,000)	0	0	0
Junior VP of Suzhou BU	Tsung-Ho, Ou (Dismissal date: Jan.15,2026)	(16,000)	0	0	0

Note 1: The company shareholders with more than 10% shareholding should be noted as "major shareholders" and listed separately.

Note 2: If the counterparty of equity transfer or equity pledge is a related party, the following table should also be filled out.

Note 3: The company established an Audit Committee on June 8, 2018 to replace the supervisors.

### 2. Information on equity transfer

As of April 10, 2026; Unit: Shares

Name (Note 1)	Reason for equity transfer (Note 2)	Transaction date	Transaction counterparty	The relationship between the transaction counterparty and the company, directors, supervisors, managerial officers, and shareholders holding more than 10% shareholding	Shares	Trading price
Tung- Hui, Chiang	Gifted shares	5.21.2025	Nai-Yuan, Chiang	Father and son	27,000	22.50
Tung- Hui, Chiang	Gifted shares	5.21.2025	Nai-Yuan, Chiang	Father and son	13,000	43.60
Ying Fan Investment Co., Ltd.	Incorporated with Equity Contribution	12.4.2025	Ying Hua Investment Co., Ltd.	shareholder	6,997,000	45.65
Ying Fan Investment Co., Ltd.	Incorporated with Equity Contribution	12.4.2025	Ying Ze Investment Co., Ltd.	shareholder	9,393,000	45.65

Note 1: Fill in the names of the company's directors, supervisors, managerial officers, and shareholders holding more than 10% shareholding.

Note 2: Fill in "Acquisition" or "Disposal."

### 2. Information on equity pledge: None.

## VIII. The Relationship the Top Ten Shareholders

## The Relationship the Top Ten Shareholders

April 10, 2026

Name (Note 1)	The party's shareholding		Shares held by spouse and minor children		Holding shares in the name of others		The title or names and relationships of the top-ten shareholders who are related parties, spouse, and relatives within the second degree of kinship (Noe 3)		Remark
	Shares	%	Shares	%	Shares	%	Title (or name)	Relation	
Ying Fan Investment Co., Ltd. (Representative: Wen-Lin, Hsu)	22,593,802	17.11%	0	0	0	0	Wen-Lin, Hsu	The responsible person of the company	
Ying Ze Investment Co., Ltd. (Representative: Mei -Yu, Su)	9,393,000	7.12%					None	None	
Ying Hua Investment Co., Ltd. (Representative: Mei -Yu, Su)	6,997,000	5.30%					None	None	
Growing Minerals Industry Inc., British Virgin Islands (Representative: Wen-Lin, Hsu)	6,371,835	4.83%	0	0	0	0	Wen-Lin, Hsu	The responsible person of the company	
Wen-Lin, Hsu	4,991,508	3.78%	189,358	0.14%	0	0	Ying Fan Investment Co., Ltd.	The responsible person of the company	
Min-Hsiung, Chu	2,140,217	1.62%	399,000	0.30%	0	0	Ying Fan Investment Co., Ltd.	The director of the said company	
Trust property account of "Employee Stock Ownership Trust of Megaforce Company Limited" set up at CTBC Bank	2,107,171	1.60%	0	0	0	0	None	None	
Jin-Han, Lin	1,600,000	1.21%	0	0	0	0	None	None	
Wan-Sheng, Hsu	1,523,640	1.15%	91,000	0.07%	0	0	Wen-Lin, Hsu	Father and daughter	
Tung-Hui, Chiang	1,461,356	1.11%	0	0	0	0	Ying Fan Investment Co., Ltd.	The director of the said company	
							Ying Ze Investment Co., Ltd.	The supervisor of the said company	
							Ying Hua Investment Co., Ltd.	The supervisor of the said company	

Note 1: All the top ten shareholders should be listed, and the names of corporate shareholders and corporate shareholders' representatives should be listed separately.

Note 2: The calculation of the shareholding ratio refers to the calculation of the shareholding ratio in the name of the party, spouse, minor children, or in the name of others.

Note 3: The relationship among the aforementioned shareholders, including juridical persons and natural persons, should be disclosed in accordance with the provisions of the "Regulations Governing the Preparation of Financial Reports by Issuers."

## XI. Long-Term Investment Ownership

### Total shareholding ratio

April 30, 2026; Unit: Thousand shares; %

Invested company (Note)	The company's investment		Investment of the directors, supervisors, managerial officers, and business under direct or indirect control		Total investments	
	Shares	%	Shares	%	Shares	%
Megaforce Group Co., Ltd.	7	100%	0	0%	7	100%
Megaforce International Co., Ltd.	0	0%	2,700	100%	2,700	100%
Newforce Global Ltd.	0	0%	15	100%	15	100%
Megachamp Investment Co. Ltd.	500	100%	0	0%	500	100%
Megaone Co. Ltd.	1,499	99.91%	0	0%	1,499	99.91%
Fortis Biosolutions Co., Ltd.	7,500	55.72%	5,000	37.15%	12,500	92.87%
Megaforce Medtech Co.,Ltd	10	100%	0	0%	10	100%
Shanghai Yingji Electronic Plastic Co., Ltd.	Note2	0%	Note2	100%	Note2	100%
Shanghai Shanghua Painting Co., Ltd.	Note2	0%	Note2	100%	Note2	100%
Shanghai AB Megaforce Co., Ltd.	Note2	0%	Note2	100%	Note2	100%
Suzhou Intentech Co., Ltd.	Note2	0%	Note2	100%	Note2	100%
Dongguan Megaforce Electronic Technology Co., Ltd.	Note2	100%	Note2	0%	Note2	100%
Megaforcemx, S.de R.L. de C.V.	Note2	99.83%	Note2	0.17%	Note2	100%
Megaforce International Corporation	Note2	100%	Note2	0%	Note2	100%
Megaforce SDN. BHD.	20,729	100%	0	0%	20,729	100%
Megaforce Electronics (Thailand) Co., Ltd.	0	0%	Note3	100%	Note3	100%

Note1: It is a long-term investment of the company using the equity method.

Note2: It is a limited liability company with no par value or number of shares.

Note3: Share registration has not yet completed.

### III. Capital and Shares

#### I. Capital and shares

##### (I) Source of capital

##### 1. Source of capital

Unit: Shares; NT\$

Month/Year	Issue price	Authorized capital		Paid-in capital		Remark		
		Shares	Amount	Shares	Amount	Source of capital	Using property other than cash as payment of shares	Others
10/1991	10	1,000,000	10,000,000	1,000,000	10,000,000	Registered capital	None	Note 6
8/1997	10	5,500,000	55,000,000	5,500,000	55,000,000	Cash capital increase	None	Note 7
12/2002	10	100,000,000	1,000,000,000	40,000,000	400,000,000	Cash capital increase	None	Note 8
5/2003	10	100,000,000	1,000,000,000	45,500,000	455,000,000	Cash capital increase	None	Note 9
7/2004	10	100,000,000	1,000,000,000	52,245,191	522,451,910	Capital increase from earnings	None	Note 10
8/2005	40	100,000,000	1,000,000,000	57,995,191	579,951,910	Cash capital increase	None	Note 11
8/2005	10	100,000,000	1,000,000,000	72,736,393	727,363,930	Capital increase from earnings	None	Note 12
8/2006	10	100,000,000	1,000,000,000	84,646,852	846,468,520	Capital increase from earnings	None	Note 13
4/2007	50	100,000,000	1,000,000,000	95,228,852	952,288,520	Cash capital increase	None	Note 14
9/2007	10	200,000,000	2,000,000,000	110,418,180	1,104,181,800	Capital increase from earnings	None	Note 15
1/2008	50	200,000,000	2,000,000,000	124,418,180	1,244,181,800	Cash capital increase	None	Note 16
3/2008	50	200,000,000	2,000,000,000	124,568,180	1,245,681,800	Conversion of the convertible bond	None	Note 17
9/2008	10	200,000,000	2,000,000,000	132,289,089	1,322,890,890	Capital increase from earnings	None	Note 18
8/2009	11.6	200,000,000	2,000,000,000	132,403,089	1,324,030,890	Subscription of employee stock option	None	Note 19
9/2009	10	200,000,000	2,000,000,000	135,008,871	1,350,088,710	Capital increase from earnings	None	Note 20
11/2009	11.2	200,000,000	2,000,000,000	135,860,371	1,358,603,710	Subscription of employee stock option	None	Note 19
3/2010	11.2	200,000,000	2,000,000,000	136,186,871	1,361,868,710	Subscription of employee stock option	None	Note 19
5/2010	11.2	200,000,000	2,000,000,000	136,216,871	1,362,168,710	Subscription of employee stock option	None	Note 19
9/2010	11.2	200,000,000	2,000,000,000	136,659,121	1,366,591,210	Subscription of employee stock option	None	Note 19
12/2010	11.2	200,000,000	2,000,000,000	136,677,871	1,366,778,710	Subscription of employee stock option	None	Note 19
4/2011	11.2	200,000,000	2,000,000,000	136,807,621	1,368,076,210	Subscription of employee stock option	None	Note 19
9/2011	11.2	200,000,000	2,000,000,000	137,987,621	1,379,876,210	Subscription of employee stock option	None	Note 19
9/2011	-	200,000,000	2,000,000,000	135,987,621	1,359,876,210	Cancellation of treasury stock	None	Note 21
12/2011	11.2	200,000,000	2,000,000,000	136,177,121	1,361,771,210	Subscription of employee stock option	None	Note 19
5/2012	11.2	200,000,000	2,000,000,000	136,184,621	1,361,846,210	Subscription of employee stock option	None	Note 19

8/2012	11.2	200,000,000	2,000,000,000	136,211,121	1,362,111,210	Subscription of employee stock option	None	Note 19
1/2013	10.2	200,000,000	2,000,000,000	136,214,121	1,362,141,210	Subscription of employee stock option	None	Note 19
4/2013	-	200,000,000	2,000,000,000	129,037,121	1,290,371,210	Cancellation of treasury stock	None	Note 22
12/2013	10.2	200,000,000	2,000,000,000	129,047,121	1,290,471,210	Subscription of employee stock option	None	Note 19
12/2013	17.7	200,000,000	2,000,000,000	129,058,419	1,290,584,190	Conversion of the convertible bond	None	Note 23
2/2014	10.2	200,000,000	2,000,000,000	129,191,419	1,291,914,190	Subscription of employee stock option	None	Note 19
6/2014	10.2	200,000,000	2,000,000,000	130,024,919	1,300,249,190	Subscription of employee stock option	None	Note 19
4/2015	16.5	200,000,000	2,000,000,000	130,111,919	1,301,119,190	Subscription of employee stock option	None	Note 24
9/2015	16.5	200,000,000	2,000,000,000	130,164,919	1,301,649,190	Subscription of employee stock option	None	Note 24
12/2015	16.5	200,000,000	2,000,000,000	130,197,419	1,301,974,190	Subscription of employee stock option	None	Note 24
3/2016	16.5	200,000,000	2,000,000,000	130,234,419	1,302,344,190	Subscription of employee stock option	None	Note 24
6/2017	16.1	200,000,000	2,000,000,000	130,249,419	1,302,494,190	Subscription of employee stock option	None	Note 24
12/2017	15.8	200,000,000	2,000,000,000	131,338,919	1,313,389,190	Subscription of employee stock option	None	Note 24
2/2018	15.8	200,000,000	2,000,000,000	131,512,919	1,315,129,190	Subscription of employee stock option	None	Note 24
5/2018	15.8	200,000,000	2,000,000,000	132,015,919	1,320,159,190	Subscription of employee stock option	None	Note 24

Note 1: Fill in the information for the current year as of the annual report publication date.

Note 2: The effective (approval) date and document number of the capital increase should be indicated.

Note 3: The stock shares issued at a price lower than the par value should be clearly marked.

Note 4: The monetary claims or technologies that are used to pay for stock shares, if any, should be clearly stated with the information on the type and amount of the payment substitute noted.

Note 5: A private placement should be marked conspicuously.

Note 6: October 15, 1991, Approval Document No.: (80) Jian-III-Zi No. 356136

Note 7: August 26, 1997, Approval Document No.: (86) Jian-San-Zi No. 222932

Note 8: December 31, 2002, Approval Document No.: Jin-So-Sun-Zi No. 09101521150

Note 9: May 5, 2003, Approval Document No.: Jin-So-Sun-Zi No. 09201134940

Note 10: July 21, 2004, Approval Document No.: Jin-Guan-Zheng-I-Zi No. 0930132674

Note 11: August 22, 2005, Approval Document No.: Jin-Guan-Zheng-I-Zi No. 0940134911

Note 12: August 22, 2005, Approval Document No.: Approved with the Jin-Guan-Zheng-I-Zi No. 0940134912

Note 13: August 17, 2006, Approval Document No.: Jin-Guan-Zheng-I-Zi No. 0950136660

Note 14: April 4, 2007, Approval Document No.: Approved with the Jin-Guan-Zheng-I-Zi No. 0960014740

Note 15: August 09, 2007, Approval Document No.: Approved with the Jin-Guan-Zheng-I-Zi No. 0960042511

Note 16: October 25, 2007, Approval Document No.: Jin-Guan-Zheng-I-Zi No. 0960057282

Note 17: October 25, 2007, Approval Document No.: Jin-Guan-Zheng-I-Zi No. 09600572821

Note 18: July 04, 2008, Approval Document No.: Jin-Guan-Zheng-I-Zi No. 0970033560

Note 19: July 14, 2006, Approval Document No.: Jin-Guan-Zheng-I-Zi No. 0950130701

Note 20: July 14, 2009, Approval Document No.: Jin-Guan-Zheng-Fa-Zi No. No. 0980035156

Note 21: June 23, 2008, Approval Document No.: Jin-Guan-Zheng-III-Zi No. No. 0970031471

Note 22: January 4, 2013, Approval Document No.: Jin-Guan-Zheng-Jiao-Zi No. 1020000214

Note 23: June 23, 2011, Approval Document No.: Jin-Guan-Zheng-Fa-Zi No. 1000026072

Note 24: May 11, 2011, Approval Document No.: Jin-Guan-Zheng-Fa-Zi No. 1000019596

Note 25: Implementation of private placement of common stock shares in the most recent year and as of the annual report publication date: None

## 2. Types of shares

April 10, 2026

Unit: Shares

Type of shares	Authorized capital			Remark
	Outstanding shares (Note: OTC stock)	Unissued shares	Total	
Common stock	132,015,919	67,984,081	200,000,000	None

Note: Please indicate whether the stock is a listed or OTC stock (if it is restricted from listing or OTC trading, please add a note).

