

Stock Code: 6924



**EIKEI GROUP (CAYMAN) CO., LTD.**

# 2025 Annual report

The contents of this annual report and additional information about the Company are available at the following website

MOPS: <http://mops.twse.com.tw>

Company website: <https://www.ei-kei.com>

**Printed in the Republic of China on May 20, 2026**

**I. Company Spokesman, Acting Spokesman, and Litigious and Non-Litigious Representative in the Territory of the Republic of China:**

- (I) Spokesman or Acting spokesman  
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Title: CFO    Email: Investors@ei-kei.com  
Name of Acting Spokesman: Hsu, Ming-Che                      Tel: +886-2-2791-8859  
Title: President    Email: Investors@ei-kei.com
- (II) Litigious and Non-Litigious Representative in the Territory of the Republic of China:  
Name: Liu, Shih-Lin    Tel: +886-2-2791-8859  
Title: Chairman    Email: Investors@ei-kei.com

**II. Address and Telephone Number of the Headquarters, Branch Offices, and Factories:**

- (I) The Company  
Company Name: EIKEI Group (Cayman) Co., Ltd.  
Registration Address: The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box, 32052, Grand Cayman, KY1-1208, Cayman Islands  
Tel: +886-2-2791-8859
- (II) Subsidiaries and Branch Offices
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Address: Room 406 & 507, Building A, Zhengtai Lai Chuangke Park, Yintian Creative Park, Yintian Community, Xixiang Subdistrict, Bao'an District, Shenzhen, Guangdong Province, China, 518102  
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  2. Company Name: EIKEI ELECTRONICS (HONGKONG) CO., LIMITED  
Address: Unit 8, 12/F, Tower 1, W Mega, 252 Texaco Road, Tsuen Wan, New Territories, Hong Kong  
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  3. Company Name: EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branch  
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Tel: (+886)-2-2791-8859
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**III. Name, Address, E-mail address, and Telephone Number of the Agency Handling Shares Transfer:**

Name: Transfer Agency Department, CTBC    Website: www.ctbcbank.com  
Address: 5th Floor, No. 83, Section 1, Chongqing South Road,                      Tel: +886-2-6636-5566  
Zhongzheng District, Taipei City, Taiwan

**IV. Names of the Certified Public Accountants Who Duly Audited the Annual Financial Report for the Most Recent Fiscal Year, and the Name, Address, and Telephone Number of the Accounting Firm to Which They Belong**

CPAs: Chen, Chi-Tung and Lai, Chung-Hsi  
Name of CPA Firm: PwC Taiwan    Website: www.pwc.tw  
27F, No. 333, Section 1, Keelung Road, Xinyi District, Taipei                      Tel: +886-2-2729-6666  
City 110208, Taiwan

V. Name of Any Exchanges Where the Company's Securities Are Traded Offshore, and the Method by Which to Access Information on Said Offshore Securities: Not applicable.

VI. Company website: <https://www.ei-kei.com>

**VII. List of Board of Directors members**

Profession	Name	Nationality or place of registration	Major career (academic) background
Chairman	Liu, Shih-Lin	Republic of China	Department of Business Management, Nihon University Sales Manager, Apex Circuit (Thailand) Co., Ltd. Sales Manager, Kyoei Electric Co., Ltd. Sales Manager, Advantech Japan Co., Ltd.
Director	Hsu, Ming-Che	Republic of China	Department of International Trade, National Chengchi University Sales Manager, Three electronic co., LTD. Project Manager, Apex Circuit (Thailand) Co., Ltd.
Director	Tsai, Chi-Nan	Republic of China	National Taiwan University Executive MBA (NTU EMBA) National Taiwan University of Science and Technology (Taiwan Tech) Internal EMBA Department of Business Administration, Soochow University President, DFI Inc. Senior Director, TPV Technology Limited
Director	Corporate shareholder: Big Wave Co., Ltd.	Seychelles	Master, Graduate Institute of Technology, Innovation and Intellectual Property Management, National Chengchi University Senior Vice President, Ambit Microsystems Corp Vice President, Gold Circuit Electronics Ltd.
	Representative: Chiu, Tung-Kuang	Republic of China	
Independent Director	Lin, Chun-Hung	Republic of China	Master of Public Administration, National Chengchi University Chief Financial Officer, Zilltek Technology Corp. Chief Financial Officer, Highlight Tech System Corp. Certified Internal Auditor
Independent Director	Chen, Yu-Li	Republic of China	Master of Business Administration, West Texas A&M University Master of Laws, Chinese Culture University Legal Manager, Shang Wei Fu Co., Ltd. (British Virgin Islands) Partner Lawyer, Chien Yeh Law Office Member, Taipei Bar Association Passed the Republic of China Judicial Clerk Examination Assistant Manager, Ingrasys Inc. Senior Counsel, MOUNTUP Law
Independent Director	Fan, Li-Ling	Republic of China	Doctoral candidate, University of Liège, Belgium EMBA, Advanced Leadership and Entrepreneurship Program, Chang Gung University Master of Commerce, University of Sydney Assistant to the Chairman, Qisda Corporation Chairman, Hao Ling Technology Co., Ltd.

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## One. Letter to Shareholders

Dear Shareholders,

First and foremost, I would like to express my sincere gratitude for your strong support during EIKEI Group (Cayman) Co., Ltd.'s inaugural year as a publicly listed company. On behalf of the Company, I extend my heartfelt appreciation to all our shareholders. I hereby present to you the 2025 business performance results, the Company's future development strategies, projected sales volumes along with their underlying assumptions, key production and marketing policies, and the effect of external competition, the legal environment, and the overall business environment, as outlined below:

### I. 2025 Operating Results

#### (I) Review the implementation of the business plan

The Company's Consolidated Financial Statements operating revenues for 2025 were NT\$1,693,719 thousand, down 4% from NT\$1,762,824 thousand in 2024; Net income after tax for 2025 reached NT\$118,421 thousand, a 17% decrease from NT\$142,527 thousand in 2024.

In terms of sales regions, operating revenue in Thailand was NT\$516,866 thousand, representing 31% of operating revenue, a decrease from 42% in the previous year. This decline was primarily attributable to lower revenue from key customers in Thailand, while other regions benefited from increasing AI demand and consequently a gradually growing share of operating revenue.

#### (II) Financial income and expense and profitability analysis

##### 1. Financial income and expense

As of the end of 2025, the Company's debt-to-asset ratio was 46%, the ratio of non-current assets to property, plant and equipment was 1.4 times, shareholders' equity was NT\$575,870 thousand, and earnings per share were NT\$5.68. Cash and cash equivalents on the Company's books amounted to NT\$398,888 thousand, representing a 17% increase from NT\$340,899 thousand in the same period last year.

##### 2. Profitability analysis

Item	2024	2025
Return on assets (%)	15.55	11.04
Return on equity (%)	31.28	20.37
Ratio of operating income to paid-in capital (%)	79.50	73.49
Ratio of income before tax to paid-in capital (%)	89.78	75.02
Net profit margin (%)	8.09	6.99
Earnings per share (NT\$)	7.30	5.68

#### (III) Review of budget implementation

In 2025, the Company established only internal budgetary targets and did not publicly disclose any financial forecasts. Overall budget execution was generally in line with the Company's planned targets.

#### (IV) Research and development (R&D)

The Company's Thai subsidiary has established a quality laboratory and procured the necessary testing equipment. Simultaneously, application development engineers for new PCB materials have been established within the Engineering Department's R&D unit, dedicated to the application, testing, and verification of electronic materials.

In 2025, PCB new material application development engineers were primarily responsible for the testing, verification, and analysis of PCB electronic materials, such as copper clad laminate (CCL), and promoted the evaluation of solutions for applying copper foil laminate to automotive high-current baseboards by various manufacturers. Assist customers in improving product quality and optimizing costs through material testing and technology integration, and support the development of electronic materials required for new products, thereby accelerating product introduction schedules and reducing research and development costs. All R&D and testing projects are progressing as planned, and the progress has met expectations.

## II. Future Business Directions and Development Strategies

Looking ahead to 2026, the global electronics industry will see a gradual improvement in market demand structure, driven by developments in AI applications, high-performance computing, and smart technologies. The Company will continue to adhere to principles of sound management and enhance overall competitiveness and operational resilience through product optimization and regional expansion.

The future development plan is as follows:

### (I) Optimize product structure and increase added value

The Company will continue to strengthen the competitiveness of its AI and consumer electronics products, while stabilizing its existing customer base and enhancing the flexibility and profitability of its overall product portfolio.

### (II) Seize growth opportunities in the AI application market

Demand for related products will continue to grow as AI applications, high-performance computing, and data center construction continue to advance. The Company will continue to deepen its strengths in high-speed, high-layer products and supply chain integration, and strengthen its technical support and service capabilities to capitalize on growth opportunities arising from the expansion of the AI application market.

### (III) Deepen North American market penetration

In response to the realignment of the North American supply chain and the trend of nearshoring, the Company completed the establishment of a sales base in Mexico in 2025 as a strategic foothold for entering the North American market. In addition to strengthening local customer service and technical support capabilities, the site can also enhance market intelligence and business development efficiency.

In the future, the Mexico site will serve as a regional operating platform to gradually deepen cooperative relationships with North American customers, expand opportunities for new products and new applications, and establish a cross-regional supply collaboration model to strengthen the Company's global presence and long-term competitive advantage.

### (IV) Expand into the European market

To enhance service capabilities and strengthen operational infrastructure in the European market, the Company plans to establish sales and service locations in Europe, with completion expected in 2026. The facility will serve local and European customers, strengthen localized support capabilities, and establish a cross-regional operations network as a foundation for the Company's long-term development in the European market.

### (V) Enhance risk management and financial structure

Amid uncertainties including changes in the global economic environment, exchange rate fluctuations, and supply chain restructuring, the Company will continue to strengthen its overall risk management mechanisms and financial structure to ensure operational stability and a foundation for long-term development. In financial management, the Company will continue to optimize working capital allocation and cash flow management, strengthen accounts receivable and inventory control efficiency, and improve capital turnover and utilization, while maintaining a reasonable debt-to-equity ratio and a sound capital structure.

In terms of risk control, the Company will continue to strengthen its exchange rate risk management mechanisms and reduce the impact of regional concentration risks on operations through diversified sourcing and cross-regional collaboration. Furthermore, the Company will continue to enhance its internal control systems and risk assessment processes to institutionalize and normalize risk management, further strengthening the Company's overall operational resilience and responsiveness.

(VI) Deepen sustainable governance and ESG integration

The Company continues to integrate ESG principles into its corporate strategy and daily operations, progressively strengthening its sustainability framework and internal management systems. In terms of environmental performance, the Company will promote energy conservation, carbon reduction, and enhanced energy efficiency, while strengthening the collection and disclosure quality of relevant information in line with international sustainability disclosure trends. In social aspects, the Company will continue to refine talent development mechanisms and workplace safety management, building a stable and highly skilled organizational team. In terms of corporate governance, the Company will strengthen the oversight function of the Board of Directors, internal control systems, and risk management mechanisms, and enhance corporate governance transparency and decision-making quality.

III. Projected Sales Volume and Basis, and Key Production and Marketing Policies

Looking ahead to 2026, although the Company has not publicly disclosed any financial forecasts, we maintain a cautiously optimistic outlook on business growth. This year, our production and marketing focus remains on developing new products, acquiring new customers, and entering new markets. We will continue to diversify our product portfolio and enhance quality to strengthen the Company's overall competitiveness.

IV. Effect of External Competition, Legal Environment, and Overall Business Environment

(I) Effect of External Competition

In recent years, China's PCB production capacity has expanded significantly. Specifically, the supply of low- to mid-range products has been relatively high, leading to increased price competition. Meanwhile, Taiwanese and Japanese and Korean manufacturers have gradually focused on high-end, high-reliability, and special-application products, resulting in a structural shift within the industry.

Demand for AI servers, automotive electronics, and high-speed computing has driven growth in high-layer-count boards and high-frequency, high-speed boards, while consumer electronics demand has remained relatively flat. Market competition has shifted from "capacity competition" to "technology and application competition".

The Company operates a light-asset model, avoiding significant capital expenditures. By leveraging cross-regional supply chain integration and strong project management capabilities, it has been able to enhance its bargaining flexibility and scheduling efficiency during periods of overcapacity, thereby mitigating the impact of price competition on its operations.

In addition, geopolitical factors and tariff policies have led to a gradual shift of supply chains towards Southeast Asia. The Company's main operating locations are in Thailand and China, providing regional integration and flexible adjustment capabilities to meet customer supply chain restructuring needs.

(II) Effect of Legal Environment

1. Tightening Environmental Regulations

PCB manufacturing involves the use of chemicals and wastewater treatment. Countries have increasingly tightened environmental protection and chemical management requirements, including EU RoHS and REACH regulations, as well as China's related discharge and environmental management regulations. In recent years, management of carbon emissions and energy use has also been gradually strengthened. Relevant regulations may increase equipment investment and compliance costs for manufacturers, which may in turn be reflected in product pricing. Although the Company does not directly manufacture products, it still needs to monitor its suppliers' legal compliance to mitigate costs and supply risks.

2. Impacts of Trade Policies and Tariff

In recent years, international trade policies have been in flux. The United States has imposed tariffs on certain electronic products from China, and evolving regulations regarding rules of origin and export controls globally have impacted the PCB industry's supply chain configuration. Consequently, some companies have relocated production to Southeast Asia to mitigate risk.

The Company's current market is primarily in Asia, with its main operations centered in Thailand and China. As the U.S. market share is limited, the direct impact of tariff policies on the Company is relatively limited, though the Company continues to monitor changes in the international trade environment.

(III) Effect of the Overall Business Environment

1. Cyclical end demand

The PCB industry continues to exhibit cyclical trends. Fluctuations in demand for end markets—including smartphones, PCs, and consumer electronics—will affect order visibility and price levels.

In recent years, the rapid development of AI servers and high-speed computing applications has driven growth in demand for high-layer-count boards and high-speed, high-frequency boards, creating new structural opportunities for the industry. However, AI-related applications are currently concentrated in specific high-end product segments, and the overall industry is still simultaneously affected by traditional consumer market cycles.

The Company reduces the impact of single industry fluctuations on operations by diversifying its customer base and application areas, and by focusing on growth markets such as AI and automotive electronics.

2. Raw Material Prices and the Financial Environment

The main raw materials of the PCB industry include copper foil, copper clad laminate (CCL), resin, and related chemical materials, the prices of which fluctuate with international commodity market conditions and supply and demand. Changes in raw material prices will affect the manufacturing cost structure and may be reflected in product prices through market quotation mechanisms.

The Company does not engage in direct manufacturing, and fluctuations in raw material prices primarily affect overall market price levels through the supply chain. The Company continuously monitors supplier cost fluctuations and market supply and demand to maintain favorable procurement terms and gross profit structure.

In addition, the Company operates with a light-asset model, maintaining low fixed capital investment and debt levels. This provides a flexible financial structure that helps it navigate market fluctuations and economic cycles.

### 3. Industry upgrading and the trend toward automation

With the growth of AI applications and high-speed computing, PCB products have been upgrading towards higher layer counts and more advanced applications. Manufacturing has continuously adopted automation and data management technologies to enhance quality stability and production efficiency; industry competition has gradually shifted from production capacity scale to technological expertise and supply chain integration efficiency. In the future, companies with strong information management and supply chain capabilities will be more competitive.

The Company has continuously strengthened its supply chain information integration and operational management capabilities, improving its control over delivery schedules and cost fluctuations to address industry upgrading trends.

Chairman: Liu, Shih-Lin

## **Two. Company Overview**

### **I. Company and Group Overview**

EIKEI Group (Cayman) Co., Ltd. (EIKEI Group (Cayman) Co., Ltd.; hereinafter referred to as the Company or EIKEI Group) was incorporated in the Cayman Islands on October 12, 2015, and its principal business is the sale of printed circuit boards (PCBs), industrial computers (IPCs), and related electronic products for industrial control applications. Its principal customers are Japanese-brand electronics manufacturers and electronic manufacturing services (EMS) providers. Leveraging the Company's dedicated Japanese team and operational experience in Southeast Asia, the Company focuses on providing Japanese customers with technical support in materials, engineering, and panel layout design, as well as various pre-sales services such as supplier recommendations, cost optimization solutions, and quotations. Through rigorous supplier selection and quality control services, production is carried out by a multinational supply chain consisting of dozens of partner PCB manufacturers in China and Thailand. In addition, professional teams are stationed at each partner supplier to conduct on-site production monitoring and quality inspection, thereby enabling comprehensive transportation and production scheduling management and providing customers with complete logistics and warehousing solutions to meet various flexible demands for small-quantity, high-mix customized product orders.

### **II. Group structure**

Please refer to the organization chart of affiliated enterprises under Seven. Specially Recorded Items in this annual report.

### **III. Risk Matters**

Please refer to the risk management and assessment under Six. Review and Analysis of Financial Position, Financial Performance, and Risk Matters in this annual report.

### Three. Corporate Governance Report

#### I. Information on the company's directors, supervisors, general manager, assistant general managers, deputy assistant general managers, and the chiefs of all the company's divisions and branch units

##### (I) Director

##### 1. Information on directors

April 19, 2026; Unit: Shares; %

Title	Name	Gender Age	Nationality or place of registration	Date first elected	Date elected	Term (years)	Shareholding at the time of election		Current shareholding		Current shareholding by spouse or minor children		Shares held under the name of others		Major career (academic) background	Concurrent positions in the Company or other companies	Other heads, directors or supervisors who are spouses or relatives of second degree			Remarks
							Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
Chairman	Liu, Shih-Lin	Male 50-60	Republic of China	2015/10/12	2025/06/20	3	33,000	0.16	140,000	0.68	8,000	0.04	15,073,000 (Note)	73.08	Department of Business Management, Nihon University Sales Manager, Apex Circuit (Thailand) Co., Ltd. Sales Manager, Kyoei Electric Co., Ltd. Sales Manager, Advantech Japan Co., Ltd.	Director, EIKEI (Japan) Co., Ltd. Director, EIKEI (Thailand) Co., Ltd. Director, SHENZHEN EIKEI ELECTRONIC CO., LTD.	-	-	-	-
Director	Hsu, Ming-Che	Male 40-50	Republic of China	2021/12/14	2025/06/20	3	472,500	2.29	488,500	2.37	-	-	-	-	Department of International Trade, National Chengchi University Sales Manager, Three electronic co., LTD. Project Manage, Apex Circuit (Thailand) Co., Ltd.	President, the Group Sales Director, EIKEI ELECTRONICS (HONG KONG) CO., LIMITED President, SHENZHEN EIKEI ELECTRONIC CO., LTD.	-	-	-	-
Director	Tsai, Chi-Nan	Male 60-70	Republic of China	2021/12/14	2025/06/20	3	-	-	-	-	-	-	-	-	National Taiwan University Executive MBA (NTU EMBA) National Taiwan University of Science and Technology (Taiwan Tech) Internal EMBA Department of Business Administration, Soochow University President, DFI Inc. Senior Director, TPV Technology Limited	-	-	-	-	-
Director	Big Wave Co., Ltd.	-	Seychelles	2021/12/14	2025/06/20	3	1,033,000	5.01	1,033,000	5.01	-	-	-	-	-	-	-	-	-	-
	Representative Chiu, Tung-Kuang	Male 70-80	Republic of China	2021/12/14	2025/06/20	3	-	-	-	-	-	-	-	-	Master, Graduate Institute of Technology, Innovation and Intellectual Property Management, National Chengchi University Senior Vice President, Ambit Microsystems Corp. Vice President, Gold Circuit Electronics Ltd.	-	-	-	-	-

Title	Name	Gender Age	Nationality or place of registration	Date first elected	Date elected	Term (years)	Shareholding at the time of election		Current shareholding		Current shareholding by spouse or minor children		Shares held under the name of others		Major career (academic) background	Concurrent positions in the Company or other companies	Other heads, directors or supervisors or spouses or relatives of second degree			Remarks
							Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
Independent Director	Fan, Li-Ling	Female 50-60	Republic of China	2025/06/20	2025/06/20	1	-	-	-	-	-	-	-	-	Doctoral candidate, University of Liège, Belgium EMBA, Advanced Leadership and Entrepreneurship Program, Chang Gung University Master of Commerce, University of Sydney Assistant to the Chairman, Qisda Corporation Chairman, Hao Ling Technology Co.,Ltd.	-	-	-	-	-
Independent Director	Chen, Yu-Li	Female 40-50	Republic of China	2021/12/14	2025/06/20	3	-	-	-	-	-	-	-	-	Master of Business Administration, West Texas A&M University Master of Laws, Chinese Culture University Legal Manager, Shang Wei Fu Co., Ltd. (British Virgin Islands) Partner Lawyer, Chien Yeh Law Office Member, Taipei Bar Association Passed the Republic of China Judicial Clerk Examination Assistant Manager, Ingrasys Inc. Senior Counsel, MOUNTUP Law	-	-	-	-	-
Independent Director	Lin, Chun-Hung	Male 50-60	Republic of China	2021/12/14	2025/06/20	1	-	-	-	-	-	-	-	-	Master of Public Administration, National Chengchi University Chief Financial Officer, Zillteck Technology Group Chief Financial Officer, Highlight Tech System Corp. Certified Internal Auditor	-	-	-	-	-

Note: Chairman Shih-Lin Liu primarily holds shares of the Company through holding companies EIKEI Holding Co., Ltd., Green Mountain Co., Ltd., and Big Wave Co., Ltd.

2. Major shareholders of corporate shareholders

Names of corporate shareholders	Major shareholders of corporate shareholders
Big Wave Co., Ltd.	EIKEI Holding Co., Ltd.(100%)

3. If any Major Shareholder is a Corporate/Juristic Person, List its Major Shareholders

Name of Juristic Person	Major shareholders of the corporate/juristic person
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EIKEI Holding Co., Ltd.	Liu, Shih-Lin (100%)
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4. Disclosure of Information on Directors', Supervisors' Professional Knowledge and Independent Directors' Independence

Name	Professional qualification and experience	Independence	Number of listed companies where the person concurrently serves as independent director
Chairman Liu, Shih-Lin	<ol style="list-style-type: none"> <li>1. Graduated from the Department of Business Administration, Nihon University. With over 20 years of experience in the management of the PCB industry, currently serves as the Chairman of the Company. Possesses professional experience in business, legal affairs, finance, and corporate management, aligned with the operational needs of the Company.</li> <li>2. None of the circumstances specified in Article 30 of the Company Act apply</li> </ol>	-	0
Director Hsu, Ming-Che	<ol style="list-style-type: none"> <li>1. Graduated from the Department of International Business, National Chengchi University. Has served in the EIKEI Group for over 15 years and currently holds the position of General Manager while also serving as a Director. Possesses professional experience in business, legal affairs, finance, and corporate management, aligned with the operational needs of the Company.</li> <li>2. None of the circumstances specified in Article 30 of the Company Act apply</li> </ol>	-	0
Director Tsai, Chi-Nan	<ol style="list-style-type: none"> <li>1. Graduated from the Internal EMBA Program of National Taiwan University of Science and Technology. Currently serves as Special Assistant to the Chairman of the Qisda Group and previously held the position of President at DFI Inc. Possesses professional experience in business, legal affairs, finance, and corporate management, aligned with the operational needs of the Company.</li> <li>2. None of the circumstances specified in Article 30 of the Company Act apply</li> </ol>	-	0
Director Big Wave Co., Ltd. Representative: Chiu, Tung-	<ol style="list-style-type: none"> <li>1. Holds a Master's degree in Management from the Graduate Institute of Technology, Innovation and Intellectual Property Management, National</li> </ol>	-	0

Name	Professional qualification and experience	Independence	Number of listed companies where the person concurrently serves as independent director
Kuang	<p>Chengchi University. Previously served as a senior executive at Ambit Microsystem Corp. and Gold Circuit Electronics Ltd. Possesses professional experience in business, legal affairs, finance, and corporate management, aligned with the operational needs of the Company.</p> <p>2. None of the circumstances specified in Article 30 of the Company Act apply</p>		
Independent Director Fan, Li-Ling	<p>1. A PhD candidate at the University of Liège, Belgium, and holds a Master of Commerce from the University of Sydney, currently serving as Chairman, Hao Ling Technology Co.,Ltd., with many years of business management experience and leadership and decision-making capabilities</p> <p>2. None of the circumstances specified in Article 30 of the Company Act apply</p>	<p>1. Not elected as a government agency, juristic person, or representative thereof pursuant to Article 27 of the Company Act.</p> <p>2. Complies with the independence requirements set forth in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”</p> <p>3. Serves only as an Independent Director of the Company.</p>	0
Independent Director Chen, Yu-Li	<p>1. Holds dual master’s degrees in Business Administration from the West Texas A&amp;M University and Law from Chinese Culture University, is qualified as a lawyer and judicial clerk, and currently serves as Senior Counsel, MOUNTUP Law, with more than five years of work experience in legal-related fields</p> <p>2. None of the circumstances specified in Article 30 of the Company Act apply</p>	<p>1. Not elected as a government agency, juristic person, or representative thereof pursuant to Article 27 of the Company Act.</p> <p>2. Complies with the independence requirements set forth in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”</p> <p>3. Serves only as an Independent Director of the Company.</p>	0
Independent Director Lin, Chun-Hung	<p>1. Holds a Master’s degree in Public Administration from National Chengchi University. Currently serves as Chief Financial Officer of Zilltek Technology Goup. Holds a Certified Internal Auditor license and has over five years of professional experience in finance and accounting-related fields.</p> <p>2. None of the circumstances specified in Article 30 of the Company Act apply</p>	<p>1. Not elected as a government agency, juristic person, or representative thereof pursuant to Article 27 of the Company Act.</p> <p>2. Complies with the independence requirements set forth in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”</p> <p>3. Serves only as an Independent</p>	0

Name	Professional qualification and experience	Independence	Number of listed companies where the person concurrently serves as independent director
		Director of the Company.	

5. Diversity and Independence of Board of Directors

To enhance corporate governance and improve the structure and composition of the Board, the Company supports and promotes board diversity. A formal Board Diversity Policy has been established, under which director appointments are based on merit, with a strong emphasis on gender equality and the qualifications, skills, and competencies required to perform the role effectively. The Company currently has one female director on the Board. The diversity of Board members contributes positively to the Company's overall operational performance.

The Company's specific management objectives for Board diversity and the achievement status are as follows:

Diversity management objectives	Achievement status in 2025
1. At least one-third of the directors shall possess professional knowledge and industry experience in different fields, and at least one independent director shall have expertise in finance or accounting	Achieved
2. Directors concurrently serving as managers of the Company shall not exceed one-third of the Board seats	Achieved
3. At least one female director on the Board of Directors	Achieved
4. The consecutive terms of all independent directors shall not exceed 3 terms	Achieved
5. Directors of either gender shall account for at least one-third of the Board seats	Planned to be achieved gradually

Reasons why directors of either gender on the Company's Board of Directors have not reached one-third of the Board seats and the measures adopted to enhance Board gender diversity:

In response to the Company's long-term development and taking into account the smooth operation of the Board of Directors, the election of the Company's Board members is conducted by adopting a "gradual replacement" approach. Following the full re-election in 2025, there are already 2 female directors. It is expected that at the next director re-election, the proportion of directors of a single gender will be gradually adjusted until it reaches more than one-third of the seats, so as to promote Board gender diversity.

As of now, the Board comprises seven directors, including three independent directors. The Company's diversity policy and its implementation are outlined as follows:

Core Elements of Board Diversity		Gender	Nationality	Also Serving as an Employee	Age	Independent directors' term of office and seniority	Operational Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry knowledge	International market perspectives	Leadership Ability	Decision-Making Ability
Name														
Chairman	Liu, Shih-Lin	Male	Republic of China		50-60	-	V		V	V	V	V	V	V
Director	Hsu, Ming-Che	Male	Republic of China	V	40-50	-	V		V	V	V	V	V	V
Director	Tsai, Chi-Nan	Male	Republic of China		60-70	-	V		V	V	V	V	V	V
Director	Big Wave Co.,Ltd. Representative: Chiu, Tung-Kuang	Male	Republic of China		70-80	-	V		V	V	V	V	V	V
Independent Director	Fan, Li-Ling	Female	Republic of China		50-60	1	V		V	V	V	V	V	V
Independent Director	Chen, Yu-Li	Female	Republic of China		40-50	4	V		V	V		V	V	V
Independent Director	Lin, Chun-Hung	Male	Republic of China		50-60	4	V	V	V	V	V	V	V	V

All current members of the Company's Board of Directors have operational or managerial experience across various industries. Going forward, the Company will review and revise its Board Diversity Policy as needed based on the operation of the Board, business model, and development requirements, to ensure that all directors generally possess the knowledge, skills, and competencies necessary to perform their duties.

According to the Articles of Incorporation, the Board shall consist of 5 to 15 directors. At present, there are seven directors, including three independent directors, accounting for 43% of the Board. In addition, based on information such as the family relationship charts provided by the independent directors, none of the independent directors are subject to the circumstances described in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

(II) Information on the company's general manager, assistant general managers, deputy assistant general managers, and the chiefs of all the company's divisions and branch units

April 19, 2026; Unit: Shares; %

Title	Name	Gender	Nationality	Inauguration date	Shareholding		Shareholdings by spouse or minor children		Shares held under the name of others		Major career (academic) background	Current employment with other companies	Managers who are spouses or relatives of second degree			Remarks
					Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
President	Hsu, Ming-Che	Male	Republic of China	2023/1/1 (Note)	488,500	2.37	-	-	-	-	Department of International Trade, National Chengchi University Sales Manager, Three electronic co., LTD. Project Manage, Apex Circuit (Thailand) Co., Ltd.	Sales Director, EIKEI ELECTRONICS (HONG KONG) CO., LIMITED President, SHENZHEN EIKEI ELECTRONIC CO., LTD.	-	-	-	-
Chief Financial Officer and Head of Corporate Governance	Wu, Chien-Fang	Male	Republic of China	2025/3/14 (Note)	-	-	-	-	-	-	Department of Accounting, Tunghai University. CFO, GUS Technology Co., Ltd. Finance and Accounting Supervisor, LEO SYSTEMS, INC.	-	-	-	-	-
Accounting Supervisor	Hua, Yi-Tin	Male	Republic of China	2025/3/14	10,000	0.05	-	-	-	-	Department of Financial Accounting, University of London, United Kingdom Auditor, KPMG Taiwan	-	-	-	-	-
Senior Marketing Manager	Hasegawa Hiroshi	Male	Japan	2022/3/29	-	-	-	-	-	-	Department of Political Science and Economics, Meiji University, Japan Sales Manager, BUG Co., Ltd. Associate Sales Director, Advantech Japan Co., Ltd.	-	-	-	-	-
Vice President, Subsidiary in Thailand	Nishida Takeshi	Male	Japan	2012/8/28	-	-	-	-	-	-	Nara Prefectural Kashiba High School Sales Section Manager, Toeiei Denshi Co., Ltd. Sales Director, Kyoden (Thailand) Co., Ltd.	-	-	-	-	-
Sales Director, Subsidiary in Thailand	Hiroshi Ikeda	Male	Japan	2012/8/29	-	-	-	-	-	-	Department of International Relations, Nihon University Sales Manager, Kyoden (Thailand) Co. Ltd.	-	-	-	-	-

Title	Name	Gender	Nationality	Inauguration date	Shareholding		Shareholdings by spouse or minor children		Shares held under the name of others		Major career (academic) background	Current employment with other companies	Managers who are spouses or relatives of second degree			Remarks
					Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
Sales Manager, Subsidiary in Thailand	Tetsuhito Yoshinaga	Male	Japan	2020/4/1	-	-	-	-	-	-	Department of Applied Chemistry, Kanagawa Institute of Technology Sales Manager, Marubun Arrow (Thailand) Co., Ltd.	-	-	-	-	-
Procurement Director, Subsidiary in Shenzhen	Hung, Chun Tung	Male	Hong Kong, China	2019/6/20	-	-	-	-	-	-	Department of Business Administration, Lingnan University, Hong Kong Sales Director, Shenzhen Bunge PCB Co., Ltd.	-	-	-	-	-
Mexico Representative Office Affairs	Masaki Takenaka	Male	Japan	2018/12/20	-	-	-	-	-	-	Ritsumeikan University Marbu Corporation	-	-	-	-	-
Chief Information Security Officer (CISO)	Wang, Chih-Chen	Male	Republic of China	2024/1/1	1,000	0.01	-	-	-	-	Department of Mechanical Engineering, National Taiwan University of Science and Technology Supervisor, IT Department, Arlitech Electronic Corp. Assistant Vice President, IT Department, United Power Research Technology Corp.	-	-	-	-	-
Audit Supervisor	Chen, Yen-Chu	Female	Republic of China	2023/8/1	7,000	0.03	-	-	-	-	Department of Accounting, Soochow University Auditor, KPMG Taiwan Accounting Specialist, Taipei Medical University Certified Internal Auditor	-	-	-	-	-

Note:

1. Mr. Ming-Che Hsu has been with the Group since 2009, serving as Sales Director of EIKEI ELECTRONICS (HONG KONG) CO., LIMITED and President of SHENZHEN EIKEI ELECTRONIC CO., LTD. He was appointed as President of the Group by resolution of the Board of Directors on December 20, 2022, with the appointment effective from January 1, 2023.
2. Wu, Chien-Fang joined the Group in 2025 and was appointed Chief Financial Officer and concurrently Corporate Governance Officer by resolution of the Board of Directors of the Company on March 14, 2025.
3. Due to a change in the head of internal audit in 2023, the Board resolved on July 28, 2023, to appoint Yen-Chu Chen, Senior Specialist of the Finance Department, as Head of Internal Audit, effective August 1, 2023. In addition, on December 22, 2023, the Board approved the appointment of Mr. Chih-Cheng Wang, Manager of the IT Department, as Chief Information Security Officer (CISO), effective January 1, 2024.
4. Hasegawa Hiroshi adjusted his position to Senior Marketing Manager effective January 1, 2026; additionally, Masaki Takenaka was transferred to Mexico Representative Office Affairs on 2025/8/1.

