

Sitronix Annual Report 2025



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your life.*

1.Name, title, phone number and email address of the Company's spokesperson and deputy spokesperson

Spokesperson:

Name: Tom Huang

Title: Director, Investor Relations & Sustainability

Tel: +886-3-5526500

Email: ir@sitronix.com.tw

Deputy Spokesperson:

Name: WY Sun

Title: Technical Director, Strategic Investment

Tel: +886-3-5526500

Email: ir@sitronix.com.tw

2.Address and phone number of the head office, branch offices, and factories

Address of the head office: 11F-1, No. 5, Taiyuan 1st St., Zhubei City Hsinchu County 302, Taiwan

Tel: +886-3-5526500

3.Name, address, website and phone number of the stock transfer agent

Name: Stock-Affairs Agency Department of Taishin Securities Co., Ltd.

Address: B1, No.96, Sec.1, Jianguo N. Rd., Taipei City

Website: <https://www.tssco.com.tw>

Tel: +886-2-25048125

4.Name of CPAs, name, address, website and phone number of the accounting firm for the financial statements of the most recent year

Names of CPAs: Ya-Yun Chang, Mei Chen Tsai

Name of Accounting Firm: Deloitte & Touche

Address: 6F, No. 2, Prosperity Rd. I, Hsinchu Science Park, Taiwan, R.O.C

Website: <https://www.deloitte.com.tw>

Tel: +886-3- 5780899

5.The 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

6.Company website: <https://www.sitronix.com.tw>

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Chapter 1 Letter to Shareholders

Dear shareholders,

I. 2025 Operating Results

(I) Business plan execution

In fiscal year 2025, the global semiconductor industry faced multiple headwinds from geopolitical tensions and macroeconomic volatility. U.S. reciprocal tariff policies disrupted supply chain dynamics and demand–supply cycles, while rising gold prices led to increased raw material costs in assembly and testing. In addition, the appreciation of the New Taiwan Dollar against the U.S. Dollar placed further operational pressure on export-oriented IC design companies. In response to these external challenges, Sitronix (hereinafter referred to as “the Company”) maintained a prudent and steady management approach. Through flexible operational resource allocation and strategic execution, the Company mitigated the impact of external uncertainties.

Despite the challenging environment, the Company sustained its growth momentum during the year. Consolidated revenue for the full year reached NT\$19 billion, representing a year-on-year (YoY) increase of 6.59%. Consolidated gross profit amounted to NT\$5.82 billion. Net profit after tax totaled NT\$2.22 billion, and earnings per share (EPS) after tax stood at NT\$14.46.

The key operational focuses and achievements for the year are summarized as follows:

1. Realization of Product Strategy Benefits:

The Company’s long-term investment in its TDDI product line, featuring proprietary zero-capacitor technology, translated into tangible results in fiscal year 2025, with the Company successfully expanding its market share and becoming one of the major suppliers in this segment. Revenue from this product line grew significantly, not only establishing a new product growth cycle but also serving as a primary driver of overall revenue growth for the year. The Company will continue to optimize and broaden this product portfolio to address diverse application needs.

2. Optimization of Cost Structure:

In response to the impact of rising gold prices on the cost structure of the Gold Bump process, the Company has implemented alternative metallurgy solutions. These measures effectively controlled production costs, maintained pricing competitiveness, and safeguarded profitability,

enabling the Company to remain resilient amid raw material price volatility.

3. Results of Strategic Reinvestment:

The Company’s subsidiary, Sync-Tech System Corp. (Stock Code: 7815), was successfully listed on the Emerging Stock Market in January 2025. The subsidiary specializes in cantilever probe card technology and is actively expanding into vertical probe card solutions. Its entry into the capital market is expected to enhance its operational independence and increase visibility within the semiconductor probe card industry, while also generating stable, long-term investment returns for the Company.

(II) Budget performance

Sitronix did not provide the financial forecast for 2025; thus it is unnecessary to disclose the budget performance.

(III) Profitability analysis

| Item Analyzed | | Year | |
|--------------------------------------|-------------------|---------------|---------------|
| | | 2025 (Note 2) | 2024 (Note 2) |
| Return on Assets (%) | | 10.21% | 11.97% |
| Return on Equity (%) | | 13.60% | 15.90% |
| Ratio in Paid-in Capital (%) | Operating Profit | 176.80% | 207.25% |
| | Income before Tax | 203.08% | 236.23% |
| Net Profit Rate (%) | | 11.70% | 13.75% |
| Net Profit Per Share (NT\$) (Note 1) | | 14.66 | 15.42 |

Note 1: Calculated by the weighted average number of shares outstanding in the current year.

Note 2: Consolidated financial information using IFRS.

(IV) Research and Development (R&D) Overview

To maximize the efficiency of R&D resource, the Company initiated an optimization of its R&D organizational structure during the year by establishing a Project Lead System. This initiative aims to strengthen the alignment between product development and market demand, as well as to shorten product development cycles.

Key R&D focuses for the year are outlined below:

1. Enhancement of Organizational Effectiveness:

Through greater organizational flexibility, the Company established a

structured new product promotion process and strengthened its technical support framework to accelerate responsiveness to customer needs.

2. Process Optimization:

To support the market expansion of new products, the Company has established standard operational workflows and strengthened its technical service capabilities.

3. Advancement of ASIC Technologies:

Through ongoing technical collaborations with tier-1 global customers, the Company continues to refine its ASIC design capabilities, further reinforcing its long-term technological foundation.

II. Business Plan Summary for 2026

Looking ahead to 2026, global economic growth is expected to remain affected by trade policies and tariff-related impacts, resulting in moderated growth momentum. In response, the Company will adopt a prudent operational approach, focusing on three key areas: supply chain management, product differentiation, and application diversification:

1. Supply Chain Management:

In light of potential fluctuations in the supply and demand of memory and key components, the management team will continue to closely monitor inventory levels and dynamically adjust wafer-start strategies to ensure supply stability and maintain a sound cost structure.

2. Expansion of TDDI Market Applications:

Continue to drive market penetration of its TDDI product portfolio. In addition to the standard product segment, efforts will be intensified to expand into niche markets, industrial control, and automotive applications, thereby broadening the revenue base.