## (II) Major shareholders

Names of major shareholders	Shares	Shareholding	Percentage
Ying Fan Investment Co., Ltd. (Representative: Wen -Lin, Hsu)		22,593,802	17.11%
Ying Ze Investment Co., Ltd. (Representative: Mei -Yu, Su)		9,393,000	7.12%
Ying Hua Investment Co., Ltd. (Representative: Mei -Yu, Su)		6,997,000	5.30%
Growing Minerals Industry Inc., British Virgin Islands (Representative: Wen-Lin, Hsu)		6,371,835	4.83%
Wen-Lin, Hsu		4,991,508	3.78%
Min-Hsiung, Chu		2,140,217	1.62%
Trust property account of "Employee Stock Ownership Trust of Megaforce Company Limited" set up at CTBC Bank		2,107,171	1.60%
Jin-Han, Lin		1,600,000	1.21%
Wan-Sheng, Hsu		1,523,640	1.15%
Tung-Hui, Chiang		1,461,356	1.11%

## (III) Company dividend policy and implementation

### 1. Dividend policy formulated in the Articles of Incorporation

According to the Articles of Incorporation. The annual earnings, if any, are applied to pay income tax and make up for the losses of the previous years; then, appropriate an amount equivalent to 10% net income legal reserve, but the requirement does not apply when the legal reserve amount is equivalent to the total additional paid-in capital. In addition, a special reserve may be appropriated or reversed in accordance with the laws and regulations or the requirements of the competent authority. The balance amount plus the accumulated retained earnings is the distributable earnings. A part of the earnings can be retained depending on the operating conditions. The dividend can be distributed in the form of cash or stock shares. However, the total cash dividends distributed may not be less than 30% of the total dividend distributed.

The company may authorize the Board of Directors in accordance with the provision of Article 240 of the Company Act to have the distributable dividends and bonuses paid in cash with the resolution adopted by a majority vote at the board meeting attended by two-thirds of the Board of Directors, or to have the legal reserve and paid-in capital in whole or in part paid in cash in accordance with the provision of Article 241 of the Company Act, which should be reported in the shareholders' meeting. If it is implemented with new shares issued, it shall be distributed after the resolution of the shareholders' meeting.

### 2. Dividend distribution proposed at the current shareholders' meeting

Due to the fact that there are no earnings resulted in the final accounts of 2025, the Board of Directors of the Company resolved on March 13, 2026, not to issue ordinary stock dividends or cash dividends.

### 3. Explanation of expected major changes in dividend policy: None

(IV) The impact of the stock dividends proposed in the shareholders' meeting on the company's operating performance and earnings per share: Not applicable

## (V) Remuneration of employees, directors, and supervisors

### 1. The percentage or range of remuneration for employees, directors, and supervisors as set forth in the Articles of Incorporation

According to the Articles of Incorporation, the net income before tax and before distributing employee remuneration and director remuneration, but after reserving an amount equivalent to the accumulated losses for making it up, the remaining balance amount, if any, should be applied to pay employee remuneration for an amount not less than 1% of the remaining balance amount (no less than 30% of the total employee compensation should be allocated to

- front-line employees) and to pay director remuneration for an amount not exceeding 5% of the remaining balance amount.
2. The basis for estimating the amount of remuneration to employees, directors, and supervisors, the basis for calculating the number of shares for employee remuneration distributed in stock, and the accounting treatment if the actual amount distributed differs from the estimated amount:
    - (1) The basis for estimating the amount of remuneration to employees, directors, and supervisors: Please refer to the aforementioned (V) 1. "The percentage or range of remuneration for employees, directors, and supervisors as set forth in the Articles of Incorporation."
    - (2) The basis for calculating the number of shares for employee remuneration distributed in stock: The company did not issue stock dividends in 2025, so it is not applicable.
    - (3) The accounting treatment if the actual amount distributed differs from the estimated amount: The company did not distribute employee remuneration and director remuneration in 2025, so it is not applicable.
  3. Distribution of remuneration as approved by the Board of Directors
    - (1) The amount of employees' remuneration and directors' and supervisors' remuneration distributed in cash or stock. If the amount differs from the amount estimated in the year in which the expense is recognized, the difference, the reasons for the difference, and the circumstances under which the difference was handled should be disclosed.  
The Board of Directors resolved on Mar. 13, 2026 that since the company had no earnings in 2025, no employee remuneration and director remuneration would be distributed. The aforementioned distribution amount is consistent with the amount estimated in the year expenses recognized.
    - (2) The ratio of the amount of employee remuneration distributed in stock to the total net income and total employee remuneration in the standalone or parent only financial report  
The company did not distribute employee remuneration in the form of stock in 2024, so it is not applicable.
  4. If the actual distribution of remuneration (including the number of shares distributed, the amount, and the price of the shares) to employees, directors, and supervisors in the previous year (2024) differs from the remuneration to employees, directors, and supervisors recognized and booked, the amount of the difference, the reasons for the difference, and the circumstances under which the difference was handled should be stated:  
The Board of Directors resolved on March 14, 2025 that the Company intends to distribute employee compensation and director compensation in 2024 in the form of cash, with employee compensation of NT\$4,000,000 and director compensation of NT\$2,700,000 respectively. The above distribution amounts are not different from the estimated amounts recognized as expenses in the year.

(VI) Repurchase of the company's shares:

1. The repurchase of the company's shares (transaction completed): None.
2. The company's shares repurchased by the company (in process): None.

II. Issuance of Corporate Bond:

1. Implementation

Type of corporate bonds (Note 2)	The third domestic guaranteed convertible bonds
Issue (processing) date	Undecided
Face value	NT\$100,000
Place of issuance and trading (Note 3)	Not applicable
Issue price	Each note has a face value of NT\$100,000. The reserve price is tentatively set at no less than 100% of the face value, and the actual issue price will be determined by the auction results.
Total amount	The maximum denomination is NT\$300,000,000.
Interest rate	Coupon annual interest rate 0%
Duration	3-year period
Guarantee agency	Cathay United Bank Company, Limited
Trustee	Bank SinoPac Company Limited. Trust Dept.
Underwriting agency	Taishin Securities Co., Ltd.
Certification lawyer	Not applicable

Attestation CPA	Not applicable
Repayment method	Except for the conversion of these convertible bonds into the Company's ordinary shares in accordance with Article 10 of these Measures, or the exercise of the right of repurchase in accordance with Article 19 of these Measures, or the Company's early redemption in accordance with Article 18 of these Measures, or the Company's repurchase and cancellation by a securities firm's business office, the Company shall, within 10 business days after the maturity date of these convertible bonds, repay the convertible bonds held by the Company's convertible bondholders in cash at the face value of the bonds. If the aforementioned date falls on a day when the Taipei Stock Exchange is closed, it shall be postponed to the next business day.
Outstanding principal	Not yet issued, not applicable
Terms of redemption or early settlement	<p>(I) If, from the day after three months have passed since issuance of these convertible corporate bonds until forty days before the end of the issuance period, the closing price of the company's common shares exceeds the then-current conversion price by 30% (inclusive) for thirty consecutive business days, the company may, within the following thirty business days, send by registered mail a "Bond Redemption Notice" with a 30-day notice period. (The aforementioned period is calculated from the date the company sends the notice, and the last day of that period shall be the bond redemption record date; furthermore, the aforementioned period must not fall within the suspension of conversion period stipulated in Article 9.) The notice shall be sent to bondholders (based on the bondholder register as of the fifth business day prior to the mailing date of the "Bond Redemption Notice"). For holders who acquire these convertible corporate bonds thereafter due to trading or other reasons, notification shall be made by public announcement. The redemption price shall be set at the face value of the bonds, and the company will redeem all such bonds in cash, while also requesting the OTC Center to make a public announcement. When the company executes the redemption request, it shall redeem the outstanding convertible corporate bonds in circulation at face value in cash within five business days after the bond redemption record date.</p> <p>(II) From the day following the third month after the issuance date to forty days before the expiry of the issuance period, if the outstanding balance of these convertible bonds is less than 10% of the original total face value, the Company may, at any time thereafter, send by registered mail a "Bond Redemption Notice" expiring in thirty days (the aforementioned period is calculated from the date of the Company's letter, and the expiry date of the period shall be the bond redemption base date, and the aforementioned period shall not be the suspension period for conversion as stipulated in Article 9) to the bondholders (based on the list of bondholders on the fifth business day prior to the date of sending the "Bond Redemption Notice"; for holders who subsequently acquired these convertible bonds through purchase, sale, or other reasons, the notice shall be issued by public announcement). The redemption price shall be set at the face value of these bonds, and the Company shall redeem the convertible bonds of the bondholders in cash, and shall also request the OTC Exchange to announce the exercise of the Company's redemption right. When executing the redemption request, the Company shall, within five business days (inclusive) after the bond redemption base date, redeem the convertible bonds of the bondholders in cash at the face value of the bonds.</p> <p>(III) If a bondholder fails to provide a written reply to the company's stock brokerage agency before the bond redemption benchmark date stated in the "Bond Redemption Notice" (effective upon delivery, or postmark date for mailed orders), the company shall redeem the convertible bonds held by the bondholder in cash at face value within five business days after the bond redemption benchmark date.</p>

	(IV) If the company executes the redemption request, the deadline for bondholders to request conversion is the second business day after the date on which the over-the-counter trading of this convertible corporate bond ceases.	
Restriction terms (note 4)	None	
Credit rating agency name, rating date, and corporate bond rating results	Not applicable	
Other rights attached	Amount of converted (exchanged or subscribed) common stock shares, overseas depository receipts, or other marketable securities as of the annual report publication date	None
	Regulations Governing Issuance and Conversion (exchange or subscription) of Bonds	Please refer to the company's "Regulations Governing the Issuance and Conversion of the Third Domestic Convertible Bonds guaranteed convertible bonds." Relevant information is disclosed in the "Fundraising Plan Execution Zone" section of the Market Observation Post System at <a href="https://mopsov.twse.com.tw/mops/web/bfhtm_q2">https://mopsov.twse.com.tw/mops/web/bfhtm_q2</a>
Issuance and conversion, exchange or subscription methods, issuance conditions on possible dilution of equity, and impact on current shareholders' rights and interests	This is the third time that a domestic guaranteed convertible corporate bond has been issued. Considering the characteristics of convertible corporate bonds, they do not dilute the company's equity before the creditors request the exercise of their conversion rights. Since creditors can choose the more favorable time to convert during the conversion period, and the timing of their exercise of conversion rights varies, the dilution of the company's profits is not as immediate as that of a cash capital increase. It has a deferred effect on equity dilution, which helps maintain stable profitability and ensures a long-term stable rate of return for shareholders.	
The name of the entrusted depository agency for the exchange subject matter	Not applicable	

Note 1: The process of corporate bond includes public offering and private placement corporate bonds. The public offering corporate bonds in process refer to those that have been validated (approved) by the Commission. The private placement corporate bonds in process refer to those that have been approved by the Board of Directors.

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

Note 3: Fill in the overseas corporate bonds, if any.

Note 4: Such as restricting the distribution of cash dividends, foreign investment, or maintaining a certain percentage of assets mandatorily.

Note 5: A private placement should be marked conspicuously.

Note 6: For convertible corporate bonds, exchange of corporate bonds, shelf registration for issuance of corporate bonds, or equity warrant bonds, the information on the aforementioned corporate bonds should be disclosed in the format of a table by their nature.

## 2. Information on convertible corporate bond

Types of corporate bonds (Note 1)		The third domestic guaranteed convertible bonds
Year		2025
Item		
Market price of convertible corporate bond (Note 2)	Highest	Not yet issued, not applicable
	Lowest	
	Average	
Conversion price		Not yet issued, not applicable
Issuing (processing) date and conversion price at the time of issuance		Not yet issued, not applicable
Fulfillment of conversion obligations (Note 3)		Issuance of new shares

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

Note 2: The multiple trading locations for overseas corporate bonds, if any, should be listed separately by trading location.

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

Note 4: Fill in the data of the current year as of the annual report publication date.