II. Remunerations paid to directors, supervisors, president, and deputy general manager during the most recent year

(I) Remunerations paid to director in 2025

Unit: NT\$ thousand

Title	Name	Remuneration of Directors								The ratio accounted for by the total amount of A, B, C and D to the net profit after tax (%)	Related remuneration received by part-time employees								The ratio accounted for by the total amount of A, B, C, D, E, F and G to the net profit after tax (%)	Remuneration received from invested companies other than the subsidiaries and the parent company				
		Remuneration (A)		Severance payment and pension (B)		Remuneration to directors (C)		Business execution expenses (D)			Salaries, bonuses, special expenses, etc. (E)		Severance payment and pension (F)		Remuneration to employees (G)									
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company				All companies in the financial report		The Company	All companies in the financial report
																	Cash amount	Stock amount			Cash amount	Stock amount		
Chairman	Liu, Shih-Lin	1,451	4,324	-	-	-	-	50	50	1,501	4,374	-	-	-	-	-	-	-	-	1,501	4,374	-		
										1.27%	3.69%								1.27%	3.69%				
Director concurrently serves as President	Hsu, Ming-Che	360	360	-	-	-	-	20	20	380	380	1,441	11,791	-	24	4,694	-	4,694	-	6,515	16,889	-		
										0.32%	0.32%								5.50%	14.26%				
Director	Tsai, Chi-Nan	360	360	-	-	-	-	40	40	400	400	-	-	-	-	-	-	-	-	400	400	-		
										0.34%	0.34%								0.34%	0.34%				
Director	Big Wave Co., Ltd.	360	360	-	-	-	-	-	-	360	360	-	-	-	-	-	-	-	-	360	360	-		
	Representative: Chiu, Tung-Kuang	-	-	-	-	-	-	50	50	50	50	-	-	-	-	-	-	-	-	50	50	-		
										0.30%	0.30%								0.30%	0.30%				
										0.04%	0.04%								0.04%	0.04%				
Independent Director	Yang, Tao-Yuan (Note 1)	170	170	-	-	-	-	20	20	190	190	-	-	-	-	-	-	-	-	190	190	-		
										0.16%	0.16%								0.16%	0.16%				
Independent Director	Fan, Li-Ling (Note 2)	190	190	-	-	-	-	30	30	210	210	-	-	-	-	-	-	-	-	210	210	-		
										0.18%	0.18%								0.18%	0.18%				
Independent Director	Chen, Yu-Li	360	360	-	-	-	-	50	50	410	410	-	-	-	-	-	-	-	-	410	410	-		
										0.35%	0.35%								0.35%	0.35%				
Independent Director	Lin, Chun-Hung	360	360	-	-	-	-	50	50	410	410	-	-	-	-	-	-	-	-	410	410	-		
										0.35%	0.35%								0.35%	0.35%				

1. Please describe the policy, system, standards and structure in place for paying remuneration to independent directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the independent directors to the amount of remuneration paid in accordance with the Company's Articles of Incorporation, and the "Rules for Performance Evaluation of Directors and Managers" as well as the "Regulations for Remuneration to Directors and Managers" approved by the Board of Directors, the Company grants remuneration to independent directors based on operating performance. Independent directors concurrently serve on both the Audit Committee and the Remuneration Committee. Remuneration is determined with consideration given to their responsibilities, risk exposure, and time commitment, ensuring appropriate compensation is provided.

2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company/any consolidated entities/invested enterprises): None.

Note 1: Independent Director, Yang, Tao-Yuan's term of office expired on June 20, 2025.

Note 2: Independent Director, Fan, Li-Ling was newly elected at the Annual General Meeting on June 20, 2025.

(II) Remunerations paid to supervisors in 2025: Not applicable, as the Company has established an Audit Committee in lieu of supervisors.

(III) Remunerations paid to the President and Vice Presidents in 2025

Unit: NT\$ thousand

Title	Name	Salaries (A)		Severance payment and pension (B)		bonuses, special expenses, etc. (C)		Remuneration to employees (D)				The ratio accounted for by the total amount of A, B, C and D to the net profit after tax (%)		Remuneration received from invested companies other than the subsidiaries and the parent company
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company		All companies in the financial report		The Company	All companies in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Hsu, Ming-Che	1,048	3,242	-	24	393	8,549	4,694	-	4,694	-	6,135	16,509	-
												5.18%	13.94%	
Vice President	Nishida Takeshi	-	3,898	-	-	-	758	132	-	132	-	132	4,788	-
												0.11%	4.04%	

(IV) Remuneration of the top five highest-paid managerial officers prior to listing

Unit: NT\$ thousand

Title	Name	Salaries (A)		Severance payment and pension (B)		bonuses, special expenses, etc. (C)		Remuneration to employees (D)				The ratio accounted for by the total amount of A, B, C and D to the net profit after tax (%)		Remuneration received from invested companies other than the subsidiaries and the parent company
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company		All companies in the financial report		The Company	All companies in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Hsu, Ming-Che	1,048	3,242	-	24	393	8,549	4,694	-	4,694	-	6,135	16,509	-
												5.18%	13.94%	
Vice President	Nishida Takeshi	-	3,898	-	-	-	758	132	-	132	-	132	4,788	-
												0.11%	4.04%	

Sales Director, Subsidiary in Thailand	Hiroshi Ikeda		3,886				1,175	110		110		110	5,171
												0.09%	4.37%
Senior Marketing Manager	Hasegawa Hiroshi		2,046				545	370		370		370	2,961
												0.31%	2.50%
Procurement Director, Subsidiary in Shenzhen	Hung, Chun Tung		2,639				1,325	899		899		899	4,863
												0.76%	4.11%

(V) Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers:

April 19, 2026; Unit: NT\$ thousand

	Title (Note 1)	Name (Note 1)	Stock amount	Cash amount	Total	Percentage of net income after tax (%)
Managerial Officers	President	Hsu, Ming-Che	0	5,878	5,878	4.96
	Director	Hung, Chun Tung				
	Vice President	Nishida Takeshi				
	Associate	Hiroshi Ikeda				
	Manager	Tetsuhito Yoshinaga				

Note 1: Names and job titles shall be disclosed individually, but the distribution status may be disclosed on an aggregate basis.

Note 2: The amount of employee compensation to managers approved for distribution by the Board of Directors for the most recent year (including shares and cash) shall be reported. If it cannot be estimated, the proposed distribution amount for the current year shall be calculated based on the ratio of the actual distribution amount for the previous year. Net income after tax refers to the net income after tax for the most recent fiscal year; where International Financial Reporting Standards have been adopted, net income after tax refers to the net income after tax in the individual or separate financial statements for the most recent fiscal year.

Note 3: The scope of managers shall be in accordance with the provisions of the letter Tai-Cai-Zheng-San-Zi No. 0920001301 issued by the competent authority on March 27, 2003, as follows:

- (1) General Manager and persons of equivalent rank
- (2) Deputy General Manager and persons of equivalent rank
- (3) Assistant Vice President and persons of equivalent rank
- (4) Head of the finance department
- (5) Head of the accounting department
- (6) Other persons authorized to manage Company affairs and sign on behalf of the Company

Note 4: If directors, the General Manager, and deputy general managers receive employee compensation (including shares and cash), this table shall also be completed in addition to Attachment 1-2.

- (VI) Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by the Group and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, supervisors, general managers, and assistant general managers, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.
- (1) Analysis of the total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by the Group and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, general managers, and assistant general managers

Unit: NT\$ thousand

Title	Total remuneration and the ratio to net income of the Company			
	2024		2025	
	Amount	%	Amount	%
Directors, General Manager(s) and Assistant General Manager(s)'s	31,754	22.28	28,091	23.72

(2) remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

A. Director Remuneration Policy and Structure

The remuneration for directors is governed by the Company's "Regulations Governing Remuneration for Directors and Managerial Officers" and includes fixed compensation such as a monthly salary and attendance fees. Based on each director's level of participation in company operations and the value of their contributions, the Remuneration Committee conducts regular evaluations of the correlation and reasonableness between individual remuneration and performance evaluation results, and submits adjustment recommendations to the Board of Directors for resolution. Except for directors who are also employees, directors do not receive additional position allowances, severance pay, or other bonuses.

In accordance with Article 14.4 of the Company's Articles of Incorporation, if the Company records a profit for the year, up to 3% of the annual profit may be allocated as directors' remuneration (excluding independent directors), subject to a Board resolution and reported to the shareholders' meeting.

B. Chairman Remuneration Structure and Procedures

In addition to receiving the same fixed remuneration and profit-sharing compensation as general directors, the Chairman also receives the following salary:

1. Fixed salary:

The Remuneration Committee may, based on the Chairman's seniority, job value, and degree of contribution to operations, propose recommendations for fixed salary, which shall be implemented upon resolution of the Board of Directors.

2. Variable Salary:

- Performance bonus: Based on the Chairman's participation in the Company's operations and performance, the Remuneration Committee shall propose recommendations, which shall be paid upon resolution of the Board of Directors.
- Year-end bonus: In line with the year-end bonus system for managers, payment shall be made based on the Chairman's annual performance and the Company's overall profitability, subject to the recommendation of the Remuneration Committee and resolution of the Board of Directors.

### C. Managers' Compensation System

#### 1. Fixed salary:

The fixed salary of the Company's managers is determined with reference to industry standards and Company policy, and evaluated based on factors such as job grade, academic and professional background, professional competence, duties, degree of participation in operations, and contributions. It is approved by the General Manager, submitted to the Chairman for consent, reviewed by the Remuneration Committee, and reported to the Board of Directors for resolution and implementation.

#### 2. Variable Salary:

- Performance Bonus: Granted in accordance with the Company's "Performance Evaluation Measures" and "Bonus Management Measures," approved by the Chairman, reviewed by the Remuneration Committee, and resolved by the Board of Directors.
- Year-End Bonus: Determined based on the Company's annual profit and individual performance, proposed by the Human Resources Department, approved by the Chairman and the Remuneration Committee, and resolved by the Board of Directors.
- Other Rewards: Including non-cash incentives such as employee stock options or transfer of treasury shares, determined based on seniority, position level, performance, and special contributions, and implemented upon proposal by the President with the approval of the Chairman, the Remuneration Committee, and the Board of Directors.

#### 3. Pension and severance pay:

The Company appropriates pensions in accordance with the Labor Standards Act, the Labor Pension Act and other applicable regulations, and eligible employees may apply for payment; severance pay is also handled in accordance with the relevant laws and regulations.

#### 4. Employee remuneration system:

Pursuant to Article 14.4 of the Articles of Incorporation, if the Company has a surplus for the year, no less than 5% of the surplus shall be appropriated as employee remuneration, and the recipients include eligible employees of the Company and its subsidiaries. After review by the Remuneration Committee, recommendations for distribution shall be submitted, approved by the Board of Directors, and reported to the AGM.

#### 5. Business expenses and expatriate allowances:

Employees who incur business expenses in the course of duty or are stationed overseas due to the Company's needs may reimburse relevant expenses and apply for allowances in accordance with the Company's internal management regulations.

### D. Association with operating performance and future risks

The Company's consolidated revenue for 2025 was NT\$ 1,693,719 thousand, a decrease of 4% from NT\$ 1,762,824 thousand in 2024; net income after tax was NT\$ 118,421 thousand, a decrease of 17% from NT\$ 142,527 thousand in 2024. Therefore, the remuneration paid to directors, the General Manager, and Deputy General Managers in 2025 also decreased, indicating that the

Company's remuneration system is highly linked to operating performance. In addition to improving operating performance, the relevant remuneration system also takes into account the Company's need for sustainable operations and control of potential risks, with a view to attracting and retaining talents with high performance and a high degree of responsibility, thereby strengthening corporate competitiveness.

### III. Corporate governance operation status

#### (I) Board of directors' operation status

In the most recent year (2025), the Board of Directors held 6 meetings, and as of the publication date of the annual report in 2026, the Board of Directors held 2 meeting, for a total of 8 meetings (A). Directors' attendance is as follows:

Title	Name	No. of actual attendances (B)	No. of attendances by proxy	In-person attendance rate (B/A) (%)	Remarks
Chairman	Liu, Shih-Lin	8	0	100%	
Director	Hsu, Ming-Che	8	0	100%	
Director	Tsai, Chi-Nan	8	0	100%	
Director	Big Wave Co., Ltd. Representative: Chiu, Tung-Kuang	8	0	100%	
Independent Director	Yang, Tao-Yuan	2	0	100%	Term expired on 2025/06/20
Independent Director	Lin, Chun-Hung	8	0	100%	
Independent Director	Chen, Yu-Li	8	0	100%	
Independent Director	Fan, Li-Ling	6	0	100%	Newly elected on 2025/06/20

Other matters to be recorded:

I. If the board of directors' operations involve any of the following circumstances, the date, period, proposal content, all independent directors' opinions and how the Company handled the independent directors' opinions must be noted:

(I) Any matter under Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee; therefore, Article 14-3 is not applicable.

(II) In addition to the matters referred to above, any dissenting or qualified opinion of an independent director that is on record or stated in writing with respect to any board resolution: None.

II. The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director's name, the content of the motion, the cause for recusal, and whether and how the director voted:

Board of Directors Date/Session	Names of Directors	Agenda	Cause for Recusal	Participation in voting
March 14, 2025 1st Term, 17th Meeting	Liu, Shih-Lin Hsu, Ming-Che	Proposal to determine the content and amount of remuneration for the Chairman and individual managers for 2025	The resolution involves personal remuneration and thus constitutes a conflict of interest	In accordance with the law, the director recused himself/herself and did not participate in the discussion or voting; the remaining directors raised no objections, and the proposal was approved as submitted.

November 11, 2025 2nd Term, 3rd meeting	Liu, Shih-Lin	Motion for revision of the monthly salary of the Chairman of the Company	The resolution involves personal bonus and compensation, constituting a conflict of interest	In accordance with the law, the director recused himself/herself and did not participate in the discussion or voting; the remaining directors raised no objections, and the proposal was approved as submitted.
December 19, 2025 2nd Term, 4th Meeting	Liu, Shih-Lin Hsu, Ming-Che	Motion for evaluating the 2025 year-end bonus and performance bonus to be distributed to the Chairman and managers of the Company	The resolution involves personal bonus and compensation, constituting a conflict of interest	In accordance with the law, the director recused himself/herself and did not participate in the discussion or voting; the remaining directors raised no objections, and the proposal was approved as submitted.
	Liu, Shih-Lin Hsu, Ming-Che	Proposal to determine the content and amount of remuneration for the Chairman and individual managers for 2026	The resolution involves personal bonus and compensation, constituting a conflict of interest	In accordance with the law, the director recused himself/herself and did not participate in the discussion or voting; the remaining directors raised no objections, and the proposal was approved as submitted.
	Liu, Shih-Lin Hsu, Ming-Che	Establishment of the payment method for performance bonuses in 2026	The resolution involves personal bonus and compensation, constituting a conflict of interest	In accordance with the law, the director recused himself/herself and did not participate in the discussion or voting; the remaining directors raised no objections, and the proposal was approved as submitted.
March 11, 2026 2nd Term, 5th Meeting	Hsu, Ming-Che	Motion for the distribution of 2025 employee remuneration and directors' remuneration of the Company and the list of managers to receive the distribution	The resolution involves personal bonus and compensation, constituting a conflict of interest	In accordance with the law, the director recused himself/herself and did not participate in the discussion or voting; the remaining directors raised no objections, and the proposal was approved as submitted.

III. For a TWSE or TPEX listed company, disclose information including the evaluation cycle and period(s) of the board of directors' self-evaluations (or peer evaluations) and the evaluation method and content. Additionally, complete Table 2(2) Implementation of Evaluations of the Board of Directors.:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Execute once per year	2025/1/1-2025/12/31	Performance Evaluation of the Board of Directors, Individual Board Members, and Functional Committees (Audit Committee and Remuneration Committee)	Internal Self-Evaluation of the Board and Self-Evaluation by Individual Directors	Please refer to Note 1

Note 1: The evaluation content is shown in the following table.

Item	Evaluation content
Performance Evaluation of the Board of Directors	Five aspects including: Participation in the operation of the company; Improvement of the quality of the board of directors' decision making; Composition and structure of the board of directors; Election and continuing education of the directors; and Internal control - comprising a total of 45 indicators.
Performance Evaluation of Individual Director	Six aspects including: Alignment of the goals and missions of the company; Awareness of the duties of a director; Participation in the operation of the company; Management of internal relationship and communication; The director's professionalism and continuing education; and Internal control - comprising a total of 23 indicators.
Performance Evaluation of Functional Committees (Audit	Five aspects including: Participation in the operation of the company; Awareness of the duties of the functional committee; Improvement of quality of decisions made by the functional committee; Makeup of the functional committee and

Committee and Remuneration Committee)	election of its members and Internal control - comprising a total of 18 to 22 indicators.
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The results of the performance evaluation of the Board of Directors, the performance evaluation of individual directors, and the performance evaluation of functional committees (the Audit Committee and the Remuneration Committee) were all excellent and have been submitted to the Board of Directors on March 11, 2026.

IV. Give an evaluation of the targets that were adopted for strengthening of the functions of the board during the current and immediately preceding fiscal years (e.g., establishing an audit committee, increasing information transparency, etc.) and the measures taken toward achievement thereof:

(I) The Company has established the “Rules of Procedure for Board Meetings”, the “Audit Committee Charter”, and the “Remuneration Committee Charter,” which are reviewed periodically to enhance corporate governance and strengthen the functions of the Board.

(II) The Company’s remuneration policies and systems for directors and managers are also periodically evaluated by the Remuneration Committee and submitted to the Board of Directors for approval prior to implementation, in order to reinforce board functions.

(III) In the future, relevant information will be disclosed on the Company’s website and the Market Observation Post System (MOPS) in accordance with regulatory requirements to enhance information transparency.

(II) Audit Committee operation status

The Company's Audit Committee met 5 times in the most recent year (2025), and as of the publication date of the annual report in 2026, the Audit Committee met 2 time, for a total of 6 meetings (A). Independent Directors' attendance is as follows:

Title	Name	No. of actual attendances (B)	No. of attendances by proxy	In-person attendance rate (B/A) (%)	Remarks
Independent Director	Lin, Chun-Hung	7	0	100%	-
Independent Director	Chen, Yu-Li	7	0	100%	-
Independent Director	Yang, Tao-Yuan	2	0	100%	Term expired on 2025/06/20
Independent Director	Fan, Li-Ling	5	0	100%	Newly elected on 2025/06/20

Other matters to be recorded:

I. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

(I) Issues listed in Article 14-5 of the Securities and Exchange Act:

Period	Date	Agenda	Audit Committee resolution results and the Company’s handling of Audit Committee opinions
1st Term, 17th Meeting	2025/03/14	1. Proposal for the Company’s 2024 Statement on Internal Control System. 2. Proposal of the Company’s 2024 Business Report and Consolidated Financial Statements.	All attending committee members approved the

		<ol style="list-style-type: none"> <li>3. Proposal for the Company's 2024 Earning Distribution.</li> <li>4. The Company's official seal registered with the Ministry of Economic Affairs for endorsement and guarantee purposes is kept by the accounting supervisor, while the seal of the responsible person registered with the Ministry of Economic Affairs is kept by the financial supervisor. Guarantee letters issued for overseas entities are signed by Chairman Shih-Lin Liu.</li> <li>5. Proposal for the Company's Investee, EIKEI ELECTRONICS (HONGKONG) CO., LIMITED, to Apply for a Credit Facility from CTBC Bank, with the Company Providing Endorsement and Guarantee.</li> <li>6. Proposal for the Replacement of the Signing Certified Public Accountant Beginning in the First Quarter of 2025, Including the Evaluation of Independence and Competency, and Approval.</li> <li>7. Proposal for the Pre-Approval of Non-Assurance Services Provided by the Signing CPA, Their Firm, and Affiliates to the Company and Its Subsidiaries.</li> <li>8. Proposal for the Change of the Company's Chief Accounting Officer.</li> <li>9. Proposal for the Change of the Company's Financial Officer, Chief Corporate Governance Officer, and Spokesman.</li> <li>10. Proposal to Establish a Part-Time Unit for Promoting Sustainable Development and Authorize Senior Management to Oversee Sustainability Matters.</li> </ol>	proposal as submitted.
1st Term, 18th meeting	2025/05/09	<ol style="list-style-type: none"> <li>1. Motion for the Company's Q1 2025 Consolidated Financial Statements.</li> <li>2. Motion for establishing a dedicated (or part-time) unit to promote corporate integrity management and authorizing senior executives to be responsible for the management of integrity operations.</li> <li>3. Motion for the Company's investee subsidiary, EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branch, to apply to CTBC Bank for a derivatives trading credit facility.</li> <li>4. Motion for the Company to provide an endorsement and guarantee for its subsidiary, EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branch.</li> </ol>	
2nd Term, 1st Meeting	2025/08/27	<ol style="list-style-type: none"> <li>1. The Company's 2025 Q2 Consolidated Financial Statements.</li> <li>2. The Company intends to apply to CTBC Bank Co., Ltd. for a credit facility.</li> <li>3. The Company intends to authorize the Taiwan branch of its reinvestment subsidiary EIKEI ELECTRONICS (HONGKONG) CO., LTD. to engage in hedging forward exchange transactions.</li> <li>4. The Company proposes to establish a Sustainability Development and Risk Management Committee under the Board of Directors, and to adopt the Company's "Sustainability Development and Risk Management Committee Charter".</li> <li>5. Appointment of members of the Company's Sustainability Development and Risk Management Committee.</li> <li>6. The Company proposes to adopt the "Risk Management Policy and Procedures" motion.</li> <li>7. Establishment of a dedicated (concurrent) unit to promote enterprise risk management and authorization of senior executives to be responsible for risk management affairs.</li> <li>8. The Company's 2024 Sustainability Report.</li> <li>9. Amendments to the Company's "Payroll Cycle" and "Information Operation Control Procedures".</li> </ol>	

		10. Amendment to the “Table of Authorization Limits” of the Company and subsidiaries.	
2nd Term, 2nd Meeting	2025/11/11	1. The Company's 2025 Q3 Consolidated Financial Statements 2. The Company proposes a capital increase for subsidiary EIKEI (Japan)Co.,Ltd.. 3. The Company proposes to repurchase treasury shares and open a dedicated custodial bank account. 4. Amendment to the Company's “Sustainable Development Best Practice Principles” motion.	
2nd Term, 3rd meeting	2025/12/19	1. Proposal for the Company’s 2026 Annual Audit Plan. 2. Proposal for the Company’s 2026 Annual Budget.	
2nd Term, 4th Meeting	2026/03/11	1. Proposal for the Company’s 2025 Statement on Internal Control System. 2. Proposal of the Company’s 2025 Business Report and Consolidated Financial Statements. 3. Proposal to carry out capital reduction for cancellation of treasury shares and set the record date for capital reduction. 4. The Company's 2025 earnings distribution motion. 5. Proposal to Amend the Company’s “Articles of Incorporation”. 6. Amendment to the Company's “Management of Endorsements and Guarantees” motion. 7. Proposal to plan the establishment of a subsidiary in Slovakia and proceed with the investment. 8. Evaluation of the independence and suitability of the Company's certifying CPAs and their appointment remuneration.	All attending committee members approved the proposal as submitted.
2nd Term, 5th Meeting	2026/05/14	1. The Company's 2026 Q1 Consolidated Financial Statements 2. Proposal to adjust the investment amount for the proposed establishment of a subsidiary in Slovakia. 3. Proposal for the Company's capital increase in its subsidiary, Shenzhen Ronghui Electronics Co., Ltd.	All attending committee members approved the proposal as submitted.

(II) Except for the foregoing matters, other matters resolved by approval of more than two-thirds of all directors without approval of the Audit Committee: None.

(III) Summary of key work of the Audit Committee:

1. Review of the financial statements.
2. Review of the Statement on Internal Control System and amendments to the internal control system.
3. Review of endorsements and guarantees.
4. Review of the appointment of accountants and accountants' independence.
5. Review of changes in the accounting officer, financial officer, corporate governance officer and spokesperson.
6. Review of derivatives quotas.
7. Review of the Company's significant reinvestments.
8. Review of the Company's repurchase of treasury shares.
9. Review of amendments to the Company's Articles of Incorporation.

(IV) Information on the evaluation cycle and period, scope, method, and content of the Audit Committee's self-assessment (or peer assessment),

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Execute once per year	2025/1/1-2025/12/31	Performance Evaluation of the Board of Directors, Individual Board Members, and Functional Committees (Audit Committee and Remuneration Committee)	Internal Self-Evaluation of the Board and Self-Evaluation by Individual Directors	Please refer to Note 1

Note 1: The evaluation content is shown in the following table.

Item	Evaluation content
Performance Evaluation of the Board of Directors	Five aspects including: Participation in the operation of the company; Improvement of the quality of the board of directors' decision making; Composition and structure of the board of directors; Election and continuing education of the directors; and Internal control - comprising a total of 45 indicators.
Performance Evaluation of Individual Director	Six aspects including: Alignment of the goals and missions of the company; Awareness of the duties of a director; Participation in the operation of the company; Management of internal relationship and communication; The director's professionalism and continuing education; and Internal control - comprising a total of 23 indicators.
Performance Evaluation of Functional Committees (Audit Committee and Remuneration Committee)	Five aspects including: Participation in the operation of the company; Awareness of the duties of the functional committee; Improvement of quality of decisions made by the functional committee; Makeup of the functional committee and election of its members and Internal control - comprising a total of 18 to 22 indicators.

The board performance evaluation, individual director performance evaluations, and functional committee (Audit Committee and Remuneration Committee) performance evaluations all yielded positive results and were reported to the Board of Directors on March 11, 2026.

- II. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted: None.
- III. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the

company's finances and business and the method(s) and outcomes of the communication):

- (I) The Company's Head of Internal Audit regularly communicates with the Audit Committee regarding the results of audit reports and the implementation status of follow-up actions. The execution and effectiveness of audit activities have been thoroughly discussed. In addition, individual communication between the Head of Internal Audit and independent directors is conducted from time to time via email or meetings.
- (II) Independent directors of the Company may request the CPA to report and communicate on the audit of financial statements and related regulatory requirements. The Audit Committee is also responsible for reviewing the selection, independence, and competency of the CPA.
- (III) Communication between independent directors and the head of internal audit and CPAs during the current year is as follows:

■ Communication between independent directors and the head of internal audit

Date	Key communication points	Suggestions and results
March 14, 2025 Audit Committee	Internal audit operations report Issuance of the Statement of Internal Control System	No comments
May 9, 2025 Audit Committee	Internal audit operations report	No comments
August 27, 2025 Audit Committee	Internal audit operations report	No comments
November 11, 2025 Audit Committee	Internal audit operations report	No comments
December 19, 2025 Audit Committee	Internal audit operations report Audit plan	No comments
March 11, 2026 Audit Committee	Internal audit operations report Issuance of the Statement of Internal Control System	No comments
May 12, 2026	Internal audit operations report	No comments

Audit Committee		
■ Communication between independent directors and CPAs		
Date	Key communication points	Suggestions and results
2025/03/14	The CPA explained the scope, materiality, key audit matters, and audit quality indicators (AQIs) of the audit of the 2024 financial statements, and fully discussed and communicated on the questions raised by the directors	No comments
2025/05/09	The CPA explained the scope, materiality, and key audit matters of the review of the Q1 2025 financial statements, and fully discussed and communicated on the questions raised by the directors	No comments
2025/08/27	The CPA explained the scope, materiality, and key audit matters of the review of the Q2 2025 financial statements, and fully discussed and communicated on the questions raised by the directors	No comments
2025/11/11	The CPA explained the scope, materiality, and key audit matters of the review of the Q3 2025 financial statements, and fully discussed and communicated on the questions raised by the directors	No comments
2026/03/11	The CPA explained the scope, materiality, key audit matters, and audit quality indicators (AQIs) of the audit of the 2025 financial statements, and fully discussed and communicated on the questions raised by the directors	No comments
2026/05/12	The CPA explained the scope, materiality, and key audit matters of the review of the Q1 2026 financial statements, and fully discussed and communicated on the questions raised by the directors	No comments

(III) The Company’s corporate governance operation status, deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies,” and the reasons

Assessment item	Operating status			Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No	Summary description	
I. Has the Company established and disclosed a code of practice for corporate governance pursuant to the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies?”	✓		The Company has established the “Corporate Governance Best-Practice Principles”, “Code of Ethical Conduct”, “Ethical Corporate Management Best Practice Principles”, and “Corporate Sustainability Best Practice Principles”, along with comprehensive internal control and internal audit systems. A spokesman is in place, and information related to corporate governance is disclosed on the Company’s official website, in alignment with the spirit of corporate governance. The Company has also established an Audit	No significant difference.

Assessment item	Operating status			Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies” and the reasons.
	Yes	No	Summary description	
II.			Committee and a Remuneration Committee. Accordingly, relevant governance practices are carried out in accordance with corporate governance principles.	
III. Company shareholding structure and shareholders’ equity (I) Has the Company established internal operating procedures to handle shareholder suggestions, doubts, disputes, litigation matters and implemented them in accordance with the procedures? (II) Does the Company have a list of the major shareholders who actually control the Company as well as the ultimate controlling party of the major shareholders? (III) Has the Company established and implemented risk control and firewall mechanisms between related companies? (IV) Has the Company established internal regulations to prohibit insiders from using undisclosed information on the market to buy and sell securities?	 ✓  ✓  ✓  ✓		(I) To address shareholder suggestions or inquiries, the Company has designated a spokesperson and deputy spokesperson. In addition, a professional shareholder services agent in Taiwan has been engaged to handle shareholder suggestions, disputes, and related matters. (II) The Company maintains up-to-date records of the shareholding status of its directors, managerial officers, and major shareholders holding more than 10% of the Company’s shares. (III) The Company maintains clear separation of responsibilities in the management of personnel, assets, and finances between itself and its affiliated enterprises. In addition to adopting the “Regulations for Transactions with Group Enterprises, Specific Companies, and Related Parties” and the “Rules Governing Financial and Business Matters Between this Corporation and its Related Parties”; internal audit also regularly monitors the implementation of these policies. (IV) The Company has established the “Procedures for Handling Material Inside Information and Preventing Insider Trading,” which prohibit insiders from trading securities using information that has not yet been made public.	No significant difference.
IV. Composition and responsibilities of the Board of Directors (I) Does the board of directors draft and implement diversified policies and specific management objectives?	 ✓		(I) In accordance with the Company’s “Corporate Governance Best-Practice Principles”, the composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of	No significant difference.

Assessment item	Operating status			Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies” and the reasons.
	Yes	No	Summary description	
			<p>the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:</p> <ol style="list-style-type: none"> <li>1. Basic requirements and values: Gender, age, nationality, and culture.</li> <li>2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.</li> </ol> <p>All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:</p> <ol style="list-style-type: none"> <li>1. The ability to make judgments about operations.</li> <li>2. Accounting and financial analysis abilities.</li> <li>3. Business management ability.</li> <li>4. Crisis management ability.</li> <li>5. Industry knowledge.</li> <li>6. International market perspectives.</li> <li>7. Leadership ability.</li> <li>8. Decision-making ability.</li> </ol> <p>For information regarding the Company's Board diversity policy, specific management objectives, and implementation status, please refer to page 12 of this annual report.</p>	
(II) Has the Company voluntarily established various other functional committees in addition to the Remuneration Committee and the Audit Committee according to the law?	✓		(II) The Company has established the Remuneration Committee and the Audit Committee in accordance with the law, and the Board of Directors Approved the establishment of the Sustainable Development and Risk Management Committee on August 27, 2025, and will establish other functional committees in the future based on actual operational circumstances and regulatory requirements.	
(III) Has the Company established the Board performance assessment measure and evaluation method, implemented performance evaluation annually and regularly, reported the results of the performance evaluation	✓		(III) The Company has adopted the “Rules of Procedure for Performance Evaluation of the Board of Directors, Directors, and Managers” and operates in accordance with the “Rules of Procedure for Board Meetings”. The 2025 assessment results were reported to the Board of Directors on March 11, 2026. The Company will continue to conduct evaluations annually	

Assessment item	Operating status			Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No	Summary description	
to the Board of Directors, and applied the results to individual directors’ remuneration and nomination for consecutive terms of office?			and submit the results of the performance evaluation to the Board of Directors as a reference for the remuneration of individual directors. Please refer to page 23, 26 and 39 for details of the evaluation contents of the Board of Directors and various functional committees.	
(IV) Does the Company regularly assess the independence of CPAs?	✓		<p>(IV) The Company regularly evaluates the professional qualifications, independence, and competency of the signing certified public accountant (CPA), who is required to provide a Declaration of Independence, an Independence Assessment Checklist, and Audit Quality Indicators (AQIs) for review. The evaluation results are also submitted to the Audit Committee and the Board of Directors for review and approval. On March 11, 2026, the Board of Directors reviewed and approved that both attesting CPAs from PwC Taiwan met the standards for independence and competency. The evaluation items regarding the independence and competency of the signing CPAs are listed in Table 1 below.</p> <p>In addition, the selected PricewaterhouseCoopers Taiwan itself has strict requirements regarding the independence of its accountants. For example, the same accountant may not audit a listed company for seven consecutive years. If the accounting firm replaces the accountant due to internal organizational considerations, the Company shall fully assess the professionalism and integrity of the newly appointed accountant upon appointment and submit the matter to the Board of Directors and the Audit Committee for approval.</p>	
V. Has the listed company assigned competent and adequate numbers of corporate governance personnel and designated a corporate governance officer to be responsible for corporate governance-related affairs (including but not limited to providing directors and supervisors with the information required for the performance of their	✓		<p>According to Article 20 of this regulation, TWSE-listed companies are advised to appoint an appropriate number of qualified corporate governance personnel based on their scale, business conditions, and management needs. Specifically, companies should designate a Chief Corporate Governance Officer as the most senior executive responsible for corporate governance affairs. The Company has appointed Chien-Fang Wu as the Chief Corporate Governance Officer. His qualifications meet the requirements set forth in the relevant Operation Directions. The appointment was approved by resolution of the Board of Directors on March 14, 2025.</p>	No significant difference.