3. Implementation of Differentiation and Diversification Strategies:

(1) Product Differentiation:

Build upon its technological advantages in zero-capacitor and low-power consumption designs, while further expanding the adoption of alternative material process solutions to deliver cost-effective and competitive offerings.

(2) Application Diversification:

While maintaining a solid presence in the smartphone market, the Company will proactively increase the revenue contribution from non-

consumer electronics sectors, including OLED, automotive electronics, industrial control, and healthcare applications, in order to mitigate reliance on any single market.

III. Future Development Strategy

The Company is committed to becoming a leading IC design house distinguished by both technological depth and market breadth. Its future development strategy will focus on enhancing organizational effectiveness and accelerating technology iteration. At the same time, the Company will continue to optimize its product portfolio and increase the proportion of diversified applications to mitigate the impact of industry cyclicality, thereby establishing a resilient and sustainable long-term profitability model and creating enduring value for shareholders.

IV. Impacts of External Competition, Regulatory, and Macro Business Environment

In response to the normalization of risks arising from geopolitical developments and global supply chain restructuring, the Company has established comprehensive risk control mechanisms. On the commercial front, regional risk exposure is mitigated through market and customer portfolio diversification. Operationally, the Company continues to strengthen information and cybersecurity measures, intellectual property rights management, and the implementation of ESG performance metrics. In addition, close attention is paid to evolving climate change regulations and raw material price trends to ensure that operations remain aligned with sustainable development requirements.

Finally, on behalf of the management team, I would like to express our sincere appreciation to all shareholders for their continued support. Sitronix will remain committed to a pragmatic approach in achieving its operational objectives and sharing the results of its performance with shareholders.

Sitronix Technology Corp.

Chairman: Vincent Mao

Chapter 2 Corporate Governance Report

I. Information on Directors, Executives, and Department/Branch Heads

(I) Information on directors

March 27, 2026; Unit: share, %

| Title | Nationality or Place of Registration | Name | Gender <u>Age</u> | Selected (Entered Office) Date | Tenure | Date First Elected | Shareholding at the Time of Appointment | | Current shareholding | | Shareholding by Spouse and Minor Children | | Shareholding through Nominees | | Major Education and Work Experience | Position(s) Held Concurrently in the Company and/or in Any Other Company | Other Managers, Directors and Supervisors Roles Held by Spouse or Second-degree Relations | | | Remarks |
|----------|--------------------------------------|-------------|----------------------|--------------------------------|---------|--------------------|---|--------------------|----------------------|--------------------|---|--------------------|-------------------------------|--------------------|---|---|---|------------|--------------|----------|
| | | | | | | | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | | | Title | Name | Relationship | |
| Chairman | R.O.C. | Vincent Mao | Male <u>61-70</u> | 6/20/2024 | 3 years | 7/9/1992 | 1,771,699 | 1.47% | 1,771,699 | 1.47% | 81,243 | 0.07% | - | - | EMBA, National Taiwan University Institute of Microelectronics, Cheng Kung University President, Sitronix Technology Corp. Market Planning, United Microelectronics Corp. | Chairman & CEO, Sitronix Technology Corp. Chairman, Sitronix Holding International Limited. Chairman, Sitronix Global Limited. Director, mCore Technology Corp. Director, Sensortek Technology Corp. Chairman & CEO, Forcelead Technology Corp. Director, INFSitronix Technology Corp. Chairman, Sitronix Investment Corp. Director, Sync-Tech System Corp. Director, Silicon Power Computer & Communications Inc. Independent Director, Compal Broadband Networks Inc. Director, ezGlobal Corp. Chairman & CEO, Seer Microelectronics, Inc. Director, Fong Huang Innovation Investment Co., Ltd. Director, Fong Huang II Innovation Investment Co., Ltd. Director, Fong Huang III Innovation Investment Co., Ltd. Director, Fong Huang IV Innovation Investment Co., Ltd. Director, Fong Huang VI Innovation Investment Co., Ltd. Director, Fong Huang VII Innovation Investment Co., Ltd. | Corporate Governance Officer | Vivian Mao | daughter | (Note 1) |
| Director | R.O.C. | Wen-Bin Lin | Male <u>61-70</u> | 6/20/2024 | 3 years | 1/5/1999 | 2,200,000 | 1.83% | 2,200,000 | 1.83% | 1,100,000 | 0.92% | - | - | Electronics, Taipei Tech Director, GuMing Investment Corp. | - | - | - | - | |
| Director | R.O.C. | I-Hsi Cheng | Male <u>61-70</u> | 6/20/2024 | 3 years | 1/5/1999 | 1,611,052 | 1.34% | 1,611,052 | 1.34% | 189,617 | 0.16% | - | - | Department of Electronics Engineering, NCTU Deputy Manager, United Microelectronics Corp. Deputy Manager, Design Department, Novatek Microelectronics Corp. | CRO, Sitronix Technology Corp. Chairman & CEO, mCore Technology Corp. | - | - | - | - |