III. Preferred Stocks: None.

IV. Issuance of Depositary Receipts: None.

V. Employee Stock Option: None.

VI. Employee Restricted Stock: None.

VII. Mergers or Acquisitions: None.

VIII. Implementation of the capital allocation plans

(I) Plan content

1. Date and document number of approval by the competent authority for the purpose of the business: Letter No. 1140369310 issued by the FSC on January 16, 2026.
2. Total funding required for this project: NT\$300,000,000.
3. Funding Source: The issuance of the third domestic guaranteed convertible corporate bond will be capped at 3,000 bonds, each with a face value of NT\$100,000, for a total face value cap of NT\$300,000,000. The issuance period is three years, with a coupon rate of 0%. This convertible corporate bond will be publicly underwritten through a competitive auction, with a minimum bid limit of 100% of the face value. The actual total issuance amount will depend on the auction results. If the actual issuance is insufficient, the shortfall will reduce the amount used to repay bank loans. If the actual amount raised exceeds the expected amount, the amount used to repay bank loans will increase.
4. Project plan, expected funding schedule and potential benefits:

Unit: NTD thousand

Project	Estimated completion date	Total funds required	Expected progress of fund utilization
			The first quarter of 2026
Bank loan repayment	The first quarter of 2026	300,000	300,000
Possible benefit estimates		Enhances debt repayment ability, strengthens financial structure, and increases the flexibility of fund allocation. It is estimated that approximately NT\$4,842 thousand in cash interest expenses can be saved in fiscal year 2026, and approximately NT\$5,810 thousand can be saved each year thereafter.	

5. Details of each proposed change, reasons for the change, benefits before and after the change, and the dates on which the proposed change was submitted to the shareholders' meeting and entered into the information reporting website designated by the Financial Supervisory Commission: None.

(II) Implementation Status

1. For mergers and acquisitions, acquisitions of other companies, expansions or new construction of real estate, plant and equipment, etc., a comparative description of items such as real estate, plant and equipment, operating revenue, operating costs and operating profits should be provided: Not applicable.
2. If the investment is in another company, the operating status of the invested business and its impact on the company's investment profit or loss should be explained: Not applicable.
3. If the purpose is to replenish working capital and repay debts, a comparative explanation should be provided on the increase or decrease of current assets, current liabilities and total liabilities, interest expenses, operating income and earnings per share, and the financial structure should be analyzed:  
As of the first quarter of 2026, the fundraising has not been completed, so no actual benefits have been generated yet.

## IV. Operation Overview

### I. Business Activities

#### (I) Business Scope

##### 1. Major Business Activities

- (1) C805050 Industrial Plastic Products Manufacturing.
- (2) F213080 Retail Sale of Machinery and Tools.
- (3) CQ01010 Mold and Die Manufacturing.
- (4) F206030 Retail Sale of Molds.
- (5) F401010 International Trade.
- (6) CC01110 Computers and Peripheral Equipment Manufacturing
- (7) CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
- (8) F113020 Wholesale of Electrical Appliances.
- (9) F213010 Retail Sale of Electrical Appliances.
- (10) CC01070 Wireless Communication Mechanical Equipment Manufacturing.
- (11) CC01080 Electronics Components Manufacturing.
- (12) I301010 Information Software Services.
- (13) CF01011 Medical Devices Manufacturing.
- (14) F108031 Wholesale of Medical Devices.
- (15) F208031 Retail Sale of Medical Apparatus.
- (16) CE01030 Optical Instruments Manufacturing
- (17) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

##### 2. Current commodity (service) items and their proportions in the operating revenue of the Company.

Unit: NTD thousand

Major Products	Use of Goods (services)	2025	
		Net Operating Revenue	Proportions in the Operating Revenue (%)
Electronic plastic components	Optical mouse, game consoles, network products, earphones, speakers, etc.	3,206,311	89.84
Biomedical materials	Medical equipment, etc.	200,783	5.63
Mold	Injection Molding	85,972	2.41
Product development	Medical equipment and optoelectronic products, etc.	56,141	1.57
Optoelectronic products	Unmanned vehicles and AI glasses	856	0.02
Others	Other raw materials & miscellaneous items, etc.	18,894	0.53
Total		3,568,957	100.00

##### 3. New products planned to be developed

Facing the ever-changing global economic and trade environment, Yingji has been committed to transformation in recent years, extending from its own business to new businesses.

In terms of innovative mold industry, we launched the upgrade of smart and automated mold production lines, increasing the original 8-hour production capacity to 24 hours, greatly improving production efficiency; using one person to monitor multiple machines to improve management efficiency, and automatic correction to ensure the accuracy of molding production. Then it branched out into niche products, such as: high-value automotive and aerospace molds, precision molds for 3C parts, etc.; and used system integration technology to help customers develop high-end medical equipment. In the future, it will continue to design, develop, and manufacture to provide customers with "Product Lifecycle Management" services.

In terms of AI application development business, we develop enterprise AI solutions, focusing on modular design and customized services to create truly tailored intelligent experiences. We also develop AI health assistants that integrate personal data and

medical services to achieve real-time monitoring and provide personalized advice and health risk predictions. In the future, we will continue to expand the development of AI software applications, flexibly adapt to market changes, and ensure that we maintain a leading position in the ever-changing business environment.

(II) Industry Overview

1. Current conditions and developments of the industry

Major business of the Company is plastic injection molding and mold manufacturing. Plastic injection molding products have a wide range of applications, including consumer electronics, medical equipment, automotive industry, information industry and even optical components. Current revenue of the Company is mainly from plastic shell parts for the electronic industry. Mold industry is a special sector which is technology- and capital-intensive with high added value. Mold products feature various specifications and wide applications. In downstream applications, currently 3C related industries take up the largest portion, followed by the transport industry. Now the most popular 3C industry is based on stamping die and plastic die, and the Company is a manufacturer of plastic die.

A. Current conditions of the industry

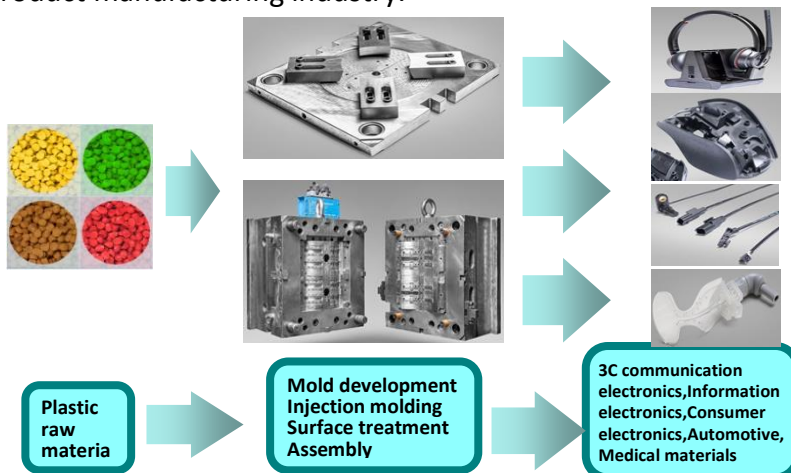
As the information and electronics industries become more widely used, the final products of these electronic components require strong coverings. According to research institutions, 3C products are the largest downstream industry of industrial plastic products. Moreover, with the rise of environmental protection awareness, the development of plastic products is also oriented to degradable and reusable properties.

B. Developments of the industry

With the advancement of science and technology, plastic products manufacturing industry will certainly continue to be highly integrated with information, communication and consumer electronics and other technology industries. In addition, thanks to the development of composite materials, plastic products are widely used in automobile, optics and other industries. The automotive parts, such as bumpers, dashboards and headlights, can all be made of plastic, and the rapid development of the automotive market in Asia is expected to drive the demand for automotive plastics. The booming cloud and Internet industries will also bring about another wave of derivative demand for plastic components. In the aging society where people increasingly pay attention to health and medical quality, medical plastic products are expected to have a certain market demand. Therefore, the plastic products manufacturing industry enjoys high potential in the future.

2. Correlation among upper, middle and downstream industries

From the perspective of supply and demand, the upstream industry of the plastic product manufacturing industry is the plastic raw material manufacturer, and the manufacturers who need plastic shell or plastic injection components, such as communications industry, information electronics industry, household appliances industry, and automobile manufacturing, are the downstream customers of the plastic product manufacturing industry.



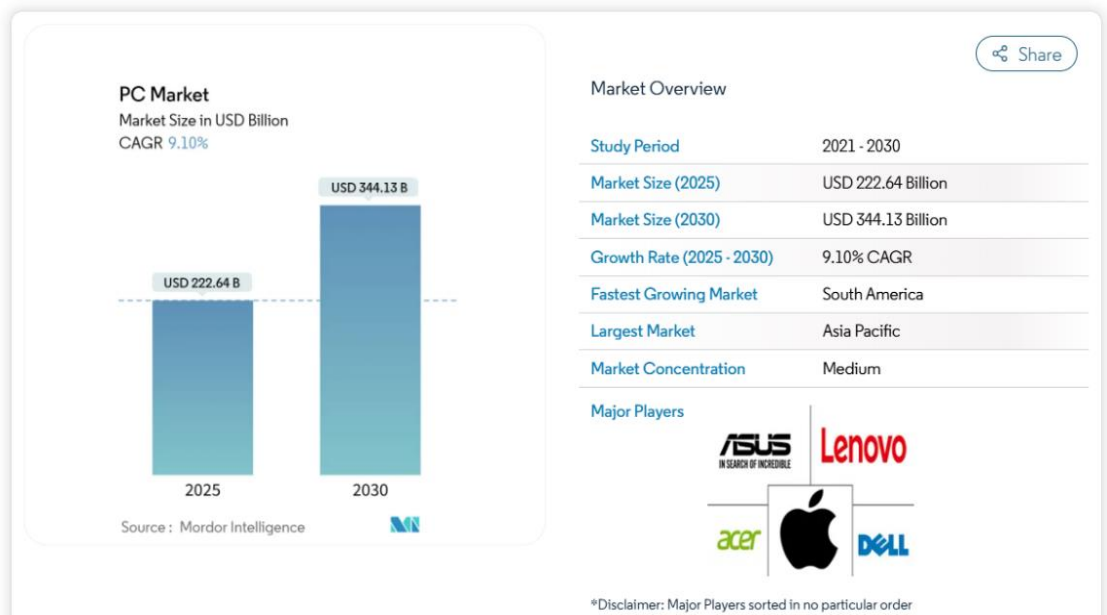
3. Development trends and competition of our products

## A. Development and change of product and industry for downstream application

### (A) Mouse

According to Mordor Intelligence, the global PC market size for PCs equipped with mice is estimated at \$222.64 billion in 2025 and is projected to grow to \$344.13 billion by 2030, representing a CAGR of 9.10% over the forecast period. This market recovery follows a post-pandemic demand slump and is built on three core pillars: enterprise-level AI integration, the impending end of Windows 10 support driving device replacement demand, and the long-term adoption of hybrid work models. Current PC replacement decisions are no longer solely based on basic functionality but are increasingly focused on key specifications such as local AI acceleration capabilities, battery life, and thermal performance. In response to this trend, PC manufacturers are actively updating their product lines, launching laptops equipped with Neural Processing Units (NPUs), adopting thinner thermal designs, and using more environmentally friendly materials to comply with regulations and sustainability requirements in various countries.

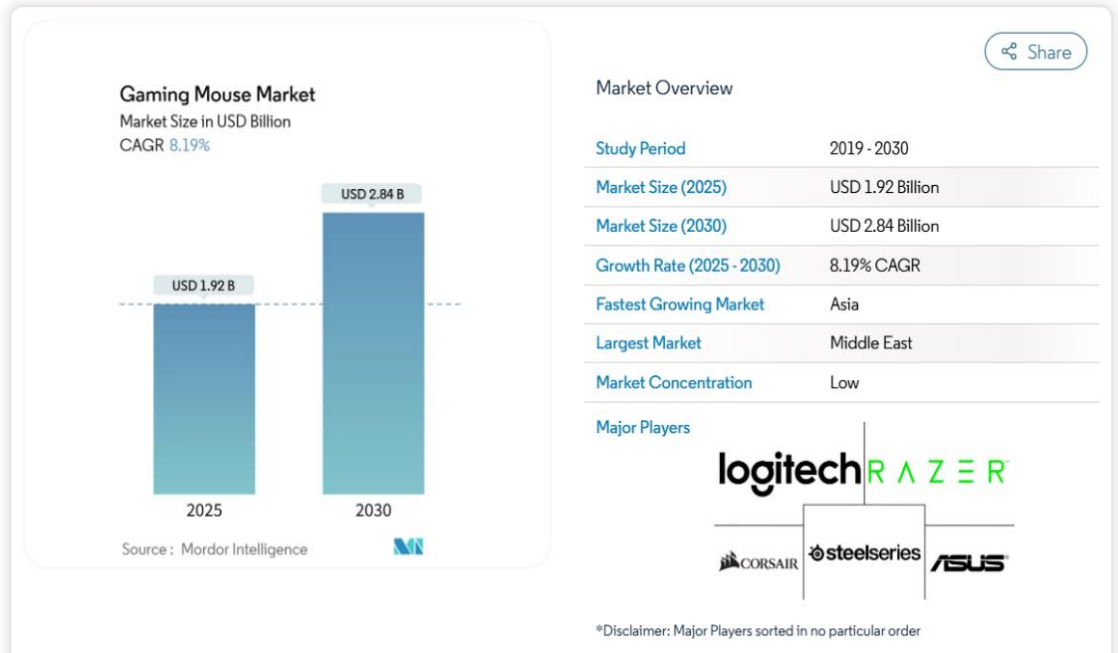
#### PC Market Size and Share



Source: Mordor Intelligence

In the mouse market, gaming mice are one of the highest-value segments within PC peripherals, with growth primarily driven by the increasing popularity of esports, the rise of hardcore gamers, and continuous technological innovation. According to Mordor Intelligence, the global gaming mouse market size reached \$1.92 billion in 2025 and is projected to climb to \$2.84 billion by 2030, representing a CAGR of 8.19% from 2025 to 2030. Even with the cyclical weakness in the overall desktop PC and gaming console market in 2024, the gaming mouse market continued its momentum, indicating that this peripheral product has gradually broken free from the constraints of the "complete machine replacement cycle" and formed a relatively independent upgrade rhythm. A high-end positioning helps brands absorb the risks of raw material price fluctuations, while a geographically dispersed production chain (sensors mainly come from East Asia, casings are concentrated in ASEAN, and final assembly is close to the consumer market) effectively shortens delivery times and enhances supply chain resilience. With continuous optimization of ultra-lightweight chassis and adaptive button design, mice are gradually combining functionality and aesthetics, forming a consumer acceptance similar to that of sneakers and mechanical keyboards, further expanding the total serviceable market (TAM) of the e-sports mouse market.