Assessment item	Operating status			Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies” and the reasons.
	Yes	No	Summary description	
duties, assisting directors and supervisors in complying with laws and regulations, handling matters related to meetings of the Board of Directors and shareholders' meetings in accordance with laws and regulations, and preparing minutes of the Board of Directors meetings and shareholders' meetings)?				
VI. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers) and set up a stakeholder section on the Company's website, and appropriately responded to important corporate social responsibility issues of concern to stakeholders?	✓		The Company has designated a spokesperson and acting spokesperson to serve as communication channels for stakeholders. Stakeholders may contact the Company at any time via email. In addition, a dedicated stakeholder section has been established on the Company's official website as an additional communication channel.	No significant difference.
VII. Has the Company commissioned a professional stock affairs agency to handle the shareholders' meeting affairs?	✓		The Company has appointed the professional shareholder services agent department of CTBC Bank in Taiwan to handle shareholder services and matters related to the AGM.	No significant difference.
VIII. Information disclosure (I) Has the Company's established a website to disclose its financial business and corporate governance information? (II) Has the Company adopted other information disclosure methods (such as setting up an English website, appointing a special person to take charge of company information collection and disclosure, implementing a spokesperson system or place the corporate briefing process on the Company's website)?	✓  ✓		(I) The Company has established the corporate website to disclose the financial and business-related information as well as corporate governance information.  (II) The collection and disclosure of information are handled by designated responsible units. The Company also has a spokesperson and acting spokesperson. Any future investor conferences will be conducted in accordance with the regulations of the Taiwan Stock Exchange. Other information disclosures will be carried out in compliance with applicable laws and regulations.	No significant difference.

Assessment item	Operating status			Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No	Summary description	
(III) Has the Company announced and declared the annual financial report within two months after the end of the fiscal year; and published the 1st, 2nd and 3rd quarter financial reports as well as the monthly operating status within the prescribed deadline?		✓	(III) Although the Company does not currently announce and file its financial statements within two months after the end of the fiscal year, it does file its first, second, and third quarter, as well as annual financial reports and monthly operating results, within the required announcement periods.	
IX. Does the Company have other important information helpful for understanding its corporate governance (including but not limited to employee rights and interests, employee care, investor relations, supplier relationships, stakeholders’ rights, directors’ and supervisors’ continuing education, implementation of risk management policies and risk measurement standards, execution of customer policies, and the Company’s purchase of liability insurance for the directors and supervisors)?	✓		<ol style="list-style-type: none"> <li>1. Employee Rights: The Company treats its employees with integrity and has established various welfare measures, training programs, and performance evaluation systems to safeguard employee rights and foster professional development. Communication between employees and management is smooth, and labor relations remain harmonious.</li> <li>2. Investor Relations: The Company has a spokesperson and appointed a professional shareholder services agent to handle shareholder-related matters. To enhance transparency and allow the investing public to understand the Company’s operational status, relevant information is disclosed on the Market Observation Post System (MOPS) in accordance with regulatory requirements.</li> <li>3. Supplier and Stakeholder Rights: The Company maintains fair and sound relationships with suppliers and stakeholders, upholding the principles of equality and mutual benefit.</li> <li>4. Continuing Education for Directors and Supervisors: All Company directors possess the necessary professional expertise. To further strengthen the Board’s functions, the Company has arranged continuing education courses for directors and independent directors.</li> <li>5. Implementation of Risk Management Policies and Risk Assessment Standards: The Company has established internal rules and follows them in accordance with applicable laws to effectively manage and control risks.</li> <li>6. Customer Policy: Customer-related practices are carried out in accordance with the relevant internal control procedures.</li> <li>7. The Company has purchased liability insurance for its directors.</li> </ol>	No significant difference.
X. Please explain the improvement status regarding the corporate governance evaluation results from the TWSE				

Assessment item	Operating status			Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No	Summary description	
<p>Corporate Governance Center announced in the most recent year, and propose priority improvement items and measures for items that have not been improved. (Not required for companies not included in the evaluation): Following our participation in the 2025 Corporate Governance Evaluation, the Company has evaluated the results to drive continuous improvement. We aim to elevate information disclosure, reinforce our commitment to sustainability issues, and consistently assess feasible solutions to address areas for improvement.</p>				

Table 1:

## EIKEI GROUP (CAYMAN) CO., LTD.

## Self-Evaluation Checklist on the Independence of Attesting CPAs for Fiscal Year 2026

Evaluation Date: 2026.3.11

Evaluated by: PricewaterhouseCoopers Taiwan Chen, Chi-Tung

Item	Evaluation content	Yes	No	Remarks
1	The CPA is currently employed by the Company or its affiliates to perform routine work for which they receive a fixed salary, or currently serves as a director or supervisor thereof.		V	
2	The CPA has previously served for the Company or its affiliates as a director, supervisor, managerial officer, or an employee with material influence over attestation, and has been separated from the position for less than two years.		V	
3	The CPA is a spouse, lineal relative, direct relative by marriage, or a collateral relative within the second degree of kinship of any responsible person or managerial officer of the Company.		V	
4	The CPA, or the spouse or a minor child thereof, has a relationship of investment or sharing of financial interest with the Company or its affiliates.		V	
5	The CPA, or the spouse or a minor child thereof, has lent or borrowed funds to or from the Company or its affiliates.		V	
6	The CPA provides management consulting or other non-attestation services to the Company or its affiliates that affect their independence.		V	
7	The CPA fails to comply with regulations, as prescribed by the competent authority with relevant jurisdiction, governing CPA rotation, handling accounting matters on behalf of clients, or other matters that affect their independence.		V	
8	Any of subparagraphs 1, 2, 4, or 5 applies to other practicing CPA at the CPA firm.		V	
9	Any of subparagraphs 4 through 6 applies to the relationship between an incorporated CPA firm and the Company or its affiliates. (its shareholders may not accept an engagement perform attestation of the financial reports)		V	
10	As of the most recent financial statements, the CPA has consecutively audited the Company or its affiliates for seven years.		V	
11	The engagement involves direct or material indirect interests of the CPA that may impair such person's impartiality and independence.		V	
12	A member of the assurance team being, or having been a director, supervisor or managerial officer of the Company, or employed by the Company in a position to exert significant influence over the subject matter of the engagement within the last two years.		V	
13	A member of the assurance team promoting or brokering shares in the Company or other securities issued by the Company.		V	
14	Besides legally permitted businesses, a member of the assurance team acting as an advocate on behalf of the Company or its affiliates in litigation or disputes with third parties.		V	
15	A member of the assurance team having a close or immediate family member who is a director, supervisor, or managerial officer of the Company, or employed by the Company in a position to exert significant influence over the subject matter of the engagement.		V	
16	A former partner within one year of disassociating from the firm joins the Company or its affiliates as a director, supervisor, or managerial officer or is in a key position to exert significant influence over the subject matter of the engagement.		V	
17	A member of the assurance team accepting gifts or preferential treatment from the Company's director, supervisor, managerial officer or major stockholder.		V	

Evaluated by: Chih-Tung Chen (signature or seal)



EIKEI GROUP (CAYMAN) CO., LTD.

Self-Evaluation Checklist on the Independence of Attesting CPAs for Fiscal Year 2026

Evaluation Date: 2026.3.11

Evaluated by: Tsung-Yi Lai, PwC Taiwan

Item	Evaluation content	Yes	No	Remarks
1	The CPA is currently employed by the Company or its affiliates to perform routine work for which they receive a fixed salary, or currently serves as a director or supervisor thereof.		V	
2	The CPA has previously served for the Company or its affiliates as a director, supervisor, managerial officer, or an employee with material influence over attestation, and has been separated from the position for less than two years.		V	
3	The CPA is a spouse, lineal relative, direct relative by marriage, or a collateral relative within the second degree of kinship of any responsible person or managerial officer of the Company.		V	
4	The CPA, or the spouse or a minor child thereof, has a relationship of investment or sharing of financial interest with the Company or its affiliates.		V	
5	The CPA, or the spouse or a minor child thereof, has lent or borrowed funds to or from the Company or its affiliates.		V	
6	The CPA provides management consulting or other non-attestation services to the Company or its affiliates that affect their independence.		V	
7	The CPA fails to comply with regulations, as prescribed by the competent authority with relevant jurisdiction, governing CPA rotation, handling accounting matters on behalf of clients, or other matters that affect their independence.		V	
8	Any of subparagraphs 1, 2, 4, or 5 applies to other practicing CPA at the CPA firm.		V	
9	Any of subparagraphs 4 through 6 applies to the relationship between an incorporated CPA firm and the Company or its affiliates. (its shareholders may not accept an engagement perform attestation of the financial reports)		V	
10	As of the most recent financial statements, the CPA has consecutively audited the Company or its affiliates for seven years.		V	
11	The engagement involves direct or material indirect interests of the CPA that may impair such person's impartiality and independence.		V	
12	A member of the assurance team being, or having been a director, supervisor or managerial officer of the Company, or employed by the Company in a position to exert significant influence over the subject matter of the engagement within the last two years.		V	
13	A member of the assurance team promoting or brokering shares in the Company or other securities issued by the Company.		V	
14	Besides legally permitted businesses, a member of the assurance team acting as an advocate on behalf of the Company or its affiliates in litigation or disputes with third parties.		V	
15	A member of the assurance team having a close or immediate family member who is a director, supervisor, or managerial officer of the Company, or employed by the Company in a position to exert significant influence over the subject matter of the engagement.		V	
16	A former partner within one year of disassociating from the firm joins the Company or its affiliates as a director, supervisor, or managerial officer or is in a key position to exert significant influence over the subject matter of the engagement.		V	
17	A member of the assurance team accepting gifts or preferential treatment from the Company's director, supervisor, managerial officer or major stockholder.		V	

Self-evaluator: Lai, Chung-Hsi (signed)



(IV) If the company has a remuneration committee or nomination committee in place, the composition and operation of such committee shall be disclosed

1. Information on Remuneration Committee Members

Condition		Professional qualification and experience	Independence	Number of listed companies where the person concurrently serves as independent director
Name and Capacity				
Independent Director (Convener)	Lin, Chun-Hung	Holds a master's degree in Eminent Public Administration from National Chengchi University and a bachelor's degree in Accounting from Tunghai University. Also certified as an Internal Auditor by the Institute of Internal Auditors of the Republic of China. Previously served as Chief Financial Officer at Highlight Tech. System Corp, and currently holds the position of CFO of Finance at Zilltek Technoloy Corp. Currently serves as the Company's Independent Director and Convener of both the Audit Committee and the Remuneration Committee, with expertise in finance, accounting, and relevant areas of corporate operations. None of the conditions listed in Article 30 of Company Act.	All independent directors of the Company are not employees, managerial officers, directors, or supervisors of the Company or any of its affiliates, nor are they spouses or relatives within the second degree of kinship, or direct lineal relatives within the third degree of kinship of such persons. They are not natural-person shareholders who, either personally, through their spouses or minor children, or under another person's name, hold 1% or more of the Company's total issued shares, nor are they among the Company's top ten shareholders. They are not directors, supervisors, or employees of any institutional shareholders that directly hold 5% or more of the Company's total issued shares, are among the top five shareholders, or have appointed representatives to serve as the Company's directors or supervisors pursuant to Article 27, Paragraph 1 or 2 of the Company Act. They are not directors, supervisors, or employees of another company where the majority of board seats or voting shares are controlled by the same person(s) as in this Company. They are not directors, supervisors, or employees of another company or institution where they or the Company's Chairman, President (or equivalent position), serve as the same individual or as each other's spouse. They are not directors, supervisors, managerial officers, or shareholders holding more than 5% equity in any specified company or institution that has financial or business dealings with the Company. They are not professionals (such as those in auditing, legal, financial, or accounting services), nor are they	-
Independent Director	Chen, Yu-Li	Holds a Master's degree in Business Administration from West Texas A&M University and a Master's degree in Law from Chinese Culture University. Also passed the bar examination and the special civil service examination for court clerks in the Republic of China. Previously served as Legal Manager at WFV Corporation and as a Partner Lawyer at Chien Yeh Law Firm. Currently serves as Deputy Manager of the Legal Department at Ingrasys Inc. She currently serves as the Company's Independent Director and is a member of both the Audit Committee and the Remuneration Committee, with expertise in legal affairs and corporate operations. None of the conditions listed in Article 30 of Company Act.		-
Independent Director	Fan, Li-Ling	A doctoral candidate at the University of Liège, Belgium, and holder of a Master of Commerce from the University of Sydney,		-

		currently serving as Chairman, Hao Ling Technology Co., Ltd., with many years of business management experience and leadership and decision-making capabilities. None of the circumstances specified in Article 30 of the Company Act apply.	sole proprietors, partners, directors, supervisors, managerial officers, or spouses of such persons in a sole proprietorship, partnership, corporation, or institution that has provided services to the Company or its affiliates—unless the cumulative compensation received in the past two years does not exceed NT\$500,000. Furthermore, none of the independent directors have a spousal or second-degree kinship relationship with any other director of the Company.	
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## 2. Operation of the Remuneration Committee

- (1) The Company's Remuneration Committee consists of three members, all of whom are Independent Directors.
- (2) Term of office of the current committee members: from June 20, 2025 to June 19, 2028. From the most recent year (2025) to the date of printing of the annual report, the Remuneration Committee convened 4 meetings (A), and the qualifications and attendance of the members are as follows:

Title	Name	No. of actual attendances (B)	No. of attendances by proxy	In-person attendance rate (B/A) (%)	Remarks
Convener	Lin, Chun-Hung	4	0	100%	-
Committee member	Chen, Yu-Li	4	0	100%	-
Committee member	Yang, Tao-Yuan	1	0	100%	Term expired on 2025/06/20 -
Committee member	Fan, Li-Ling	3	0	100%	June 20, 2025 Newly appointed

### Summary of motions and resolution results of the Remuneration Committee meetings

Period	Date	Agenda	Resolution results of the Remuneration Committee and the Company's handling of the opinions of the Remuneration Committee
1st Term, 9th meeting	2025/03/14	<ol style="list-style-type: none"> <li>1. Proposal to determine the content and amount of remuneration for the Chairman and individual managers for 2025</li> <li>2. Motion for the distribution of 2024 employee remuneration and directors' remuneration of the Company and the list of managers to receive the distribution</li> <li>3. Motion for setting the salary of the Company's newly appointed chief accounting officer</li> <li>4. Motion for setting the salaries of the Company's newly appointed chief financial officer and chief corporate governance officer</li> </ol>	All attending committee members approved the proposal as submitted.
2nd Term, 1st Meeting	2025/11/11	<ol style="list-style-type: none"> <li>1. Motion for periodic review of the Company's "Charter of the Remuneration Committee"</li> <li>2. Motion for periodic review of the Company's "Rules for</li> </ol>	

		Performance Evaluation of the Board of Directors, Directors, and managers” 3. Motion for revision of the monthly salary of the Chairman of the Company 4. Motion for adjustment of the scope of applicable managers of the Company to be submitted to the Remuneration Committee and changes of managers	
2nd Term, 2nd Meeting	2025/12/19	1. Motion for review of the distribution of 2025 year-end bonuses and performance bonuses to the Company's Chairman and managers 2. Motion for setting the remuneration and amounts for the Chairman and individual managers for 2026 3. Motion for setting the payment method for the Company's 2026 performance bonuses 4. Motion for adjustment of supervisors of EIKEI (Japan) Co., Ltd., the Japanese subsidiary 5. Motion for adjustment of the scope of applicable managers of the Company to be submitted to the Remuneration Committee and changes of managers	
2nd Term, 3rd meeting	2026/03/11	1. Motion for the distribution of 2025 employee remuneration and directors' remuneration of the Company and the list of managers to receive the distribution	

Other matters to be recorded:

- I. If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons): None.
- II. With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion: None.
- III. Summary of key work priorities of the Remuneration Committee:
  - (1) Review of the content and amount of remuneration for the Chairman and individual managers.
  - (2) Review of the proposal for the distribution of employee compensation and director remuneration and the list of managers to receive payment.
  - (3) Review of salary setting for the accounting officer, finance officer, and corporate governance officer.
  - (4) Periodic review of the Company's "Remuneration Committee Charter".
  - (5) Periodic review of the Company's "Rules for Performance Evaluation of the Board of Directors, Directors, and Managers".
  - (6) Review of the distribution of year-end bonuses and performance bonuses for the Chairman and managers.
  - (7) Review of the Company's 2026 performance bonus payment method.
- IV. Performance evaluation of the Remuneration Committee:  
The Company's Remuneration Committee adopts the internal self-evaluation method for performance evaluation, with the evaluation conducted once a year. The evaluation period for this evaluation is 2025/1/1~2025/12/31, and the evaluation results are detailed in the table below:

Item	Evaluation content
Performance Evaluation of the Board of Directors	Five aspects including: Participation in the operation of the company; Improvement of the quality of the board of directors' decision making; Composition and structure of the board of directors; Election and continuing education of the directors; and Internal control - comprising a total of 45 indicators.
Performance Evaluation of Individual Director	Six aspects including: Alignment of the goals and missions of the company; Awareness of the duties of a director; Participation in the operation of the company; Management of internal relationship and communication; The

	director's professionalism and continuing education; and Internal control - comprising a total of 23 indicators.
Performance Evaluation of Functional Committees (Audit Committee and Remuneration Committee)	Five aspects including: Participation in the operation of the company; Awareness of the duties of the functional committee; Improvement of quality of decisions made by the functional committee; Makeup of the functional committee and election of its members and Internal control - comprising a total of 18 to 22 indicators.

The results of the performance evaluation of the Board of Directors, the performance evaluation of individual directors, and the performance evaluation of functional committees (the Audit Committee and the Remuneration Committee) were all excellent and have been submitted to the Board of Directors on March 11, 2026.

(V) Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Assessment item	Operating status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	✓		On March 14, 2025, the Board of Directors approved the formation of a part-time sustainability unit composed of Mr. Chien-Fang Wu, the Company's Chief Corporate Governance Officer, and the Finance Department. This unit is responsible for conducting risk assessments on environmental, social, and corporate governance issues related to the Company's operations, in accordance with the principle of materiality. Relevant risk management policies or strategies shall be formulated accordingly. Mr. Chien-Fang Wu and his designated personnel are authorized to serve as the responsible managers for sustainability affairs, including policy management, implementation plans, and execution. The implementation status shall be reported to the Board of Directors on a regular basis.	No significant difference.
II. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	✓		Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	No significant difference.
III. Environmental Issues (I) Has the Company set an environmental management system designed to industry characteristics?	✓		The Company primarily engages in the trading of printed circuit boards, and the level of environmental risk is relatively low. Environmental management is carried out in accordance with relevant environmental, health, and safety regulations applicable to the locations of production.	No significant difference.

Assessment item	Operating status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
			<p>The Company has established a comprehensive "Corporate Sustainability Best Practice Principles", promotes energy conservation and carbon reduction, and collaborates with suppliers to build an environmentally friendly supply chain.</p> <p>The Company has obtained ISO 14001 Environmental Management System certification and has adopted the system to manage environmental risks, opportunities, and impacts. This demonstrates the Company's commitment to enhancing environmental performance and achieving a balance between environmental and economic sustainability.</p> <p>The Company is committed to improving the efficiency of utilization of various resources, for example, by gradually replacing office electrical appliances with energy-saving appliances and promoting the recycling and reuse of waste materials, so as to reduce the impact on the environment.</p>	
<p>(II) Is the Company committed to improving resources utilization efficiency and using recycled materials that can lower the impact on the environment?</p> <p>(III) Has the Company assessed the potential risks and opportunities of climate change for the present and in the future, and taken measures to address climate-related issues?</p> <p>(IV) Has the Company calculated its greenhouse gas emissions, water consumption, and total weight of waste for the past two years and has the Company formulated any energy saving and carbon reduction, greenhouse gas reduction, water use reduction, or other waste management related policies?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>The Company remains attentive to the impact of climate change on its operating activities, actively improves the efficiency of resource utilization, and reduces waste in response to the global environmental issue of climate change.</p> <p>The Company plans to formulate climate change-related policies, strategies, and targets in the future to manage potential risks and opportunities arising from climate change. Response measures and future plans will be reviewed and discussed periodically.</p> <p>The Company has compiled and analyzed data on greenhouse gas emissions, water consumption, and total waste volume over the past two years. In the future, the Company will establish relevant environmental policies and target plans based on its operational status, with the aim of achieving a balance among environmental, social, and economic sustainability.</p>	
<p>IV. Social issues</p> <p>(I) Has the Company formulated relevant management policies and procedures according to the relevant regulations and international human rights</p>	<p>✓</p>		<p>To fulfill its corporate social responsibility and ensure the protection of human rights, the Company has established the "Human Rights Management Policy" and associated</p>	<p>No significant difference.</p>

Assessment item	Operating status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
<p>conventions?</p> <p>(II) Has the Company formulated and implemented reasonable employee welfare measures (including compensation, vacations, and other benefits) and appropriately reflected its operating performances or results in employee compensation?</p>	✓		<p>management procedures. These policies are instituted with reference to key international human rights conventions, such as the ICCPR, ICESCR, CEDAW, CRC, CRPD, ICERD, ICMW, ICPED, and CAT, aiming to prevent any human rights infringements and violations. In addition to providing a reasonably safe and secure workplace, the Company remains dedicated to cultivating an equitable environment for all.</p> <p>The units responsible for protecting human rights in the Company are supervisors at all levels and the Human Resources Department of the responsible units. Through the “EIKEI Group Human Rights Management Policy”, the Company eradicates any acts of infringement and violation of human rights, and complies with the labor and employment laws and corporate social responsibility best practice principles of the places where it operates, without differential treatment or any form of discrimination based on gender, race, nationality, age, or religion, and prohibits any forced labor and child labor employment.</p> <p>The Company has established a comprehensive compensation, performance evaluation system, and employee welfare measures. Employee performance is regularly reviewed, and salaries are determined based on position and job grade, without discrimination based on gender, age, race, religion, political affiliation, or marital status. The Company also complies with local minimum wage regulations. Performance outcomes are assessed through organizational management indicators and team goals, which serve as the basis for decisions on promotions, salary adjustments, employee compensation, and the distribution of year-end and performance bonuses. Operating performance is also appropriately reflected in employee remuneration, and the Articles of Incorporation expressly stipulate that if there is profit for the year, no less than 5% of the profit shall be appropriated as employee compensation.</p>	

Assessment item	Operating status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
			<p>In addition, each operating unit also grants a certain performance bonus based on the profit achievement rate, and rank-and-file employees also enjoy the benefit of annual salary adjustments.</p> <p>The frequency and execution of performance evaluations are determined based on the nature of the industry and specific job functions, and are implemented by each operating unit in accordance with internal regulations. In addition, a Remuneration Committee, composed of Independent Directors, has been established to review and approve the compensation policies for managerial personnel.</p> <p>The Company actively promotes workplace diversity and equality. As of the end of 2025, EIKEI Group had a total of 139 employees. Among them, 54 were male (approximately 39%) and 85 were female (approximately 61%), indicating a relatively balanced gender distribution.</p> <p>For employee welfare measures, retirement procedures, and implementation status of the Company, please refer to Labor Relations under V. Business Operations Overview in the Company's annual report (Page 96)</p>	
(III) Has the Company provided a safe and healthy work environment, and regularly carried out safety and health education for employees?	✓		<p>The Company is advised to provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.</p> <p>The Company provides employees with safety and health education and training on an ad hoc basis, and AED and CPR education and training was held on September 23, 2025.</p> <p>In 2025, and as of the present date in 2026, the Company has not experienced any disabling injuries or occupational accidents involving personnel, nor have there been any fire incidents resulting in casualties.</p>	No significant difference.
(IV) Has the Company established an effective career development training program for employees?	✓		<p>The Company annually evaluates performance to encourage employees to develop their capabilities, and provides appropriate education and training based on employees' career development.</p>	

Assessment item	Operating status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons therefor
	Yes	No	Summary description	
(V) With regard to customer health and safety, customer privacy, or marketing and labeling of products and services, has the Company followed the relevant regulations and international standards as well as formulated related consumer protection policies and appeal procedures? (VI) Has the Company formulated supplier management policies that require suppliers to follow the relevant regulations on environmental protection, occupational safety and health or labor human rights, and implemented them accordingly?	✓		The Company's products and services comply with relevant regulations and international standards, including RoHS and REACH. The Company maintains effective communication channels with both suppliers and customers and provides a reliable customer complaint mechanism.  The Company has signed a "Supplier Corporate Social Responsibility Commitment" with its key suppliers, requiring them to comply with contractual standards and local regulations on issues such as anti-bribery, environmental protection, social responsibility, and corporate governance. Through this collaboration, the Company aims to build an environmentally and workplace-friendly supply chain.	
V. Has the Company referenced the international report preparation standards or guidelines on the preparation of sustainability reports and other reports that disclose the Company's non-financial information? Have the aforementioned reports been confirmed or verified by a third-party certification unit?		✓	Starting in 2025, the Company will begin preparing its Sustainability Report. The report will reference the GRI Universal Standards, Sector Standards, and Topic Standards to disclose the material topics and impacts identified in relation to the Company's stakeholders. It will also incorporate industry-specific metrics in accordance with the SASB Standards. Additionally, the Company will consider the TCFD framework to effectively manage climate-related risks and opportunities. The report will disclose relevant "Environmental", "Social", and "Governance" (ESG) information based on the Company's actual implementation status.	The Company will in the future, in accordance with the Company handle the matter in accordance with the circumstances and relevant laws and regulations.
VI. If the Company has established its own best practices for sustainable development pursuant to the "Best Practices for Sustainable Development of TWSE/GTSM Listed Companies," please note the difference between its operations and the code established: No significant difference.				
VII. Other important information to facilitate better understanding of the company's promotion of sustainable development: The Company has established a dedicated sustainability section on its official website and will disclose relevant information based on actual implementation.				

## Climate-Related Information for TWSE/TPEX Listed Companies

Item	Implementation status																													
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	<p>The highest authority for climate governance at EIKEI Group is the Board of Directors, which is responsible for promoting and determining the company's climate-related strategic direction, as well as overseeing the implementation of the company's overall climate actions. The Board of Directors is also the key body for resolving the Company's climate commitments and targets, and discusses current climate risk and opportunity trends from time to time, proposing concrete Group-wide strategies for key climate issues in order to maintain the Company's sustainable operations.</p> <p>In addition, under the Board of Directors, a "Sustainable Development and Risk Management Committee" has been established, with management assisting in coordinating climate-related issues, and a sustainable development team responsible for promoting various climate management measures and regularly reporting implementation status to the Board of Directors.</p>																													
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	<p>The Company evaluates climate risks and opportunities based on the "degree of impact" and "likelihood of occurrence", and identifies their short-term, medium-term and long-term impacts on the Company's business, strategy and finances through matrix analysis, and assesses the degree of impact of various climate issues on operations and finances by means of quantitative scoring and qualitative analysis. Description as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Aspect</th> <th style="width: 15%;">Topics</th> <th style="width: 10%;">Timeframe of Impact</th> <th style="width: 20%;">Current Status of Climate Risks and Opportunities</th> <th style="width: 20%;">Response Strategies and Management Measures</th> <th style="width: 15%;">Financial impacts of climate-related risks and opportunities</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">Transition Risk</td> <td style="vertical-align: top;">Strengthened emissions disclosure and assurance requirements</td> <td style="vertical-align: top;">Short-term</td> <td style="vertical-align: top;">As national policies and regulations in the countries where the subsidiaries operate become increasingly stringent, the Company's compliance costs will inevitably rise. In particular, disclosure requirements related to carbon emissions and the engagement of third-party assurance providers will increase operating expenses. Moreover, the Company may be required to allocate additional resources in its operations to ensure compliance with applicable standards.</td> <td style="vertical-align: top;"> <ol style="list-style-type: none"> <li>1. Progressively conduct greenhouse gas inventories for key subsidiaries in various regions to ensure compliance with disclosure requirements.</li> <li>2. Strengthen internal training and awareness programs to enhance employees' understanding of environmental regulations.</li> <li>3. Establish and optimize information systems for carbon emissions data management and report preparation to reduce employees' operating time.</li> <li>4. Reduce carbon emissions and alleviate management pressure through energy-saving equipment and process optimization.</li> <li>5. 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3. Describe the financial impact of extreme weather events and transformative actions	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 10%;">Physical Risks</td> <td style="width: 15%;">Logistics disruptions caused by extreme climate</td> <td style="width: 10%;">Short-term</td> <td style="width: 20%;">Extreme climate events (such as typhoons and heavy rain) caused by intensified climate change may lead to transportation disruptions or logistics delays, thereby affecting product delivery schedules and customer service quality, and may also increase operating costs and manpower deployment pressure.</td> <td style="width: 20%;"> <ol style="list-style-type: none"> <li>1. Conduct risk assessments to identify key supply chain nodes and high-risk areas, and establish response mechanisms.</li> <li>2. Optimize supply chain management processes, and strengthen communication and management with suppliers.</li> <li>3. Enhance weather monitoring capabilities and adjust shipping schedules and logistics arrangements in advance based on forecasts.</li> </ol> </td> <td style="width: 15%;">Extreme climate events (such as typhoons and floods) may cause logistics disruptions, inventory losses and additional repair costs, affecting operational efficiency.</td> </tr> <tr> <td style="vertical-align: top;">Opportunity</td> <td style="vertical-align: top;">Energy-saving equipment and process optimization</td> <td style="vertical-align: top;">Medium-term</td> <td style="vertical-align: top;">With the development of digitalization and energy-saving technologies, the introduction of energy-saving equipment and</td> <td style="vertical-align: top;"> <ol style="list-style-type: none"> <li>1. Promote the introduction of energy-saving equipment and process optimization to</li> </ol> </td> <td style="vertical-align: top;">Through the introduction of energy-saving equipment and process</td> </tr> </tbody> </table>						Physical Risks	Logistics disruptions caused by extreme climate	Short-term	Extreme climate events (such as typhoons and heavy rain) caused by intensified climate change may lead to transportation disruptions or logistics delays, thereby affecting product delivery schedules and customer service quality, and may also increase operating costs and manpower deployment pressure.	<ol style="list-style-type: none"> <li>1. Conduct risk assessments to identify key supply chain nodes and high-risk areas, and establish response mechanisms.</li> <li>2. Optimize supply chain management processes, and strengthen communication and management with suppliers.</li> <li>3. Enhance weather monitoring capabilities and adjust shipping schedules and logistics arrangements in advance based on forecasts.</li> </ol>	Extreme climate events (such as typhoons and floods) may cause logistics disruptions, inventory losses and additional repair costs, affecting operational efficiency.	Opportunity	Energy-saving equipment and process optimization	Medium-term	With the development of digitalization and energy-saving technologies, the introduction of energy-saving equipment and	<ol style="list-style-type: none"> <li>1. Promote the introduction of energy-saving equipment and process optimization to</li> </ol>	Through the introduction of energy-saving equipment and process												
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				optimization of operational processes help reduce energy use and operating costs, improve overall efficiency, reduce carbon emissions, and achieve both economic and environmental benefits.	improve operational efficiency. 2. Strengthen supply chain management and audits, and select partners that meet environmental protection standards. 3. Strengthen data management capabilities to analyze energy use and carbon emissions, and accurately control carbon emissions and resource consumption.	optimization, it helps reduce energy costs and improve operational efficiency.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company coordinates climate risk management through the Sustainable Development and Risk Management Committee, and the Sustainable Development Team regularly compiles climate-related issues, conducts risk identification and matrix analysis through each department's assessment of the degree of impact and likelihood of occurrence, incorporates the results into the overall risk management mechanism as the basis for the Company's overall risk management and strategic planning, and regularly reports the implementation status to the Board of Directors.					
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company has not yet adopted climate scenario analysis tools, but continues to monitor international development trends in climate scenario analysis and assess the feasibility of introducing relevant analytical tools, and will assess the application of climate scenario analysis in due course in accordance with the Company's operational characteristics and regulatory requirements to strengthen risk management capabilities.					
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	The Company has gradually promoted climate-related management measures, including greenhouse gas inventories, carbon emission data management and energy-saving measures, and continues to strengthen supply chain management and optimization of operational processes as the main directions for climate transition. Currently, the relevant management measures are tracked and reviewed through inventory progress and the status of establishment of data management mechanisms, and management effectiveness is gradually evaluated based on the inventory results. In the future, climate transition strategies and related action plans will be further planned based on the inventory results and regulatory trends.					
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet implemented an internal carbon pricing mechanism, and will evaluate the feasibility of introducing it in the future based on regulatory developments and operational needs as a reference tool for climate risk management and investment decisions.					