March 27, 2026; Unit: share, %

| Title | Nationality or Place of Registration | Name | Gender Age | Selected (Entered Office) Date | Tenure | Date First Elected | Shareholding at the Time of Appointment | | Current shareholding | | Shareholding by Spouse and Minor Children | | Shareholding through Nominees | | Major Education and Work Experience | Position(s) Held Concurrently in the Company and/or in Any Other Company | Other Managers, Directors and Supervisors Roles Held by Spouse or Second-degree Relations | | | Remarks |
|----------------------|--------------------------------------|--|--------------|--------------------------------|---------|--------------------|---|--------------------|----------------------|--------------------|---|--------------------|-------------------------------|--------------------|--|--|---|------|--------------|----------|
| | | | | | | | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | | | Title | Name | Relationship | |
| Director | R.O.C. | Silicon Power Computer & Communications Inc. | - | 6/20/2024 | 3 years | 6/11/2014 | 3,150,000 | 2.62% | 3,150,000 | 2.62% | - | - | - | - | - | - | - | - | - | - |
| | R.O.C. | Representative: Hui-Min Chen | Male 61~70 | 6/20/2024 | 3 years | 6/11/2014 | - | - | 20 | 0.00% | 20 | 0.00% | - | - | MBA, University of Central Oklahoma (U.S.) Assistant General Manger, Sales Division, Transcend Information, Inc. | Chairman & CEO, Silicon Power Computer & Communications Inc. Chairman, Silicon Power Computer & Communications Netherlands B.V Director, Wang Xin Investment Corp. Director, Silicon Power Investment Co., Ltd. Supervisor, Silicon Power Japan Co., Ltd. Director, URSrobot Holding Ltd. | - | - | - | - |
| Director | R.O.C. | Sheng-Su Lee | Male 61~70 | 6/20/2024 | 3 years | 6/22/2015 | 205,821 | 0.17% | 205,821 | 0.17% | - | - | - | - | Graduate Institute of Electrical Engineering, National Taiwan University President, Sitronix Technology Corp. | Deputy Chairman & Deputy CEO, Silicon Power Computer & Communications Inc. Chairman & CEO, Sensortek Technology Corp. Director, Silicon Power Investment Co., Ltd. | - | - | - | (Note 2) |
| Independent Director | R.O.C. | Cheng-Chieh Dai | Male 61~70 | 6/20/2024 | 3 years | 6/10/2010 | 18,688 | 0.02% | 18,688 | 0.02% | - | - | - | - | Institute of Electrical Engineering, State University of New York at Stony Brook Department of Electrical Engineering, Cheng Kung University Vice President, Accusys, Inc. Business Manager, Elitegroup Computer Systems Inc. | President, Accuvision Technology Inc. Director, Accuvision Technology Inc. Director, STL Technology Ltd. Director, Cheng Yu Investment Co., Ltd. | - | - | - | - |
| Independent Director | R.O.C. | Yu-Nu Lin | Female 51~60 | 6/20/2024 | 3 years | 6/27/2018 | - | - | - | - | - | - | - | - | EMBA, Taiwan University Department of Accounting, Chengchi University Taiwan Securities Co., Ltd. Sales Deputy Manager KPMG Taiwan Intermediate auditor Passing the Accounting Entrance Exam | President, Chin-Poon Industrial Co., Ltd. | - | - | - | - |
| Independent Director | R.O.C. | Jui-Hsiang Lo | Male 71~80 | 6/20/2024 | 3 years | 7/27/2021 | 40,000 | 0.03% | - | - | 4,000 | 0.00% | 210,000 | 0.17% | MBA, National Chengchi University Department of Communications Engineering, National Chiao Tung University; Manager, Consumer Communications Products Department, United Microelectronics Corporation Chairman, IC PLUS Corp. | Director, IC PLUS Corp. Supervisor, Qi Liheng Co., Ltd. Supervisor, Qi Li Technology Co., Ltd. Director, RJMH Investment Co., Ltd. | - | - | - | - |
| Independent Director | R.O.C. | Chuang-Yao Fan | Male 51~60 | 6/20/2024 | 3 years | 6/20/2024 | - | - | - | - | 156,000 | 0.13% | - | - | Department of Accounting, California State Polytechnic University, Pomona President, Shin Hwa Clock Industry Co., Ltd. | Chairman, Shin Hwa Clock Industry Co, Ltd. President, Telstar Enterprises Co., Ltd. Director, Hsu Sheng Co., Ltd. | - | - | - | - |

Note 1: Where the Chairman of the Board of Directors and the President or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto.:

At present, the Chairman of the Board of Directors concurrently holds the post of CEO, which is reasonable and necessary to improve the decision-making efficiency of the operation and improve the performance of operation to create higher value for the Company.

In addition, to strengthen corporate governance, the Company has increased the chairs of independent directors as a response.

Note 2: Director Sheng-Su Lee holds 591,874 shares of trust shares reserved with the right to decide utilization.

(II) Major shareholders of the institutional shareholders represented by directors

| Name of Institutional Shareholders | Top 10 Institutional Shareholders | Shareholding Ratio (%) |
|--|--|------------------------|
| Silicon Power Computer & Communications Inc. (Shareholding information of April 21 2025.) | Sitronix Technology Corp. | 6.42% |
| | Wang Xin Investment Corp. | 4.42% |
| | Guang-sheng Investment LTD. | 3.69% |
| | Pei-Rong Yuan | 1.46% |
| | Trust Property Account Entrusted by Hui-Min Chen in Mega International Commercial Bank | 1.45% |
| | HSBC Bank (Taiwan) Limited as Custodian for Acadian Emerging Markets Micro Cap Securities Master Fund Investment Account | 1.14% |
| | Hui-Min Chen | 1.12% |
| | H&Z TECHNOLOGY LIMITED | 1.11% |
| | Chao-Min Hsieh | 1.03% |
| | Trust Property Account Entrusted by Pei-Rong Yuan in Mega International Commercial Bank | 0.93% |

(III) Where a major shareholder listed above is an institutional shareholder, it's major shareholders

| Name of Institutional Shareholders | Top 10 Institutional Shareholders | Shareholding Ratio (%) |
|------------------------------------|--|------------------------|
| Sitronix Technology Corp. | Please refer to the information on top ten shareholders in the Company's annual report | - |
| Wang Xin Investment Corp. | Hui-Min Chen | 99.7% |
| | Sin-Sin Yang | 0.3% |
| Guang-sheng Investment LTD. | Li-Li Su | 12% |
| | Sheng-Su Lee | 12% |
| | Jui-Huan Lee | 76% |
| H&Z TECHNOLOGY LIMITED | Shao-Hui Lee | 40% |
| | Jou-Wei Lee | 20% |
| | Shu-Nuan Hou | 40% |