## Gaming Mouse Market Size and Share



Source: Mordor Intelligence

## (B) Earphones

In the headphone market, the COVID-19 pandemic in 2020 was a crucial turning point. Under the pandemic's influence, headphones transformed from simple music listeners into essential accessories for online classes, video games, and video conferencing, directly expanding the demand for headphone products. Consumers' preference for enhanced portable audio experiences, coupled with the streaming music consumption habits fostered by mobile technology and broadband wireless networks, are the main drivers of the headphone industry's growth. True wireless (TWS) earbuds have benefited significantly. Their small size, portability within the charging case, and lack of wires between the earbuds have made them popular among young people and sports enthusiasts.

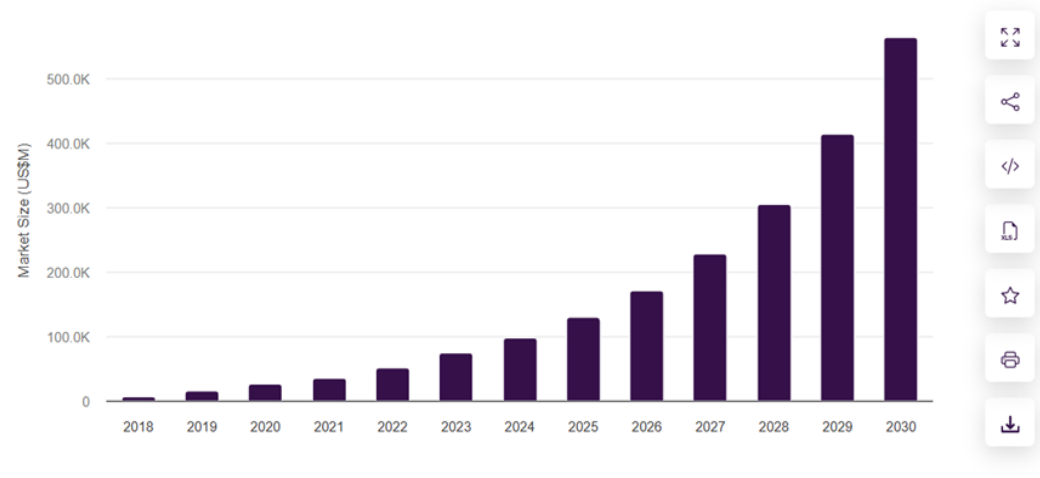
LE Audio, proposed by the Bluetooth Special Interest Group (Bluetooth SIG), not only boasts superior sound quality, lower power consumption, longer charging intervals and effective range, but also features simultaneous multi-device broadcasting capabilities. This has attracted the attention of numerous major consumer electronics manufacturers, who have launched related peripherals, hoping to open up new markets in entertainment, healthcare, and public services. According to research by the Bluetooth SIG and market research firm ABI Research, although LE Audio was officially launched in 2022, its sales are estimated to reach 3 billion units by 2027, a six-fold increase in four years. For the average consumer, the advantage of LE Audio headphones lies in their significantly extended battery life. Current Bluetooth headphones typically require charging every 3-4 hours, while LE Audio headphones theoretically only need charging once every 100 hours. For the average user, this equates to charging less than twice a week, a significant breakthrough for gamers who prioritize battery life.

In the TWS earphone market, with the development of wireless earphones and the integration of technologies such as Bluetooth, the quality and efficiency of wireless transmission have improved, and the technology and applications are constantly evolving and changing. According to Grand View Research, the global earphone terminal market value is projected to grow from US\$51.38 billion in 2021 to US\$563.2 billion in 2030, with a compound annual growth rate of 34.9%.

Global true wireless stereo earbuds market, 2018-2030 (US\$M)

Filter by country ▾

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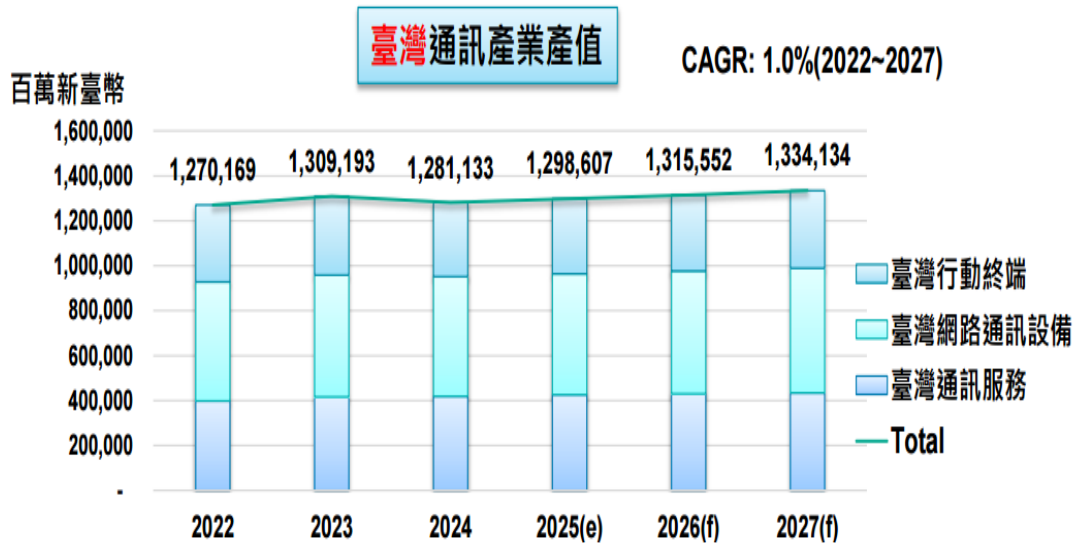
Source: Grand View Research

(C) Netcom products

The communication network industry uses wired or wireless equipment to transmit or receive symbols, signals, text, video, sound and other information. The upstream of the industry chain is the component suppliers of various communication terminals, while the downstream is the suppliers of various terminal application products.

With the development of cloud data centers, the continued popularity of 4K/8K audio and video, and the rapid penetration of the Internet of Things and mobile devices, the demand for equipment including 4G/5G data machines, mobile routers and wireless modules, as well as VDSL/G.fast Modem, Cable Modem, PON ONUs, and high level home gate and switch, continues to increase. In addition, emerging smart home applications and home streaming film and television services are rising, driving the shipment of various smart home products such as OTT inflight boxes, smart Wi-Fi routers, smart speakers and IoT terminals.

In 2025, Taiwan's telecommunications industry faced pressure from US tariffs, impacting shipments of mobile phones and terminals. However, AI technology boosted demand for cloud computing and data centers, and the US and many other countries actively promoted network infrastructure development, leading to a recovery in exports of equipment such as Wi-Fi 7, switches, and high-speed fiber optics, resulting in a slight overall increase in output value. Overall, the output value of Taiwan's telecommunications industry is expected to reach approximately NT\$1.2986 trillion in 2025, a 1.4% increase compared to 2024. In 2026, the growth momentum of Taiwan's telecommunications industry will come from the integration of Wi-Fi 7 and AI chips driving upgrades to network equipment. The switch market will maintain steady growth supported by demand from AI data centers, and applications in electric vehicles and wearable devices will continue to expand. The deepening of 5G services and the growth of cloud services will drive stable growth in telecommunications services, and the overall output value is expected to maintain a moderate upward trend. Overall, the output value of Taiwan's telecommunications industry is expected to reach approximately NT\$1.3156 trillion in 2026, a 1.3% increase compared to 2025.

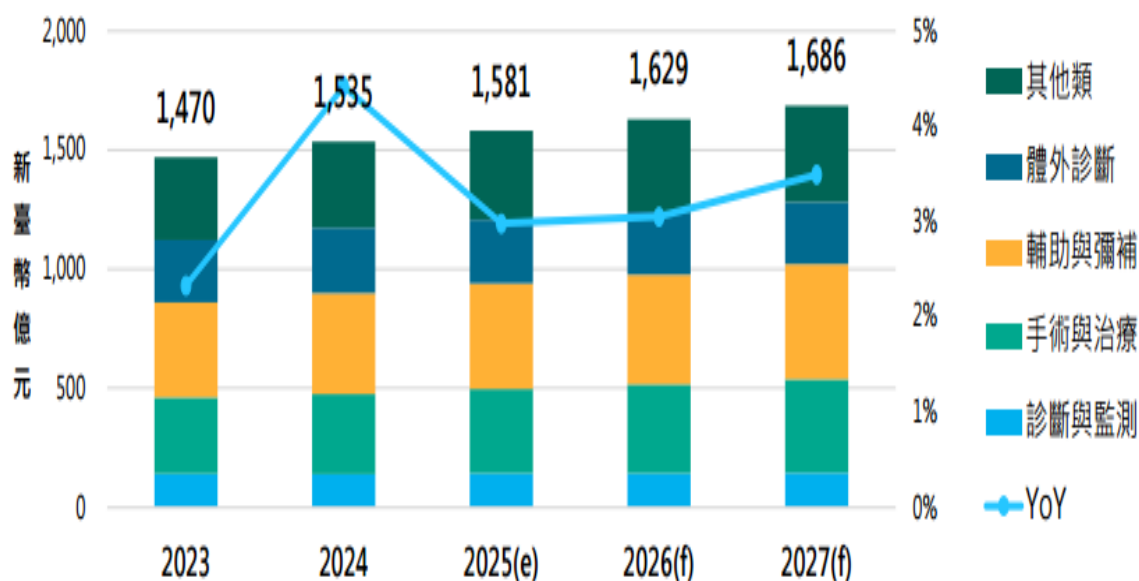


Source : ITRI's "Looking Towards 2026" Series / "Looking Towards the Development Trends of the Communications Industry in 2026"

#### (D) Medical equipment

In 2024, the medical device industry's output value reached NT\$153.51 billion, a 4.4% increase compared to 2023. Following the fading of the COVID-19 pandemic's positive impact, the industry as a whole demonstrated resilience in its steady transformation and return to regular medical needs. As of Q3 2025, the estimated total output value for 2025 is NT\$158.08 billion, representing a 3.0% year-on-year growth. This growth is primarily driven by the recovery and expansion of several key export products. In 2024, Taiwan's medical device exports reached NT\$85.5 billion, a 3.1% increase compared to 2023. The main exports were conventional medical devices such as contact lenses, minimally invasive surgical instruments, and orthopedic implants, with expansion in the Japanese, Southeast Asian, and Middle Eastern markets. The shift of orders from European and American brands to OEM manufacturers and the adoption of automated processes have enhanced the competitiveness of Taiwan's mid-to-high-value medical devices. The industry is projected to reach NT\$158.1 billion in output value by 2025, representing a 3.0% year-on-year increase. The sector continues to benefit from export recovery and the promotion of home-based healthcare policies. Exports are primarily driven by contact lenses, orthopedic implants, and surgical instruments. Automated manufacturing processes and OEM orders are propelling Taiwan's medical device industry towards higher value-added products. Following the fading of the COVID-19 pandemic's positive effects, the industry as a whole has demonstrated resilience in its steady transformation and return to regular medical needs.

## 2023-2027臺灣醫療器材產業營業額



Source: ITRI Global Medical Device Industry Trends and Outlook 2025 (November 2025)

### B. Competition

The competition in plastic products manufacturing and mold industry is described as follows:

#### Manufacturing plastic products

There are few barriers for new entrants, either in terms of technology or capital requirements. Most plastic casings can be made by simple machines in low-tech production. The main advantages of the Company can be summarized as follows:

- One-stop production mode, providing products and services required by customers at one time, and long-term cooperation with downstream manufacturers, can effectively expand market share, prevent the entry of new manufacturers, to virtually constitute the entry barrier of competitors.
- Post-process processing technology of plastic casing/mechanism parts require technical and experience threshold.
- The Company has reached an economic scale in cost or quality, which enjoys an advantage in the face of price competition and is not easy to be replaced by new entrants.

#### Mold Industry

The competitiveness of mold should consist of four factors, namely price, delivery, quality and service. For molds with mature technology, the difference in on-time delivery and mold quality has been reduced, leading to fierce price competition; but in terms of precision molds, customers pay attention to quality (such as service life, precision, stability, forming speed and low defective rate of finished products) and delivery time, especially for 3C electronic products. The mold industry is faced with tight delivery time.