<p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>The Company has planned climate-related management targets, covering greenhouse gas inventory and assurance, establishment of carbon emission data management mechanisms, and activities such as energy saving and process optimization. The planning schedule includes: completion in 2026 of the 2025 inventory for the Parent Company Only and certain locations; completion in 2027 of the 2026 inventory for the consolidated companies and establishment of subsequent reduction targets and action plans with 2026 as the base year; completion in 2028 of assurance for the 2027 inventory for the Parent Company Only and certain locations; completion in 2029 of assurance for the 2028 inventory for the consolidated companies, and continuous tracking of implementation. The Company has also promoted optimization of the carbon emission data collection system and establishment of related information management mechanisms as the foundation for future reduction management. If carbon offsets or renewable energy certificates (RECs) are used subsequently, relevant information will be disclosed based on the actual implementation status.</p>
<p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.</p>	<p>Based on regulatory developments and sustainability management needs, the Company has gradually promoted greenhouse gas inventory operations, and during the current year conducted inventories for certain subsidiaries with actual operations, and will gradually promote the relevant assurance operations according to the planned schedule in the future. Considering that the parent company is a holding company and does not directly engage in operating activities, climate management and disclosure currently focus on subsidiaries with actual operations. In terms of reduction, the Company currently focuses on energy-saving measures, optimization of operational processes and enhancement of carbon emission data management, and establishes baseline emission data through the continuous promotion of inventory operations as the basis for subsequent reduction target setting and strategic planning. In the future, reduction potential will be gradually evaluated based on the inventory results, and specific action plans will be developed to strengthen climate management capabilities.</p>

(VI) Performance of ethical management, deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and reasons:

Assessment item	Operating status (Note)			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
<p>I. Integrity management policy and plan formulation</p> <p>(I) Has the Company formulated an integrity management policy approved by the board of directors, expressed the integrity management policy and practices in regulations or external documents, and have the board of directors and senior management actively implemented the management policy?</p> <p>(II) Has the Company established a dishonesty risk assessment mechanism, regularly analyzed and evaluated business activities with a high risk of dishonesty, and formulated a plan to prevent dishonesty that at least covers the preventive measures provided by Article 7, Paragraph 2 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?”</p> <p>(III) Has the Company expressly formulated the operating procedure, behavior guideline, as well as disciplinary penalty and grievance system plans, and implemented them accordingly to prevent dishonest behavior and reviewed and revised them on a regular basis?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>The Company has established the “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct” and “Code of Ethical Conduct”, which were Approved by the Board of Directors, to regulate all business activities of the Company in ethical management, and the Board of Directors and senior management have also committed to actively implementing the policy of ethical management.</p> <p>The Company has explicitly stated in its “Ethical Corporate Management Best Practice Principles” that it shall regularly analyze and assess the risks of unethical conduct within its business operations and, based on the results, establish prevention programs. These programs include preventive measures covering all types of conduct specified in Paragraph 2, Article 7 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”.</p> <p>The Company has established the “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct” and “Code of Ethical Conduct”, which were Approved by the Board of Directors, to formulate programs for preventing unethical conduct, and clearly stipulates in each program the operating procedures, guidelines for conduct, disciplinary actions for violations, and appeal system, which are duly implemented.</p>	<p>No significant difference.</p>
<p>II. Integrity management practice</p> <p>(I) Has the Company assessed the integrity records of counterparties and specified the terms of integrity in the contracts signed with counterparties?</p> <p>(II) Has the Company established a special unit under the board of</p>	<p>✓</p> <p>✓</p>		<p>The Company has established an evaluation mechanism for its suppliers and contractors.</p> <p>To implement ethical management, the Company has established the</p>	<p>No significant difference.</p> <p>No significant difference.</p>

Assessment item	Operating status (Note)			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
directors to promote corporate integrity management, and regularly (at least once a year) reported the dishonesty prevention integrity management policies and plans to the board of directors in order to supervise the implementation status?			<p>“Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct”, which were Approved by the Board of Directors, and the part-time unit for promoting the Company's ethical corporate management, composed of Wu, Chien-Fang, corporate governance officer, and the Finance Department, is responsible for formulating and supervising the implementation of ethical management policies; reviews and confirms various operating procedures, personnel execution and operating results to ensure that the Company complies with the principles of ethical management in the course of operation and operating results, and follows laws and regulations to make concrete, timely, complete, fair and accurate disclosure of financial information.</p> <p>The implementation status of ethical management-related work in 2025 is as follows:</p> <p>I. Internal and external education and promotion</p> <ol style="list-style-type: none"> <li>1. The Company conducted promotion internally at management meetings and among departments to enable employees to understand the importance of the concepts and regulations of ethical management. In 2025, four promotion sessions relating to the “Ethical Corporate Management Best Practice Principles” and “Promotion of Procedures for Ethical Management and Guidelines for Conduct” were held, with course hours of 1 hour, and total attendance reached 39 person-times, accounting for approximately 28% of all employees.</li> <li>2. On November 11, 2025, the Company invited Attorney Chang, Wan-Ting, the Company's annual legal counsel, to conduct a promotion session on the topic of “Ethical Management under</li> </ol>	

Assessment item	Operating status (Note)			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
			<p>ESG” for the Company's directors, managers and employees, with course hours of 1.5 hours, and total attendance reached 41 person-times, accounting for approximately 28% of all personnel.</p> <p>3. All directors and managers of the Company have signed the “Declaration of Compliance with Ethical Management”, with a signing rate of 100%, declaring their willingness to comply with the Ethical Corporate Management Best Practice Principles of EIKEI Group (Cayman) Co., Ltd., regulations related to TWSE/TPEX listing, and other laws and regulations related to ethical management, and that in the course of performing duties, they will never directly or indirectly provide, accept, promise or request any improper benefits, or engage in other conduct that violates integrity, is illegal, or breaches fiduciary duties, in order to obtain or maintain benefits.</p> <p>4. All employees of the Group have signed the “Employee Integrity Commitment”, with a signing rate of 100%, declaring that they will uphold the principles of integrity in all business dealings and avoid unethical conduct.</p> <p>5. The Company requires the top ten suppliers of each company to sign the “Supplier Code of Conduct and Commitment Letter”, with a signing rate of approximately 24%, requiring suppliers to comply with the principles of ethical management, prohibiting any form of bribery, kickbacks, fraud or other unethical conduct, and ensuring that all business dealings comply with the standards of integrity and fairness.</p> <p>II. Incorporate ethical management into employee performance evaluation and</p>	

Assessment item	Operating status (Note)			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
			<p>human resources policies</p> <p>III. Establish a reporting mechanism</p> <p>The Company has established reporting channels on the Company's website to accept reports of any illegal or unethical conduct, which are investigated by the internal audit unit, and the identity of the informant and the content of the report are kept strictly confidential, and the Company commits to protecting informants from improper treatment due to the reporting. As of April 30, 2026, the dedicated unit had not received any reports or complaints regarding dishonest or unethical conduct.</p> <p>The part-time unit reports its implementation status to the Board of Directors at least once a year, and had reported its implementation status to the Board of Directors on November 11, 2025.</p>	
(III) Has the Company formulated a policy to prevent conflicts of interest as well as provide appropriate presentation channels, and implemented them accordingly?	✓		The Company has clearly defined policies and procedures for the prevention of conflicts of interest at all levels within the “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, and “Codes of Ethical Conduct”. Appropriate channels for disclosure and reporting are provided, and the policies are effectively implemented throughout the organization.	No significant difference.
(IV) Has the Company established an effective accounting system and internal control system to implement integrity management, formulated the relevant audit plans based on the dishonesty risk evaluation results of the internal audit unit and inspected or commissioned a CPA to inspect and ensure compliance with the dishonesty prevention plans?	✓		The Company's accounting system and internal control system have operated effectively. In addition to engaging CPAs to conduct audits and attestations, the internal audit unit also conducts regular or ad hoc audits in accordance with regulations.	No significant difference.
(V) Has the Company conducted internal and external education and training on integrity management regularly?	✓		The Company promotes the principles and guidelines of ethical business conduct through onboarding training for new employees and internal meetings held on an ad hoc basis.	No significant difference.
IV. Company whistleblowing system operation status				No significant difference.

Assessment item	Operating status (Note)			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
(I) Has the Company established a specific reporting and reward system, a convenient reporting channel, and assigned appropriate personnel to handle the subjects reported?	✓		The Company has prescribed in the “Procedures for Ethical Management and Guidelines for Conduct” that the Company encourages internal and external personnel to report dishonest or improper conduct, and has also established a reporting handling process therein.	
(II) Has the Company established standard operating procedures for accepting complaint reports and adopted follow-up measures and related confidentiality mechanisms for after investigations have been completed?	✓		The Company has established standard operating procedures for the investigation of reported matters, and all reports received and subsequent investigations are handled in a confidential and rigorous manner.	
(III) Has the Company taken measures to protect whistleblowers from improper treatment due to the complaint report?	✓		As stated above, the Company keeps confidential both the identity of the whistleblower and the content of the report, and undertakes to protect the whistleblower from improper treatment due to the reporting.	
V. Strengthening Information Disclosure Has the Company disclosed the content of its Corporate Governance Best Practice Principles and the effectiveness of the implementation of the principles on its website and the MOPS?	✓		The Company has disclosed relevant information regarding the implementation of ethical business practices on its official website. Additionally, a dedicated email contact is provided in the Investor Relations section of the website to facilitate multi-channel communication and uphold the Company’s commitment to ethical conduct.	No significant difference.
VI. If the Company has established its own Ethical Corporate Management Best Practice Principles pursuant to the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies,” please note the difference between its operations and the code established: no significant difference.				
VII. Other important information helpful for understanding ethical management of the Company (for instance, the Company’s revision of its ethical management best practice principles): None.				

Note: Regardless of whether “Yes” or “No” is ticked regarding the implementation status, an explanation should still be provided in the explanation column for each item.

(VII) Other important information to facilitate a better understanding of the status of operation of the company’s ethical corporate management policies:

Please refer to the Corporate Governance section of the Company’s official website for details.

(VIII) Implementation Status of the Internal Control System

1. Internal control system declaration

The relevant information has been announced on the information reporting website designated by the Financial Supervisory Commission; please refer to the Market Observation Post System for details.

(Website: <https://mops.twse.com.tw/> Single Company > Corporate Governance > Corporate Rules/Internal Control > Internal Control Statement Announcement)

2. Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report:

The relevant information has been announced on the information reporting website designated by the Financial Supervisory Commission; please refer to the Market Observation Post System for details.

(Website: <https://mops.twse.com.tw/> Single Company > Corporate Governance > Corporate Rules/Internal Control > Internal Control Special Review Report)

- (IX) Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.

1. Key resolutions of the Annual General Meeting:

The Company's 2025 Annual General Meeting was held on June 20, 2025, and the matters Approved by resolution of the shareholders present at the meeting and the implementation status thereof are as follows:

- (I) Ratification of the Company's 2024 Consolidated Financial Statements.

Implementation status: Ratified as proposed by resolution of the Annual General Meeting.

- (II) Ratification of the Company's 2024 earnings distribution proposal.

Implementation status: A cash dividend of NT\$ 5.5 per share, totaling NT\$ 142,526,682, had been distributed on July 25, 2025.

- (III) Comprehensive re-election of the Company's directors (including independent directors).

Implementation status: Announced in accordance with the election results of the Annual General Meeting.

- (IV) Motion to lift the non-compete restrictions on newly elected directors (including independent directors).

Implementation status: The non-compete restrictions on the newly elected directors were lifted in accordance with the resolution.

2. Important resolutions of the Board of Directors:

Meeting Date	Period	Agenda	Resolution
2025/03/14	1st Term, 17th Meeting	<ol style="list-style-type: none"> <li>1. Proposal for the Company's 2024 Statement on Internal Control System.</li> <li>2. Proposal of the Company's 2024 Business Report and Consolidated Financial Statements.</li> <li>3. Proposal for the Company's 2024 Earning Distribution.</li> <li>4. Proposal for re-election of the Company's directors and nomination of director candidates; and the approval of the qualifications of nominated director candidates.</li> <li>5. Approval of the proposal to lift non-compete restrictions on the newly elected directors of the Company.</li> <li>6. The Company's official seal registered with the Ministry of Economic Affairs for endorsement and guarantee purposes is kept by the accounting supervisor, while the seal of the responsible</li> </ol>	The proposal was approved as submitted.

Meeting Date	Period	Agenda	Resolution
		<p>person registered with the Ministry of Economic Affairs is kept by the financial supervisor. Guarantee letters issued for overseas entities are signed by Chairman Shih-Lin Liu.</p> <ol style="list-style-type: none"> <li>7. Proposal for the Company's Investee, EIKEI ELECTRONICS (HONGKONG) CO., LIMITED, to Apply for a Credit Facility from CTBC Bank, with the Company Providing Endorsement and Guarantee.</li> <li>8. Proposal for the Replacement of the Signing Certified Public Accountant Beginning in the First Quarter of 2025, Including the Evaluation of Independence and Competency, and Approval.</li> <li>9. Proposal for the Pre-Approval of Non-Assurance Services Provided by the Signing CPA, Their Firm, and Affiliates to the Company and Its Subsidiaries.</li> <li>10. Proposal to determine the content and amount of remuneration for the Chairman and individual managers for 2025.</li> <li>11. Proposal for the distribution of 2024 employee compensation and director remuneration of the Company and the list of managerial officers to receive the remuneration.</li> <li>12. Proposal for the Change of the Company's Chief Accounting Officer.</li> <li>13. Proposal for the Change of the Company's Financial Officer, Chief Corporate Governance Officer, and Spokesman.</li> <li>14. Proposal to Establish the Salary for Chief Accounting Officer of the Company.</li> <li>15. Proposal to Establish the Salary for Financial Officer and Chief Corporate Governance Officer of the Company.</li> <li>16. Proposal to Establish a Part-Time Unit for Promoting Sustainable Development and Authorize Senior Management to Oversee Sustainability Matters.</li> <li>17. Proposal to Convene the 2025 General Shareholders' Meeting of the Company.</li> <li>18. Proposal for the acceptance of nominations for director candidates (including independent directors) for the 2025 General Shareholders' Meeting.</li> </ol>	
2025/05/09	1st Term, 18th meeting	<ol style="list-style-type: none"> <li>1. Motion for the Company's Q1 2025 Consolidated Financial Statements.</li> <li>2. Motion for establishing a dedicated (or part-time) unit to promote corporate integrity management and authorizing senior executives to be responsible for the management of integrity operations.</li> <li>3. Motion for the Company's investee subsidiary, EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branch, to apply to CTBC Bank for a derivatives trading credit facility.</li> <li>4. Motion for the Company to provide an endorsement and guarantee for its subsidiary, EIKEI ELECTRONICS (HK) CO., LTD. Taiwan Branch.</li> </ol>	The proposal was approved as submitted.
2025/06/20	2nd Term, 1st Meeting	<ol style="list-style-type: none"> <li>1. Election of Chairman.</li> <li>2. Appointment of members of the Remuneration Committee.</li> </ol>	The proposal was approved as submitted.
2025/08/27	2nd Term, 2nd Meeting	<ol style="list-style-type: none"> <li>1. The Company's 2025 Q2 Consolidated Financial Statements.</li> <li>2. The Company intends to apply to CTBC Bank Co., Ltd. for a credit facility.</li> <li>3. The Company intends to authorize the Taiwan branch of its reinvestment subsidiary EIKEI ELECTRONICS (HONGKONG) CO., LTD. to engage in hedging forward exchange transactions.</li> <li>4. The Company intends to establish the Sustainable Development and Risk Management Committee under the Board of Directors and adopt the Company's "Sustainable Development and Risk Management Committee Charter".</li> <li>5. Appointment of members of the Company's Sustainability</li> </ol>	The proposal was approved as submitted.

Meeting Date	Period	Agenda	Resolution
		<ul style="list-style-type: none"> <li>Development and Risk Management Committee.</li> <li>6. The Company proposes to adopt the “Risk Management Policy and Procedures” motion.</li> <li>7. Establishment of a dedicated (concurrent) unit to promote enterprise risk management and authorization of senior executives to be responsible for risk management affairs.</li> <li>8. The Company's 2024 Sustainability Report.</li> <li>9. Amendments to the Company's “Payroll Cycle” and “Information Operation Control Procedures”.</li> <li>10. Amendment to the “Table of Authorization Limits” of the Company and subsidiaries.</li> </ul>	
2025/11/11	2nd Term, 3rd meeting	<ul style="list-style-type: none"> <li>1. The Company's 2025 Q3 Consolidated Financial Statements.</li> <li>2. The Company intends to increase capital in its subsidiary, EIKEI (Japan) Co., Ltd.</li> <li>3. The Company intends to repurchase treasury shares and open a dedicated custodial bank account.</li> <li>4. Amendment to the Company's “Sustainable Development Best Practice Principles” motion.</li> <li>5. Proposal for the periodic review of the Company’s “Remuneration Committee Charter”.</li> <li>6. Proposal for the periodic review of the Company’s “Rules of Procedure for Performance Evaluation of the Board of Directors, Directors, and Managers”.</li> <li>7. Amendment to the Company's Chairman's monthly salary.</li> <li>8. Adjustment to the scope of applicable managers of the Company to be submitted to the Remuneration Committee and personnel changes of managers.</li> </ul>	The proposal was approved as submitted.
2025/12/19	2nd Term, 4th Meeting	<ul style="list-style-type: none"> <li>1. The Company's 2026 annual audit plan.</li> <li>2. The Company's 2026 annual budget.</li> <li>3. Proposal to evaluate the The Company 2025 Year-End Bonus and Performance Bonus for the Chairman and managerial officers.</li> <li>4. Determination of the remuneration and amounts for the Chairman and individual managers for 2026.</li> <li>5. Determination of the Company's 2026 performance bonus payment method.</li> <li>6. Adjustment of supervisor positions of Japanese subsidiary EIKEI (Japan) Co., Ltd.</li> <li>7. Adjustment to the scope of applicable managers of the Company to be submitted to the Remuneration Committee and personnel changes of managers.</li> </ul>	The proposal was approved as submitted.
2026/03/11	2nd Term, 5th Meeting	<ul style="list-style-type: none"> <li>1. Proposal for the Company’s 2025 Statement on Internal Control System.</li> <li>2. Proposal of the Company’s 2025 Business Report and Consolidated Financial Statements.</li> <li>3. Proposal to carry out capital reduction for cancellation of treasury shares and set the record date for capital reduction.</li> <li>4. The Company's 2025 earnings distribution motion.</li> <li>5. Proposal to Amend the Company’s “Articles of Incorporation”.</li> <li>6. Amendment to the Company's “Management of Endorsements and Guarantees” motion.</li> <li>7. Proposal to plan the establishment of a subsidiary in Slovakia and proceed with the investment.</li> <li>8. Evaluation of the independence and suitability of the Company's certifying CPAs and their appointment remuneration.</li> <li>9. Proposal for the distribution of 2025 employee compensation and director remuneration of the Company and the list of managerial officers to receive the remuneration.</li> <li>10. Proposal to Convene the 2026 General Shareholders’ Meeting of the Company.</li> </ul>	The proposal was approved as submitted.
2026/05/12	2nd Term, 6th Meeting	<ul style="list-style-type: none"> <li>1. The Company's 2026 Q1 Consolidated Financial Statements</li> <li>2. Proposal to adjust the investment amount for the proposed establishment of a subsidiary in Slovakia.</li> </ul>	The proposal was

Meeting Date	Period	Agenda	Resolution
		3. Proposal for the Company's capital increase in its subsidiary, Shenzhen Ronghui Electronics Co., Ltd.	approved as submitted.

- (X) Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None.

#### IV. CPA Public expense information

Unit: NTD in thousands

Name of CPA firm	Name of CPA	CPA audit period	Auditing public expense	Non-auditing public expense	Total	Remarks
PwC Taiwan	Chen, Chi-Tung	2025	4,485	1,920	6,405	
	Lai, Chung-Hsi					

#### (I) Information on CPA Public Expenses

Non-audit fees included NT\$ 1,500 thousand for project review services of the internal control system, NT\$ 150 thousand for profit-seeking enterprise income tax final return filing, and NT\$ 270 thousand for a transfer pricing report.

- (II) When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.
- (III) If the audit certification expense has decreased by over 10% compared to that of the previous year; the amount, proportion, and reasons for the audit certification expense reduction must be disclosed: none.

#### V. Information on CPA Replacement

##### (I) Regarding former CPAs

Replacement date	Approved by the Board of Directors on March 14, 2025		
Reason and explanation for replacement	In line with internal adjustments of PwC Taiwan, from Q1 2025, the certifying accountants were changed from CPA Lin, Se-Kai and CPA Lai, Chung-Hsi to CPA Chen, Chi-Tung and CPA Lai, Chung-Hsi.		
Explain why the appointee or CPA was terminated or refuses to accept appointment	Contract party	CPA	Appointers
	Status	None	
	Voluntary termination of appointment		
No longer accepts (continues) appointment			
Review report opinions other than unqualified opinions issued within the last 2 years and the reason:	None		
Is there any disagreement with the issuer?	Yes		Accounting principles or practices
			Disclosure of financial reports
			Scope or steps of inspection
			Others

	None	✓
	Explanation	
Other matters to be disclosed (Other matters to be further disclosed as specified in Sub-clauses 4 to 7, Clause 1, Paragraph 6, Article 10 hereunder)	None	

(II) Regarding successor CPAs

CPA firm name	PwC Taiwan
Name of CPA	Chen, Chi-Tung Lai, Chung-Hsi
Date of appointment	Approved by the Board of Directors on March 14, 2025
Prior to appointment, accounting treatment methods for specific transactions or accounting principles as well as consultation matters and results for financial reports that may possibly be issued	Not applicable
Written opinion by the successor CPAs on the dissenting opinions of the former CPAs	Not applicable

(III) The former CPAs' reply letter to Clause 1 and Sub-clause 3, Clause 2, Paragraph 6, Article 10 hereunder: Not applicable.

VI. Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm: None.

VII. Any transfer of equity interests and/or pledge of or change in equity interests by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

(I) The relevant information has been announced on the information reporting website designated by the Financial Supervisory Commission; please refer to the Market Observation Post System for details.

(Website: <https://mops.twse.com.tw/> Single Company>Equity Changes/Securities Issuance>Shareholding/Pledging/Transfer by Directors, Supervisors, and Major Shareholders>Details of Balance of Shareholdings Held by Directors and Supervisors>Balance of Shareholdings Held by Directors and Supervisors)

(II) Information on affiliates as counterparties of equity transfers or equity pledges: Not applicable.

VIII. Top-10 Shareholders Who are a Spouse or a Second-degree Relatives to Each Other

April 19, 2026; Unit: Shares; %

Name	Personal shareholding		Shareholdings by spouse or minor children		Total shares held under the name of others		Title, name or full name, and relationship of top 10 shareholders who are spouses or relatives within the second degree of kinship		Remarks
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Name	Relationship	
Big Wave Co., Ltd. Representative: Liu, Shih-Lin	1,033,000	5.01	-	-	-	-	Same responsible person		
EIKEI Holding Co., Ltd. Representative: Liu, Shih-Lin	7,020,000	34.04	-	-	-	-			
Green Mountain Co., Ltd. Representative: Liu, Shih-Lin	7,020,000	34.04	-	-	-	-			
CTBC Venture Capital Co., Ltd. Representative: Hsieh, Tsai-Hsiang	990,000	4.80	-	-	-	-	Subsidiary in the same group		
CTBC Securities Venture Capital Co., Ltd. Representative: Lin, Ming-Shan	355,000	1.72	-	-	-	-			
Investment account of Hun He Ju Dun Co., Ltd. under the custody of CTBC Bank Co., Ltd.	513,500	2.49	-	-	-	-	-	-	
Hsu, Ming-Che	488,500	2.37	-	-	-	-	-	-	
Lin, Chun-Wen	390,000	1.89	-	-	-	-	-	-	
Industrial Technology Investment Corporation (ITIC) Representative: Wu, Tsung-Tsong	310,000	1.50	-	-	-	-	-	-	
Investment account of Hybrid Propulsion Co., Ltd. under the custody of CTBC Bank Co., Ltd.	209,500	1.02	-	-	-	-	-	-	

IX. The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managerial officers, and any companies controlled either directly or indirectly by the company

April 19, 2026; Unit: Shares; %

Reinvestment business	Investment by the Company		Investment by directors, supervisors, and managers or directly or indirectly controlled businesses		Combined investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
SHENZHEN EIKEI ELECTRONIC CO., LTD	Note:	100.00	-	-	Note:	100.00
EIKEI ELECTRONICS (HONGKONG) CO., LIMITED	5,000,000	100.00	-	-	5,000,000	100.00
EIKEI (Thailand) Co., Ltd.	498,999	99.80	1,001	0.20	500,000	100.00
EIKEI (Japan) Co., Ltd.	6,200	100.00	-	-	6,200	100.00

Note: As it is a limited liability company, there are no shares.

## Four. Fundraising Status

### I. Capital and shares

#### (I) Source of share capital

##### 1. Type of shares

April 19, 2026; Unit: thousand shares

Type of shares	Approved share capital			Remarks
	Outstanding shares	Unissued shares	Total	
Ordinary share	20,624	39,376	60,000	Note 1 and Note 2

Note 1: Outstanding shares are publicly listed company stocks.

Note 2: The par value of the Company's common shares is NT\$10.

##### 2. the process of capital formation

Unit: shares; NT\$ thousand

Year and month	Price of issuance	Approved share capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of share capital	Those using assets other than cash to offset the share price	Others
2015.12	10	None	None	1	10	Incorporation	-	-
2016.01	10	None	None	100,000	1,000,000	Cash capital increase 99,999 shares	-	-
2016.01	10	60,000,000	600,000,000	6,200,875	62,008,750	Capital increase through capitalization of capital reserve of 6,100,875 shares	-	-
2016.12	10	60,000,000	600,000,000	8,573,075	85,730,750	Debt for equity swap of 2,372,200 shares	-	-
2020.12	10	60,000,000	600,000,000	13,000,000	130,000,000	Capital increase through capitalization of retained earnings of 4,426,925 shares	-	-
2021.12	10	60,000,000	600,000,000	17,550,000	175,500,000	Capital increase through capitalization of retained earnings of 4,550,000 shares	-	-
2024.02	50	60,000,000	600,000,000	19,750,000	197,500,000	Cash capital increase 2,200,000 shares	-	-
2024.12	70	60,000,000	600,000,000	20,850,000	208,500,000	Cash capital increase 1,100,000 shares	-	-
2026.03	-	60,000,000	600,000,000	20,624,000	206,240,000	Treasury shares cancelled: 226,000 shares		

3. Issuance of privately placed common shares in the past three fiscal years and up to the date of publication of this annual report: The Company has not conducted any private placement of common shares during the past three fiscal years and up to the date of publication of this annual report.

4. Self-registration for Issuance of New Shares: None.

#### (II) Name list for the main shareholders

Names, number of shares held, and shareholding percentages of shareholders holding more than 5% or ranking among the top ten shareholders:

April 19, 2026; Unit: Shares

Name of major shareholder	Share	Number of shares held	Shareholding ratio (%)
EIKEI Holding Co., Ltd.		7,020,000	34.04
Green Mountain Co., Ltd.		7,020,000	34.04
Big Wave Co., Ltd.		1,033,000	5.01
CTBC Venture Capital Co., Ltd.		990,000	4.80
CTBC Securities Venture Capital Co., Ltd.		355,000	1.72
Investment account of Hun He Ju Dun Co., Ltd. under the custody of CTBC Bank Co., Ltd.		513,500	2.49
Hsu, Ming-Che		488,500	2.37
Lin, Chun-Wen		390,000	1.89
Industrial Technology Investment Corporation (ITIC)		310,000	1.50
Investment account of Hybrid Propulsion Co., Ltd. under the custody of CTBC Bank Co., Ltd.		209,500	1.02

(III) Company's dividend policy and implementation thereof

1. Dividend policy adopted in the company's articles of incorporation

- (1) The Company's business operations are currently in a growth stage. Dividends and/or bonuses may be distributed to shareholders in the form of cash and/or shares. The distribution of dividends or bonuses shall take into consideration factors such as the Company's earnings for the respective fiscal year, overall development, financial planning, capital requirements, industry outlook, and future prospects, in order to safeguard shareholders' rights and interests.
- (2) During the period in which the Company's shares are listed on the Emerging Stock Market or on the Taiwan Stock Exchange (TWSE) or Taipei Exchange (TPEX), and provided such action does not violate the Cayman Islands Companies Act, the Company's Articles of Association, or any rights or restrictions attached to the shares, the Company may distribute dividends for each fiscal year in accordance with its earnings distribution proposal. Except for the amounts allocated for employee compensation and director remuneration as stipulated in the Articles of Association, the Company shall first set aside amounts from the current net income to pay relevant taxes for the fiscal year, cover any prior losses, and allocate legal reserve pursuant to listing regulations (unless the legal reserve has reached the Company's paid-in capital), followed by a special reserve as necessary. The Board of Directors shall then allocate no less than 10% of the distributable amount derived from the earnings of the previous fiscal year (excluding accumulated earnings from prior years) as shareholders' dividends, which shall be distributed upon resolution by the shareholders' meeting. Dividends shall be distributed to shareholders in proportion to their shareholding and may be paid in cash or in shares, provided that the portion distributed in cash shall not be less than 10% of the total dividends.

2. Proposed (or Approved) Dividend Distribution for the Current Fiscal Year

The Company's 2025 earnings distribution proposal was approved by the Board of Directors on March 11, 2026, to distribute a cash dividend of NT\$5 per share, totaling NT\$103,120,000. Cash dividends will be distributed in whole New Taiwan dollars (amounts less than one dollar will be disregarded), and any fractional amounts less than NT\$1 will be accounted for as other income of the Company.

- (IV) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting:

No stock dividends are to be distributed this year; therefore, there is no effect.

- (V) Profit-sharing compensation of employees, directors, and supervisors

1. The percentages or ranges with respect to employee, director, and supervisor profit-sharing compensation, as set forth in the company's articles of incorporation

During the period in which the Company's shares are listed on the Emerging Stock Market or on the Taiwan Stock Exchange (TWSE) or Taipei Exchange (TPEX), and unless otherwise provided by the Cayman Islands Companies Act, applicable regulations for public companies, or the Company's Articles of Association, if the Company reports a profit (defined as pre-tax net income) for the fiscal year, no less than 5% of such profit shall be allocated as employee compensation. Recipients of the employee compensation may include qualified employees of both the Company and its subsidiaries, with eligibility criteria to be determined by the Board of Directors. The Company may allocate up to 3% of the aforementioned profit amount (pre-tax net income) as remuneration for directors, excluding independent directors. The proposals for the distribution of employee compensation and director remuneration shall be approved by a resolution of the Board of Directors, with the attendance of at least two-thirds of the directors and the consent of a majority of those present. The resolution shall also be reported to the shareholders' meeting. However, if the Company has accumulated losses, the amount necessary to cover such losses shall be reserved in advance before allocating employee compensation and director remuneration in accordance with the percentages stated above. For the avoidance of doubt, the term "pre-tax net income" refers to the amount calculated before deducting employee compensation and director remuneration.

2. The basis for the current period's estimated employee, director, and supervisor remuneration is calculated based on the number of shares to be distributed as employee stock compensation. Any differences between the actual distribution amount and the estimated amount shall be accounted for in accordance with applicable accounting standards.

The Company estimated employee compensation for 2025 and 2024 at NT\$ 6,317 thousand and NT\$ 9,581 thousand, respectively, and directors' compensation was zero. If the actual distribution amount differs from the estimated amount recognized in expenses, the current year's expenses shall be adjusted before the annual Consolidated Financial Statements are approved for issuance. If the difference arises after the annual Consolidated Financial Statements are approved for issuance, it shall be accounted for as a change in accounting estimate and adjusted in the following year.

3. Approval of Remuneration Distribution by the Board of Directors

(1) The amount of any employee profit-sharing compensation and director and supervisor profit-sharing compensation distributed in cash or stocks. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed: In 2025, the Company allocated NT\$6,317 thousand as employee remuneration and NT\$0 as remuneration for directors and supervisors.

(2) The amount of any employee profit-sharing compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income

for the current period and total employee profit-sharing compensation: The Company did not distribute stock dividends.

4. The actual distribution of employee, director, and supervisor compensation for the previous year (including the number of shares distributed, amount, and share price), and any discrepancies between the actual distribution and the recognized employee, director, and supervisor compensation, together with the discrepancy, reasons, and treatment, shall also be stated: The actual amounts of employee compensation and directors' compensation distributed by the Company in 2024 were consistent with the recognized amounts, and there was no discrepancy.

(VI) Company shares buyback status:

Repurchase batch	1st phase
Purpose of repurchase	To protect the Company's credit and shareholder interests
Repurchase period (actual)	2025/12/08~2026/01/02
Repurchase price range	62.61~70.95
Class and number of shares repurchased	Common shares 226,000 shares
Amount of shares repurchased	NT\$ 15,265,716
Ratio of shares repurchased to the planned number of shares to be repurchased (%)	75%
Number of shares canceled and transferred	Common shares 226,000 shares
Cumulative number of the Company's shares held	-
Ratio of cumulative shares held in the Company to total issued shares (%)	-

II. Issuance of corporate bonds (including offshore corporate bonds): None.

III. Preferred share handling status: None.

IV. Overseas depositary receipt handling status: None.

V. Employee stock option handling status: None.

VI. Restricted shares for employee subscription handling status: None

VII. Mergers and acquisitions or share transfer to other companies for new share issuance handling status: None.

VIII. Implementation of the company's capital allocation plans:

The relevant information has been announced on the information reporting website designated by the Financial Supervisory Commission. Please refer to the Market Observation Post System for details

(Website: <https://mops.twse.com.tw/> Single Company>Equity Change/Securities Issuance>Fundraising>Fundraising Plan Implementation)

## Five. Overview of Operations

### I. Business content

#### 1. Business scope

##### (1) Major lines of business

The Company is primarily engaged in the design and sales of various niche printed circuit board (PCB) products, as well as the sales of industrial PC (IPC)-related electronic components. Its applications mainly focus on automotive electronics and consumer electronic PCB products. The Company primarily serves Japanese automotive electronics brands and major EMS providers, with key sales markets including Thailand, Japan, China, and other Southeast Asian countries.

##### (2) Relative weight of business

Unit: NT\$ thousand; %

Product type	2023		2024		2025	
	Amount	%	Amount	%	Amount	%
Printed Circuit Board (PCB)	1,298,061	91.01	1,569,417	89.03	1,402,901	82.83
Industrial Electronic Components	108,891	7.63	113,031	6.41	85,685	5.06
Other (Note)	19,326	1.36	80,376	4.56	205,133	12.11
Total	1,426,278	100.00	1,762,824	100.00	1,693,719	100.00

Note: Other products include revenue from PCB samples, set-up charges, as well as other electronic components and electronic materials.

##### (3) Current products (services) of the Company

The Company offers a range of products and services including various niche printed circuit boards (PCBs), IPC-related electronic components, and other electronic materials. PCB applications are primarily focused on automotive electronics and consumer electronics, while industrial products and others are applied in sectors such as communications, medical, power supply, and aerospace. Positioned between specialized design firms focused on R&D and sampling, and mass-production PCB manufacturers, the Company concentrates on technical consulting for small- to medium-volume PCB products and procurement services for high-mix, low-volume orders. The Company operates substantial business entities in Japan, Thailand, Hong Kong, and Shenzhen. By leveraging a uniquely skilled Japanese team and extensive experience in Southeast Asian industry operations, the Company emphasizes pre-sales services for Japanese clients—including support in material selection, engineering and panel design, supplier recommendations, cost optimization, and pricing strategies. Production is carried out through a multinational supply chain composed of dozens of partner PCB manufacturers in China and Thailand. The Company rigorously evaluates and manages its suppliers and enforces strict quality control. In addition, it deploys professional teams on-site at partner facilities to oversee production and conduct quality inspections. This approach enables optimized logistics and production scheduling, along with comprehensive logistics and warehousing solutions, allowing the Company to meet the flexible, customized needs of customers' high-mix, low-volume orders while balancing cost, quality, and delivery time—creating a distinct competitive edge over traditional PCB manufacturers and trading companies.

#### (4) New products (services) planned for development

The Company will continue to leverage its long-established relationships with Japanese clients and the trust it has built over the years to further develop its core automotive PCB business. Future product development will focus on high value-added and forward-looking applications, including electric vehicles (EVs), high-current (AC/DC, DC/DC) converters, and high-power charging stations for automotive PCB products. In recent years, the Company has also actively expanded into AI and other emerging sectors. Starting this year, it has successfully launched sales of PCBs and components related to liquid-cooling modules, as well as PCB projects applied in drones for the European and U.S. markets.