(IV) Disclosure of information on the professional qualifications of the directors and supervisors and the independence of the independent directors

| Condition Name | Professional Qualifications & Experience | Meets the Independence | Hold concurrent post of Independent Director of other publicly owned corporations |
|---|---|------------------------|---|
| Chairman (Convener of the Sustainability Committee, Member of the Nomination Committee) Vincent Mao | <ol style="list-style-type: none"> Acquired work experience in business, technology, practice of industry knowledge, and operational decision making. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". Not subject to any of the matters under Article 30 of the Company Act. | Not applicable | 1 |
| Director Wen-Bin Lin | <ol style="list-style-type: none"> Has the work experience required in the business sector and that requires operational judgement. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". Not subject to any of the matters under Article 30 of the Company Act. | Not applicable | 0 |
| Director I-Hsi Cheng | <ol style="list-style-type: none"> Acquired work experience in business, technology, practice of industry knowledge, and operational decision making. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". Not subject to any of the matters under Article 30 of the Company Act. | Not applicable | 0 |
| Director Silicon Power Computer & Communications Inc. Representative : Hui-Min Chen | <ol style="list-style-type: none"> Acquired work experience in business, technology, and operational decision making. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". Not subject to any of the matters under Article 30 of the Company Act. | Not applicable | 0 |

| Condition Name | Professional Qualifications & Experience | Meets the Independence | Hold concurrent post of Independent Director of other publicly owned corporations |
|--|--|--|---|
| Director Sheng-Su Lee | <ol style="list-style-type: none"> Acquired work experience in business, technology, practice of industry knowledge, and operational decision making. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". Not subject to any of the matters under Article 30 of the Company Act. | Not applicable | 0 |
| Independent Director (Convener of the Audit Committee, Convener of the Remuneration Committee, Member of the Sustainability Committee, Convener of the Nomination Committee) Cheng-Chieh Dai | <ol style="list-style-type: none"> Acquired work experience in business, technology, and operational decision making. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". Not subject to any of the matters under Article 30 of the Company Act. | <ol style="list-style-type: none"> Neither the principal, his/her spouse or his/her relative within the second degree of kinship is a director, supervisor or an employee of the Company or any of its affiliates. A total of 18,688 shares of the Company were held by the principal, his/her spouse and relatives within the second degree of kinship (or in the name of others). Not serving as a director, supervisor or an employee of a company with a specific relationship with the Company. No business, legal, finance, or accounting services were provided to the Company or its affiliates in the past two years. | 0 |
| Independent Director (Member of the Audit Committee, Member of the Remuneration Committee, Member of the Sustainability Committee, Member of the Nomination Committee) Yu-Nu Lin | <ol style="list-style-type: none"> Acquired work experience in accounting and operational decision making and passed the national exam required by certified accountant and obtained certification of the professionals and technologists examination. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". Not subject to any of the matters under Article 30 of the Company Act. | <ol style="list-style-type: none"> Neither the principal, his/her spouse or his/her relative within the second degree of kinship is a director, supervisor or an employee of the Company or any of its affiliates. No shares of the Company were held by the principal, his/her spouse and relatives within the second degree of kinship (or in the name of others). Not serving as a director, supervisor or an employee of a company with a specific relationship with the Company. No business, legal, finance, or accounting services were provided to the Company or its affiliates in the past two years. | 0 |

| Condition Name | Professional Qualifications & Experience | Meets the Independence | Hold concurrent post of Independent Director of other publicly owned corporations |
|--|--|---|---|
| Independent Director (Member of the Audit Committee, Member of the Remuneration Committee) Jui-Hsiang Lo | <ol style="list-style-type: none"> 1. Acquired work experience in business, technology, and operational decision making. 2. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". 3. Not subject to any of the matters under Article 30 of the Company Act. | <ol style="list-style-type: none"> 1. Neither the principal, his/her spouse or his/her relative within the second degree of kinship is a director, supervisor or an employee of the Company or any of its affiliates. 2. A total of 214,000 shares of the Company were held by the principal, his/her spouse and relatives within the second degree of kinship (or in the name of others). 3. Not serving as a director, supervisor or an employee of a company with a specific relationship with the Company. 4. No business, legal, finance, or accounting services were provided to the Company or its affiliates in the past two years. | 0 |
| Independent Director (Member of the Audit Committee) Chuang-Yao Fan | <ol style="list-style-type: none"> 1. Acquired work experience in business, technology, and operational decision making. 2. Please refer to the Company's annual report for relevant academic and professional qualifications, specifically "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (I)Information on directors". 3. Not subject to any of the matters under Article 30 of the Company Act. | <ol style="list-style-type: none"> 1. Neither the principal, his/her spouse or his/her relative within the second degree of kinship is a director, supervisor or an employee of the Company or any of its affiliates. 2. A total of 156,000 shares of the Company were held by the principal, his/her spouse and relatives within the second degree of kinship (or in the name of others). 3. Not serving as a director, supervisor or an employee of a company with a specific relationship with the Company. 4. No business, legal, finance, or accounting services were provided to the Company or its affiliates in the past two years. | 0 |

(V) Board Diversity and Independence

1. Board Diversity:

(1) Diversification policy:

The Company's Board shall guide the corporate strategy, supervise the management, and be accountable to the Company and the shareholders. The corporate governance system shall operated and be arranged in a way that ensures the Board exercises its powers in accordance with the laws and regulations, the Articles of Incorporation, and the resolutions of the shareholders' meetings.

In accordance with Article 20 of the Company's "Corporate Governance Best Practice Principles" and Article 2 of the "Procedures for Election of Directors", the election of Directors should take into consideration the overall configuration of the Board of Directors. Board members should generally possess the knowledge, skills and qualities necessary to perform their duties, and their overall competencies are as follows: A. Operational judgment, B. Accounting and financial analysis, C. Business management, D. Crisis management, E. Industry knowledge, F. International market view, G. Leadership, and H. Decision-making ability.

(2) Specific management objectives and their achievement:

Specific management objectives of the Board of Directors' diversification and the achievement of such objectives:

| Management objectives | Achievement status |
|---|--------------------|
| A. The Company's Board respects gender equality, where it ensures there is at least one female director on the Board. | Achieved |
| B. The Company's Board prioritizes operational decision making, operation management, and crisis management abilities, where it ensures at least 2/3 of the members of the Board possess relevant core abilities. | Achieved |
| C. For the purpose of supervision, the number of members of the Board who are employees of the Company, its parent, subsidiary, or brother companies shall be less than (including) 1/3 of the number of directors. | Achieved |
| D. For the purpose of supervision, the number of independent directors shall represent more than 1/3 of the Board's seats. | Achieved |

The current Board of Directors of the Company consists of 9 Directors, all of whom are nationals of the R.O.C., with 8 male Directors (89%) and 1 female Director (11%); two Directors are aged 51 to 60, six Directors are aged 61 to 70, and one Director is aged 71 to 80.