### (III) Overview of Technology and R&D

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

Unit: NTD thousand; %

Year	2024	2025	Q1 2026
R&D expenses	137,817	153,357	40,185
Percentage of operating revenue (%)	3.20%	4.30%	5.90%

## 2. Technologies or products successfully developed

- Development of new materials, including anti-aging ABS engineering plastics and antibacterial soft-touch coatings
- Development of molding technologies for passive bone implants
- Development of a dental plaque detection device
- Development of a tongue pressure training device
- AI application development- AI meeting assistant and Smart healthcare applications
- Augmented Reality Head-Up Display
- Bluetooth glasses design and development completed
- TOF sensing module design and development completed
- 3D sensing module design and development completed
- Augmented reality (AR) head-up display
- Completion of development of amblyopia glasses
- Completion of development of a phoropter / binocular fusion tester
- Assembly and testing of dental laser therapy equipment
- Design, development, and production of composite minimally invasive surgical instruments (laparoscopic instruments)
- Design and development of an external male urine collection and guidance device
- Design, development, and pilot production of a medical 3D head-mounted image display system
- Design, development, and pilot production of a prescription drug management device with smart lock control and monitoring functions

## (IV) Long-term and Short-term Business Development Plans

### 1. Short-term development plan

#### (1) Sales strategy

The Company specializes in the mold, plastic molding, surface treatment process and assembly of mechanical parts and appearance parts products, and extends to micro-projection module of mechanical optical electronics integration and high-precision medical materials application and AI application products. Currently, medical material application products include dental electromechanical products, minimally invasive surgical instrument products, medical IoT integrated products, pharmaceutical and equipment integrated products, etc. AI application products include Enterprise AI Solutions and AI Health Assistant, etc. We will continue to promote medical materials and AI applications to increase its added value.

To adapt to the rapid changes in the global economy and consumption trend, Megaforce also gives full play to resource integration and has a global layout, with production bases in China, Mexico, Malaysia, Taiwan and newly added Thailand this year. It operates globally with strategic thinking and provides flexible services to customers with high adaptability.

#### (2) Production policy

The Company is committed to providing a variety of services and meeting the needs of customers with quality, fast speed and good price, as well as strengthening the overall production and quality assurance management function. Each plant continues to obtain quality and environmental certifications such as ISO 9001, ISO 14000, TS 16946, QC 080000, OHSAS 18000, and UL. In quality, with the introduction of more accurate and faster computer-aided detection instrument (CAV), and the existing three-dimension measurement instrument (CMM), the measurement ability improved to a higher level; regarding the environment, the Shanghai plant has set up Concentrator Wheel, equipped with Regenerative Thermal Oxidizer, and an online monitoring system connected to government environmental protection authorities to continuously handle waste gas treatment and control in spray painting process.

In response to the changes in the business environment and the increase in labor and related costs in China's mainland, it added the planning of automation equipment, process fixtures to save labor costs; it planned small, unmanned workshops to handle small quantities and various types of orders. LSR (liquid silicone) manufacturing process has been added in Shanghai and Taipei plants. For Suzhou plant BMC processing, supporting paint baking, polishing and other appearance process have been completed, with samples successively sent and delivery realized; these new

technological processes improved the Company's ability to differentiate its services and conform with new product trends and customer needs.

(3) Technology R&D

The Company is involved in mold design and manufacturing, processing of soft and hard plastic injection molding parts, and appearance processing, throughout the computer, communication, consumer, automobile surrounding industries. Currently its main products include mouse, netcom, audio and video entertainment, wireless charging, automotive interior parts and appearance parts and other mechanical parts. In the short term, the product development is to move towards differentiation, and it will further cooperate with various research institutions and academic institutions to transfer other related precision mold technology and customized appearance technology.

In recent years, processes that have attracted R&D input and successively have mass production capacity include integration of three-shot, plastic and a variety of different materials, liquid silicone LSR used in the isolation of 3C products and medical materials, and then embedding injection of hard glue or metal and liquid silicone LSR, as well as double shooting process of liquid silicone LSR.

In addition to the technology research and development of the core plastics business, our company also focuses on the research and development of various technologies, materials, and software required for the biomedical and AI application businesses.

(4) Intelligent production

Based on the existing ERP (enterprise resource planning) and PLM (product life cycle management) systems, the Company's new molding equipment is equipped with small area automation and the Internet of things, so that the production information can reflect the production situation more promptly, correctly and transparent, and increase the depth and accuracy of management, so as to achieve our vision of advanced, extension and sustainable.

2. Long-term development plan

(1) Sales strategy

Continue to improve the mechanical parts, appearance parts products; local plants meet customer needs, improve delivery speed, and reduce transportation, tariff and other costs, to achieve mutually beneficial cooperation conditions with customers. Based on the concrete achievements of micro-projection module, the small-scale application cooperation of projection products is carried out by combining upstream MEMS component factories and downstream brand factories. Extend to medical materials, and cooperate with the metal center to obtain the national major project qualification for oral scanner development; other medical materials include minimally invasive devices, and drug dispensers. Continue product development and verification.

(2) Production policy

The updating machine improves the precision of mold processing and molding production, and improves the utilization rate of factory space. Meanwhile, based on automated production ability, to create self-value and help customers improve competitiveness, continue to play the role of strategic partners for customers to reduce costs.

After years of standardization of mold design, the standards are now fully used in 3D mold design and concrete results have been made. We continue to update the database of standard parts, and with the improvement of mold manufacturing expertise and production capacity to show the timeliness and pass rate of mold opening.

(3) Technology R&D

Over the years of continuous efforts in technology development, we won customer recognition and orders of mass production, especially the Shanghai plant continues to be a high-tech enterprise approved by the Shanghai Municipal Science and Technology Commission. The Company continues to develop more sophisticated and advanced mold and plastic molding technology, extending to the production of micro projection products; the Company also carries out related product development in the application of different materials, the use of thermosetting plastic in post-processing of materials, the combination of silicone mechanical parts and optical module in the field of medical materials.

(4) Comprehensive integration

Build the advantage of differentiation in our industry, to provide customers with complete and irreplaceable services and One Stop Shop overall functional solutions. Integrate resources from all places, give full play to the full 3D design mechanism, mold design and component processing in many places, to form a strong comprehensive service network, in order to provide customers with competitive advantages in product development, mass production and aging, cost and quality.

## II. Market and Sales Overview

### (I) Market analysis

#### 1. Main sales areas

Unit: NTD thousand

Area	Year	2025		2024	
		Sales value	Percentage %	Sales value	Percentage %
Domestic sales		139,335	3.90%	116,246	2.70%
Export	Asia	3,140,534	88.00%	3,782,385	87.71%
	America	284,568	7.97%	412,822	9.57%
	Europe	4,520	0.13%	1,049	0.02%
	Sum	3,429,622	96.10%	4,196,256	97.30%
Total		3,568,957	100.00%	4,312,502	100.00%

#### 2. Market share

The Company mainly engages in mold design and development and plastic injection components production. Its product applications cover a wide range of industries, such as information, communication, consumer electronics, home electronics and medical equipment industry. We diversifies the products to disperse the risk of concentration.

#### 3. Supply and demand in the future and growth potential in the market

Plastic materials gradually replace some traditional materials, and new engineering plastic composite materials replace metal, which enhances added value, and also meets the diversity of the manufacturing industry, and helps the industry development move into the era of technology.

##### (1) Demand side

With the development of technology, consumer demand for electronic products will continue to change. The popularization and transformation of smart phones, tablets, smart home appliances and other products have driven increased demand for electronic parts. Technological changes in other industries such as automobiles, aviation, and medical equipment also have an impact on the demand for electronic parts. In addition, the popularity of emerging technologies such as AI, IoT, and 5G will also have a significant impact on the demand for electronic parts.

##### (2) Supply side

Injection molding plastic components have a very wide range of applications. Now the products sold by the Company's main customers cover most electronics products in the industry. Globally, consumer spending as a percentage of total spending has declined year after year due to saturation and commoditization, particularly on PCs, laptops and tablets. As technological changes such as AI and 5G increase and the demand for environmental protection and energy conservation increases, the corresponding supply will rise.

##### (3) Growth analysis

After years of efforts in Taiwan electronics, information and communication industries, 20 main products such as notebook computer, liquid crystal display, monitor, mainframe board, power supply, case, scanner, drawing card, keyboard, power system, mouse, sound card, video card, hub, data machine, network card and smart phone occupy high market share in the world; the ICT industry in Taiwan is now becoming capital intensive, technology and knowledge intensive, while the design and development of next-generation products and key components is strengthened, as well as the integration of supply chains and the extension of branding and marketing efforts.

The Company has a complete upstream and downstream industrial chain, and can provide a complete cost solution. As for its goals, in addition to continuing the rich manufacturing experience and deep economies of scale of electronic information products parts, the Company will upgrade the existing technology and promote the IMD process, rapid cooling and rapid heating process, micro injection process, different material embedding injection process, LSR liquid silicone process and various post-process processing technology, etc., to ensure the growth momentum of the business and at the same time a stable profit rate.

#### 4. Competitive niche

##### (1) Skilled and experienced management team

The management team with more than 30 years' experience of plastic injection and mold manufacturing can fully handle production efficiency, improve the technical ability of processes, not only to effectively reduce the production cost, but also to improve the product quality, and then effectively enhance the operating efficiency and market competitiveness.

##### (2) Strong R&D, design and production technology capability

In plastic injection molding industry, filling in mold model is needed. The Company also has the key technical resources of plastic molding and mold R&D ability, with mold manufacturers and plastic molding plants in many countries around the world, so it can complete the mold development and production operations in the shortest time. To improve the technical ability of manufacturing processes, the Company has introduced precision mold development equipment, so that R & D, design, mold making and production can all be completed in the factory, which can effectively control product quality, improve production efficiency, reduce production costs, save logistics expenses, make the product more competitive, to provide customers with one-stop integrated services with cost and technical value.

For potential products in the future, such as high-temperature water-based paint, antibacterial water-based paint and medical-grade fluororubber hand-touch spraying agent, the Company continues the customized development of AR Glasses and 3D Scanning application, as well as R&D of inhalation drug delivery device in the medical materials and equipment market; all these are expected to bring new driving forces to Megaforce.

##### (3) Abundant production resources

Manufacturers with relevant product production experience and capacity scale are the first choice for international large factories looking for toll manufacturers. With long experience in the production of plastic injection molding products in the past, the Company has established production bases all over the world, such as Dongguan, Shanghai and Suzhou in China's mainland, Tijuana in Mexico, Malaysia and Taiwan. We have production capacity with economies of scale. Economies of scale and professional mass production economy also make it relatively difficult for new competitors to enter. Abundant production capacity has also become an important advantage for the Company to obtain OEM orders from international big brands.

##### (4) Product quality affirmed by international large brands

On the basis of many years' experience in plastic injection products, product quality has passed the UK SGS ISO 9001 certification and obtained the recognition of international manufacturers, such as Logitech, Powtran, Arcadyan, Asus, SONOS, and Bose. That shows the quality has reached the international standard, which is good for the expansion of the export market.

#### 5. Advantages and disadvantages of the development prospect and countermeasures

##### (1) Advantages

###### Wide range of downstream applications

Plastic products have a wide range of applications, as plastic injection molding products can be used in information, communication, medical, automotive and other daily supplies. That can reduce operating costs and increase potential business opportunities, without increasing operation risks due to the development of a single product market. Thanks to the rapid development of e-commerce, information related products, communications, consumer electronic products continue to grow,

and the evolution of science and technology has made product design slimmer and shorter with high portability, which stimulates the consumer market to continue growing. The aging population has created an emerging market increasing demand for medical supplies. Due to requirements for sterile medical products production environment and equipment, coupled with product yield, this market will be an opportunity to differentiate from competitors and increase the profit margin.

#### Global operation model

To serve customers locally and reduce production costs, the Company has production base in Dongguan, Shanghai, Suzhou, Mexico, Malaysia and Taiwan. Besides serving customers nearby, it can reduce production costs, flexibly adjust production location or delivery location according to customers' needs, and enhance the Company's international corporate image.

#### Excellent technical ability

By focusing on the industry for many years for R&D of plastic molding and key technologies of mold, the Company's boasts the leading R&D capacity in the industry. At present, it has nitrogen assisted molding production technology, two-color injection molding technology, vacuum assisted molding technology, development of product technology process of environmental protection and recycling, IMD, rapid cooling and rapid heating, micro injection molding technology, different material embedding injection, electronic component protection low-voltage molding technology, LSR molding technology and other advanced technologies. The Company attaches great importance to the integration of technology and commercialization, and quickly launches mass production according to customer needs to increase the added value of technology.

## (2) Disadvantages

#### No long-term sales contract

Due to industry features, the design and production of plastic injection products are tailored to different products. Whether the terminal application products meet the market demand is also the main factor which affects order intake, so the Company has not signed long-term sales contracts with customers. The company can maintain good supply and demand relationships with customers by virtue of its technology and production strength. However, if competitors improve their technology and production strength in the future, or even adopt price strategies to attack the market, our current stable supply and demand relationship with customers will be adversely affected.

#### [Countermeasures]

- a. The Company actively maintains close interaction with downstream manufacturers in terms of supply and demand, keeps abreast of customers' demands and production conditions, controls production and marketing processes with order-oriented production, and precisely controls inventory; furthermore, through investment in R&D, the design and development capabilities of products are constantly improved, so as to meet in time the needs of downstream customers in mold development and product making. And the Company actively participates in the product development process of downstream customers, with technological innovation and product design creativity to master the source of new orders.
- b. The Company follows the plant establishment plan for downstream customers and sets up satellite factories near their factories to keep track of customers' product trends and reduce freight costs.
- c. In addition to the existing customer base, the Company is also actively developing new customers, including the development of customer sources in emerging markets.

#### Over-concentrated terminal products

With the continuous introduction of electronic products for future digital life and the evolution of cloud computing, the growth of computer equipment and its peripheral equipment has slowed down in recent years due to the influence of product replacement. In the past, the business performance of downstream main application products such as mouse, keyboard and other computer peripheral equipment which took up the larger share of the Company's profits has also declined due to the changes of the computer peripheral industry. That will have a significant adverse impact on revenue and earnings in the future.