In addition, the Company is proactively engaging with major brand clients and EMS providers to expand its operational footprint in line with the global expansion of its Japanese customers. By extending its sales and service network into the Americas, the Company aims to strengthen its position in the Japanese automotive industry and further its reach into the European and American automotive sectors.

The Company is also actively developing applications in consumer electronic products, and preliminary results are expected in the European market in 2025.

## 2. Industry overview

### (1) Industry status and development

#### A. Global Printed Circuit Board (PCB) Industry

Printed circuit board (Printed Circuit Board, PCB) is the basic carrier and interconnection component of electronic parts, and its main functions are to provide installation, electrical connection, and signal transmission for electronic components, making it an indispensable key component in various electronic products. Depending on their structure and manufacturing processes, they may be classified into single-sided boards, double-sided boards, multilayer boards, high-density interconnect (HDI) boards and flexible circuit boards, and are widely used in diverse fields such as information and communication products, consumer electronics, automotive electronics, industrial control equipment, medical instruments, and aerospace and military applications, serving as important basic components of the electronics industry.

As the global electronics industry continues to develop, end products are evolving toward high performance, miniaturization, and multifunctional integration, and the technical specifications and quality requirements for PCB products are also continuously increasing. Traditional mass standardized products mainly for consumer electronics have gradually shifted toward niche and high-value-added application markets, including artificial intelligence (AI), high-performance computing (HPC), automotive electronics and industrial control, shifting industry competition from price-oriented to technology- and quality-oriented.

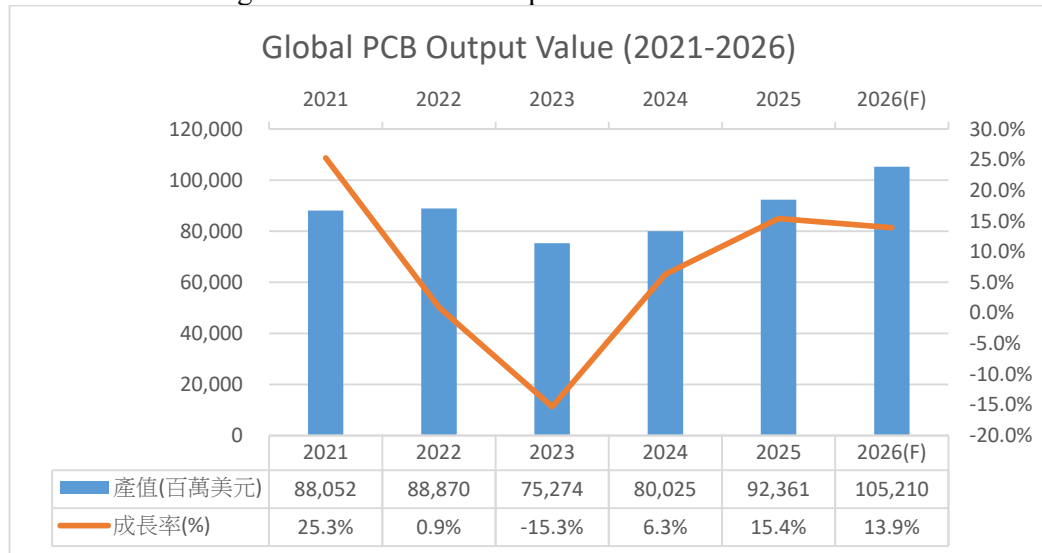
In addition, in recent years, affected by factors such as adjustments in international trade policies, geopolitical risks, and supply chain restructuring, production bases in the global PCB industry have gradually dispersed from mainland China to Southeast Asia, such as Thailand and Vietnam, forming a supply chain structure with multi-regional division of labor. This trend not

only helps reduce the production risks of a single region, but also enhances the flexibility and resilience of the overall supply chain.

In terms of industry scale, market data shows that the global PCB industry has shown a steady growth trend in recent years, mainly driven by demand from emerging applications such as AI, high-performance computing and electric vehicles. As demand for data center construction increases and electronic products continue to improve in functionality, demand for high-end PCB products has grown, driving the overall industry toward high-end and high-value development.

On the other hand, competition in the industry has become increasingly intense. In addition to continuously enhancing process technology, major manufacturers have also improved market competitiveness through global deployment and strategic cooperation. Against this backdrop, operators with supply chain integration capabilities and strengths in customer relationships are better able to maintain stable development in the market.

Figure 1: Global PCB Output Value and Growth Rate



Source: TPCA, Industrial Economics and Knowledge Center, ITRI

The growth of PCB output value is highly positively correlated with global economic growth rate. Changes in the global economic environment directly affect the overall growth of the industry. As regional economic growth reflects the strength of local end-product demand, it indirectly influences the order volume for upstream suppliers of related applications. Therefore, regional economic conditions have an even more direct and immediate impact on the operational performance of individual companies. The global PCB supply chain has undergone significant shifts, driven by the escalation of the U.S.-China trade conflict and the COVID-19 pandemic, which caused production halts and disruptions in the supply of critical components. As a result, production capacity that was once heavily concentrated in China has gradually relocated to Southeast Asian countries, following the movement of brand manufacturers and the broader electronics supply chain. Among these, traditional mid- to low-end multilayer boards, which require intensive labor and relatively low technical complexity, have become the primary focus of this capacity shift. These products also rely on copper-clad laminate (CCL) materials that remain relatively accessible. The main application markets for

these relocated capacities include automotive electronics, mobile communications, and the Internet of Things (IoT). The Company's management team maintains strong ties with the Japanese industry and shares a deep appreciation for Japanese corporate culture, including its emphasis on high standards for quality and service, as well as its commitment to mutual benefit across the supply chain. As Japanese clients have gradually shifted their market focus to Southeast Asia, the Company has developed a niche-market service model that connects Japanese clients, Southeast Asian manufacturers, and Chinese PCB producers. This has enabled the Company to become a qualified supplier for Japanese automotive manufacturers and a key partner in the Southeast Asian PCB supply chain for Japanese firms. Leveraging its long-standing reputation, strong credit profile, and extensive network in Japan, the Company enjoys a competitive edge over domestic peers and outsourced Chinese PCB manufacturers, making it more accessible to collaborative opportunities with other Japanese corporate groups. Currently, the Company's PCB product applications are primarily focused on automotive electronics and consumer electronic products.

(A) Automotive Electronics

In 2025, global automobile market shipments were approximately 91.92 million units, representing growth of about 3.7% over the previous year, and the overall market showed a moderate recovery trend. Among them, electric vehicle shipments (including BEV, PHEV and FCV) were approximately 18.12 million units, representing annual growth of about 17%, indicating that electric vehicles remain the main driving force for growth in the overall automobile market.

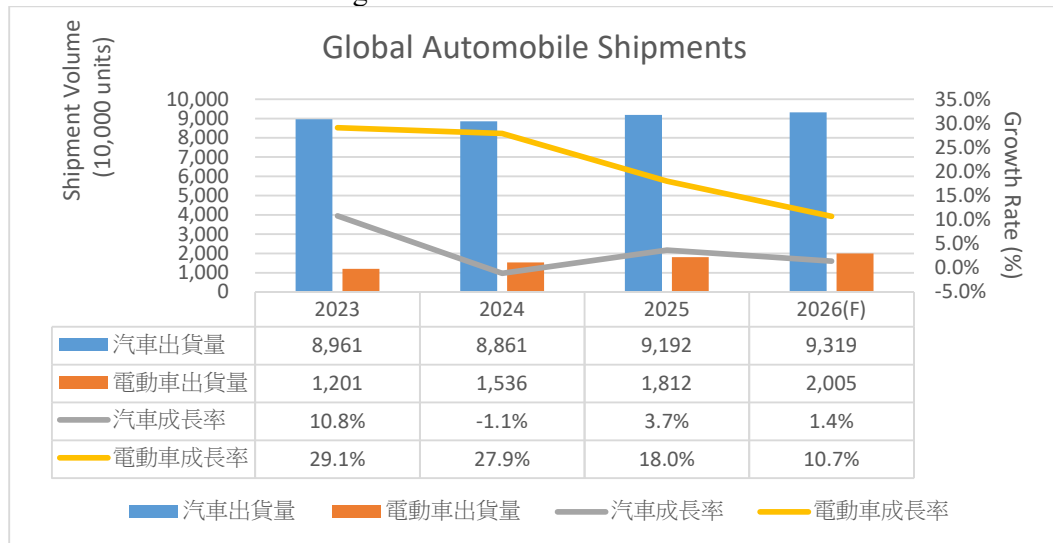
From a regional market perspective, electric vehicle sales momentum is mainly concentrated in mainland China. In 2025, electric vehicle sales in mainland China were approximately 12.96 million units, accounting for more than 70% of the global market and continuing to be the world's largest electric vehicle market. In terms of brand competition, Chinese automakers have actively expanded into overseas markets by leveraging scaled production and cost advantages, intensifying global market competition; in addition, major international brands have also adjusted shipment performance amid changes in market demand and competitive pressure.

Looking ahead to 2026, electric vehicles are still expected to be an important source of growth for the global automobile industry, although the overall growth rate may moderate compared with the earlier period. On the one hand, after rapid expansion, the supply and demand structure of the mainland China market is gradually adjusting, and price competition pressure is increasing, posing certain challenges to the profitability of the industry chain; on the other hand, the progress of electrification promotion in European and U.S. markets is relatively prudent, with policy timelines in some countries adjusted, while consumer demand is also showing a trend toward diversification.

Overall, global automobile shipments in 2026 are estimated to reach approximately 93.19 million units, representing annual growth of about 1.4%; among which electric vehicle shipments are estimated at approximately 20.05 million units, representing annual growth of about

10.7%. As the market gradually matures, industry development will shift from a stage of rapid growth to a stage of steady development.

Figure 2. Global Automobile Sales

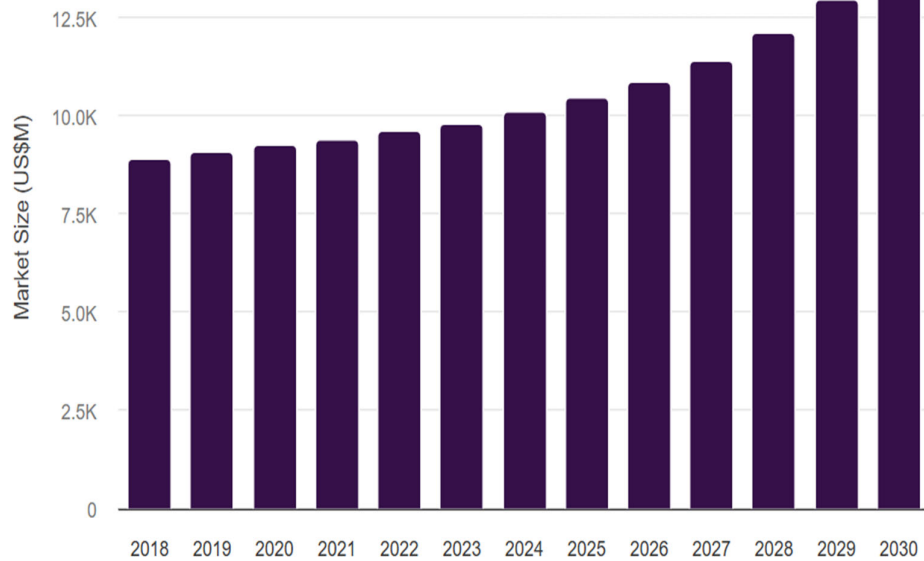


Source: Industrial Economics and Knowledge Center, ITRI

In recent years, the automotive industry has rapidly evolving toward electrification, autonomous driving, and smart systems. New technologies such as battery modules, onboard computers, and smart cockpits are increasingly being integrated into next-generation vehicles, driving continuous growth in demand for automotive PCBs. Seizing this opportunity, many PCB manufacturers are actively increasing their investments in hopes of securing a foothold in this growing market. Although automotive products require very high safety standards, which result in longer certification timelines and high entry barriers, once a product passes verification and is successfully introduced into mass production, it typically generates stable and long-term revenue streams.

According to data from market research institution Grand View Horizon, the global automotive PCB market size was approximately USD 10.435 billion in 2025 and is estimated to grow to USD 14.092 billion by 2030, with a compound annual growth rate of approximately 6.19%.

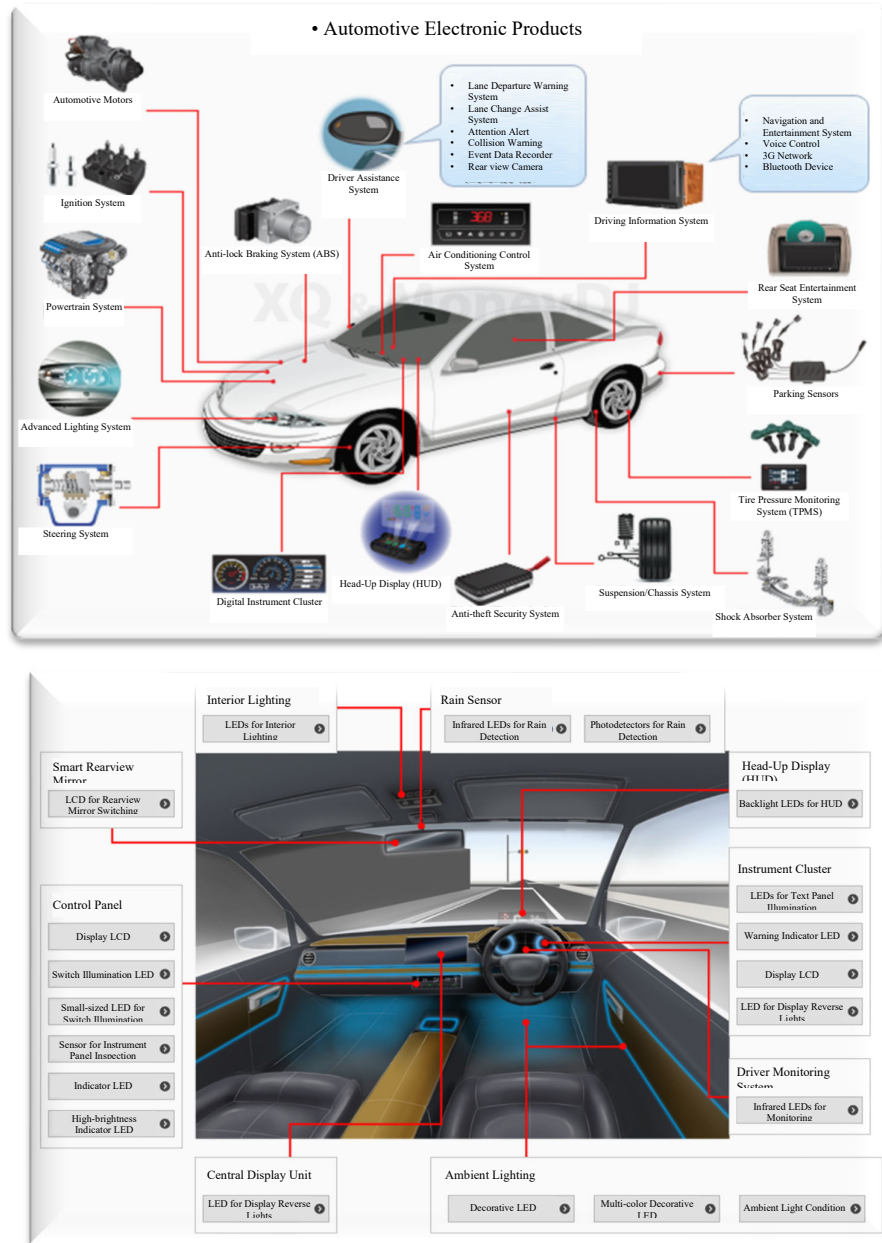
Figure 3. Global Automotive PCB Market Size Forecast (Unit: USD Million)



Source: Grand View Horizon

The automotive electronic components industry can be categorized by market characteristics into Original Equipment (OE) parts and Aftermarket (AM) parts. Given the wide variety of components involved, brand-name automakers often outsource production to external manufacturers. These outsourcing models are typically classified as Original Design Manufacturing (ODM) and Original Equipment Manufacturing (OEM). This has led to a long-standing "specialized division of labor" model within the automotive industry, forming a tiered, pyramid-shaped supply chain structure centered around the automaker. This structure flows from Tier 3 suppliers providing materials and parts, to Tier 2 component manufacturers, then to Tier 1 companies responsible for designing and manufacturing modules or systems, and finally to the automaker itself. Due to the complex and varied operating environments of automobiles, manufacturers place diverse demands on automotive PCBs. The market simultaneously requires high-volume, cost-effective products and those with high reliability. Automotive PCBs must meet stringent standards for safety, stability, and environmental adaptability. The certification process is lengthy and the entry threshold is high, as automakers are generally reluctant to switch suppliers. These factors create significant barriers for companies seeking to enter this sector.

Figure 4: Automotive Electronics Applications



Source: Stanley Electric Co., Ltd.

Currently, automotive printed circuit board (PCB) product mix remains primarily multilayer boards, mainly concentrated in multilayer board products with 4 to 10 layers, which are widely used in various electronic modules such as power control, body electronics, chassis systems and infotainment and communications, accounting for more than approximately 60% overall. In contrast, as the degree of vehicle electrification increases, the application ratio of high-density interconnect (HDI) boards has gradually increased and currently accounts for more than 10% to 20%, and continues to show a growth trend; double-sided boards and other lower-end board types are mainly used in relatively simple control systems, accounting for approximately 10% to 20%. From the perspective of PCB usage per vehicle, there are

significant differences in PCB usage among different vehicle models. Traditional fuel-powered vehicles are mainly used for engine control, body electronics, and basic information systems, with relatively low PCB usage; hybrid electric vehicles and plug-in hybrid electric vehicles, due to the addition of electric power system control modules, have already shown a significant increase in PCB usage; battery electric vehicles, due to the need to carry high-power battery systems, electronic control modules, and multiple electronic control units, have significantly higher PCB usage per vehicle than traditional vehicle models.

Automotive PCB applications mainly cover four major categories: power control systems, safety control systems, body electronic systems, and entertainment and communication systems. Among them, the power control system includes the engine control unit (ECU), battery management system (BMS), and power conversion module; the safety control system includes the anti-lock braking system (ABS), electronic stability control system (ESC), and advanced driver assistance system (ADAS); body electronics covers vehicle lighting control, seat adjustment, and door control; and the entertainment and communication system includes the in-vehicle infotainment system and connected car applications. With the continuous increase in various electronic systems, PCBs have become one of the indispensable core components in vehicles.

In recent years, as the automotive industry has developed toward electrification, intelligence, and connectivity, the quantity and complexity of automotive electronic systems have increased significantly, driving the continued increase in PCB usage per vehicle. PCB usage in traditional fuel-powered vehicles is approximately 0.5 to 1 square meter, mainly applied in basic control systems; hybrid electric vehicles and plug-in hybrid electric vehicles, due to the addition of electric power control modules, have PCB usage of approximately 1 to 2 square meters; battery electric vehicles, due to the need to carry high-power battery systems, power conversion systems, and multiple electronic control modules, have PCB usage of approximately 2 to 4 square meters, with some high-end vehicle models even higher. Overall, as the degree of vehicle electrification increases, PCB usage per vehicle shows a significant growth trend. Overall, growth in the automotive PCB market mainly comes from the increase in electronic content per vehicle rather than merely an increase in vehicle sales volume. With the continuous development of electric vehicles and intelligent driving technology, automotive PCB demand is expected to maintain steady growth and develop toward higher-end and higher value-added products.

In addition to the increase in usage, the value of PCB per vehicle also increases with vehicle model upgrades. The PCB value of traditional fuel-powered vehicles is approximately at the level of several tens of USD; hybrid electric vehicles and mid- to high-end vehicle models, due to the increase in electronic systems, show a significant increase in PCB value; electric vehicles, due to the substantial increase in the quantity and specifications of electronic systems, may reach a PCB value per vehicle of several hundred USD or more. This indicates that the growth

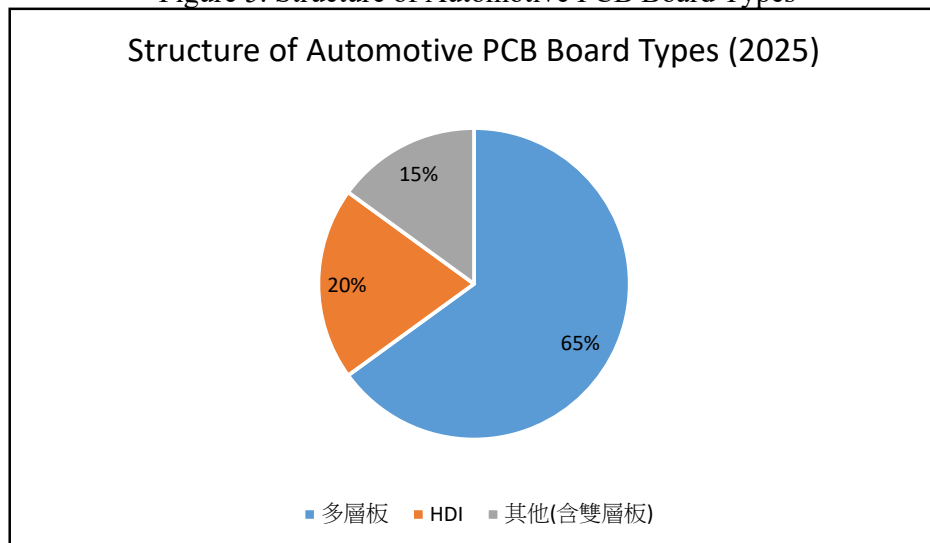
of the automotive PCB market mainly comes from the increase in electronic content per vehicle and product specification upgrades, rather than relying solely on an increase in overall automobile shipment volume.

From the perspective of market structure, current automotive PCB demand is still mainly from traditional fuel-powered vehicles; however, as electric vehicle penetration gradually increases, and PCB usage per vehicle increases significantly, the future market structure will gradually change. The proportion of electric vehicles and highly electronic vehicle models in the overall market will continue to increase and will gradually become one of the main sources of automotive PCB demand.

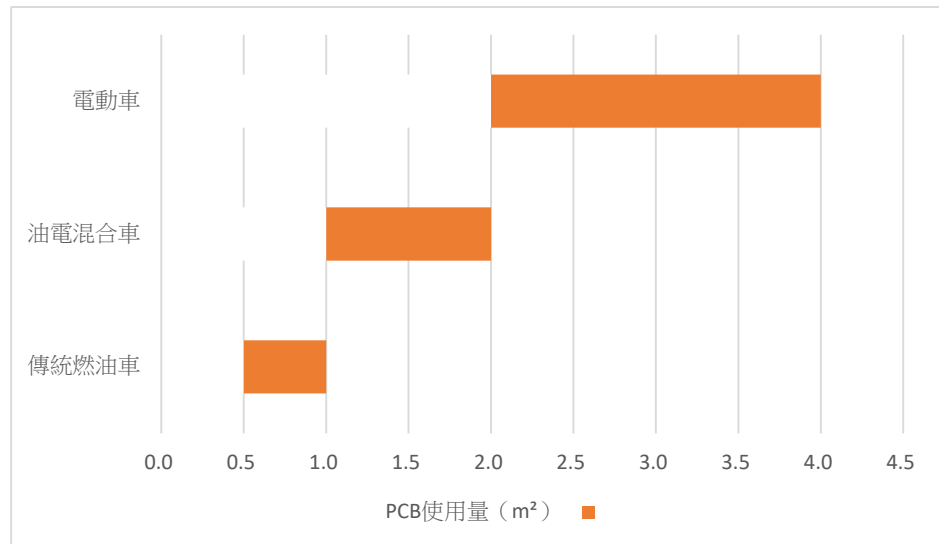
In terms of product development trends, as advanced driver assistance systems (ADAS), smart cockpits, and connected car applications become more widespread, the demand of automotive electronic systems for high-speed transmission, high reliability, and miniaturization continues to increase, driving PCB products toward the development of higher layer counts, high frequency and high speed, and high-density interconnection. Among them, high-density interconnect (HDI) boards, due to characteristics such as high circuit density, small size, and good signal transmission performance, are gradually increasing in application in high-end automotive electronic systems and have become one of the board types with more significant future growth momentum.

Overall, the development trend of the automotive PCB market has shifted from vehicle quantity growth as the main driving factor in the past to increased electronic content per vehicle and product premiumization as the core growth drivers. Against the backdrop of the continued advancement of electrification and intelligence, automotive PCB demand is expected to maintain steady growth and develop toward higher value-added products.

Figure 5. Structure of Automotive PCB Board Types



Source: Compiled from publicly available industry data



Source: Compiled from publicly available industry data

(B) Consumer Electronics

Since the outbreak of the COVID-19 pandemic in 2020, time spent at home worldwide has increased significantly, driving rapid growth in the stay-at-home economy and demand for remote applications, thereby boosting market demand for smartphones, notebook computers, and various smart devices. With the advent of the post-pandemic era, although some demand has returned to normal, consumers' emphasis on smart living, home security, and energy management has continued to increase, causing related smart home applications to shift from “demand-driven” to a “rigid daily necessity,” and the industry's growth momentum has continued.

According to the latest reports of recent market research institutions, such as Grand View Research, the global smart home market size was approximately USD 80 billion in 2022 and is estimated to grow to more than approximately USD 530 billion by 2030, with a compound annual growth rate (CAGR) of approximately 25% to 27%. This growth trend reflects that smart homes have gradually moved from the initial introduction stage into a stage of rapid expansion and deeper application.

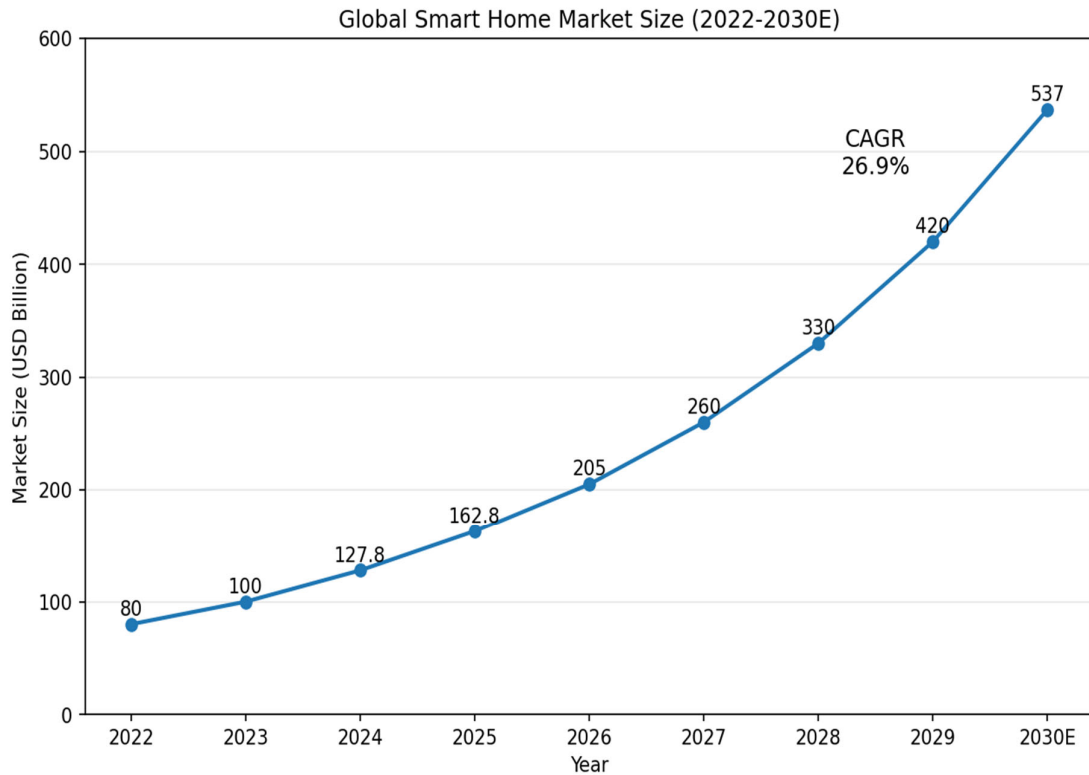
In terms of technological development, key technologies such as artificial intelligence (AI), the Internet of Things (IoT), and 5G communications have continued to mature, driving smart home products to evolve from single devices into integrated solutions, with applications covering diverse scenarios such as smart security, smart home appliances, energy management, and voice control. At the same time, the introduction of AI technology has enabled devices to possess learning and automation capabilities, further enhancing user experience and product added value, and becoming a core driver of market growth.

As shown in Figure 6, the global smart home market size started at approximately USD 80 billion in 2022 and has shown a stable growth trend in recent years, reaching approximately USD 160 billion in 2025, and continuing to expand to approximately USD 330 billion in 2028, and is expected to exceed USD 500 billion by 2030. Overall, the market shows a development trend of “continuous growth and gradual

acceleration,” indicating that the industry is still in the growth stage rather than the mature stage.

Looking to the future, as AI applications deepen, smart device penetration increases, and global energy-saving and smart city policies advance, the smart home market is expected to maintain strong growth momentum and continue to drive demand growth for related electronic components, sensing components, and high-end PCBs, such as those used in AI servers and smart devices. Overall, the smart home industry has long-term growth potential and will become one of the key growth drivers of the electronics industry.

Figure 6, Global Smart Home Market Size (Unit: billion USD)



Source: Compiled from publicly available industry data

Smart homes encompass a wide range of applications, including home entertainment, smart appliances, home healthcare, and security systems. They are designed to enable home control and automation. Hardware demand continues to grow steadily, from small appliances such as digital coffee pots and robotic vacuum cleaners to larger systems like security access control, air conditioning systems, and various sensors or monitoring devices used as control interfaces. This trend is expected to further drive the shipment performance of PCBs used in consumer electronics and home appliance applications.

#### B. Global industrial control electronics

Compared with the consumer electronics market, which is more significantly affected by economic cycles, the industrial control electronics market is mainly driven by long-term trends such as industrial automation, smart manufacturing, and infrastructure upgrades, and overall demand is relatively stable. In recent years, as the global manufacturing industry has faced

pressures from labor shortages, rising costs, and the need to improve production efficiency, companies worldwide have continued to increase investment in industrial automation and smart manufacturing, resulting in steady growth in demand for industrial control equipment.

In terms of applications, industrial control electronic products are widely used in industrial PCs (IPC), automation equipment, robot control systems, energy management systems, and smart factories. As smart manufacturing (Industry 4.0) and digital transformation trends continue to deepen, rising demand for equipment connectivity, real-time monitoring, and data analysis has driven industrial control systems to upgrade from traditional standalone equipment to integrated solutions, further expanding the market scale.

In addition, AI technology has gradually been introduced into industrial settings (Industrial AI), with applications in predictive maintenance, machine vision, and quality inspection, enabling industrial control equipment to advance from “automation” to “intelligence”, driving increased demand for high-performance computing and edge computing, and forming a new wave of growth momentum.

In terms of PCB demand, industrial control electronic products are characterized by “high reliability, long lifespan, and a high degree of customization”, and typically use high-layer-count, multi-layer boards and highly durable materials, with longer product life cycles and relatively stable prices. As the functions of industrial control equipment improve and system integration increases, demand for high-quality PCBs also grows accordingly, helping enhance product added value and gross margin structure.

Overall, the industrial control electronics market is characterized by “stable growth” and “resilience to economic cycles”, and as smart manufacturing and AI applications continue to deepen, it is expected to maintain a medium- to long-term growth trend and continue to drive demand for high-end PCB products.

### C. Server industry

As generative artificial intelligence (AI) applications develop rapidly, growth momentum in the global server market continues to strengthen, with the market structure clearly shifting toward AI servers. According to TrendForce statistics, overall server shipments in 2023 still showed a slight decline (approximately -6.0%), while AI servers maintained high growth of approximately 34.6%, indicating that AI demand already has countercyclical growth characteristics.

After entering 2024, the overall server market gradually recovered, with a year-over-year growth rate of approximately 2.1%, while the growth rate of AI servers further climbed to 46.0%, indicating that demand for AI applications continues to expand. It is estimated that in 2025 and 2026, the overall server market will grow by approximately 7.8% and 12.8%, respectively, while AI servers will maintain high growth of approximately 24.2% to 28.3%, becoming the primary driver of overall market growth.

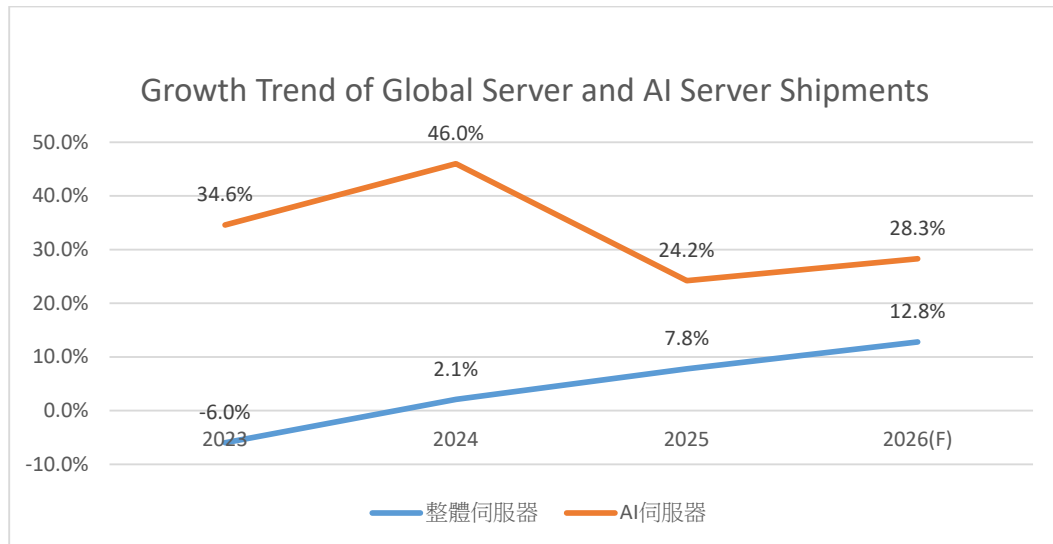
From the perspective of product structure, the proportion of GPUs in AI servers continues to increase, reaching approximately 75.9% in 2025, indicating continued growth in demand for high-performance computing; by contrast, the share of ASICs and other accelerators declined slightly, reflecting the gradual concentration of market resources in mainstream AI

computing architectures. Overall, AI servers have become the core of the structural transformation of the server industry.