Among the non-independent directors, there are 3 Directors with employee status (accounting for 33% of the total number of Directors). All 3 Directors are proficient in business, technology, industry knowledge, and operational decision making. 1 Director is a legal person director of the information electronics industry, who is able to provide different industry experience insights and advices while being equipped with the work experience in business, technology, and operational decision making. 1 Director has extensive industry knowledge and expertise in finance.

The Company has 4 Independent Directors (44% of the total number of Directors), 1 of which have been appointed for a term of less than 3 years, 2 for a term of 3 to 9 years, and 1 for a term of more than 9 years. He has been elected to continue to serve as the Company's Independent Directors in consideration of the fact that their expertise in corporate management and his experience in corporate governance are of significant benefit to the Company. One of the Independent Directors is a female with professional qualifications in accounting, specializing in finance, accounting and auditing, and the remaining three Independent Directors have working experience as chairpersons and Presidents in the technology industry, and all of them possess business, technological, and operational judgment, which is conducive to the enhancement of the Company's corporate governance and the planning of its future business strategy direction.

Implementation of the diversity policy for Board members:

| Name of director | Title | Gender | Age | | | Length of term of office of independent director | | | As a staff member of the Group | Diversified core competencies | | | | | | | | |
|--|----------------------|--------|--------|--------|--------|--|------------|-------------------|--------------------------------|-------------------------------|-----------------------------------|---------------------|-------------------|--------------------|---------------------------|------------|-------------------------|---|
| | | | 51 -60 | 61 -70 | 71 -80 | Less than 3 years | 3 -9 years | More than 9 years | | Operational judgment | Accounting and financial analysis | Business management | Crisis management | Industry knowledge | International market view | Leadership | Decision-making ability | |
| Vincent Mao | Chairman | Male | | V | | | | | V | V | | V | V | V | V | V | V | V |
| Wen-Bin Lin | Director | Male | | V | | | | | | V | | V | V | V | V | V | V | V |
| I-Hsi Cheng | Director | Male | | V | | | | | V | V | | V | V | V | V | V | V | V |
| Silicon Power Computer & Communications Inc. Representative: Hui-Min Chen | Director | Male | | V | | | | | | V | | V | V | V | V | V | V | V |
| Sheng-Su Lee | Director | Male | | V | | | | | V | V | | V | V | V | V | V | V | V |
| Cheng-Chieh Dai | Independent Director | Male | | V | | | | V | | V | | V | V | V | V | V | V | V |
| Yu-Nu Lin | Independent Director | Female | V | | | | V | | | V | V | V | V | | V | V | V | V |
| Jui-Hsiang Lo | Independent Director | Male | | | V | | V | | | V | | V | V | V | V | V | V | V |
| Chuang-Yao Fan | Independent Director | Male | V | | | V | | | | V | V | V | V | | V | V | V | V |

In summary, the professional backgrounds and diversified core competencies of the members of the Board of Directors of the Company are beneficial to the Company's overall business operations and have resulted in the realization of diversified management objectives.

- (3) If the number of directors of either gender on the company's board of directors is less than one-third, the reasons shall be stated, along with the measures planned to enhance gender diversity:

A. Explanation: The composition of our Company's Board of Directors takes into account the candidates' professional backgrounds, skills and industrial experiences. The Company's current nine Directors were elected at the shareholders' meeting on June 20, 2024, including one female Director, representing 11%. This composition complies with the relevant regulations at that time, but not yet reaching one-third. This is due to the characteristics of the industry, which has a predominance of males due to practical management experience in the semiconductor sector.

B. Measures: The Company will continue to promote gender equality among the members of the Board of Directors and actively seek female Directors to enhance the effectiveness of corporate governance and implement diversity among board members.

2. Board Independence:

The Company has 9 Directors, including 4 Independent Directors (44% of the total number of Directors), accounting for more than one-third of the total number of Directors. Each of the Independent Directors has complied with the independence requirements set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". None of the Directors are related to each other as spouse or consanguineous within two degrees of consanguinity, which is in compliance with Paragraph 3 and 4 of Article 26-3 of the Securities and Exchange Act. In summary, the Company's Board of Directors is independent.

(VI) Presidents, Vice Presidents, Associate Managers, and Supervisors of All the Company's Divisions and Branch Units