[Countermeasures]

In addition to existing products, in recent years, we have invested in the expansion of related markets such as medical equipment and optoelectronic products to reduce the impact of changes in the life cycle of a single product on revenue.

Decreased gross margin due to customer demand for price reduction

For plastic injection molding products, after a certain period of time after mass production, customers often set a price reduction time, by asking for a certain reduction, which has an obvious adverse impact on our revenue and profit.

[Countermeasures]

- a. Strengthen the bargaining power of raw materials, purchase in large quantities as much as possible, and reduce the cost of raw materials with better purchasing price.
- b. Improve material management efficiency, reduce loss rate, or improve use efficiency and inventory turnover, etc.
- c. Continuously improve mold design ability to reduce the raw material loss rate in the process and improve the yield.

(II) Important Uses and Manufacturing Processes of Main Products

1. Important uses

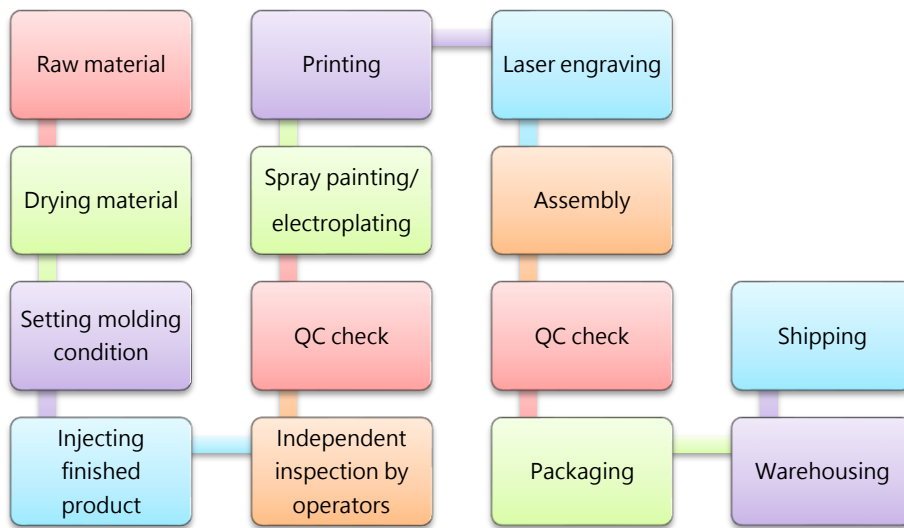
Injection molding products are used in medical equipment, automotive industry, information industry, communication equipment, optical components and LED lighting cups. The Company is positioned to engage in precision engineering plastic molding and manufacturing injection molding products, currently in plastic mold manufacturing, injection molding, assembly parts and mechanical processing which are needed for computer products and peripheral equipment, communication equipment, optical components and medical equipment.

In recent years, on the basis of existing plastic mechanical parts, we produce micro projection and HUD modules or products by combining mechanical, optical electronics. These have been applied to portable electronic products, household appliances and auto parts, etc.

At present, main product uses are as follows:

Major Products	Use of Goods (services)
Electronic plastic components	Optical mouse, game consoles, network products, earphones, speakers, etc.
Mold	Injection Molding
Biomedical materials	Medical equipment, etc.
Optoelectronic products	Unmanned vehicles and AI glasses
Product development	Medical equipment and optoelectronic products, etc.
Others	Other raw materials & miscellaneous items, etc.

## 2. Manufacturing process of main products of mechanical parts and appearance parts



### (III) Supply of Main Raw Materials

The Company has established good supply relationships with main raw material suppliers such as Angelcast Enterprise, Guoheng Technology, WGJ, and suppliers of MEMS, laser light source and electronic component for optoelectronic products. At the same time, we pay attention to market conditions, price fluctuations of crude oil and plastics, quantity-based price discounts and sources of key electronic materials, and establish long-term strategic cooperation with manufacturers.

(IV) The names of customers who have accounted for more than 10% of the total value of goods purchased(sold) in the year of the recent two years, and the amount and percentage of goods purchased (sold), together with the reasons for the changes.

1. Information of major suppliers

(1) Information on major purchase customers in the past two years

Unit: NTD thousand

Item	2024				2025				Q1, 2026 (Note 2)			
	Name	Amount	Percentage in annual net purchase (%)	Relationship with issuer	Name	Amount	Percentage in annual net purchase (%)	Relationship with issuer	Name	Amount	Percentage in the net purchase by the previous quarter of the current year (%)	Relationship with issuer
1	Supplier A	146,565	11.64	N/A	No supplier accounted for more than 10% in the year				No supplier accounted for more than 10% in the year			
2	Others	1,112,703	88.36									
	Net purchase amount	1,259,268	100.00		Net purchase amount	1,017,456	100.00		Net purchase amount	216,861	100.00	

Note 1: List the names of suppliers who have accounted for more than 10% of the total value of goods purchased in the year of the recent two years, and the amount and percentage of goods purchased. But codes are used to replace customer names which cannot be disclosed required by contracts, and individuals who are not related parties.

Note 2: As of the date of publication of the annual report, a company listed or whose shares have been traded on the premises of a securities broker should disclose its most recent financial information which has been certified or reviewed by accountants.

(2) Reasons for increase or decrease

The main reason for the reduced procurement from relevant suppliers is that the different material requirements of the customers' product production have led to a decrease in the procurement of materials.

2. Information of major sales customers

(1) Information on major sales customers in the past two years

Unit: NTD thousand

Item	2024				2025				Q1, 2026 (Note 2)			
	Name	Amount	Percentage in annual net sales (%)	Relationship with issuer	Name	Amount	Percentage in annual net sales (%)	Relationship with issuer	Name	Amount	Percentage in the net sales by the previous quarter of the current year (%)	Relationship with issuer
1	Customer A	2,272,961	52.71	N/A	Customer A	1,748,090	48.98	N/A	Customer A	278,388	40.90	N/A
2	Others	2,039,541	47.29		Others	1,820,867	51.02		Others	402,205	59.10	
	Net sales	4,312,502	100.00		Net sales	3,568,957	100.00		Net sales	680,593	100.00	

Note 1: List the names of customers who have accounted for more than 10% of the total value of goods sold in the year of the recent two years, and the amount and percentage of goods sold. But codes are used to replace customer names which cannot be disclosed required by contracts, and individuals who are not related parties.

Note 2: As of the date of publication of the annual report, a company listed or whose shares have been traded on the premises of a securities broker should disclose its most recent financial information which has been certified or reviewed by accountants.

(2) Reasons for increase or decrease

The main reason for the slight decrease was the change in the overall environment and market demand, which led to a slight decrease in the proportion of net sales to major customers.

### III. Status of Employees

Number of employees, average length of service, average age and education distribution ratio of employees in the last two years and as of the publication date of the annual report

Year		2024	2025	April 30, 2026
Number of Employees	R&D	90	88	68
	Business	38	38	38
	Management	694	555	354
	Production	2,007	1,918	1,555
	Total	2,829	2,599	2,354
Average Age		40.06	39.74	41
Average Length of Service		7.82	7.53	8.82
Education Distribution Ratio	Doctor	0.21%	0.20%	0.21%
	Master	2.08%	2.19%	2.54%
	Bachelor	17.74%	21.89%	20.20%
	High School	26.05%	21.05%	22.40%
	Below High school	53.92%	54.67%	54.50%

Note: Information for the year by the publication date of the annual report should be included.

### IV. Expenditure on Environmental Protection

In the most recent year and up to the date of publication of the annual report, for losses due to environmental pollution (including compensation and environmental protection inspection results) and violations of environmental protection laws and regulations, what shall be specified is the date of punishment, the file number of punishments, the provisions of the laws and regulations violated, the contents of the laws and regulations violated, and the contents of punishments. And the estimated amounts that may occur at present and in the future, and responses shall be disclosed. If the estimates cannot be reasonably made, the fact that the estimates cannot be reasonably made should be specified: no such circumstances.

### V. Labor Relations

(I) The Company's various employee welfare measures, further study, training and retirement systems and their implementation, as well as the agreement between labor and management and various measures to protect employees' rights and interests

#### 1. Employee welfare measures and implementation

- In accordance with the law, the Company contributes labor insurance and national health insurance, and allocates welfare funds to set up the employee welfare committee, and organizes employee travel, gatherings and lottery activities.
- Welfare includes birthday gifts, wedding and funeral allowances, travel allowances, education grants, senior staff gifts, occupational annuity, hospital care allowances, emergency relief, special shops, regular health check-ups.
- Compensation includes competitive salary, extra bonus for three festivals, year-end bonus, performance bonus, etc.
- From 2020, an employee stock holding committee has been established to handle employee stock holding trust, where employees can deposit a certain amount of money every month, and the Company deposits the same amount. The practice is better than the industry average.

#### 2. Employee's further education, training and implementation

- The Company aims to educate and cultivate employees, provides employees with opportunities and funds to take part in training, sets up the "Management Method of Education and Training" and "Operation Guidelines of Employee Training Subsidy," in order to enable employees to grow hand in hand with the Company, improve work quality, and enhance the overall interests of the Company.
- The human resources department of the Company is responsible for the implementation of employee education and training, coordinating all departments to formulate annual education and training plans, which are divided into internal training and external training according to the functional needs of employees, including

pre-service training for new employees, in-service education or training, professional training and corporate culture lectures, so as to improve the knowledge and skills of employees.

- Key talents are selected through an overall assessment of their job skills, work performance, development potential and regional dispatch willingness. In addition to providing salary subsidies, rotation and development at various production sites within the group, and management functional training, mid-level management and technical talents are cultivated, which is beneficial to talent connection and regional dispatch. Talent retention can also be strengthened through cultivation contracts, creating a win-win situation for key talents and the company.

### 3. Employee retirement system and implementation

- In accordance with the “Labor Standard Law,” the Company has established the “Employee Retirement Management Measures.” According to the provisions, the Company allocates the retirement reserves to the special account of the labor retirement reserves supervision committee every month, and has fully implemented the “Labor Pension Act” since July 1, 2005. The applicable provisions are as follows:

- (1) “The Labor Pension Act” shall apply to all those who have been employed since July 1, 2005 (included).
- (2) For those who started employment before 1 July 2005 (excluding), they may choose the pension system under the “Labor Pension Act” or the “Labor Standard Law” within 5 years from 1 July 2005 according to their actual needs; If the employee has not chosen by the end of the term, the pension provisions of the “Labor Standard Law” shall continue to apply from the date of implementation.
- (3) Employees in one of the following circumstances may ask for retirement.
  - a. Those who have worked for 15 years or more and are 55 years.
  - b. Employees who have worked for 25 years or more.
  - c. Those who have worked for more than 10 years and are 60 years old.

#### (4) Pension standard:

[Old Pension Scheme]

For employees who started employment before July 1st, 2005 (excluding July 1st), two bases are given for each full year of service, but one base is given for each full year of service for those with over 15 years of service. The maximum is 45 bases. Those less than six months shall be counted as six months; those who have completed half a year are counted as one year.

[New Old Pension Scheme]

For those who started employment after July 1, 2005 (inclusive), the Company’s retirement pension contribution under the new scheme is 6%.

### 4. Labor–management agreement and various measures to protect employees’ rights and interests

- Quarterly labor–management meetings are held, a labor–management consultation mechanism is established.
- Regularly and promptly revise working rules and personnel rules and regulations, clearly regulate and protect employees’ rights and interests.
- Promote gender equality at work and labor relations, and establish channels for employees to complain.

The Company is committed to enhancing labor harmony and two-way communication to resolve problems. So far, there are no major pending labor disputes.

### 5. Whether there is a code of conduct or ethics for employees

- The Company has established management rules such as “Work Rules” and “Code of Ethics for Employee Behavior,” for the Company and employees to follow. So that employees know the basic rules for their behavior or ethics. The contents of the rules are as follows:

- The employees of the Company shall be loyal to their duties, abide by all reasonable rules and regulations of the Company, and obey the reasonable command of supervisors at all levels, and shall not agree overtly but oppose covertly, or be perfunctory. Supervisors at all levels should kindly guide and inculcate employees.
- Employees of the Company should work hard, cherish public property, reduce wastage, improve quality and increase production; keep business or job secrets confidential.