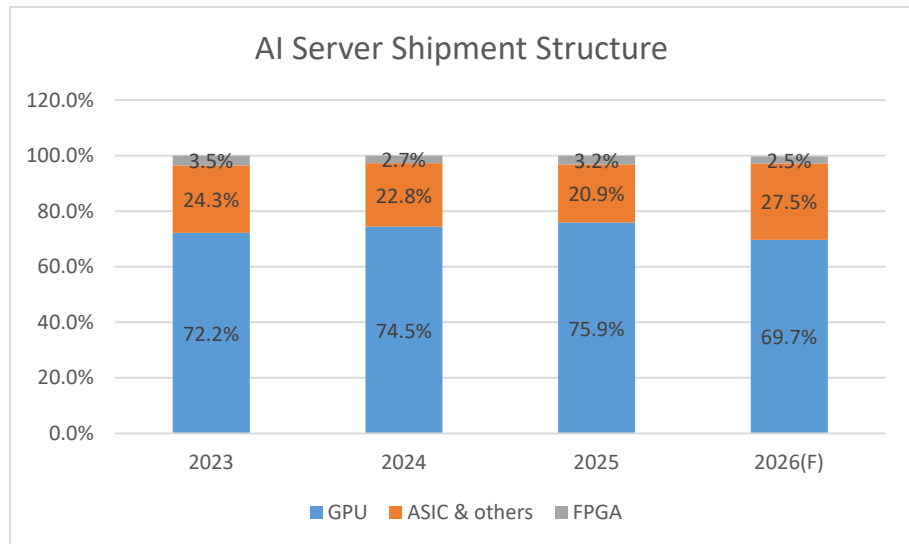
In terms of applications, AI development is gradually shifting from large language model (LLM) training to inference and actual application deployment, transforming computing power demand from centralized training computing to distributed and continuous computing demand, further driving demand for general-purpose servers and edge computing equipment. In addition, AI is also gradually extending into the physical world (Physical AI), including fields such as humanoid robots, autonomous driving systems, and smart manufacturing, and will further expand the overall scale of computing power infrastructure in the future.

Driven by this trend, server system architectures continue to upgrade, and the adoption of high-end GPUs, large-size accelerator cards, high-speed transmission interfaces (such as PCIe Gen5/Gen6), and high-speed memory (HBM) has significantly increased system design complexity and data transmission requirements, thereby driving increased demand for high-end printed circuit boards (PCBs). In particular, AI servers require PCBs with high layer counts, high-frequency and high-speed materials, and high heat dissipation design, resulting in simultaneous increases in product unit prices and technical barriers.

Overall, the rapid growth of AI servers has not only driven the recovery of the overall server market, but will also continue to boost demand for high-end PCBs and product value, becoming one of the key growth drivers of the electronics industry.



Source: TrendForce



Source: TrendForce

The Company primarily offers one-stop integrated services, from sourcing key components and system assembly to shipment inspection, for industrial IPC and enterprise-level customers through its global network of partners. In addition to offering cost-effective industrial server-related products, the Company has actively expanded into AI servers and high-performance computing (HPC) related applications in recent years, and further extended into fields such as precision measuring instruments and high-performance medical equipment, continuously optimizing its product portfolio and application landscape.

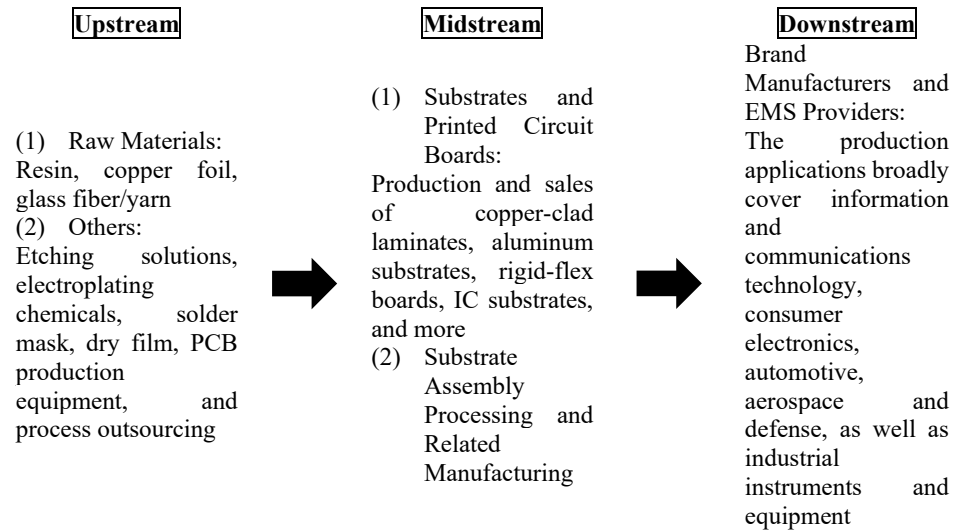
With the rapid development of AI applications, market demand for high-performance computing and high-speed data transmission has increased significantly, driving growth in demand for AI servers and related hardware equipment. The Company leverages its established supply chain integration capabilities and operating model featuring a wide product mix in small quantities to quickly respond to customer demand in the AI server sector for high-end component selection, quality control, and delivery schedule management, gradually entering the AI-related supply chain.

In addition, the Company has built a solid foundation of customer trust by consistently providing stable supply, comprehensive quality management, and after-sales defective product analysis services to Japanese customers with stringent quality requirements. Given the high reliability and long lifecycle characteristics of industrial control electronic products, the related business has become one of the Company's stable sources of revenue; meanwhile, as AI servers and high-performance applications continue to expand, they are expected to further enhance overall product added value and operating growth momentum.

(2) Association between upstream, midstream, and downstream industries

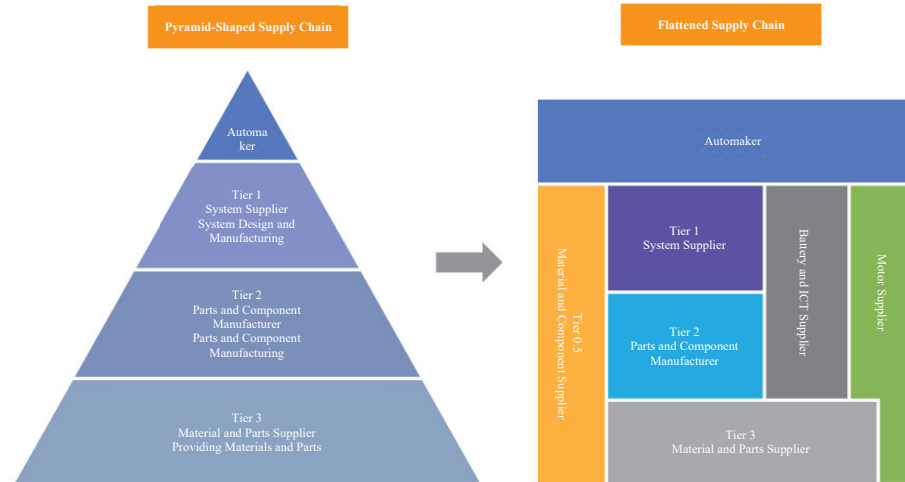
The global PCB industry has undergone long-term development, resulting in a well-established and comprehensive upstream, midstream, and downstream ecosystem. The Company primarily sells PCB products used in automotive lighting and other non-safety-related vehicle modules, such as air conditioning control panels, and operates as a midstream PCB supplier. The upstream segment mainly consists of raw material and production equipment suppliers, while the

downstream segment includes various electronic brand manufacturers and EMS providers.



Currently, the Company's overall products are primarily PCB products, in addition to electronic components for industrial computers. Among them, PCB-related products are mainly for in-vehicle applications of Japanese automakers (such as automotive lamps, in-vehicle peripheral products, power seats, and control panels), as well as consumer electronics (such as printers, LED displays, and air conditioner motors) and industrial control applications (such as elevators, ATMs, servers for machine tools, and AI servers). The traditional automotive industry is centered around automakers and has developed into a hierarchical pyramid-shaped supply chain. It starts from parts and materials suppliers (Tier 3), progresses to component manufacturers (Tier 2), then to system design and manufacturing providers (Tier 1), and ultimately reaches the automakers at the top. With the advancement of vehicle electrification and smart technologies, demand for chips has been increasing steadily. The recent global shortage of automotive chips has highlighted the weaknesses in the traditional pyramid-shaped supply chain, particularly in automakers' limited ability to control, integrate, and respond to disruptions in the supply of components and raw materials. In contrast, electric vehicle manufacturers led by Tesla have adopted a more flattened supply chain structure. By taking the lead in system development and bypassing traditional system suppliers, they allow Tier 2 and Tier 3 suppliers to deliver directly to the automaker. This approach enhances supply chain flexibility, improves cost control and modular production capabilities, and significantly shortens vehicle development cycles. Overall, as vehicle electrification brings information and communication technology industries into the automotive ecosystem, the traditional supply chain structure and value distribution will inevitably need to be redefined. Effective integration with the evolving industry supply chain will become a critical challenge in the future.

Figure 8. Automotive Industry Supply Chain Structure



Source: Nikkei Chinese Edition, DIGITIMES; Compiled by the Automotive Research & Testing Center

The Company has established substantive operating bases in Japan, Thailand, Hong Kong, and Shenzhen, China, forming a comprehensive regional operation and service network. In recent years, with business development, the Group's sales focus has gradually shifted from a single market to a multi-regional presence. Among them, China and Hong Kong have gradually increased their sales proportion and become major revenue sources, benefiting from supply chain integration and market expansion results; the Thailand base continues to cultivate the local market and is responsible for expanding into emerging markets such as Indonesia and India, mainly serving local Japanese automotive electronics customers. The Shenzhen, China subsidiary focuses on the development and management of PCB suppliers and has expanded into the domestic market in China; the Hong Kong subsidiary is responsible for market development in Southeast Asia (such as the Philippines, Vietnam, and Malaysia), and conducts the integration and management of the Group's resources through the Taiwan branch; the Japan subsidiary provides nearby services to Japanese automakers and actively develops business related to industrial control (IPC) applications. Overall, the Company has established an operating model of cross-regional collaborative operations, effectively enhancing market penetration and customer service efficiency.

The Company maintains good and stable cooperative relationships with upstream PCB manufacturers. Its operating model is that after accepting customer orders, the Company commissions board manufacturers in China or Thailand, which have been evaluated as having appropriate production capacity and quality conditions, to carry out production through panel design and process planning, and is responsible for quality monitoring, technical support, delivery management, and customer communication. The overall supply chain operation is stable, and sources of procurement are diversified without excessive concentration on any single supplier; therefore, changes in upstream industries have a relatively limited impact on the Company. In terms of customer structure, the Company mainly serves brand manufacturers and EMS manufacturers, and does not directly face the end consumer market, and maintains long-term and stable cooperative relationships with major customers; coupled with the fact that product applications cover diverse fields such as automotive electronics and consumer electronics, the impact of end-market fluctuations on the Company's

operations is relatively controllable, and overall operations demonstrate good stability.

(3) Various product development trends

A. The continued development of diverse and innovative electronic applications is expected to sustain and accelerate demand within the PCB industry

Benefiting from the continued development of emerging applications such as artificial intelligence (AI), the Internet of Things (IoT), 5G communications, and electric vehicles, demand for smart terminal devices, smart vehicles, and various high-performance electronic products continues to grow, driving steady expansion of the PCB industry. As electronic products develop toward high performance, miniaturization, and high-speed transmission, demand for high-layer-count, high-density, and low-loss materials continues to increase, driving continuous upgrades in PCB technology.

In the field of automotive electronics, as the penetration rate of electric vehicles (EV) increases rapidly and the degree of vehicle electrification continues to rise, the demand structure for automotive PCB has undergone significant changes. Compared with traditional fuel vehicles, electric vehicles and models equipped with advanced driver assistance systems (ADAS) carry more sensors, control modules, and power management systems, significantly increasing PCB usage per vehicle. Generally, PCB usage in fuel vehicles is approximately 0.5 square meter, while electric vehicles and high-end smart vehicle models generally reach more than 1 square meter, and may further increase with rising demand for advanced autonomous driving and in-vehicle computing.

In addition, AI applications are also being gradually introduced into automotive and various terminal devices, including smart cockpits, automotive computing platforms, and edge AI devices, further increasing demand for high-frequency and high-speed PCB. Overall, automotive electronics have upgraded from traditional control systems to highly integrated electronic platforms, becoming one of the important driving forces for the growth of the PCB industry.

In addition to the automotive market, as AI, smart homes, and various innovative application products continue to emerge, such as smart display devices, wearable devices, and edge computing devices, they will also continue to drive PCB products toward high-end development and diversified applications. Overall, driven by demand from diversified applications and the trend of technological upgrades, the PCB industry is expected to maintain stable medium- and long-term growth and gradually transform toward a product structure with higher added value.

B. PCB manufacturers in China have been shifting their production bases southward, and their strategic deployment in Southeast Asia has gradually led to a more complete and integrated supply chain

The global PCB supply chain has undergone significant shifts, driven by the escalation of the U.S.-China trade conflict and the COVID-19 pandemic, which caused production halts and disruptions in the supply of critical components. As a result, production capacity that was once heavily concentrated in China has gradually shifted to Southeast Asian countries, following the relocation of brand manufacturers and the broader electronics supply chain. In recent years, PCB manufacturers from various countries have

increasingly followed major electronics companies in expanding production or diversifying risk in Southeast Asia. This trend has progressively fostered the development of a more complete local supply chain. As a result, Southeast Asia is poised to emerge as a major PCB manufacturing and supply region, following China, Taiwan, Japan, and South Korea. Companies that established an early presence in Southeast Asia are also expected to benefit from a first-mover advantage.

C. Moving toward niche markets, customization, advanced technologies, and environmentally sustainable development

With tens of thousands of electronic product types and rapid industry changes, manufacturers are expected to gradually shift from mass consumer markets to higher value-added application segments in response to intensifying competition. Product development trends will also move toward niche markets, customization, advanced technologies, and environmentally sustainable solutions.

(4) Competition status

The PCB industry to which the Company belongs is a highly mature industrial chain and serves as a fundamental component substrate required for all electronic products. Most PCB manufacturers operate under a large-scale, order-based business model. Leveraging its innovative business model, the Company has focused on cultivating relationships primarily with Japanese clients, offering professional PCB services through a sales approach that has been well received. By capitalizing on its ability to bridge language and cultural differences, the Company effectively meets the diverse needs of customers across various PCB product categories. Moreover, since the Company's major clients typically produce low-volume, high-mix, project-based end products, it rarely encounters direct competition from large-scale PCB manufacturers. In addition, the Company's long-term presence in the Southeast Asian market has enabled it to meet both regional trading practices and the stringent quality requirements of Japanese customers. Looking ahead, the Company plans to expand its operational presence to Europe and the Americas, with the aim of further supporting the global deployment strategies of its Japanese clients and positioning itself as a comprehensive PCB solutions provider with international scale.

3. Technology and R&D Overview

(1) Technology Level and Research and Development of Business Operations

The Company primarily engages in the sales of automotive and consumer electronics PCBs, as well as IPC industrial control-related products. It provides support to customers during the product development stage by assisting in process material selection and designing panel combinations based on product part number specifications and engineering details. At the end of 2022, the Company established a quality laboratory and acquired testing equipment at its subsidiary in Thailand. Additionally, within the Engineering Department, an R&D unit was formed to develop new applications for PCB materials, including the appointment of dedicated engineers responsible for material application development. In terms of job responsibilities, the PCB New Material Application Development Engineer is primarily responsible for the testing, verification, and analysis of electronic materials used in PCBs, such as copper-clad laminates. The role supports customers in optimizing product quality and cost, as well as

developing electronic materials required for new products. This assistance helps customers shorten time-to-market and reduce R&D expenses.

(2) Annual R&D Expenditures for the Most Recent Fiscal Year and up to the Date of the Annual Report Publication

Unit: NT\$ thousand

Item \ Year	2025	2026 First Quarter
R&D expenditure	2,825	324
Operating revenue	1,693,719	472,287
Percentage of Operating Revenue (%)	0.17%	0.07%

(3) Successfully Developed Products or Technologies

The Company's research and development efforts are primarily focused on expanding application areas across industries and developing a global supply chain service network. As such, product and technology development is mainly carried out in collaboration with suppliers to create solutions that meet customer requirements. The new products or technologies developed in 2025 are as follows:

- A. To meet future demand from electric vehicle (EV) customers, the Company continued in 2025 to promote and test solutions using CCL (copper clad laminate) from various manufacturers for automotive high-current substrates, and, through internal reliability test data, assist in evaluating and recommending the most suitable CCL materials and suppliers to support future expansion in the automotive market.
- B. Successfully completed various CCL (copper clad laminate) evaluations, providing customers with more raw material options, reducing customers' testing and investigation costs when introducing new projects, and enhancing their willingness to cooperate. Liquid-cooled heat dissipation board products for AI servers.
- C. Establish the Company's professional database for CCL (copper clad laminate) material applications to support future market expansion and applications.
- D. Conduct technical planning for different types of CCL (copper clad laminate) and self-designed circuits, establish standardized requirement inputs, and deliver them to the factory to ensure consistency between design and manufacturing.
- E. Completed CCL evaluations for different copper foil thicknesses (Hoz, 1oz, 2oz), strengthening the Company's professional experience in PCB circuit design and manufacturing for various copper foil thicknesses and enhancing competitiveness in the automotive high-current substrate and high-end application markets.

4. Intellectual Property Management Plan Linked to Operational Objectives and Its Implementation

The Company adopts a light-asset business model and is primarily engaged in product sales and supply chain integration, without involvement in manufacturing activities. The Company has established patent evaluation and application procedures and conducts feasibility assessments for patent portfolio deployment based on

operational needs; however, patent development is not the Company's primary form of intellectual property. The Company primarily establishes a comprehensive intellectual property management mechanism through trade secrets, trademarks, technical materials, and contract management to support the achievement of operational objectives and strengthen competitive advantages.

#### (1) Linkage Between Operational Objectives and Intellectual Property

- A. Revenue growth and market expansion: The Group's objective is to actively expand the automotive electronics and AI server markets, and the intellectual property system can ensure that core technologies are protected and prevent competitors from imitating them.
- B. Through the “Panelization Process Operating Procedures,” the engineering unit compares Gerber and DXF drawings and conducts MRC manufacturing rule checks to ensure that the design complies with customer requirements and suppliers' process capabilities.
- C. The intellectual property and trade secret system ensures the confidentiality of design parameters and quotation formulas, enabling the Company to maintain a reasonable gross profit margin and avoid improper disclosure resulting in market price competition: the panelization process emphasizes minimum-area panelization, directly reducing material loss and supporting the “efficiency improvement” operational objective.
- D. Corporate governance and compliance: In 2024, the Company revised employment contracts, supplier contracts, and confidentiality agreements to introduce standardized intellectual property and confidentiality clauses in line with international standards.
- E. Sustainable operations and risk management:
  - a. The patent search system avoids the risk of the Company inadvertently infringing upon others' rights during new market development.
  - b. Classification of trade secrets and cloud access rights management reduce the risk of technology leakage and ensure the Group's long-term stable operations.

#### (2) Intellectual Property Protection Strategy

##### A. Patent strategy:

Proposals for patent applications may be submitted by inventors/utility model creators/designers themselves, or by the supervisors of each product research and development/development team. After discussion with the General Manager, relevant personnel or team members shall be designated by the General Manager to carry out the review and cross-search procedures. Finally, after obtaining the General Manager's consent, it shall be decided whether to proceed with the patent application.

##### B. Trademark strategy:

- a. When the Company plans and designs a new trademark, all participants shall be subject to confidentiality obligations. In the case of outsourced design projects, confidentiality clauses and the liability of the entrusted party for damages arising from breach and disclosure of confidential information shall be expressly stipulated in the engagement contract.
- b. All responsible units shall use the Company's trademark on the goods

and services listed on the trademark registration certificate and in the Company's business operations in order to maintain exclusive trademark rights.

C. Trade secret management:

Set confidentiality levels for information such as panelization design drawings, BOMs, design parameters, and quotation formulas, store them in controlled cloud folders, permit access only to authorized personnel, and retain access records.

D. Document and digital asset management:

Establish document catalogs and version control. Gerber, DXF, and MRC checklists, etc. shall be issued only after approval by the supervisor, and electronic approval records shall be retained.

(3) Implementation Plan and Responsibilities

A. Patent Application and Maintenance:

- a. Proposals for patent applications may be submitted by inventors/utility model creators/designers themselves, or by the supervisors of each product research and development/development team. After discussion with the General Manager, relevant personnel or team members shall be designated by the General Manager to carry out the review and cross-search procedures. Finally, after obtaining the General Manager's consent, it shall be decided whether to proceed with the patent application. Various
- b. The maintenance and management of patents are handled by the Company's Documentation Center.

B. Trademark and copyright management: handled by the Documentation Center, which establishes a trademark usage list and conducts regular audits.

C. Protection of confidential information: jointly executed by the respective responsible units and the IT unit, with cloud access permissions set and data downloads and external transmissions recorded.

(4) Risk Management and Improvement Measures

A. Prevention of infringement risks: patent searches are conducted before project initiation to avoid developing duplicate technologies or infringing upon others' rights.

B. Prevention of leakage risks: Responsible for ensuring that employees of each responsible unit have signed letters of consent for employment or employee employment contracts (employee contract), and are subject to confidentiality obligations.

(5) Implementation Status in 2025

A. To meet future demand from electric vehicle (EV) customers, the Company continued in 2025 to promote and test solutions using CCL (copper clad laminate) from various manufacturers for automotive high-current substrates, and, through internal reliability test data, assist in evaluating and recommending the most suitable CCL materials and suppliers to support future expansion in the automotive market.

B. Successfully completed various CCL (copper clad laminate) evaluations,

providing customers with more raw material options, reducing customers' testing and investigation costs when introducing new projects, and enhancing their willingness to cooperate.

- C. Establish the Company's professional database for CCL (copper clad laminate) material applications to support future market expansion and applications.
- D. Conduct technical planning for different types of CCL (copper clad laminate) and self-designed circuits, establish standardized requirement inputs, and deliver them to the factory to ensure consistency between design and manufacturing.
- E. (Completed evaluations of CCL with different copper foil thicknesses (Hoz, 1oz, 2oz) to strengthen the Company's professional experience in PCB circuit design and manufacturing with various copper foil thicknesses, and enhance competitiveness in the automotive high-current substrate and high-end application markets.

The Company has regularly reviewed the implementation results of the intellectual property management plan and has reported the relevant implementation status to the Board of Directors on November 11, 2025, to strengthen governance oversight and serve as a basis for subsequent refinement.

## 5. Long- and short-term business development plans

### (1) Short-term business development plans

#### A. Marketing Development Plan:

The Company plans to establish a marketing base in North America to actively expand the local automotive electronics market, and in line with the global supply chain deployment of Japanese customers, establish a shipping center in Mexico to provide nearby logistics and delivery services, strengthen the ability to provide immediate customer support, and gradually build a comprehensive North American PCB and electronic components service network.

In addition, the Company continues to strengthen its overall customer service functions. In addition to sales operations, it also provides services such as market analysis, technical support, and supply chain integration to improve customer service quality and brand image, and build a regional comprehensive PCB professional logistics support system.

In the European market, the Company plans to establish a subsidiary in Slovakia as an important base for entering the European market, to serve local customers nearby and improve market responsiveness, thereby expanding the European automotive and industrial application markets and further strengthening the global operational layout and regional service capabilities.

#### B. Product Expansion Plan:

The Company's current business development is primarily focused on PCB-related products, with application areas including automotive, communications, industrial, and consumer electronics. To enhance future sales capabilities and broaden the scope of product and service offerings, the short-term development plan includes closely monitoring industry trends and market dynamics. Based on the needs of existing PCB clients, the Company aims to expand its sales services to include other electronic components,

thereby diversifying its product portfolio and providing customers with the convenience of one-stop procurement.

(2) Long-term business development plans

A. Operational Management and Financial Plan:

The Company and its subsidiaries place great emphasis on internal talent development. In response to future expansion of operational sites, internal resources will be integrated with external channels to enhance the overall professional capabilities and operational effectiveness of the business teams. To improve the quality of customer products and services, the Company continues to reinforce the implementation of quality objective management. In addition, the functionality of existing information systems will be further optimized to ensure timely access to product data from suppliers by the sales force and internal teams. To meet future funding requirements for operational growth, the Company aims to secure long-term and low-cost capital through capital markets. Supported by a robust internal control system and well-defined operating procedures, the Company and its subsidiaries are committed to executing development plans and strengthening their financial position.

B. Research and Development Plan:

One of the competitive advantages of PCB electronic components lies in the ability to promptly meet customer needs and enable suppliers to grasp key technology development trends. The R&D department is dedicated to developing application technologies for next-generation products, innovating product application fields, and simultaneously tracking critical technology developments and future customer demand trends. It provides valuable market information and professional technical support, conducts R&D testing based on the characteristics of different products, assists customers in recommending suitable product integration plans, solves design and production issues, and aims to offer comprehensive design solutions.

II. Overview of market, production and sales

1. Market analysis

(1) Primary Regions for the Sale (Provision) of Major Products (Services)

Unit: NT\$ thousand

Item \ Year	2023		2024		2025	
	Amount	Percentage (%)	Amount	Percentage (%)	Amount	Percentage (%)
Thailand	626,662	43.94	734,165	41.65	516,866	30.52
China	216,264	15.16	278,450	15.80	284,897	16.82
Others	583,352	40.90	750,209	42.55	891,956	52.66
Total	1,426,278	100.00	1,762,824	100.00	1,683,719	100.00

(2) Market Share

The Company is primarily engaged in the development and sales of printed circuit boards (PCBs), supplying low-volume, high-mix niche PCBs required by Japanese automotive electronics manufacturers and EMS providers in regions such as Southeast Asia, with Thailand as the main operation and sales base. According to statistics from the Industrial Technology Research Institute's Industrial Economics and Knowledge Center, the total global PCB output value

in 2025 is USD 92.36 billion. Based on the Company's 2025 PCB revenue of USD 45 million, the estimated market share is approximately 0.05%.

(3) Future supply and demand and growth status of the market

In terms of industry concentration, there are more than approximately 2,000 PCB manufacturers worldwide, with Asia serving as the production center of the global PCB industry. According to statistical data from the Taiwan Printed Circuit Association (TPCA) and the Industrial Technology Research Institute's International Strategy Center for Industry and Technology, the global PCB output value in 2025 was approximately USD 92.36 billion, of which 90% of production activities were concentrated in Asia, and Taiwan, China, Japan, and South Korea in Asia are all key suppliers. In recent years, as international tensions have continued to escalate, under the impact of geopolitical risks, the trend of PCB manufacturers in various countries expanding production or diversifying risks in Southeast Asia along with major electronics manufacturers has gradually increased, especially in places such as Vietnam and Thailand, which have shown high growth potential. In addition, India, Mexico, and the United States are also popular options for global supply chain relocation. Although limited resources may cause crowding-out effects, the overall PCB industry output value still showed a growth trend in 2025, with global output value reaching USD 92.36 billion, an increase of 15.4% compared with 2024, and the output value in 2026 is expected to reach USD 105.21 billion, an increase of 13.9% compared with 2025.

In terms of market demand, with the steady development of the global economy and the continued deepening of digital transformation, the PCB industry has gradually moved from the post-pandemic recovery stage into a period of structural growth. The global PCB output value in 2025 is estimated to be approximately USD 92.36 billion, representing an annual growth rate of 15.4%, indicating a significant recovery in overall market demand, and that the growth momentum has shifted from traditional consumer electronics to high-value-added applications such as high-performance computing and automotive electronics.

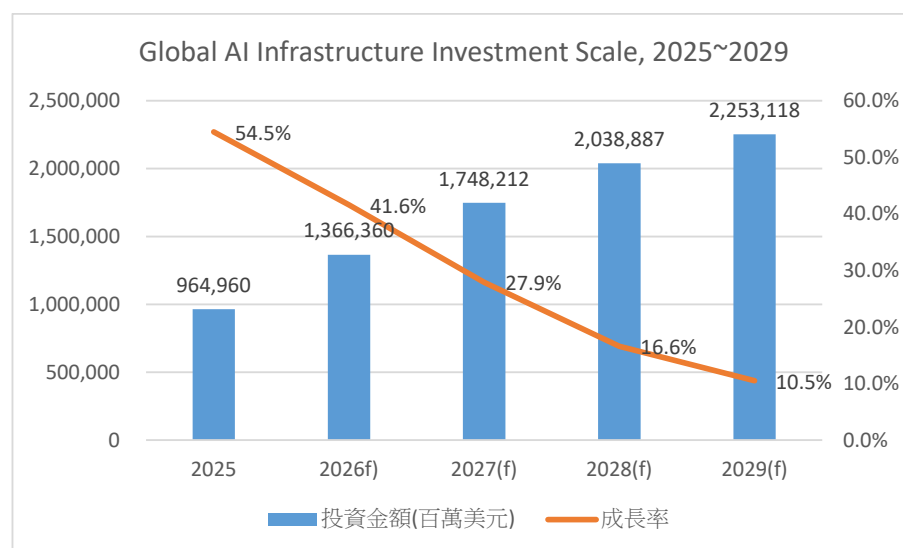
Reviewing the development trends of various end applications, artificial intelligence (AI) servers and high-performance computing (HPC) have become the core growth drivers of the industry, significantly driving demand for high-layer-count boards (HLC), high-density interconnect (HDI) boards, and IC substrates, and prompting continuous upgrades in product specifications toward higher layer counts, high frequency and high speed, and low-loss materials, forming a high-value growth trend of "simultaneous increases in volume and price". According to estimates by market research firm Gartner, global AI infrastructure-related IT spending will grow from approximately USD 1.4 trillion in 2026 to approximately USD 2.3 trillion in 2029, with a compound annual growth rate of 23.6% from 2025 to 2029, indicating that AI-related applications will continue to drive demand in the electronics industry.

In the server market, the main growth driver also clearly revolves around AI applications. According to TrendForce statistics, global server shipments in 2026 are forecast to increase by 12.8% year-over-year, with AI server shipments growing at an even faster rate of 28.3%, indicating strong growth potential in AI demand and driving the upgrading of the overall server industry.

In automotive electronics, demand for automotive PCBs has shown a steady growth trend as electric vehicle penetration increases and vehicle electrification

continues to advance. The global automotive market in 2025 is forecast to grow slightly to approximately 93 million units, with EV shipments reaching approximately 20 million units, representing a year-over-year increase of over 10%. With the development of vehicle electrification and intelligence, the number of in-vehicle electronic systems and control modules continues to increase, driving simultaneous growth in PCB usage and technical specifications, making automotive electronics an important application area supporting the long-term growth of the PCB industry.

Overall, driven by applications such as AI servers, high-performance computing, and automotive electronics, demand in the PCB industry has shifted from being driven by business cycles to structural growth and continues to develop toward the high-end and high-value-added segments.



Source: Gartner

#### (4) Competitive Niche

"Providing professional services and the most suitable solutions to customers" is the mission of EIKEI Group and the source of its dynamic competitive advantage. EIKEI Group places professional service at its core, assisting both suppliers and customers in cross-border communication and coordination at all stages, while leveraging comprehensive market information to offer flexible pricing and reduce order lead times by more than half. In addition, EIKEI Group's strengths in quality control, warehousing capacity, and flexible logistics and inventory management significantly enhance customer retention, forming the Group's distinctive competitive niche.

##### A. Consistently Recognized by Japanese Clients for Stable and High-Quality Service

EIKEI Group adheres to the Japanese trading company model, providing Japanese clients with low-risk, high-quality, and responsive international procurement services. These services effectively reduce procurement management costs and transaction risks, earning long-term trust from international Japanese customers who prioritize professional service and high quality.

Currently, the Group has served existing customers for an average of more than nine years, with some Japanese clients having over 14 years of service

history. Most clients are internationally renowned manufacturers in the automotive, consumer electronics, and industrial electronics sectors. The high-quality services provided by EIKEI Group have long been recognized by the demanding standards of Japanese clients. Looking ahead, the Group aims to maintain service quality and leverage its successful experience as a foundation for expanding into European and American automotive manufacturers and other application industries.

#### B. Strong Supply Chain Management Capabilities Enhancing Added Value and Trade Flexibility

To provide customers with the most convenient service, EIKEI Group's core offering lies in acting as the primary supplier interface for clients, centrally managing procurement and quality control operations. Under this model, EIKEI Group strives to develop reliable suppliers with stable quality. Through long-term efforts in the market, the list of core suppliers has grown to over 60. To meet customers' diverse requirements, such as FPCB, metal based boards, HDI, rigid flex, and ceramics, the Group works with multiple qualified manufacturers. Combined with EIKEI Group's warehousing capabilities, VMI and MOQ management functions are implemented to maximize the added value of the supply chain.

EIKEI Group also emphasizes collaborative growth with suppliers. In addition to fulfilling customer procurement requirements, the Group supports suppliers by offering unified points of contact for quality control and sales, optimizing order structures, shortening development timelines, and bridging cross-cultural communication gaps with clients. These efforts strengthen supplier commitment and retention, ensuring supply stability and quality, while sustaining EIKEI's business reputation and competitive advantage.

#### C. Timely and Professional One-Stop Service for Rapid Problem Solving

In the electronic components industry, quality is the decisive factor in determining product success. When issues such as poor quality or component assembly problems arise, production lines at assembly plants must devote significant effort to troubleshooting, and in some cases, entire lines may need to be suspended for investigation and resolution. As such, no matter how inexpensive a component may be, it cannot cover the losses caused by production downtime. This inherent risk requires suppliers in the component industry to maintain a high standard of quality.

Since its establishment, EIKEI Group has set up 5 multinational subsidiaries (branches) and more than 11 business locations, and will continue to establish locations in Europe in the future. With a broad service network, EIKEI Group is able to provide professional design consultation during the early stages of sample development, leveraging deep market and supplier expertise to help customers minimize risks in mass production quality. To quickly resolve production issues encountered by customers, the Group has set up service locations and dedicated subsidiaries close to clients throughout Asia. Compared with industry peers who may take a week to arrive on-site and begin troubleshooting, EIKEI Group can typically reach the site on the same day, offering communication efficiency and problem resolution more than twice as fast as competitors.