March 27, 2026; Unit: share, %

| Title | Nationality | Name | Gender | Selected (Entered Office) Date | Shareholding | | Shareholding by Spouse and Minor Children | | Shareholding through Nominees | | Major Education and Work Experience | Titles Currently hold concurrent posts in other companies | Managers Held by Spouse or Second-degree Relations | | | Remarks |
|-----------------------------------|-------------|----------------|--------|--------------------------------|------------------|--------------------|---|--------------------|-------------------------------|--------------------|---|--|--|------------|--------------|----------|
| | | | | | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | | | Title | Name | Relationship | |
| Chairman & CEO | R.O.C. | Vincent Mao | Male | 4/28/2003 | 1,771,699 | 1.47% | 81,243 | 0.07% | - | - | EMBA, National Taiwan University Institute of Microelectronics, Cheng Kung University President, Corporation. Market Planning, United Microelectronics Corp. | Chairman, Sitronix Holding International Limited. Chairman, Sitronix Global Limited. Director, mCore Technology Corp. Director, Sensortek Technology Corp. Chairman & CEO, Forcelead Technology Corp. Director, INFSitronix Technology Corp. Chairman, Sitronix Investment Corp. Director, Sync-Tech System Corp. Director, Silicon Power Computer & Communications Inc. Independent Director, Compal Broadband Networks Inc. Director, ezGlobal Corp. Chairman & CEO, Seer Microelectronics, Inc. Director, Fong Huang Innovation Investment Co., Ltd. Director, Fong Huang II Innovation Investment Co., Ltd. Director, Fong Huang III Innovation Investment Co., Ltd. Director, Fong Huang IV Innovation Investment Co., Ltd. Director, Fong Huang VI Innovation Investment Co., Ltd. Director, Fong Huang VII Innovation Investment Co., Ltd. | Corporate Governance Officer | Vivian Mao | daughter | (Note 1) |
| Vice CEO& CRO | R.O.C. | Chun-Sheng Lin | Male | 3/7/2024 | 787 | 0.00% | 7,313 | 0.01% | - | - | Department of Electronics, Feng Chia University Executive Manager, R&D Division, EPSON | Director, Forcelead Technology Corp. | None | None | None | (Note 2) |
| President | R.O.C. | Meng-Huang Liu | Male | 3/7/2024 | 1,005 | 0.00% | - | - | - | - | Ph. D., Institute of Microelectronics, Cheng Kung University Senior Deputy Vice President, Analog Design Division, Sentelic Corporation Deputy Manager, Macronix International Co., Ltd | Legal Representative, Sitronix Technology (Shenzhen) Co., Ltd. Legal Representative, HeFei Sitronix Technology Co., Ltd. | None | None | None | None |
| CRO | R.O.C. | I-Hsi Cheng | Male | 4/1/2004 | 1,611,052 | 1.34% | 189,617 | 0.16% | - | - | Department of Electronics Engineering, NCTU Deputy Manager, United Microelectronics Corp. Deputy Manager, Design Department, Novatek Microelectronics Corp. | Chairman & CEO, mCore Technology Corp. | None | None | None | None |
| Vice President | R.O.C. | Hsing-Ta Su | Male | 3/6/2025 | 1,454 | 0.00% | 9,212 | 0.01% | - | - | Department of Electronic Information, Guangwu Institute of Technology Deputy Section Chief, Fun Tech Corp. Senior Director of Display Business Group, Sitronix Technology Corp. | - | None | None | None | None |
| Supervisor of Financial Division | R.O.C. | Shu-Fang Hsu | Female | 7/1/2014 | 49,430 | 0.04% | - | - | - | - | Department of Accounting, Soochow University | Director, Sitronix Investment Corp. Supervisor, INFSitronix Technology Corp. Supervisor, mCore Technology Corp. Supervisor, Seer Microelectronics, Inc. | None | None | None | None |
| Supervisor of Accounting Division | R.O.C. | Shu-Fang Hsu | Female | 10/26/2011 | 49,430 | 0.04% | - | - | - | - | Department of Accounting, Soochow University | Director, Sitronix Investment Corp. Supervisor, INFSitronix Technology Corp. Supervisor, mCore Technology Corp. Supervisor, Seer Microelectronics, Inc. | None | None | None | None |

March 27, 2026; Unit: share, %

| Title | Nationality | Name | Gender | Selected (Entered Office) Date | Shareholding | | Shareholding by Spouse and Minor Children | | Shareholding through Nominees | | Major Education and Work Experience | Titles Currently hold concurrent posts in other companies | Managers Held by Spouse or Second-degree Relations | | | Remarks |
|------------------------------|-------------|------------|--------|--------------------------------|------------------|--------------------|---|--------------------|-------------------------------|--------------------|---|--|--|-------------|--------------|---------|
| | | | | | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | | | Title | Name | Relationship | |
| Corporate Governance Officer | R.O.C. | Vivian Mao | Female | 11/02/2023 | 15,796 | 0.01% | - | - | - | - | Master , Business Administration, NTU Bachelor of Arts, Economics, University of Southern California Bachelor of Arts, International Relations, University of Southern California Assistant Project Manager, Sitronix Technology Corp. Assistant Project Manager , Sensortek Technology Corp. | Corporate Governance Officer, Forcelead Technology Corp. Corporate Governance Officer, Sensortek Technology Corp. Corporate Governance Officer, Sync-Tech System Corp. | Chairman & CEO | Vincent Mao | father | None |

Note1: Where the Chairperson of the Board of Directors and the President or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto : At present, the Chairman of the Board of Directors concurrently holds the post of CEO, which is reasonable and necessary to improve the decision-making efficiency of the operation and improve the performance of operation to create higher value for the Company. In addition, to strengthen corporate governance, the Company has increased the chairs of independent directors as a response.

Note2: Vice CEO&CRO Chun-Sheng Lin holds 200,000 shares of trust shares reserved with the right to decide utilization.

| Ranges of Remuneration Paid to Each Director of the Company | Name of Director | | | |
|---|---|---|---|---|
| | Total Remuneration for the First Four Items (A+B+C+D) | | Total Remuneration for the First Seven Items (A+B+C+D+E+F+G) | |
| | The Company | All Companies in the Consolidated Financial Statements | The Company | All Companies in the Consolidated Financial Statements |
| Less than 1,000,000 | Corporate representative of Silicon Power Computer & Communications Inc.: Hui-Min Chen | Corporate representative of Silicon Power Computer & Communications Inc.: Hui-Min Chen | Corporate representative of Silicon Power Computer & Communications Inc.: Hui-Min Chen | Corporate representative of Silicon Power Computer & Communications Inc.: Hui-Min Chen |
| 1,000,000 (inclusive) ~ 2,000,000 (exclusive) | Cheng-Chieh Dai, Yu-Nu Lin, Jui-Hsiang Lo, Chuang-Yao Fan | Cheng-Chieh Dai, Yu-Nu Lin, Jui-Hsiang Lo, Chuang-Yao Fan | Cheng-Chieh Dai, Yu-Nu Lin, Jui-Hsiang Lo, Chuang-Yao Fan | Cheng-Chieh Dai, Yu-Nu Lin, Jui-Hsiang Lo, Chuang-Yao Fan |
| 2,000,000 (inclusive) ~ 3,500,000 (exclusive) | Silicon Power Computer & Communications Inc., Sheng-Su Lee, I-Hsi Cheng, Wen-Bin Lin | Silicon Power Computer & Communications Inc., Sheng-Su Lee, I-Hsi Cheng, Wen-Bin Lin | Silicon Power Computer & Communications Inc., Sheng-Su Lee, Wen-Bin Lin | Silicon Power Computer & Communications Inc., Wen-Bin Lin |
| 3,500,000 (inclusive) ~ 5,000,000 (exclusive) | - | - | - | - |
| 5,000,000 (inclusive) ~ 10,000,000 (exclusive) | Vincent Mao | Vincent Mao | I-Hsi Cheng | I-Hsi Cheng, Sheng-Su Lee |
| 10,000,000 (inclusive) ~ 15,000,000 (exclusive) | - | - | Vincent Mao | Vincent Mao |
| 15,000,000 (inclusive) ~ 30,000,000 (exclusive) | - | - | - | - |
| 30,000,000 (inclusive) ~ 50,000,000 (exclusive) | - | - | - | - |
| 50,000,000(inclusive) ~ 100,000,000 (exclusive) | - | - | - | - |
| More than 100,000,000 | - | - | - | - |
| Total | 10 | 10 | 10 | 10 |

(II) Remuneration for Supervisors: The Company has set up an Audit Committee, thus it is not applicable.