- The employees of the Company shall report to their direct supervisors their job performance or company affairs instead of to supervisors at higher level, except for emergency or special circumstances.
  - Employees of the Company shall not receive relatives or friends without approval during working hours, or leave work without permission. If it is necessary to receive visitors due to important accidents, they shall do so at designated time and place.
  - Employees of the Company shall not bring relatives and friends into the factory without approval.
  - Employees of the company shall not carry all kinds of contraband (such as guns or drugs) to workplace.
  - Employees of the Company shall not leave factory with public property without approval.
  - Employees of the Company shall go to and from work in accordance with the prescribed time, and play (swipe) the card in person, shall not entrust or play (swipe) the card on behalf of others, and shall not be late, leave early or conduct absenteeism, except for business trips or holidays.
  - To improve work efficiency, maintain discipline in the workplace, and establish a rewarding and punishing culture, the Company has set up a "Rewarding and Punishing Management Policy" for all employees to follow.
  - Computers are an important tool for our staff. In order to regulate the use of electronic tools by our staff, there are "Laptop Management Measures," "Network Management Measures" and "Software Management Measures" to follow
6. Working environment and personal safety protection measures for employees
- Attach great importance to the spirit of occupational safety and health, promulgate occupational safety and health policies and annual plans, and formulate occupational safety management regulations as the basis for employee compliance and management.
  - Establish dedicated organizations at major operating locations and appoint occupational safety and health supervisors and personnel in accordance with the law. In addition, to implement on-site management and control, qualified personnel for special operations are legally required to jointly maintain workplace safety.
  - Establish and maintain the "ISO 45001 Occupational Safety and Health Management System / CNS 45001 Taiwan Occupational Safety and Health Management System" to regularly conduct hazard identification and risk assessment, aiming for "zero workplace injuries" and ensuring workplace safety. In addition to regularly training internal auditors, internal audits are conducted simultaneously, and annual third-party verification agencies conduct on-site audits at major production sites. The certification is still valid in 2025.
  - Regularly conduct occupational safety and health committee meetings, workplace environment monitoring, drinking water quality testing, employee health checkups, health management, and occupational safety and health promotion to strengthen information exchange and continuously advance safety and health initiatives. Provide appropriate education and training, communication channels, and participation mechanisms to deepen all employees' understanding and responsibility for occupational safety and health management performance.
  - Establish a workplace health management system in the Taiwan factories, adopting a "zero tolerance" principle for workplace misconduct and continuously conducting education, training, and improvement work.
  - Continue to promote employee health matters
    - Conduct annual health examinations for in-service personnel (including special occupational health examinations).
    - Special medical staff provide on-site services every month, providing health consultation (continuous tracking of high-risk watch lists), work resumption assessment, work visits, etc.
    - Entrust qualified manufacturers to monitor the working environment (working area lighting, carbon dioxide concentration, noise, etc.) twice a year, announce the test results, and make improvements to abnormal areas.
    - Regularly conduct drinking water quality tests and publish the results to ensure the health of employees' drinking water.
    - Regularly carry out factory disinfection and cooling water tower cleaning.

- Four major plans for labor health protection are carried out every year (prevention of human-related musculoskeletal injuries, prevention of diseases caused by abnormal workload, prevention of illegal infringement while performing duties, and maternal health protection)
  - Regularly conduct health lectures to continuously enhance colleagues' health knowledge.
  - Publish health information every month, providing health promotion articles as well as appropriate epidemic prevention information for colleagues to refer to.
  - Establish qualified personnel in accordance with the law and implement relevant education and training.
    - Occupational safety education and training for new employees.
    - Occupational safety education and training for working personnel.
    - Occupational safety education and training for first responders.
    - According to the characteristics of the factory operations, colleagues are arranged to receive special operation safety management personnel training, such as: fire prevention managers, forklift operators, fixed crane operators, etc.; those who have certificates and licenses receive on-the-job training on a regular basis in accordance with the law.
  - Fire safety
    - Set up fire protection equipment systems in accordance with fire protection regulations.
    - Every year, qualified manufacturers are entrusted to inspect and repair fire protection equipment in the factory to ensure the effectiveness of the system, and annual declarations are completed to the competent authorities in accordance with the law.
    - Every year, qualified manufacturers are commissioned to conduct inspections and maintenance of high and low voltage electrical equipment in the factory area to ensure the safety of electricity use in the factory area.
    - Self-defense firefighting marshaling training is held every six months, continuously monitor major industrial safety accidents both domestically and internationally, adjust factory management and response mechanisms as needed, accumulate employees' ability to respond to disasters, and simultaneously improve the factory's ability to respond to various disasters.
    - Public safety inspections of the building was conducted every two years, and submitted reports to the competent authority.
- (II) Losses due to labor disputes in the most recent year and up to the date of publication of the annual report (including violations of the Labor Standard Law as a result of labor inspection, what shall be specified is the date of punishment, the file number of punishments, the provisions of the laws and regulations violated, the contents of the laws and regulations violated, and the contents of punishments). And the estimated amounts that may occur at present and in the future, and responses shall be disclosed. If the estimates cannot be reasonably made, the fact that the estimates cannot be reasonably made should be specified: no such circumstances.

## VI. Cyber Security Management

- (I) Clarify the information security risk management structure, security policy, specific management plan and resources invested in information security management, etc.:
1. Information security risk management structure
 

The Information Security Office is an independent department which is not affiliated to the users' department. It organizes a meeting at least once a month and has three staff members responsible for coordinating and implementing information security policies, promoting information security messages, raising staff awareness of information security, employee information security training courses, and collecting and improving the performance and effectiveness of the organization's information security management system. The Audit Office conducts an annual information security check on the computer cycle of the internal control system to evaluate the effectiveness of the Company's internal control of information operations.
  2. Information security policies
 

The company has formulated the group information security maintenance plan and the implementation rules of the information security management method to implement the information security management, the Company has an internal control system – computer cycle and information security management regulations,

through the joint efforts of all colleagues to maintain the Company's important systems and information security, and avoid business damage caused by major information security incidents.

### 3. Specific management plan

#### (1) Network information security control

- Set up a firewall
- Perform regular virus scans on computers and database
- Carry out network services in accordance with information security policies
- Introducing the Trend Defense Advanced (DDI) function to achieve an advance warning mechanism
- Periodically review each network service and track anomalies

#### (2) Data access control

- Computers are entrusted to a designated person to keep, and set accounts and passwords.
- Give different access permissions depending on the function.
- Original access permissions of the transferred or outgoing personnel are cancelled
- Remove or overwrite confidential and sensitive data and copyrighted software before the equipment is scrapped.
- Remote access to the management information system should be properly approved

#### (3) Contingency recovery mechanism

- Regular review of emergency response plan and annual exercise of system recovery
- Establish and implement the remote backup mechanism
- Regularly review network security control measures

#### (4) Publicity and inspection

- Publicize at any time information of security information to enhance employee awareness of information security
- Regularly carry out safety inspection of the information every year

### 4. Resources invested for information security management

(1) In response to external security incidents, Megaforce Group security notification was issued to remind employees of following information security guidelines. In 2025, a total of 4 information security bulletins were issued in March, June, September and December.

(2) Plan to introduce trending EDR endpoint advanced protection intrusion detection and information security event handling procedures in 2025 to implement risk assessment and prevention.

(3) The Information Security Department established in 2024 to regularly conduct information security education, training and publicity, including information security policies, information security legal requirements, information security operating procedures, and promote employees to understand the importance of information security and comply with information security regulations.

(4) The AD upgrade project, from 2008R2 to 2019, enhances account verification security.

(II) Losses due to major information security incidents and labor disputes in the most recent year and up to the date of publication of the annual report, and possible impact and countermeasures. If the estimates cannot be reasonably made, the fact that the estimates cannot be reasonably made should be specified: no such circumstances.

VII. Important Contracts (relevant contracts that are still in force and expire in the most recent year as of the publication date of the annual report)

Contract	Party	Start and end dates	Main Content	Restrictions
Medium-term loan contract	Bank SinoPac	October 20, 2022 – October 20, 2026	Loan line: NT\$152 million	Pledge by Zhonghe and Tucheng real estate
Medium-term loan contract	Taipei Fubon Bank	December 18, 2024 – December 1, 2029	Loan line: NT\$24 million	N/A
Long-term loan contract	Bank of Taiwan	February 3, 2020 – February 3, 2036	Loan line: NT\$227 million	Pledge by Jiayi real estate
Commissioned Guarantee Issuance of CB Contract	Cathay United Bank, Handsome Attorneys-at law	3 years from the date of issuance	Loan line: NT\$300 million	N/A
The third domestic Guaranteed CB Trust Agreement	Bank SinoPac, Handsome Attorneys-at law	3 years from the date of issuance	Loan line: NT\$300 million	N/A
Shanghai Relocation Compensation Agreement	People's Government of Qingpu District, Shanghai	September 28, 2023 – New factory completed	Amount: RMB 432 million	N/A
Technology Development Program, TDP	Taipei Computer Association (TCA)	March 1, 2025 – August 31, 2026	Unmanned Vehicle AI Image Processing and Recognition Development Plan	N/A

VIII. Intellectual Property Management Plan

To implement the compliance of corporate governance regulations, standardize patent management, promote technological innovation and form independent intellectual property rights, the “Patent Management Measures,” “Trademark Management Measures,” “Intelligent Property Management Policies” and “Business Secret Management Measures” have been successively formulated to follow, and serve as the basis for the implementation of various intelligent property management measures in accordance with the operation targets each year. The Company regularly submits matters related to its intellectual property to the Board of Directors annually, and the latest submission date is November 7, 2025.

■ Patent protection

To implement global patent laws and regulations, publicize patent knowledge, and encourage colleagues for invention, the “Patent Management Measures” are formulated to follow, and apply to all innovative technologies proposed for patent protection during internal or external cooperation development.

■ Trademark Management

“Trademark Administration Measures” are formulated for registration, proper use and effective management of trademarks. Design trademark patterns according to the purpose of use, decide on the country of application and the category of goods and services; after obtaining the exclusive right to use the trademark, the internal application should be completed first to ensure the correct registered trademark marking and use of the drawings and categories; half a year before the expiration of the trademark right, the corresponding management department shall evaluate whether to maintain the validity.

■ Implementation of the management of intellectual property

Patent Development: Table of patents in force

Country	Republic of China	China	Others	Total
2025	32 pieces	114 pieces	20 pieces	166 pieces

Trademarks: Table of valid trademarks

Country	Republic of China	China	Others	Total
2025	22 pieces	9 pieces	7 pieces	38 pieces

■ Trade Secret

The company has implemented a business secret protection project since 2019, including information with business secret value in the master list of business secrets of each enterprise, and regularly reviewing newly added and declassified confidential information; in 2021, the scope of protection will be expanded to include general confidential information. ; In 2024, a confidentiality management information platform will be introduced. All information that has been approved as classified as confidential must undergo specific confidentiality protection measures in accordance with the "Company Confidentiality Management Manual" prepared by the legal department, such as applying electronic file formats, stamping paper documents with confidential document stamps, and using seals when transmitting and submitting documents, stickers and electronic files require lock codes, etc.; The legal department conducts annual training sessions on specific topics and performs annual confidentiality protection operations inspections, submitting the results of these inspections, and requires continuous strengthening and improvement to ensure the effectiveness of confidentiality mechanisms.

Important employees related to the development and use of business secrets are required to sign confidentiality and non-competition agreements when they arrive, and necessary resignation management is carried out, including confidential interviews with key personnel before their departure, and evaluation of non-competition restrictions.

## V. Review of Financial Position, Management Performance and Risk Management

### I. Financial Status

(I) Main reasons and effects of major changes in assets, liabilities and equity in the last two years

Unit: NTD thousand

Item	Year	2024	2025	Variance	
				Amount	%
Current Assets		3,787,685	3,332,271	(455,414)	-12%
Real Estate, Plant and Equipment		779,114	761,110	(18,004)	-2%
Intangible Assets		42,157	39,333	(2,824)	-7%
Other Assets		427,874	740,369	312,495	73%
Total Assets		5,036,830	4,873,083	(163,747)	-3%
Current Liabilities		1,555,203	1,552,362	(2,841)	0%
Non-current Liabilities		1,151,401	1,016,286	(135,115)	-12%
Total Liabilities		2,706,604	2,568,648	(137,956)	-5%
Capital Stock		1,320,159	1,320,159	0	0%
Capital Reserves		840,798	857,010	16,212	2%
Retained Earnings		80,811	(31,450)	(112,261)	-139%
Total Shareholders' Equity		2,330,226	2,304,435	(25,791)	-1%

Explanation of major change items (the change rate in the previous and later periods is more than 20%, and the amount exceeds NT\$10 million):

1. Other assets: Mainly due to the land use rights assets increased in 2025.
2. Retained earnings: Mainly due to the net loss increased after tax in 2025.

(II) If the impact is significant, its future response plan: Not applicable.

## II. Operating Results

- (I) Main reasons for major changes in operating revenue, net operating profit and net profit before tax in the last two years

Table of Comparative Analysis of Operating Results

Unit: NTD thousand

Item	Year		Increase or decrease in amount	Change percentage (%)
	2024	2025		
Operating revenue	4,312,502	3,568,957	(743,545)	-17%
Operating costs	3,642,837	3,051,025	(591,812)	-16%
Operating gross margin	669,665	517,932	(151,733)	-23%
Operating expenses	662,399	581,081	(81,318)	-12%
Net operating profit (loss)	7,266	(63,149)	(70,415)	-969%
Non-operating revenue and expenses	139,581	66,268	(73,313)	-53%
Net profit (loss) before tax	146,847	3,119	(143,728)	-98%
Income tax expense	73,420	82,048	8,628	12%
Net profit (loss) for the current period	73,427	(78,929)	(152,356)	-207%
Other comprehensive profit and loss (net after tax)	63,412	39,241	(24,171)	-38%
Total comprehensive profit and loss for the current period	136,839	(39,688)	(176,527)	-129%

Description of major change projects (If the change rate of the previous and later periods is more than 20% and the amount exceeds NT\$10 million):

1. Decrease in operating gross profit: Mainly due to decrease in operating income.
  2. Decrease in net operating profit: Mainly due to decrease in main operating gross profit.
  3. Decrease in non-operating revenue and expenses: Mainly due to increase in exchange losses.
  4. Decrease in net profit before tax: Mainly due to the decrease in operating revenue and operating gross profit.
  5. Decrease in net profit for the current period: Based on the above.
  6. Decrease in other comprehensive profit and loss (net after tax): Mainly due to the decrease in the exchange variance in the conversion of financial reports of foreign operating entities caused by exchange rate fluctuations.
  7. Decrease in total comprehensive profit and loss for the current period: Based on the above.
- (II) Expected sales volume and its basis and the possible impact on the Company's financials and business in the future, and the response plan.