In Thailand, for example, EIKEI Group operates its own warehouse and logistics system. In addition to using the First In First Out (FIFO) method as

a basic service standard, the Group provides superior logistics management and Just In Time (JIT) service capabilities. This enables effective adjustment and storage of materials, helping clients reduce procurement and inventory risks and creating irreplaceable value within the supply chain.

#### D. Cross-Cultural Communication Team Bridging Manufacturers and Assemblers

Since its founding, EIKEI Group has built a service team in which employees, including Chairman Liu, are fluent in at least two foreign languages. This linguistic proficiency, combined with an understanding of cross-cultural differences, has fostered the formation of a diverse and inclusive service team. Chairman Liu has, since the beginning of the business, demonstrated deep knowledge of both Chinese and Japanese cultures, as well as the business practices of various Southeast Asian countries. The Group's senior executives also possess extensive experience in serving international enterprises and are well-versed in global commerce and corporate operations.

With strong language capabilities and communication skills, EIKEI Group personnel serve as effective intermediaries between customers and suppliers throughout the transaction process. This helps reduce misunderstandings caused by cross-cultural communication and ensures timely and quality-assured delivery. At the same time, EIKEI Group's deep understanding of the market and products enables its sales team to skillfully manage PCB supply and demand information, securing large-scale procurement orders from Japanese and European clients. By selecting suppliers with both quality and price competitiveness, the Group is able to obtain reasonable profit margins, an advantage that competitors from Taiwan and abroad find difficult to match.

#### (5) Favorable and unfavorable factors for development prospects as well as countermeasures

##### A. Favorable Factors

##### (A) Key Subsidiary Location – Geography and Culture of Thailand

Thailand is a major transportation hub in Southeast Asia, rich in resources. As a member of ASEAN, it continues to benefit from regional economic advantages and attracts substantial foreign investment. Since the establishment of its Thai subsidiary in 2010, the Company has deeply cultivated the local market, gaining a familiarity and foothold that surpass those of later entrants. In addition, as a key automotive manufacturing country in Southeast Asia, Thailand aligns well with the Company's long-term focus on the Japanese automotive market, helping to build a solid competitive advantage.

##### (B) Development Characteristics of Electric Vehicles in the Japanese Automotive Industry

The Company's primary customers are Japanese automotive industry clients. Electrification is a prevailing trend in the automotive sector, but Japanese clients have progressed at a slower pace compared to their European and American counterparts. At present, production remains heavily focused on hybrid vehicles. As Japanese clients transition toward electric vehicle development, the demand for a wider range of lighting components and related applications will increase. The Company will leverage its existing supply model to support this

transformation, aiming to benefit from growth in both application variety and sales volume.

(C) Obtaining Qualified Supplier Status from Japanese Conglomerates and Expanding Overseas Procurement

Through years of dedicated service to Japanese clients, the Company has obtained the highly selective qualified supplier status, setting it apart from many Taiwanese and Chinese competitors that primarily focus on clients in Europe, the United States, or China. Leveraging its extensive experience in the automotive industry and alignment with the global procurement needs of major Japanese conglomerates, EIKEI Group will continue to support the overseas factory operations of Japanese assemblers. By establishing VMI warehousing capabilities to provide timely services, the Group is well-positioned to expand its sales reach and advance its global deployment strategy.

(D) Optimizing Services Through Resource Allocation to Expand into Other Multinational Markets

The Company leverages the characteristic of PCB manufacturing being primarily based in Chinese-speaking regions, making use of geographical advantages to maintain procurement flexibility across multiple sources. In addition to existing supply chains dominated by Taiwanese and Chinese manufacturers, a supply chain centered in Thailand is gradually taking shape. This enables EIKEI Group to fulfill the PCB procurement needs of clients from other overseas markets. Moreover, as EIKEI Group does not operate its own production facilities, it is not constrained by internal capacity limitations and can flexibly assist clients in selecting the most suitable PCB manufacturing solutions. The Group provides a full range of professional services required for PCB products. In addition to firmly supporting existing Japanese client demand, these capabilities are also being gradually applied to project-based PCB requirements in European and American markets.

B. Unfavorable Factors and Countermeasures

(A) High industry competition

The PCB industry, regarded as the foundation of the electronics sector, constantly faces downward pricing pressure from customers. In such a highly competitive market, this often results in lower gross margins and increased operational risks.

Countermeasure:

- a. The Company continues to adopt an innovative service model to provide professional PCB services that help customers reduce various internal procurement tasks. This indirectly lowers the hidden internal costs for customers, thereby allowing the Company to maintain its gross margin at a stable level. This approach also creates differentiation and competitive advantage over purely manufacturing-based competitors, ensuring reasonable profitability.
- b. Focusing on project-based PCB orders, the Company demonstrates its capability in managing the complexity of low-volume, high-mix production, highlighting its strength in project management.

- c. To address fluctuations in raw material prices, the Company has established a quarterly pricing model with key customers. This ensures real-time alignment with supplier procurement prices and timely updates to customer quotations, minimizing the impact of market price volatility on profit margins.

(B) Inventory risk due to unsold purchased goods

The Company primarily engages in PCB products for project-based and customized outsourced production. Based on past transaction habits and sales conditions with customers, the Company manages procurement quantities internally and maintains a necessary level of inventory. However, as these products are generally intended for specific individual customers, there is a risk of unsold inventory, which may pose a certain degree of risk to the Company.

Countermeasure:

The Company adopts a project-based procurement approach for each customer and conducts internal evaluations. If a customer's order quantity is lower than the supplier's minimum order requirement, the Company includes a reasonable risk premium in the sales price during the quotation phase to reduce the potential risk of obsolete or excess inventory. For customized PCB products used in the automotive industry, the Company requests customers to provide a forecast delivery schedule. In line with the industry's long-term supply model, the Company closely monitors information and notifications related to product revisions or discontinuation to minimize unnecessary inventory accumulation. Under the Company's current inventory policy, the maximum inventory level does not exceed the equivalent of two months' average sales volume, in order to minimize the risk of obsolete or excess inventory. In the event of unexpected changes from customers, the Company will coordinate with them to address the situation. Based on past operational experience and inventory turnover performance, such risks remain within a manageable range, allowing the Company to maintain a stable profit margin.

(C) Foreign exchange fluctuation risk

EIKEI Group is engaged in international trade across Japan, Thailand, China, and other Southeast Asian countries, with well-established experience in foreign exchange operations. As material suppliers in the supply chain are located worldwide and sales activities are export-oriented, quotations are generally based on the currency of the customer's location. Therefore, exchange rate fluctuations remain a form of systemic risk with limited predictability, posing a potential impact on earnings due to foreign exchange volatility.

Countermeasure:

In addition to natural hedging, the Company maintains strong relationships with its banking partners. Financial personnel at each subsidiary closely monitor exchange rate fluctuations and assess their impact on financial statements for each reporting period, in order to determine whether appropriate hedging measures should be implemented.

2. Usage and manufacturing processes for the company's main products

(1) Usage for the company's main products

Main Products and Services	Usage or Function
Printed Circuit Board (PCB)	Primarily used to support electronic components, PCBs connect various electronic parts through the circuitry formed on the board, serving as a bridge for communication between circuits. They are widely applied in aerospace and military equipment, precision instruments, computers, communications, consumer electronics, and various industrial products.
Industrial Electronic Components	Memory cards are used in consumer electronics for storage and memory functions. Other components are applied in the fields of information, communications, networking, and consumer electronics, including motherboards, power supplies, chargers, mobile phones, tablets, TVs, computer monitors, laptops, network cards, peripheral cards, and modems.

(2) Manufacturing processes for main products: Not applicable.

3. Supply Status of Major Raw Materials

The Company operates under a fables, asset-light model, focusing on product development and customer service. This includes providing technical consulting, production planning, and quality management expertise. The Company has established a multinational supply platform across China, Thailand, and Taiwan, with on-site personnel assigned to oversee quality control for Japanese clients. Accordingly, the Company ensures that the product quality, delivery schedules, and pricing from each supplier meet both client and internal requirements. The primary procurement items consist of mass-produced PCB finished products and other IPC-related electronic components. The Company has maintained long-term, stable cooperative relationships with all major PCB suppliers. In addition to ensuring sufficient sourcing, the Company strictly controls product quality and delivery schedules to secure reliable supply of key products. No supply shortages or disruptions occurred during the past two fiscal years or the current application year, and the overall supply status has remained stable.

4. List of Major Suppliers/Customers

(1) A list of any suppliers accounting for 10 percent or more of the company's total procurement amount in either of the 2 most recent fiscal years, the amounts bought from each, the percentage of total procurement accounted for by each, and an explanation of the reason for increases or decreases in the above figures

Unit: NT\$ thousand; %

Item	2024				2025				2026 up to the end of the previous quarter			
	Name	Amount	Percentage to annual net purchases (%)	Relation with the issuer	Name	Amount	Percentage to annual net purchases (%)	Relation with the issuer	Name	Amount	Percentage to annual net purchases (%)	Relation with the issuer
1	Company AA	218,489	14.60	None	Company AB	248,247	18.03	None	Company AB	61,713	14.37	None
2	Company AB	186,733	12.48	None	Company AA	178,727	12.98	None	Company AE	44,365	10.33	None
3	Company AC	143,471	9.59	None	Company AE	140,716	10.22	None	Company AA	21,144	4.92	None
4	Company AE	142,453	9.52	None				None				None
	Others	805,315	53.81	-	Others	809,329	58.77	-	Others	302,330	70.38	-
	Total	1,496,461	100.00	-	Total	1,377,019	100.00	-	Total	429,552	100.00	-

Change Analysis Explanation: Companies AA, AC, and AE are PCB suppliers for the Company's automotive lighting and other non-safety automotive modules. These suppliers are selected following factory visits and the assignment of on-site personnel by the Company to ensure that the quality, delivery schedules, and pricing of their products meet the requirements of both customers and the Company. Annual procurement from these suppliers fluctuates with the volume of orders from major customers, and such changes reflect regular business activity without any significant irregularities. Company AB is a PCB supplier for the Company's consumer electronics products. The increase in procurement from this supplier is due to rising demand in the consumer market.

The proportion of purchases from Company AA showed a declining trend, mainly due to the slowdown in end-market demand in the global automotive market, which resulted in a decrease in orders for related in-vehicle modules. The Company adjusted its procurement strategy in line with customers' capacity planning, resulting in a corresponding decline in the purchase amount and proportion.

The proportion of purchases from other suppliers increased significantly in Q1 2026, mainly because the Company has actively expanded into new product lines such as AI server water-cooling heat dissipation since 2025, and suppliers of related new materials were added to the procurement base, thereby relatively diluting the proportion of the original automotive electronics suppliers. This is in line with the Company's business strategy of diversifying supply chain risk and optimizing its product portfolio.

- (2) A list of any clients accounting for 10 percent or more of the company's total sales amount in either of the 2 most recent fiscal years, the amounts sold to each, the percentage of total sales accounted for by each, and an explanation of the reason for increases or decreases in the above figures

Unit: NT\$ thousand; %

Item	2024				2025				2026 up to the end of the previous quarter			
	Name	Amount	Percentage to annual net sales (%)	Relation with the issuer	Name	Amount	Percentage to annual net sales (%)	Relation with the issuer	Name	Amount	Percentage to annual net sales (%)	Relation with the issuer
1	Company A	339,380	19.25	None	Company C	182,381	10.77	None	Company C	38,505	8.17	None
2	Company C	225,060	12.77	None	Company A	162,532	9.60	None	Company A	29,309	6.22	None
	Others	1,198,384	67.98	-	Others	1,348,806	79.63	-	Others	403,201	85.61	-
	Total	1,762,824	100.00	-	Total	1,693,719	100.00	-	Total	471,015	100.00	-

Explanation of Changes: Company A is principally engaged in the research and development, manufacturing, and sales of automotive equipment, electronic

components, and electronic application products, with products broadly covering automotive electronic products such as lamps, sensors, audio systems, and air-conditioning control panels. In recent years, to expand the market, it shifted to outsourcing through EMS manufacturers, and sales amount therefore declined due to lower end-market demand. However, the Company also continued shipping to the EMS manufacturers of this sales customer, and there were no material abnormalities in the most recent 2 years and the most recent period. The group to which Company C belongs is a major global EMS manufacturer responsible for the manufacture and assembly of electronic components and supplies renowned major automotive lamp manufacturers. End customers include Japanese automakers such as Toyota, Honda, Mazda, Mitsubishi, and Yamaha. The Company's sales amount to Company C showed year-by-year growth, while in Q1 2026, the sales trend became flatter due to the slowdown in end-market automotive demand.

Reviewing 2025 and Q1 2026, the sales percentage attributable to major customers showed a declining trend, mainly because the Company has actively optimized its product portfolio and expanded a diversified customer base since 2025. In addition to the original automotive electronics segment, the Company has also successfully expanded into the field of AI server water-cooling heat dissipation related products. As new product lines have gradually commenced production and new customers have been added, the proportion of non-automotive revenue has effectively increased. This move aims to reduce concentration risk in any single industry or customer and enhance the Company's operational resilience, thereby relatively diluting the sales proportion of the original major customers.

### III. Number of employees employed for the 2 most recent fiscal years

#### 1. Number of Employees Employed for the Two Most Recent Fiscal Years and Distribution by Age, Years of Service, and Education

Unit: person; %

Year		2024	2025	As of May 20, 2026
Number of employees	Managerial Officers	9	9	8
	Direct manufacturing employees (Note)	0	0	0
	Other general employees	127	130	132
	Total	136	139	140
Average age		36.93	38.36	38.35
Average service tenure		5.09	5.63	5.75
Education distribution ratio (%)	Master's degree and above	1.47	0.72	1.43
	College	77.21	73.38	70.71
	Below senior high school	21.32	25.90	27.86

Note: The Company does not engage in manufacturing. Its operating model is aligned with the trend of servitization in the manufacturing industry, focusing on services such as product design and procurement, supplier management, quality inspection, collaborative business operations, and diversified trade. The Company supplies printed circuit boards and other industrial electronic components to Japanese electronic brand manufacturers and their EMS providers. As such, the Company has no direct manufacturing personnel; instead, its workforce is primarily composed of employees in marketing and sales, finished goods quality control (FQC), order processing and procurement, warehouse management, and general administrative support.

#### IV. Disbursements for environmental protection

1. In accordance with applicable laws and regulations, where the Company is required to obtain permits for pollution control facilities or pollutant discharge, pay pollution control fees, or establish an environmental protection unit or designate responsible personnel, the status is as follows: None.
2. Investment in major equipment for environmental pollution prevention and its purpose and potential benefits: None.
3. Improvements made to address environmental pollution in the past two fiscal years and up to the date of the annual report; if any pollution disputes occurred, the handling process should be disclosed: None.
4. Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.
5. Current pollution status and its impact on the company's earnings, competitive position, and capital expenditures, as well as the projected major environmental capital expenditures for the next two fiscal years: None.

#### V. Labor Relations

1. Employee benefits, training, education, retirement system and implementation status, labor-management agreements, and employee rights protection measures:

- (1) Employee benefits:

The Company is committed to employee welfare and has established various management policies and regulations, including salary, promotion, rewards and penalties, leave, and social insurance, all in compliance with local laws and regulations.

The Company provides competitive compensation and diversified welfare measures, including:

- A. Insurance benefits: labor insurance, national health insurance, accident insurance, travel insurance for employees on business trips
- B. Leave benefits: Marriage leave, maternity leave, paternity leave, and make-up holidays for national holidays
- C. Uniform benefits: Provision of employee uniforms
- D. Bonus benefits: Year-end bonus, performance bonus, holiday gift payments, and perfect attendance bonus
- E. Other benefits: irregular employee dinners and team-building activities, year-end party lucky draws, employee health checkups, etc., and a friendly leave system is also in place to support employees' work-life balance.

- (2) Employee Training and Development:

The company places great emphasis on employee training, including onboarding programs, on-the-job training, and subsidies for external professional development. A practical training system is implemented based on the functional

development and career planning of employees in different roles, aiming to enhance professional knowledge and skill levels to improve overall employee quality and competency.

(3) Retirement System and Implementation:

The Company's retirement system is implemented in accordance with the relevant provisions of the Labor Standards Act. Subsidiaries located overseas also allocate retirement funds in compliance with the relevant labor laws of their respective countries.

A. Retirement Procedures

- (A) Retirement application: Employees applying for voluntary retirement shall submit a written application, while compulsory retirement shall be proposed by the Company's management department.
- (B) Retirement review: After review by supervisors at all levels and the Human Resources Department, it shall be submitted to the General Manager/Chairman for approval.
- (C) Retirement procedures: Employees retiring shall complete separation procedures in accordance with employee separation procedures prior to leaving employment, complete all handover procedures, and, under the supervision of their direct supervisor, complete the handover of their work, finances, and property, and repay all advances.
- (D) Pension payment: Pension payments for employees under the old system shall be made within one month from the effective date of retirement. Under the new system, the employer contributes at least 6% monthly to the individual account.

B. Implementation status

- (A) Years of service under the Labor Standards Act (old system):
  - a. Employee pension payment: Calculated based on one month's average wage at the time the employee's retirement is approved as the basis for the employee's pension. Based on an employee's years of service, two base units are granted for each full year of service; however, for years of service exceeding 15 years, one base unit is granted for each full year, with a maximum total of 45 base units. Service periods of less than six months shall be counted as six months; service periods of six months or more shall be counted as one year.
  - b. Employee pension reserve appropriation: The Company appropriates a monthly pension reserve to the pension account with the Bank of Taiwan in accordance with the Labor Standards Act. In addition, before the end of each year, the Company estimates the balance in the employee pension reserve account. If such balance is insufficient to pay the pension amount calculated in accordance with the law to employees who are expected to satisfy the retirement conditions set forth in Article 53 or Article 54, Paragraph 1, Subparagraph 1 of the Labor Standards Act in the following year, the Company shall appropriate the difference in one lump sum before the end of March of the following year
- (B) Years of service under the Labor Pension Act (new system):

The Company contributes 6% pension monthly: According to the “Monthly Contribution Wage Classification Table for Labor Pension” published by the Bureau of Labor Insurance, the Company contributes 6% of employees' wages monthly to the employees' individual pension accounts. Employees' voluntary pension contribution: Employees may also voluntarily contribute pension within 6% of their monthly wages according to their individual wishes.

The pension contribution amount under the new system for 2025 was NT\$ 606,381 (no employees with years of service under the old system).

(4) Labor-Management Agreements and Employee Rights Protection Measures:

The Company maintains timely communication and motivation mechanisms to understand employee needs, proactively address concerns, and safeguard labor rights. Matters such as employment, resignation, retirement, and various employee benefits are handled in accordance with applicable regulations. Since its establishment, the company has maintained harmonious labor relations and has not incurred any significant losses due to labor disputes.

2. List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.

## VI. Cybersecurity Management

1. Cybersecurity Risk Management Framework, Cybersecurity Policy, Specific Management Measures, and Resources Invested in Cybersecurity Management

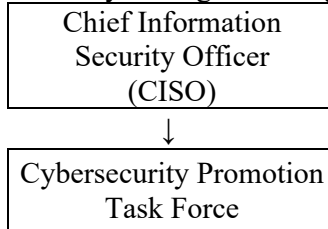
(1) Cybersecurity Risk Management Framework:

A. The Company strictly safeguards customer data through its Cybersecurity Promotion Team to ensure the protection of customer privacy. All anomalies related to file access or data transmission are automatically reported to the Cybersecurity Promotion Team via the system for investigation, reporting, and resolution. Monthly information security meetings are held, and regular cybersecurity reports are issued to summarize findings and recommend responsive measures. A PDCA (Plan-Do-Check-Act) cycle management mechanism is implemented to ensure the security of customer data.

B. According to the “Information and Communication Security Operating Procedures,” EIKEI Group established the “Information and Communication Security Promotion Task Force” in 2023, with the Chief Information Security Officer (CISO) serving as the head. Under the CISO, the “Information and Communication Security Promotion Task Force” is formed. The CISO is responsible for all information security matters within EIKEI Group. Key responsibilities include reviewing and supervising information security management policies and objectives, allocating information security resources, reviewing information security incidents, and overseeing performance management of information security work. The “Information and Communication Security Promotion Team” is composed of personnel designated by the Chief Information Security Officer and is responsible for promoting information security policies and implementing the reporting and

response to information security incidents. Its duties include coordinating the information security responsibilities of various departments, formulating regulations and procedures, and reporting annually on the implementation of the information security maintenance plan. It obtained ISO 27001 certification in 2025, implemented the Group's information security management procedures, and thereafter renews the certification regularly each year to maintain the pace of information security management.

■ Information Security Management Organization Chart



■ Responsibilities by Unit

Unit Name	Description of Responsibilities
Chief Information Security Officer	<ol style="list-style-type: none"> <li>1. Approves, coordinates, and supervises information security management policies and objectives.</li> <li>2. Assigns and coordinates information security responsibilities.</li> <li>3. Allocates resources for information security.</li> <li>4. Supervises the implementation of information security protection measures.</li> <li>5. Reviews and supervises information security incidents.</li> <li>6. Approves information security-related regulations, procedures, and documentation.</li> <li>7. Approves the annual information security management work plan.</li> <li>8. Oversees and manages the performance of information security initiatives.</li> <li>9. Approves other matters related to information security.</li> </ol>
Cybersecurity Promotion Task Force	<ol style="list-style-type: none"> <li>1. Coordinates information security duties and tasks across departments.</li> <li>2. Coordinates and reviews the adoption of information security technologies, methods, and procedures.</li> <li>3. Coordinates and reviews overarching information security measures.</li> <li>4. Coordinates and reviews information security planning.</li> <li>5. Reviews information security policies and objectives.</li> <li>6. Formulates group-wide information security regulations, procedures, and documentation to ensure compliance with legal and contractual requirements.</li> <li>7. Develops the group's annual work plan based on information security objectives.</li> </ol>

Unit Name	Description of Responsibilities
	8. Communicates the group’s information security policies and objectives. 9. Conducts research, implementation, and evaluation of information security technologies. 10. Implements information security regulations, procedures, and documentation. 11. Maintains inventories and conducts risk assessments of information and ICT systems. 12. Implements security measures for data and ICT systems. 13. Executes the information security incident reporting and response mechanism. 14. Conducts internal audits on information security. 15. Reports annually on the implementation of the information security maintenance plan.

(2) Cybersecurity Policy:

This policy serves as the foundation for the Company’s information security management, ensuring the confidentiality, integrity, availability, and legal compliance of all information assets, and protecting them from internal or external, intentional or accidental threats.

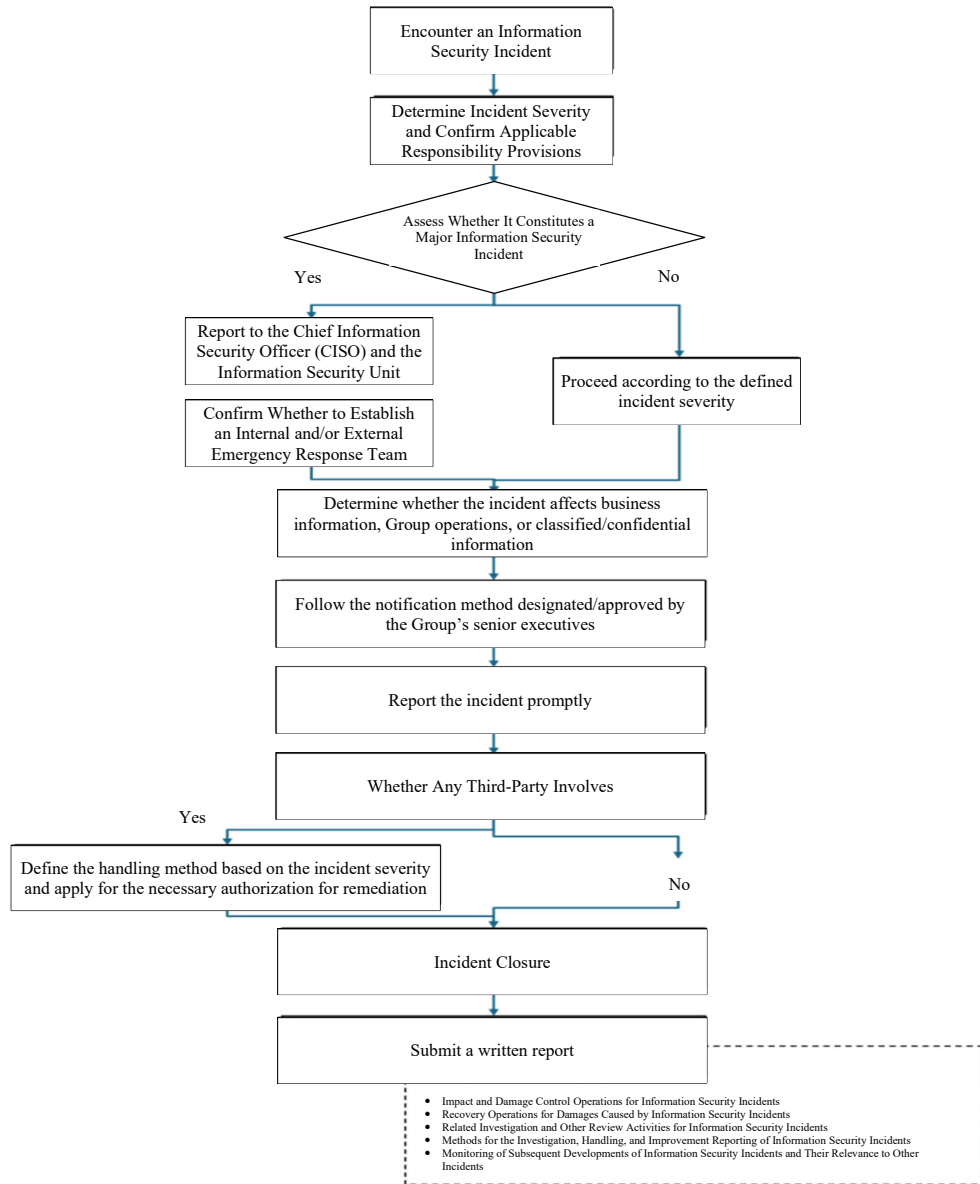
- A. Ensure compliance with applicable laws, regulations, and customer requirements to protect the confidentiality, integrity, and availability of information assets.
- B. Establish a cybersecurity governance structure, conduct employee training, and promote awareness of cybersecurity and personal data protection.
- C. Manage information assets according to classification, categorization, labeling, and handling procedures.
- D. Optimize the business continuity plan to ensure the resilience and sustainability of operations.
- E. Conduct regular reviews of the cybersecurity policy and continually improve the cybersecurity management system.

EIKEI Group has established the “Procedures for the Notification and Response of Cyber Security Incident” to set preventive handling processes for information security incidents, aiming to reduce the impact of such incidents on the company and to promptly address potential security threats. These Procedures include determining the severity level of incidents and confirming the corresponding responsibilities. If an incident is identified as a major information security incident, it must be reported to the Chief Information Security Officer and the information security unit, and an internal and/or external emergency response team will be established if necessary.

Depending on the severity level, EIKEI Group sets different time limits for handling incidents while assessing their impact on business information, group operations, and the confidentiality of data. If outsourced vendors are involved, the handling approach is determined according to the severity of the incident. Upon completion of the incident response, EIKEI Group will prepare a report in accordance with the procedures, covering restoration operations for damages caused, digital forensics, related investigations, and other necessary follow-up

actions to improve and strengthen information security measures. In 2025, EIKEI Group recorded no major information security incidents.

■ Information Security or Privacy Incident Reporting and Response Flowchart



(3) Specific Management Measures and Resources Invested in Cybersecurity Management:

A. To enhance the Company’s overall cybersecurity capabilities, the following management measures have been strengthened and implemented.

- (A) Traffic Control: Enhanced internal and inter-site firewall protection, improved anomaly traffic detection and analysis capabilities, and auditing of data export records from endpoint devices.
- (B) Account Management: Strengthened multi-factor authentication and access control for jump servers.
- (C) Backup Optimization: Improved data backup and rapid recovery architecture.

- (D) Governance Policies: Enhanced vulnerability scanning, 24-hour MDR (Managed Detection and Response) services for endpoint devices, cybersecurity monitoring (SOC), USB device control, classified information confidentiality protocols, social engineering drills, and alert mechanisms for bulk document access in the document management system.
- B. Investment in information security management resources: A dedicated information security organization was established, and the Company joined the information security intelligence sharing organization TWCERT. An annual budget is allocated for the purchase and maintenance of security software and hardware, including firewall systems, mail backup systems, mail archiving systems, computer room environmental control systems, and network management systems, with a total investment in information security management amounting to NT\$ 124.83 thousand. In the future, the Company will set implementation priorities based on the magnitude of risk impact and improvement costs, and continuously enhance information and communication security capabilities and protect the Company's important information assets.
- C. Quantitative data on information security management

Type of quantitative data	Quantitative information security indicators
Total number of personnel established	Dedicated personnel: 2 persons
Senior management meetings	Group information security overview report: once a year
Number of related meetings held	MDR quarterly meetings: 4 times ISO27001 meetings: 4 times
Frequency of safety inspections or audits	PwC computer audit: 2 times Monthly M365 MFA verification checks: 12 times(year) Group social engineering: 1 time Frequency of routine equipment inspections: 12 times(year)
Number of people trained or educated/number of times	Information security team training: 2 times Group information security training: 1 time
Frequency of information security incident responses or investment amounts	0 times/this year
Total budget allocation	Related information security control software: NT\$ 600,000/year (This excludes the subscription or purchase cost of an ISO27001-compliant information system)
Third-party certification or control measure implementation rate	ISO27001: Certification obtained in 25Q4, with annual audits conducted each year thereafter, and the certificate renewed after verification

#### D. Information security education and training

EIKEI Group conducts annual training to enhance employees' awareness and professional knowledge regarding information security and privacy protection. The training covers topics such as social engineering drills and annual information security incident reporting and response meetings. In 2025, the total training hours amounted to 171 hours.

Course	Target	Hours	Number of Participants
Social Engineering Drill and Briefing	All Group Employees	1	124
Taiwan CERT/CSIRT Alliance Cybersecurity Training	Information Security Department	2	2
Taiwan Cybersecurity Incident Reporting and Response Annual Conference	Information Security Department	8	2
ISO27001-related audit training	All Group Employees	9	3

- List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.

#### VII. Important Contracts

Nature of contract	Contract party	Contract starting date	Main content	Restriction clause
Lease agreement	BankTaiwan Life Insurance Co., Ltd.	2021/04/16-2026/04/15	Office lease	None
Lease agreement	BankTaiwan Life Insurance Co., Ltd.	2026/04/16-2031/04/15	Office lease	None
Lease agreement	Bangna Complex Co., Ltd.	2024/01/01-2026/12/31	Office lease (19F)	None
Lease agreement	Wong Wai Wit Co., Ltd.	2026/01/01-2026/12/31	Warehouse lease	None
Lease agreement	Shenzhen Zhengtai Lai Industrial Co., Ltd.	2023/08/01-2026/07/31	Office lease	None
Lease agreement	Okura Building Co., Ltd. (Okura Building Co., Ltd.)	2018/10/16-2026/10/15 No objection was raised and the lease was renewed for two years under the original terms upon expiration.	Office lease	None
Lease agreement	Sumitomo Mitsui Trust Bank, Limited	2026/01/20-2028/01/29 No objection was raised and the lease was renewed for two years under the	Office lease	None

Nature of contract	Contract party	Contract starting date	Main content	Restriction clause
		original terms upon expiration.		
Credit Facility Contract	China Trust Commercial Bank Co., Ltd. Guangzhou Branch	Effective from 2024/05/15	Credit line: RMB 6.5 million	None
Sales Contract	Company A	2011/12/13-2026/12/12 No objection was raised and the lease was renewed for one year under the original terms upon expiration.	Transaction Agreement and Quality Agreement	None
Sales Contract	Company B	2023/4/12-2027/4/11 No objection was raised and the lease was renewed for one year under the original terms upon expiration.	Transaction Agreement	None
Sales Contract	Company D Company P	Effective from 2015/12/12 with automatic renewal under the original terms and conditions if no objection is raised	Transaction Agreement and Quality Agreement	None
Purchase Agreement	Company AE	2024/8/1-2026/7/31 If neither party raises an objection to terminate or amend the contract, the contract shall be renewed under the same terms and conditions.	Purchase Agreement and Quality Agreement	None

## Six. Review and Analysis of Financial Position and Results of Operations

- I. Financial position: List the main reasons for any material change in the company's assets, liabilities, or equity during the past 2 fiscal years, and describe the effect thereof. Where the effect is of material significance, the annual report shall describe the measures to be taken in response.

Unit: NT\$ thousand; %

Item	Year	2024	2025	Difference	
				Amount	%
Current assets		1,022,120	1,011,660	(10,460)	(1.02)
Property, plant and equipment		41,467	43,376	1,909	4.60
Other assets		22,722	17,268	(5,454)	(24.00)
Total assets		1,086,309	1,072,304	(14,005)	(1.29)
Current liabilities		480,175	475,563	(4,612)	(0.96)
non-current liabilities		19,260	20,871	1,611	8.36
Total liabilities		499,435	496,434	(3,001)	(0.60)
Share capital		208,500	208,500	-	-
Capital surplus		146,187	146,187	-	-
Retained earnings		217,234	220,708	3,474	1.60
Other equity		14,953	14,260	(693)	(4.63)
Treasury shares		-	13,785	(13,785)	-
Non-controlling interests		-	-	-	-
Total shareholders' equity		586,874	575,870	(11,004)	(1.88)
Explanation of Major Changes (items with a variance over 10% and amount exceeding 1% of total assets for the year):					
(1) Other assets: The difference was mainly due to the decrease in right-of-use assets in 2025.					

II. Financial performance: List the main reasons for any material change in operating revenues, operating income, or income before tax during the past 2 fiscal years, provide a sales volume forecast and the basis therefor, and describe the effect upon the company's financial operations as well as measures to be taken in response.