(III) Remuneration of Presidents and Vice Presidents

December 31, 2025; Unit: NT\$ thousand

| Title | Name | Pay (A) | | Retirement Pension (B) (Note 1) | | Bonuses and Allowances (C) | | Employees' Remuneration (D) (Note 2) | | | | Ratio of Total Remuneration of A, B, C and D in Net Income After Tax(%) | | Remuneration from an Invested Company Other than The Company's Subsidiary or from the Parent Company |
|-------------------------------|----------------|-------------|--|---------------------------------|--|----------------------------|--|--------------------------------------|--------------|--|--------------|---|--|--|
| | | | | | | | | The Company | | All Companies in the Consolidated Financial Statements | | | | |
| | | The Company | All Companies in the Consolidated Financial Statements | The Company | All Companies in the Consolidated Financial Statements | The Company | All Companies in the Consolidated Financial Statements | Cash | Stock amount | Cash | Stock amount | The Company | All Companies in the Consolidated Financial Statements | |
| Chairman & CEO | Vincent Mao | 16,926 | 16,961 | 843 | 843 | 8,213 | 8,213 | 18,505 | - | 18,676 | - | 44,487 | 44,693 | None |
| CRO | I-Hsi Cheng | | | | | | | | | | | | | |
| Vice CEO & CRO | Chun-Sheng Lin | | | | | | | | | | | | | |
| President | Meng-Huang Liu | | | | | | | | | | | | | |
| Vice President | Hsing-Ta Su | | | | | | | | | | | | | |
| Finance/Accounting Supervisor | Shu-Fang Hsu | | | | | | | | | | | | | |
| Corporate Governance Officer | Vivian Mao | | | | | | | | | | | | | |

Note 1: The retirement pensions in this table was set aside by the expensed of the 2025 fiscal year.

Note 2: The remuneration of employees in this table was approved by the Board of Directors in March 2026, and the proposed distribution was calculated according to the proportion of the actual amount distributed in the previous year.

| Ranges of Remuneration paid to President and Vice Presidents of the Company | Name of President and Vice President | |
|---|---|---|
| | The Company | All Companies in the Consolidated Financial Statements |
| Less than 1,000,000 | - | - |
| 1,000,000 (inclusive) ~ 2,000,000 (exclusive) | - | - |
| 2,000,000 (inclusive) ~ 3,500,000 (exclusive) | - | - |
| 3,500,000 (inclusive) ~ 5,000,000 (exclusive) | - | - |
| 5,000,000 (inclusive) ~ 10,000,000 (exclusive) | I-Hsi Cheng, Chun-Sheng Lin, Meng-Huang Liu, Hsing-Ta Su, Vincent Mao | I-Hsi Cheng, Chun-Sheng Lin, Meng-Huang Liu, Hsing-Ta Su, Vincent Mao |
| 10,000,000 (inclusive) ~ 15,000,000 (exclusive) | - | - |
| 15,000,000 (inclusive) ~ 30,000,000 (exclusive) | - | - |
| 30,000,000 (inclusive) ~ 50,000,000 (exclusive) | - | - |
| 50,000,000 (inclusive) ~ 100,000,000 (exclusive) | - | - |
| More than 100,000,000 | - | - |
| Total | 5 | 5 |

(IV) Names of Managers and the Allocation of Employee's Remuneration:

December 31, 2025; Unit: NT\$ thousand

| Title | | Name | Stock amount | Cash | Total | Ratio of total amount to net income after tax (%) |
|---------|--|----------------|--------------|--------|--------|---|
| Manager | Chairman & CEO | Vincent Mao | - | 18,505 | 18,505 | 1.06% |
| | CRO | I-Hsi Cheng | | | | |
| | Vice CEO & CRO | Chun-Sheng Lin | | | | |
| | President | Meng-Huang Liu | | | | |
| | Vice President | Hsing-Ta Su | | | | |
| | Finance Supervisor / Accounting Supervisor | Shu-Fang Hsu | | | | |
| | Corporate Governance Officer | Vivian Mao | | | | |

(V) Separate Comparisons and Descriptions of Total Remuneration, as a Percentage of Net Income Stated in the Parent Company-only Financial Reports or Individual Financial Reports, as Paid by the Company and All Other Companies Included in the Consolidated Financial Statements During the Past Two Fiscal Years to Directors, Supervisors, the Presidents, and Vice Presidents, with Analysis and Description of Remuneration Policies, Standards, and Packages, Procedure for Determining Remuneration, and Link

1. Total Remuneration as a Percentage of Net Income Stated in the Parent Company-only Financial Reports or Individual Financial Reports, as Paid by the Company During the Past Two Fiscal Years to Directors, Supervisors, the Presidents and Vice Presidents

| Item | Total Remuneration as A Proportion of Net Income After Tax (%) | | | |
|--|--|--|-------------|--|
| | 2024 | | 2025 | |
| | The Company | All Companies in the Consolidated Financial Statements | The Company | All Companies in the Consolidated Financial Statements |
| Director (Including Concurrent Managers) | 2.15% | 2.50% | 2.17% | 2.44% |
| Supervisors | - | - | - | - |
| Presidents and Vice Presidents | 2.09% | 2.19% | 2.55% | 2.56% |

2. Remuneration policies, standards, and packages, procedure for determining remuneration, and linkage thereof to operating performance and future risk exposure:

In accordance with Article 18-1 of the current Articles of Incorporation, if the Company has gained profits within a fiscal year, less than 3% of the profits shall be reserved as the Director's remuneration. Except for the remuneration of Directors and the payment of business execution costs, the Company has no other remuneration payment items. In addition to the Questionnaire of Self-Evaluation of Performance of Board Members (for Themselves or Peers), the results of board performance evaluation, attendance on board meetings and the continuing education status of Directors shall also be used as the reference for the remuneration allocation. The remuneration to Directors of the Company shall be reviewed by the Remuneration Committee and submitted to the Board of Directors for approval upon resolution, and shall be reported to the shareholders' meeting. The contents of Questionnaire of Self-Evaluation of Performance of Board Members refer to the description of “Chapter 2 Corporate Governance Report III. The State of the Company's Implementation of Corporate Governance (I) The Operation of the Board of Directors”.