Based on industry development trends, customer business expansion, potential product development progress and market forecasts, and taking into account our own production capacity, human resources, finances, and supplier relationships, we expect to follow this strategy in future years in order to increase company profits and achieve sustained revenue growth. However, due to rapid market changes and intense price competition, actual sales may be affected. Therefore, in the future, in addition to continuing to deepen technological development, we need to further enhance our real-time understanding of market trends, expand product applications as needed, and increase opportunities for customer and business expansion. Also, under controllable financial risks, we will reasonably increase capital expenditures to meet capacity utilization needs and create a win-win profit goal with our customers.

### III. Cash Flow

#### (I) Analysis and explanation of changes in cash flow in the latest year and improvement plan for insufficient liquidity

Unit: NTD thousand

Cash Balance at the beginning of the period	Net Cash Flow from Operating Activities for the year	Net Cash Flow from Investment and Financing Activities for the year	Amount of Cash Surplus (shortfall)	Remedial Measures for Cash Shortfall	
				Investment Planing	Financial Planning
1,487,239	74,931	(557,132)	997,878	N/A	N/A

- The net cash inflow from operating activities in 2025 was NT\$74,931 thousand, in addition to the adjustment of income and loss of NT\$156,819 thousand, the rest were mainly due to the decrease of NT\$210,757 thousand in accounts receivable, the decrease in accounts payable by NT\$153,658 thousand, and the payment of income tax of NT\$144,454 thousand.
- The net cash outflow from investment activities in 2025 was NT\$434,624 thousand, mainly due to the acquired real estate, factory buildings and equipment increased by NT\$101,339 thousand, and the acquired right-to-use assets increased by NT\$169,858 thousand, and other financial assets increased by NT\$184,520 thousand (taken as a 3-Year Negotiable Certificates of Deposit).
- The net cash outflow from financing activities in 2025 years was NT\$122,508 thousand, mainly due to the net decrease of long-term and short-term borrowings of NT\$75,917 thousand, repaid lease principal of NT\$53,893 thousand, distribute cash dividends NT\$50,166 thousand. However, non-controlling shareholders increase capital in subsidiaries for NT\$70,080 thousand.

#### (II) Cash liquidity analysis for the next year

- Operating activities: We will restructure the operations to upgrade and transform its industries, and will continue to manage accounts receivable and inventory. As a result, net cash flow from operating activities is expected to decrease slightly.
- Investment activities: In response to the development of new businesses, we will continue to implement investment plans in 2024. However, affected by the overall environment, we will prudently and conservatively control capital outflows to save the company's operating costs.
- Financing activities: We will adopt the most favorable financing scheme depending on the actual operating conditions and investment needs and take into account market conditions.
- Measures to make up for projected cash flow shortfall and flow analysis: None.

### IV. Major Capital Expenditures Impact of significant capital expenditure on financials and business In the most recent year

To comply with local government urban planning adjustments, the Company's Shanghai subsidiary was required to relocate its original factory site. In 2025, the Board of Directors approved the relocation and obtained land use rights for the construction of a new factory. Since the Shanghai subsidiary is eligible for policy-based compensation and incentives from the local government, and considering its stable operations and sound financial structure, it has no significant impact on the company's financial operations.

### V. Investment policy

Reinvestment policy for the latest year, main reasons for profit or loss, improvement plan and investment plan for the next year

#### (I) Reinvestment policy of the Company

The decision-making authority of the Company makes reinvestment based on operational needs or the consideration of the Company's future growth and other factors. The demand department proposes an investment plan and makes a detailed evaluation of the organizational type, investment purpose, and location of new business, market conditions, business development, possible joint venture objects, shareholding ratio, reference price and financial status. The demand department reviews the completeness and rationality of the plan together with the Group's financial accounting department, and prepares an investment proposal evaluation

table for the decision-making authority to use as the basis for investment decisions. In addition, for the invested businesses, the Company also keeps track of the operating status, analyzes the investment results, and helps the decision-making authorities to track and evaluate as part of post-investment management.

(II) Main reasons for profits or losses

Up to now, the operations of the major reinvestment businesses are still stable, but due to different customer portfolios and business strategy considerations, there are profits for some businesses and losses for others.

(III) Improvement plan and investment plan for the next year

In response to changes in the external environment, the Company has carried out resource integration and organizational adjustment. In the next year, the market development for biomedical business of material products, optoelectronic products and AI-related product application will continue to be promoted with increased investment.

## VI. Risk Management

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

1. Interest rate fluctuations

Impact

In the last two years, the interest on the Company's bank loans accounted for approximately 0.42% to 0.52% of the consolidated revenue. With other variables remaining unchanged, if the annual bank interest rate increased or decreased by 0.25%, the annual net pre-tax income would decrease or increase by approximately NT\$1,878 thousand to NT\$2,068 thousand, no significant impact

Unit: NTD thousand

Item	2024	2025	Q1 2026
Interest on bank loans	22,214	14,925	3,295
Net operating revenue	4,312,502	3,568,957	680,593
Interest on bank loans/Operating revenue	0.52%	0.42%	0.49%
Balance of long-term and short-term borrowings	827,236	751,319	757,590
The impact of 0.25% change of annual interest rate on profit and loss	2,068	1,878	473

Countermeasures

A. Monitor market interest rate trends closely and adjust the funding structure and borrowing portfolio appropriately according to funding needs and market conditions.

B. Make capital plans in advance, reduce financing needs in a timely manner, manage interest expenses effectively, and adjust financing plans promptly to maintain a sound financial structure.

2. Exchange rate changes

Impact

The products of the Company and its subsidiaries mainly sell in the export market and are mostly priced in US dollars and RMB. Therefore, the exchange rate changes of the US dollar and RMB have a great impact on its profit and loss. The Company uses the adjustment of US dollar and RMB assets and liabilities for natural hedging. The Company's needs of working capital will continue to be planned and arranged in advance, and the foreign currency assets and liabilities of each company of the Group will be adjusted promptly to reduce the risk of exchange rate fluctuations.

Unit: NTD thousand

Item	2024	2025	Q1 2026
Net exchange gains and losses	35,157	(44,537)	(2,699)
Net operating revenue	4,312,502	3,568,957	680,593
Exchange gains and losses/net revenue	0.82%	(1.25%)	(0.40%)

Net operating profit (loss)	7,266	(63,148)	(103,740)
Exchange gains and losses/net operating gains (loss)	483.86%	70.53%	2.60%

#### Countermeasures

- A. The business department, in quotation, has taken into account the impact of exchange rate fluctuations on the selling price, and adjusted the product price according to the exchange rate fluctuations to appropriately reflect the fluctuations and ensure the profitability of products.
- B. The purchase department and the supplier negotiate a consensus on common sharing of exchange rate risks, and decide whether to renegotiate the transaction price with the supplier according to the range of exchange rate changes.
- C. The financial department pay close attention to international financial conditions, obtain the latest information on exchange rate fluctuations. However, the Company adheres to the principle of natural risk aversion and takes appropriate foreign currency position management measures as needed to reduce the impact of exchange rate fluctuations on operating results.

### 3. Inflation

#### Impact

The Company's main business is mold development, and manufacturing and sales of plastic injection molding products. The current inflation has no direct material impact on the Company's profit and loss.

#### Countermeasures

- A. Refer to the statistics of Department of Statistics of the Ministry of Economic Affairs, and the research reports and economic indexes of major economic research institutions and professional investment institutions at home and abroad.
- B. Discuss and collect economic data from time to time to provide reference for management decision-making.

#### (II) Policies for engaging in high-risk and highly leveraged investments, capital loans to others, endorsement guarantee and derivative commodity trading, main reasons for profits or losses, and future countermeasures

The Company has not engaged in high-risk, highly leveraged investment and other transactions in the recent year, being conservative and prudent; the operating procedures for capital loans to others, endorsement guarantee and derivative commodity trading have been formulated in accordance with relevant provisions, and have been implemented in accordingly, and the announcement and declaration have been made regularly in accordance with relevant provisions.

#### (III) R&D plans and estimated R&D expenses in the future

The Company's R&D plans in the future mainly include:

- Development of new materials, including anti-static PC materials, low water-absorption nylon materials, and high-rigidity PEEK materials
- Development of molding technologies for drone propeller blades
- Development of FPV display goggles
- Development of AI-related applications, including AI image recognition modules and voice sensors
- AI-powered financial system solutions
- Development of an invisible-light 3D sensing module
- Development of an automotive projection module
- Design, development, and production of a smart fully digital needle-free automatic injection system
- Design, development, and production of a handheld portable ultrasound imaging device
- Design, development, and production of a disposable composite intelligent surgical robotic arm
- Design, development, and production of a disposable ultrasound ear canal diagnostic device

The Company is expected to invest NT\$134 million in R&D in 2026.

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

The "Medical Devices Act," which was passed on January 15, 2020 and implemented on May 1, 2021, removed the management of medical devices from the past "Pharmaceutical Affairs Act," and added the establishment of product source and flow information, electronic registration of some low-risk medical devices, flexible approval of license validity period and active notification obligation of industry players, etc. This new act not only accelerates the process of product marketing, benefits patients, but also promotes the development of the industry and improves the management system of medical devices, which is of great importance to the operation and development of the Company's biomedical department. In addition, since the new law stipulates penalties for violating specific control matters, compliance inspections and violations prevention studies have been conducted on relevant important standards to eliminate risks.

- (V) The impact of technological changes (including information and communications security risks) and industrial changes on the Company's financials and business, and countermeasures

In the environment of rapid industrial development and change, we can only seek differentiation and strengthen core competitiveness to develop blue ocean technology, products and markets. Therefore, the Company actively participates in various industrial exhibitions at home and abroad, and jointly develops new technologies and products with strategic customers to enhance our adaptability of the environment. In addition, the Company integrates internal technology of mechanical optical electronics software and hardware to establish synergy and core capabilities, and fully communicate with research institutes or universities to jointly develop the latest technology to enhance competitiveness in the future market.

In response to the increasing impact of information and communications security risks on businesses, information security management is implemented through processes such as strengthening concepts, prevention, behavior recording, proactive early warning and regular audit, so that the Company can operate , and protect customer data and the Company's intellectual property. The Company set up a Group information department responsible for information security management, and formulating information security policies according to the actual internal management needs. In addition, with the information security inspection, information security personnel regularly participate in external seminars to understand the information security problems and preventive measures, increase the knowledge and practice of information security, and promote the awareness of information protection with all colleagues, and issue information security notice from time to time, so as to improve preventive measures of the relevant departments and colleagues.

- (VI)The impact of corporate image change on corporate crisis management and countermeasures

The Company adheres to the core value of broadness, innovation, promptness, sincerity and teamwork to treat every employee and serve customers, enjoys a good corporate image, and has won a good reputation. There is nothing that harms the corporate image.

- (VII)Expected benefits, possible risks and countermeasures of merger and acquisition: no such circumstances, it is not applicable.

- (VIII)Expected benefits, possible risks and countermeasures of expansion of the plant: no such circumstances, it is not applicable.

- (IX) Risks arising from concentration of purchase or sale of goods, and countermeasures

The largest supplier accounted for 9.69% and 11.64% of the total purchase amount in 2025 and 2024 respectively. There is no over-concentration of purchases.

The sales value of the Company's largest customer in 2025 and 2024 accounted for 48.98% and 52.71% of the total annual net sales respectively. To avoid high sales concentration, in addition to continuously evaluating the financial situation and operating situation of customers, the Company actively develop other customers to disperse the risk of high sales concentration.

- (X) The impact, risks and countermeasures of a mass transfer or replacement of shares of directors, supervisors or major shareholders holding more than 10% of the shares in the Company

Ying Fan Investment Co., Ltd., a corporate shareholder of the Company, has adjusted its shareholding in the Company based on family succession planning needs. This share transfer does not involve a change of control, nor does it affect the composition of the board of directors or the management team. The overall operation and financial structure remain normal, and information disclosure has been completed in accordance with the law. It has not caused any impact or risk to the Company.

(XI) The impact of the change of management right on the Company, risks and countermeasures: no such circumstances, it is not applicable.

(XII) Litigation or non-litigation matters

The relevant information shall be disclosed of any major litigation, non-litigation or administrative litigation that has been determined or is still pending in the latest year and as of the date of publication of the annual report, involving the Company and its directors, supervisors, general manager, substantial responsible persons, major shareholders holding more than 10% of the shares and affiliated companies, and the outcome of which may have a material impact on the rights and interests of shareholders or the price of securities of the Company: no such case. No such event has ever occurred.

(XIII) Other important risks and countermeasures: None.

VII. Other Important Matters: None.

## VI. Other Special Notes

### I. Affiliated Companies

The Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are prepared in accordance with the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises, have been disclosed on the MOPS " Affiliated Companies reports " section under "E-books". The reference URL is as follows:

[https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co\\_id=3294&year=&mtype=K&isnew=true](https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co_id=3294&year=&mtype=K&isnew=true)

### II. Private Placement Securities

In the most recent year and up to the date of publication of the annual report, handling of private equity: None.

### III. Special Notes

In accordance with the provisions of the Letter Zheng-Gui-Jian-Zi No. 1020200236 issued by Taipei Exchange of the Republic of China on March 21, 2013, the Company discloses the outstanding OTC commitments: all the Company's OTC commitments have been completed.

VII. Events that have a significant impact on shareholders' rights and interests or securities prices as specified in subparagraph 2, Item 3, Article 36 of the Securities and Exchange Act occur in the most recent year and up to the date of publication of the annual report: None.

Megaforce Company Limited

Chairman: Wen-Lin, Hsu