1. The main reasons for any material change in operating revenues, operating income, or income before tax during the past 2 fiscal years

Unit: NT\$ thousand; %

Item	Year		Increase (decrease)	
	2024	2025	Amount	Change ratio (%)
Net operating income	1,762,824	1,693,719	(69,105)	(3.92)
Operating costs	1,357,603	1,313,654	(43,949)	(3.24)
Gross profit	405,221	380,065	(25,156)	(6.21)
Operating expenses	239,459	226,838	(12,621)	(5.27)
Net operating profit	165,762	153,227	(12,535)	(7.56)
Non-operating income and (expense)	21,419	3,185	(18,234)	(85.13)
Profit before tax	187,181	156,412	(30,769)	(16.44)
income tax expense	44,654	37,991	(6,663)	(14.92)
Profit after tax	142,527	118,421	(24,106)	(16.91)
Other comprehensive income	19,735	(965)	(20,700)	(104.89)
Total comprehensive income of current period	162,262	117,456	(44,806)	(27.61)
Explanation of Major Changes (items with a variance over 10% and amount exceeding 1% of total assets for the year):				
(1) Non-operating Income and (Expenses): The change was mainly due to foreign exchange gains or losses arising from exchange rate fluctuations.				
(2) Profit Before Tax: The change was primarily driven by the movement in operating profit and non-operating income and expenses.				
(3) Income tax expense: Mainly affected by changes in net profit before tax.				
(4) Net profit after tax: The decrease was mainly due to the decline in revenue in 2025, resulting in a corresponding decrease in net profit after tax.				
(5) Other Comprehensive Income: The change was mainly due to foreign currency translation differences arising from the impact of exchange rate fluctuations on the financial statements of foreign operating entities.				
(6) Total comprehensive income: This was mainly due to a decline in revenue in 2025, resulting in a corresponding decrease in total comprehensive income.				

2. Sales volume forecast and the basis therefor, and describe the effect upon the company's financial operations as well as measures to be taken in response

The Company has not issued any financial forecasts; therefore, anticipated sales volume and related assumptions are not applicable.

III. Cash flows:

1. Describe and analyze any cash flow changes during the most recent fiscal year

Unit: NT\$ thousand; %

Cash balance at the beginning of the year	Net cash flow from operating activities for the year	Net cash flow from investing activities for the year	Net cash flow from financing activities for the year	Remaining cash balance (including the effect of exchange rates)	Possible Remedy Measure Taken for the Shortage	
					Investment plan	Financial plan
340,899	205,258	(10,325)	(135,496)	398,888	-	-
Analysis of changes in cash flows for the year:						
1. Operating activities: This was mainly due to operating profit and collection of accounts receivable in 2025.						
2. Investing activities: This was mainly due to the purchase of office equipment.						
3. Financing activities: This was mainly due to dividend distributions and repurchases of treasury shares.						

2. Improvement plan for insufficient liquidity: No cash shortfall.

3. Analysis of cash liquidity for the coming year: Not applicable

IV. The effect upon financial operations of any major capital expenditures during the most recent fiscal year: None.

V. The reinvestment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year

1. The Company's Reinvestment Policy

The Company's reinvestment policy is aligned with the operational needs of the Group. The revenue sources of its invested subsidiaries are primarily derived from sales to the Asian, Southeast Asian, and European markets, which have shown a steady growth trend. Currently, the investment policy and related procedures follow the "Operating Procedures for the Acquisition and Disposal of Assets", the "Regulations Governing Transactions with Related Parties, Specific Companies, and Affiliated Enterprises", and the "Rules Governing Financial and Business Matters Between this Corporation and its Related Parties", all of which were approved by the Board of Directors or the Shareholders' Meeting. Investment operations are also conducted in accordance with the internal control system governing the investment cycle. In addition to complying with the Company's internal policies, each investee subsidiary also adheres to the relevant local regulations and implements appropriate internal control management based on its actual operating conditions.

Primary Reasons for Investment Gains or Losses in the Most Recent Fiscal Year and Improvement Plans:

Unit: NT\$ thousand; %

Name of Investee Company	Profit or Loss from Investment in 2025	Primary Reasons for Profit or Loss	Improvement plan
SHENZHEN EIKEI ELECTRONIC CO., LTD	(4,833)	Operating Performance: Satisfactory	Primarily due to slower-than-expected customer development. The Company will continue to deepen its presence in the Chinese market, develop potential customers, and strive to return to profitability as soon as possible.
EIKEI ELECTRONICS (HONGKONG) CO., LIMITED	147,951	Operating performance is stable and satisfactory.	Not applicable
EIKEI (Thailand) Co., Ltd.	10,027	Operating performance is stable and satisfactory.	Not applicable
EIKEI (Japan) Co., Ltd.	2,964	Operating performance is stable and satisfactory.	Not applicable

## VI. Risk Management and Assessment

- (I) The effect upon the company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future:

### 1. Interest Rate Fluctuations

The Company's interest income for 2025 and 2024 amounted to NT\$ 7,641 thousand and NT\$ 7,355 thousand, respectively, representing 4.89% and 3.93% of profit before tax, respectively. In addition, interest expenses for 2025 and 2024 amounted to NT\$ 987 thousand and NT\$ 874 thousand, respectively, representing 0.63% and 0.47% of profit before tax, respectively. The proportions were minimal, indicating that changes in interest rates did not have a material adverse effect on the Company's operations. The Company adopts a conservative and prudent approach to financial planning, prioritizing the security of working capital allocation. Idle funds are primarily placed in time deposits and demand deposits, resulting in a relatively low proportion of interest income. The Company maintains a sound relationship with financial institutions, which enables the pursuit of favorable financing terms in the event of funding needs. In addition, the Company's finance department closely monitors economic developments and will implement necessary countermeasures to mitigate potential impacts on the Company.

### 2. Exchange Rate Fluctuations

The Company's main sales regions include Thailand, China, Japan, and other Southeast Asian countries. Transactions are primarily conducted in U.S. dollars and Thai baht, while purchases are mainly settled in U.S. dollars, followed by renminbi. After offsetting foreign currency receivables and payables, a net foreign currency asset position remains, which may result in foreign exchange gains or losses due to significant fluctuations in exchange rates. The Company follows a prudent and conservative policy for managing foreign currency funds and does not engage in speculative foreign exchange transactions. Exchange rate risks are mainly addressed through natural hedging. The Company's financial personnel maintain close communication with the foreign exchange departments of financial institutions to stay informed of foreign exchange market trends. The Company also opens foreign

currency deposit accounts with partner banks to reserve funds for foreign currency needs and adjusts positions as necessary in response to exchange rate movements. Additionally, the Company negotiates price adjustment mechanisms with customers and suppliers to mitigate risks associated with exchange rate fluctuations.

### 3. Inflation

The Company closely monitors fluctuations in the prices of raw materials and components and maintains sound relationships with both suppliers and customers. As of the publication date of this annual report, the Company has not experienced any material impact on its profit and loss due to inflationary pressures. The Company will continue to closely monitor the effects of inflation and maintain strong interactions with business partners to mitigate the potential impact of inflation on its operations.

- (II) The company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future:

As of the publication date of this annual report, the Company has not engaged in any high-risk, highly-leveraged investments or derivative financial instrument transactions. Since January 2025, only a guarantee endorsement of USD 8 million for subsidiary EIKEI Electronics (HK) and NT\$ 8 million for its branch has been provided. No other loans to others have been made. All aforementioned transactions were reviewed and approved by the Board of Directors, and the procedures were conducted in accordance with applicable regulations. The Company has established the “Procedures for the Acquisition or Disposal of Assets,” “Procedures for Lending of Capital to Others,” and “Procedures for Endorsements and Guarantees.” The Company shall adhere to these internal procedures when carrying out related operations and will comply with relevant regulatory requirements for disclosure and reporting.

- (III) Research and development work to be carried out in the future, and further expenditures expected for research and development work:

The Company's research and development efforts primarily focus on expanding industrial application fields and developing a global supply chain service network. Looking ahead to the development trends of major automotive manufacturers in electric vehicles (EVs) and artificial intelligence (AI), the Company is actively deploying resources in application areas such as power control, motors, and liquid cooling systems, with the expectation that these will become the next drivers of growth for the Company.

- (IV) Effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response:

The Company is incorporated in the Cayman Islands and does not conduct any substantive economic activities. Its subsidiaries are located in Thailand, Japan, the People's Republic of China, Hong Kong, and the Republic of China (Taiwan). The execution of the Company's business operations is carried out in accordance with the key policies and regulatory requirements of both domestic and foreign jurisdictions. The Company closely monitors significant policy and legal developments in the countries and regions in which it operates and takes early preventive measures through various channels. In the event of changes, the Company consults with legal counsel, accountants, or other relevant professionals, or engages them to assess and develop response strategies to adapt to market changes and implement appropriate countermeasures. As of the publication date of this annual report, there have been no significant impacts on the Company's financial or business operations resulting from major policy or legal changes in the Cayman Islands or the countries and regions where the Company operates.

- (V) Impacts of technology (including cyber security risks) and industry changes upon financial businesses of the Company and countermeasures:

In response to the rapidly evolving technological and industrial landscape, the Company remains vigilant in monitoring technological advancements and industry developments. The management team continuously commits to enhancing product quality and maintains close collaboration with customers and suppliers to stay abreast of the latest trends. As of the publication date of this annual report, technological changes and industry developments have not had any material impact on the Company's financial condition or business operations.

The Company's financial operations are highly dependent on information systems. If an information security incident occurs, it may cause interruption of financial systems, leakage of funds, or data tampering, affecting accounting processing and external payments, and thereby impacting customer trust and business operations. To reduce risks, the Company has strengthened system controls, established backup mechanisms and payment review procedures, and regularly implemented information security training to ensure the continued stability of finance and business operations.

- (VI) Effect on the company's crisis management of changes in the company's corporate image, and measures to be taken in response:

Since its establishment, the Company has focused on its core business operations and has been committed to enhancing product quality as a primary objective, while maintaining harmonious labor relations to uphold a positive corporate image. As of the publication date of this annual report, there have been no material impacts on the Company resulting from changes in corporate image.

- (VII) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken:

As of the publication date of this annual report, the Company has no plans for mergers or acquisitions.

- (VIII) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken:

As of the publication date of this annual report, the Company has no plans for plant expansion.

- (IX) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:

(1) Purchase Concentration Risk

The Company procures the required inventory from cooperating suppliers based on the quantity of customer orders or forecast orders regularly provided by customers. To ensure stability, timeliness, and reliability of supply quality, the Company and its operating subsidiaries give procurement priority to suppliers that can meet quality and delivery requirements. Most of the major suppliers have been long-term partners with whom the Company has established stable cooperative relationships and sound commercial understanding over the years. Accordingly, the supply remains stable, and there is no procurement concentration risk.

(2) Sales Concentration Risk

The Company primarily supplies niche printed circuit boards and various electronic components to automotive and consumer electronics brand manufacturers. Its major customers include globally recognized Japanese brand

automotive lighting manufacturers and EMS providers, with whom the Company has established long-term cooperative relationships. As the Company focuses on serving key customers, sales are relatively concentrated. In response, the Company has adopted the following measures:

A. Continuously Strengthening and Solidifying Cooperative Relationships to Enhance Customer Satisfaction

The Company has long been deeply engaged in the printed circuit board markets of Japan, China, and Southeast Asia, providing customers with manufacturing and logistics services such as product design and procurement, supplier management, quality inspection, business coordination, and multi-channel trading, offering a one-stop supply platform that significantly reduces customer procurement costs. In addition, with many years of accumulated industry experience and expertise, the Company is able to understand and meet customer needs by providing rapid design and development services, as well as arranging for qualified and suitable suppliers to produce and deliver products promptly. This ensures high product quality and stable delivery schedules to end customers, earning strong recognition and trust, thereby establishing solid cooperative relationships and reducing the risk of customer orders shifting to competitors due to product replacement.

B. Actively Developing New Customers and Diversifying Order Sources

The Company has recently been actively developing new customers and expanding its sales markets. In addition to maintaining deep engagement with existing Japanese electronics brand manufacturers, the Company is also actively pursuing new customers and expanding the end-use applications of its products into areas such as AI applications and liquid cooling, electric vehicles (EV), industrial PCs, and even the medical field. These efforts aim to expand the Company's business scale and further reduce sales concentration risk.

Overall, although the Company currently experiences a certain degree of sales concentration, it has not had any material adverse impact on the Company's financial condition or operations. The Company has adopted corresponding mitigation measures, and the risk of sales concentration remains limited.

- (X) Effect upon and risk to the company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken: None.
- (XI) Impacts of changes in management rights upon the Company, risks and countermeasures:
  - As of the publication date of this annual report, there has been no change in management rights that has affected the Company's operations.
- (XII) Litigious and non-litigious matters. List major litigious, non-litigious or administrative disputes that: (1) involve the company and/or any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the company; and (2) have been concluded by means of a final and unappealable judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the company's securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the

main parties to the dispute, and the status of the dispute as of the date of publication of the annual report: None.

(XIII) Other important risks and countermeasures:

(1) Risks Related to Shareholder Rights Protection

There are numerous differences between the Companies Act of the Cayman Islands and the Company Act of the Republic of China, and the legal frameworks governing corporate operations in both jurisdictions vary significantly. As such, investors should not assume that the legal protections applicable to shareholders of Taiwanese companies will apply in the same manner to their investment in a Cayman Islands company. Therefore, investors are advised to thoroughly understand the relevant differences and consult with professionals to assess whether certain shareholder protections may not be available when investing in a Cayman Islands company.

(2) The Company is a holding company and depends on the performance of its subsidiaries and branches and their ability to distribute dividends, and is subject to restrictions on dividend payments and fund transfers.

The Company is a holding company incorporated in the Cayman Islands, and its sources of profit primarily rely on its operating subsidiaries. The Company's operating subsidiaries located in Thailand, Japan, Hong Kong, and Mainland China are significant sources of operating profit, and therefore, the payment of cash dividends by the Company may be affected by the subsidiaries' cash dividend distributions or retention of earnings reserves. However, the subsidiaries' cash dividend distributions are subject to local laws regarding dividend remittance, as well as restrictions on fund transfers and foreign exchange controls in effect at the time of distribution, and may also be impacted by fluctuations in exchange rates, which are beyond the Company's full control.

In addition, the Company's subsidiaries are separate and independent legal entities. In the event that a subsidiary becomes bankrupt, insolvent, undergoes reorganization or liquidation, or disposes of its assets, the Company's entitlement to assets or distribution will be subordinated to the claims of the subsidiary's creditors, including its trading counterparties.

The distribution of dividends or other benefits by the Company shall be carried out in accordance with relevant regulations. Investors are advised to fully understand and consult professionals regarding the tax implications of investing in a holding company.

(3) Risks Related to Statements Made in This Annual Report

A. Facts and Statistical Information

Certain information and statistical data contained in this annual report are derived from various statistical publications. However, such data may be inaccurate, incomplete, or not up to date. The Company makes no representation as to the correctness or accuracy of such statements, and investors should not place undue reliance on this information when making investment decisions.

B. Forward-Looking Statements, Risks, and Uncertainties Contained in This Annual Report

This annual report contains certain forward-looking statements and information regarding the Company. Such statements and information are

based on the beliefs, assumptions, and currently available information of the Company's management. These statements are subject to various risks, uncertainties, and assumptions, including the effects of other risk factors described in this annual report. Investors should carefully consider that reliance on any forward-looking statements involves known and unknown risks and uncertainties. The risks and uncertainties faced by the Company may affect the accuracy of the forward-looking statements, including the other risk factors described in this annual report. Investors should carefully consider that reliance on any forward-looking statements involves known and unknown risks and uncertainties, and the risks and uncertainties faced by the Company may affect the accuracy of such forward-looking statements.

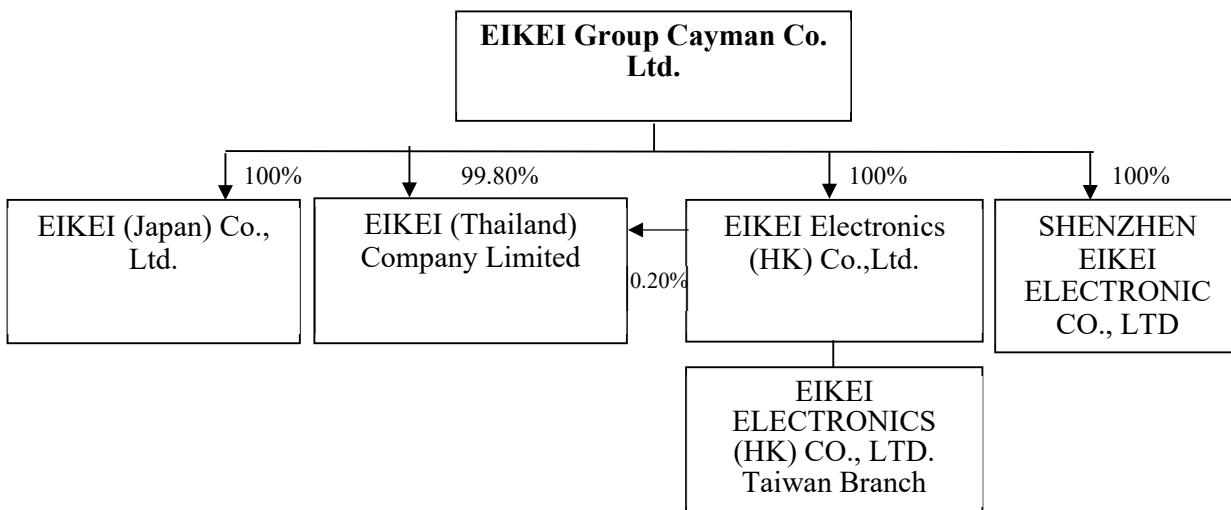
The Company will not update or revise any forward-looking statements contained in this annual report in response to future events or information. In light of these risks, as well as other risks, uncertainties, and assumptions, the forward-looking statements and circumstances described in this annual report may not occur as anticipated by the Company, or may not occur at all. Therefore, investors should not rely on any forward-looking statements.

VII. Other significant matters: None.

## Seven. Special Record Items

### I. Information related to affiliated enterprises:

#### (I) Affiliated enterprises organization chart



#### (II) Basic data of the affiliates

December 31, 2025; NT\$ thousand

Enterprise name	Date of Incorporation	Address	Paid-in capital (NT\$ thousand)	Main Business or Production Items
EIKEI ELECTRONICS (HONGKONG) CO., LIMITED	2011/01/14	Unit 8, 12/F, Tower 1, W Mega, 252 Texaco Road, Tsuen Wan, New Territories, Hong Kong	HKD 5,000	Wholesaling and retailing of printed circuit boards, electronic materials, and electronic components
EIKEI (Thailand) Company Limited	2008/08/08	1 MD Tower, Floor 19 Room AB, Soi Bangna Trad 25, Bangna Trad Rd., Bangna, Bangkok 10260 Thailand	THB 50,000	Wholesaling and retailing of printed circuit boards, electronic materials, and electronic components
EIKEI (Japan) Co., Ltd.	2007/05/24	JRE Cosmo Kanasugibashi Bldg. 8F, 1-10-11 Shiba, Minato-ku, Tokyo 105-0014, Japan	JPY 100,000	Wholesaling and retailing of electronic materials and electronic components
SHENZHEN EIKEI ELECTRONIC CO., LTD	2011/04/01	Room 406 & 507, Building A, Zhengtai Lai Chuangke Park, Yintian Creative Park, Yintian Community, Xixiang Subdistrict, Bao'an	HKD 15,000	Wholesaling and retailing of printed circuit boards, electronic materials, and electronic components

		District, Shenzhen, Guangdong Province, China, 518102		
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- (III) Information on shareholders of companies presumed to have a controlling and subordinate relationship: None.
- (IV) Industries Covered by the Overall Business Operations of Affiliated Enterprises: The affiliated enterprises in which the Company has invested primarily engage in the sales of printed circuit boards, electronic materials, electronic components, IPC, and application products related to the field of industrial control.
- (V) Information on Directors, Supervisors, and General Managers of Affiliated Enterprises:

Company Name	Title	Name or representative	Number of Shares Held (Capital Contribution Amount)	Shareholding Percentage (Capital Contribution Percentage)
EIKEI ELECTRONICS (HONGKONG) CO., LIMITED	Chairman	Liu, Shih-Lin	-	-
EIKEI (Thailand) Company Limited	Chairman	Liu, Shih-Lin	-	-
EIKEI (Japan) Co., Ltd.	Chairman	Liu, Shih-Lin	-	-
SHENZHEN EIKEI ELECTRONIC CO., LTD	Chairman	Liu, Shih-Lin	-	-

(VI) Operational Overview of Affiliated Enterprises

December 31, 2025; NT\$ Thousand

Company Name	Capital	Total assets	Total liabilities	Net value	Operating revenue	Operating gain (loss)	Current profit and loss (after tax)	Earnings per share (NT\$) (after tax)
EIKEI ELECTRONICS (HONGKONG) CO., LIMITED	HKD 5,000	575,675	280,682	294,993	1,084,523	159,007	150,842	Note I
EIKEI (Thailand) Company Limited	THB 50,000	299,243	149,379	149,864	653,983	15,917	10,027	Note I
EIKEI (Japan) Co., Ltd.	JPY 100,000	52,907	16,225	36,682	155,497	5,885	2,964	Note I
SHENZHEN EIKEI ELECTRONIC CO., LTD	HKD 15,000	148,489	122,116	26,166	272,228	(4,776)	(4,833)	Note I

Note 1: As the Company uses consolidated financial statements as its primary financial reporting basis, earnings per share data is not available.

- (VII) Consolidated Financial Statements Covering Affiliated Enterprises: Identical to the consolidated financial statements; please refer to the most recent annual financial report.

(Website: <https://mops.twse.com.tw/> Single Company > Electronic Document Download > Financial Reports)

(VIII) Affiliation Report: The Company is not a subsidiary as defined under the Chapter on Affiliated Enterprises in the Company Act and is therefore not subject to such requirements.

II. Status of Private Placement of Securities for the Most Recent Fiscal Year and up to the Publication Date of the Annual Report: None.

III. Other matters requiring supplementary explanation: None.

IV. Explanation of major differences from shareholder rights protection regulations in the Republic of China:

To the extent permitted under Cayman Islands law, the Company has adopted provisions in its Articles of Association based on the key shareholder protection matters listed in the "Checklist for Protecting Shareholders' Rights of Foreign Issuers Registered in Jurisdictions Other Than the Republic of China" (hereinafter, the "Shareholder Rights Protection Checklist") as amended and announced by the Taiwan Stock Exchange on February 06, 2026, in order to safeguard the exercise of shareholder rights. However, due to differences between Cayman Islands law and the laws of the Republic of China, certain matters set out in the Shareholder Rights Protection Checklist do not automatically apply to the Company. The following outlines the differences between the Company's Articles of Association and the content of the Checklist, including the reasons for such differences, the applicable provisions under the laws of the place of incorporation (if any), and the impact on the rights and interests of shareholders in the Republic of China:

Item of Difference	Explanation of Cayman Islands Legal Provisions	Provisions of the Memorandum and Articles of Association and Reasons for Differences
<p>1. Physical shareholders' meetings of the Company shall be held within the territory of the Republic of China. If a physical shareholders' meeting is to be held outside the Republic of China, the Company shall report to and obtain the approval of the stock exchange within two days after the board resolution or the competent authority's approval for such meeting has been obtained by the shareholders.</p> <p>2. Shareholders who have continuously held 3 percent or more of the total issued shares of the Company for a period of one year or longer may, by submitting a written request stating the proposed matters and reasons, request the Board of Directors to convene an extraordinary shareholders' meeting. If the Board does not issue a notice to convene the meeting within fifteen days of receiving such request, the shareholders may, with the approval of the competent authority, convene the meeting on their own.</p>	<p>1. The Cayman Islands Companies Act does not require an exempted company to hold its annual general meeting within or outside the Cayman Islands. However, such requirements may be specified in the company's Articles of Association.</p> <p>2. The Cayman Islands Companies Act does not contain specific provisions granting minority shareholders the right to propose matters for discussion at the annual general meeting or to request the convening of a shareholders' meeting. Nevertheless, the Cayman Islands Companies Act does not prohibit a company from establishing such meeting procedures in its Articles of Association. According to Section 61 of the Cayman Islands Companies Act, where the applicable laws do not specify the number of shareholders required to convene a shareholders' meeting, three or more shareholders may call such a meeting. However, the qualifications of the convener of a shareholders' meeting may be specified in the company's Articles of Association. Shareholders holding the same class of shares shall have equal rights and obligations. However, Cayman Islands law does not restrict shareholders from mutually agreeing on how to exercise their shareholder rights.</p>	<p>If shareholders convene a shareholders' meeting outside the territory of the Republic of China, such meeting may be held without the need for approval from the competent authority in the Cayman Islands, as shareholder-convened extraordinary general meetings do not require approval from local authorities under Cayman Islands law. Therefore, Article 19.6 of the Articles of Association provides only that prior reporting and approval from the stock exchange is required, rather than stating, as specified in the Shareholder Rights Protection Checklist, that "approval from the competent authority must first be obtained by the shareholders, and the stock exchange must be notified within two days". This provision is not expected to have any material impact on the rights and interests of shareholders in the Republic of China.</p>

<p>1. When the Company convenes a shareholders' meeting, electronic voting shall be included as one of the means for exercising voting rights.</p> <p>2. When voting rights are exercised in writing or electronically, the method of exercise shall be specified in the notice of the shareholders' meeting. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived their rights with respect to the extraordinary motions and amendments to original proposals of that meeting.</p>	<p>The Cayman Islands Companies Act does not address whether shareholders exercising their voting rights in writing or electronically may be deemed to have attended the shareholders' meeting in person. However, according to case law, shareholders at a shareholders' meeting must be able to communicate with each other simultaneously in order to discuss matters submitted for resolution at the meeting. Shareholders may not exercise their voting rights at a shareholders' meeting in writing or by electronic transmission, and shareholders who authorize a proxy to vote on their behalf shall not be deemed to have attended the meeting in person. However, if provided for in the Articles of Association, shareholders may designate a proxy in writing or by electronic transmission, and such designated proxy may exercise the shareholder's voting rights at the shareholders' meeting.</p> <p>The Articles of Association may be amended to include provisions governing the handling of proxy forms submitted to the Company.</p> <p>The Articles of Association of the foreign issuer provide that (1) shareholders who exercise their voting rights in writing or by electronic means shall be deemed to have appointed the chairman of the shareholders' meeting as their proxy to exercise their voting rights at the meeting, and (2) the number of votes represented by the chairman in such capacity shall not be subject to the 3% limit of the total issued voting shares.</p> <p>The Cayman Islands Companies Act does not contain specific provisions regarding the revocation of proxies by shareholders. Under common law principles, the act of a shareholder voting in person at a shareholders' meeting shall take precedence over any other method of exercising voting rights, regardless of any contrary provision in the Articles of Association. However, the Company may still stipulate provisions in its Articles of Association regarding the revocation of proxies by means other than personal attendance at the shareholders' meeting.</p>	<p>With respect to shareholders exercising voting rights in writing or by electronic means, the Cayman Islands Companies Act does not specify whether such shareholders are deemed to have attended the shareholders' meeting in person. To provide an alternative arrangement, Article 25.4 of the Articles of Association stipulates that "when a shareholder exercises voting rights at a shareholders' meeting in writing or by electronic means in accordance with the preceding provisions, the shareholder shall be deemed to have appointed the chairman of the meeting as their proxy to vote on their behalf at the shareholders' meeting in accordance with the instructions set forth in the written or electronic document. The chairman of the meeting, acting as a proxy, shall not have the authority to exercise voting rights on behalf of shareholders with respect to matters not specified or not indicated in the written or electronic voting instructions, and/or any amendments to the original proposals raised during the shareholders' meeting. To clarify any ambiguity, a shareholder who exercises voting rights in such manner shall be deemed to have waived their right to vote on any ad hoc motions and/or amendments to the original proposals presented at that shareholders' meeting". To clarify any ambiguity, a shareholder who exercises voting rights in such manner shall be deemed to have waived their right to vote on any ad hoc motions and/or amendments to the original proposals presented at that shareholders' meeting. As these differences arise from the absence of equivalent provisions under the Cayman Islands Companies Act, the impact on the rights and interests of shareholders in the Republic of China is considered to be limited.</p>
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<p>The following proposals, which involve significant shareholder interests, shall require the presence of shareholders representing two-thirds or more of the total issued shares, and the approval of a majority of the voting rights of the shareholders present. If the total number of shares represented by the shareholders present is insufficient to meet the aforementioned quorum, the resolution may be adopted with the presence of shareholders representing a majority of the total issued shares and the approval of two-thirds or more of the voting rights of the shareholders present:</p> <ol style="list-style-type: none"> <li>1. The Company's execution, amendment, or termination of any agreement for the lease of the entirety of its business, the engagement of others to operate its business, joint operation of its business on a regular basis with others, the transfer of all or a substantial part of its business or assets, or the acquisition of another's entire business or assets that has a material impact on the Company's operations.</li> <li>2. Amendment to the Articles of Association</li> <li>3. If any amendment to the Articles of Association would impair the rights of preferred shareholders, such amendment shall also be subject to a resolution adopted at a meeting of the preferred shareholders.</li> <li>4. The distribution of all or part of dividends and bonuses by issuing new shares</li> <li>5. Resolutions on dissolution, merger, or spin-off</li> <li>6. Share conversion</li> </ol>	<ol style="list-style-type: none"> <li>1. According to Section 60 of the Cayman Islands Companies Act, a special resolution refers to a resolution passed by a majority of not less than two-thirds of the votes cast by shareholders entitled to vote (whether in person or, where proxies are permitted, by proxy) at a general meeting, provided that proper notice specifying the intention to propose the resolution as a special resolution has been duly given. However, the Company's Articles of Association may prescribe a higher voting threshold and may specify different classes of matters requiring approval by special resolution, provided that such threshold is not lower than two-thirds. A written resolution signed by all shareholders entitled to vote at a general meeting shall, if authorized by the Articles of Association, be deemed equivalent to a special resolution. When calculating the required majority for a special resolution adopted by way of voting, the number of votes shall be determined based on the voting rights each shareholder is entitled to under the Company's regulations.</li> <li>2. Matters requiring approval by special resolution under the Cayman Islands Companies Act include: (i) changing the company name; for exempted companies, adopting or amending a dual foreign name (Section 31); (ii) amending or adding to the Articles of Association (Section 24); (iii) amending or adding to the Memorandum of Association with respect to the company's objects, powers, or other expressly stated matters (Section 10); (iv) reducing the company's capital or share premium account, subject to court approval and if authorized by the Articles (Sections 14 and 37(4)(d)); and (v) voluntary winding up of the company for reasons other than inability to pay debts (Sections 90(b)(i) and 116(c)). A resolution passed by a</li> </ol>	<p>Pursuant to the Cayman Islands Companies Act, the following matters must be approved by special resolution:</p> <ol style="list-style-type: none"> <li>(1) Amendment to the Articles of Association Pursuant to Cayman Islands law, amendments to the Articles of Association must be approved by a special resolution as defined under the Cayman Islands Companies Act. Accordingly, Article 12.1 of the Articles of Association stipulates the threshold for amending the Articles based on the special resolution requirement and does not adopt the supermajority resolution standard required under the Shareholder Rights Protection Checklist in accordance with ROC law. In addition, under Article 13 of the Articles of Association, if any amendment or variation to the Articles would prejudice the rights or preferences of any class of shares, such amendment or variation must be approved by a special resolution and separately approved by a special resolution passed at a shareholders' meeting convened for the affected class of shares.</li> <li>(2) Dissolution Under Cayman Islands law, if a company resolves to voluntarily wind up and dissolve due to its inability to pay debts as they fall due, such dissolution shall be approved by an ordinary resolution of the shareholders. However, if the company voluntarily winds up and dissolves for reasons other than the foregoing, the dissolution must be approved by a special resolution in accordance with the Cayman Islands Companies Act. Accordingly, Article 12.4 of the Articles of Association does not adopt the supermajority resolution requirement under the Shareholder Rights Protection Checklist based on ROC law, but instead follows the resolution thresholds prescribed by Cayman Islands law.</li> </ol>
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	<p>majority lower than that required for a special resolution shall be deemed invalid under Cayman Islands law.</p> <p>3. Under the Cayman Islands Companies Act, two or more companies (of which at least one must be a Cayman Islands company) may enter into a merger or consolidation. A merger refers to the combination whereby the business, assets, and liabilities of two or more companies are assumed by one of the merging entities, which continues as the surviving company. A consolidation refers to the creation of a new entity that assumes the business, assets, and liabilities of all participating companies. The Cayman Islands Companies Act does not define or provide for corporate spin-offs or demergers. Subject to compliance with mandatory provisions of the Cayman Islands Companies Act, a Cayman Islands company may establish alternative procedures or quorum requirements for any form of merger or demerger. A plan of merger or consolidation must (a) be approved by a special resolution of the shareholders of each constituent company, and (b) comply with any additional requirements set out in the articles of association of each merging company, if applicable.</p> <p>4. According to the Cayman Islands Companies Act, a company may resolve to voluntarily wind up by a shareholders' resolution if it is unable to pay its debts as they fall due. However, if the company voluntarily winds up for reasons other than insolvency, such dissolution must be approved by a special resolution as defined under the Cayman Islands Companies Act.</p> <p>5. Other than the matters mentioned above, the Cayman Islands Companies Act does not prescribe specific resolution thresholds for the other proposals listed in the left-hand column; however, such requirements may be stipulated in the Company's Articles of Association.</p>	<p>(3) Merger</p> <p>Due to the mandatory requirements under Cayman Islands company law regarding the voting procedures for mergers as defined by Cayman law, Article 12.3(b) of the Company's Articles of Association stipulates that a "merger" (except for mergers and/or amalgamations that meet the definition under Cayman Islands company law, which require only a special resolution) must be approved by a supermajority resolution.</p> <p>The difference between the above and the matters listed in the Shareholder Rights Protection Checklist lies in the classification of significant shareholder protection matters, which are designated as requiring supermajority resolutions. In the Company's Articles of Association, such matters are regulated under both supermajority and special resolution provisions. As these differences arise from the legal framework of the Cayman Islands, and given that the Articles of Association have clearly enumerated the shareholder protection matters that require supermajority or special resolutions, the impact of this distinction on shareholder rights is considered to be limited.</p>
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- V. Matters that have had a material impact on shareholders' equity or the price of securities, as specified in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act, during the most recent fiscal year and up to the date of printing of this annual report: None

**EIKEI GROUP (CAYMAN) CO., LTD.**

**Chairman: Liu, Shih-Lin**