The remuneration paid to the CEO, Presidents and Vice Presidents Senior Managers was based on their positions, with reference to the remuneration standard of the same trade concerned, including fixed salary, performance bonus, employee remuneration and other remuneration, in which the performance bonus and employee remuneration are linked to business performance. The company conducts performance appraisals twice a year for managers other than the CEO, which include indicators such as position held, management effectiveness, achievement of annual performance goals and ESG sustainability performance. Among them, the ESG sustainability performance evaluation is based on six key indicators: “Innovation Management”, “Supply Chain/Customer Relationship Management”, “Economic Performance”, “Corporate Governance”, “Information and Communication Security Management”, and “Sustainability and Risk Governance”, and is also included in the consideration of bonuses and employee remuneration, with a weighting of 5%. The amount of manager's remuneration is submitted to the Remuneration Committee for consideration and approved by the Board of Directors.

When paying the remuneration referred to in the preceding paragraph, the Company also evaluates the changes in the global economy, the international financial environment and the industrial climate to predict the Company's future operation development, profit situation and operation risks, so as to minimize the possibility of future risks and strike a balance between the Company's sustainable operation and risk control.

III. The State of the Company's Implementation of Corporate Governance

(I) The Operation of the Board of Directors

A total of four meetings (A) have been held by the Board in the most recent fiscal year and the attendance of the Directors was as follows:

| Title | Name | Attendance in Person (B) | By Proxy | Attendance Rate in Person (%) 【B/A】 | Remarks |
|----------------------|--|--------------------------|----------|-------------------------------------|---------|
| Chairman | Vincent Mao | 4 | 0 | 100% | None |
| Director | Wen-Bin Lin | 4 | 0 | 100% | None |
| Director | I-Hsi Cheng | 4 | 0 | 100% | None |
| Director | Silicon Power Computer & Communications Inc. Corporate representative: Hui-Min Chen | 4 | 0 | 100% | None |
| Director | Sheng-Su Lee | 4 | 0 | 100% | None |
| Independent Director | Cheng-Chieh Dai | 4 | 0 | 100% | None |
| Independent Director | Yu-Nu Lin | 4 | 0 | 100% | None |
| Independent Director | Jui-Hsiang Lo | 4 | 0 | 100% | None |
| Independent Director | Chuang-Yao Fan | 4 | 0 | 100% | None |

Other matters that shall be reported:

I. Where one of the following circumstances apply for the operations of the Board of Director meetings, the date, session, proposal contents, opinions of all Independent Directors, and the Company's actions in response to the opinions of the Independent Directors shall be stated:

(I) Matters specified in Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee in accordance with Article 14-5 of the Securities and Exchange Act, and the provisions of Article 14-3 do not apply. For related matters, please refer to the Company's annual report "Chapter 2 Corporate Governance Report III. The State of the Company's Implementation of Corporate Governance (II) The Operation of the Audit Committee".

(II) In addition to the matters set out above, other resolutions of the Board where an independent director expressed a dissenting or qualified opinion that have been recorded or stated in writing: None.

II. During the execution process where the Director avoid from interested proposal, the name of the Director, the content of proposal, the reason of avoidance and the results of the voting should be stated:

(I) March 6, 2025 Board of Directors

Proposal content: Passed the Distribution Plan of Operation and Project Bonus for Managers for the 2024 Fiscal Year Reviewed by the Remuneration Committee of the Company.

Name of Director: Vincent Mao, I-Hsi Cheng

Reasons for avoidance of interests and participation in voting: The director concurrently serves as the Company manager and has an interest in the director himself. Chairman Vincent Mao and Director I-Hsi Cheng did not participate in the discussion and voting due to avoidance of interests, and all other attending directors agreed to approve.

Proposal content: Proposal on the Distribution of the Remuneration to Employees and Directors for the Year 2024.

Name of director: Vincent Mao, Wen-Bin Lin, I-Hsi Cheng, Silicon Power Computer & Communications Inc. Corporate representative: Hui-Min Chen, Sheng-Su Lee, Cheng-Chieh Dai, Yu-Nu Lin, Jui-Hsiang Lo, Ching-Jung Hsu

Reasons for avoidance of interests and participation in voting: In the distribution of remuneration, individual directors have an interest in the legal person represented by the directors and the directors themselves. During the discussion and voting of this proposal, the directors who are present and have an interest in the voting shall take turns to avoid it, and all other attending directors shall agree to pass it.

(II) May 8, 2025, Board of Directors

Proposal content: Passed the Compensation Adjustment Plan of Managers Reviewed by

the Remuneration Committee of the Company.

Name of Director: Vincent Mao, I-Hsi Cheng

Reasons for avoidance of interests and participation in voting: The director concurrently serves as the Company manager and has an interest in the director himself. Chairman Vincent Mao and Director I-Hsi Cheng did not participate in the discussion and voting due to avoidance of interests, and all other attending directors agreed to approve.

Proposal content: Set up the Nomination Committee and formulate the Nomination Committee Charter.

Name of Director: Cheng-Chieh Dai, Vincent Mao, Yu-Nu Lin

Reasons for avoidance of interests and participation in voting: The Director concurrently serve as the member of the Nomination Committee and has an interest in the director himself. Director Cheng-Chieh Dai, Director Vincent Mao, and Director Yu-Nu Lin did not participate in the discussion and voting due to avoidance of interests, and all other attending Directors agreed to approval.

(III) July 31, 2025 Board of Directors

Proposal content: Passed the Distribution Plan of Remuneration for Managers in Cash for the 2024 Fiscal Year Reviewed by the Remuneration Committee of the Company.

Name of Director: Vincent Mao, I-Hsi Cheng

Reasons for avoidance of interests and participation in voting: The director concurrently serves as the Company manager and has an interest in the director himself. Chairman Vincent Mao and Director I-Hsi Cheng did not participate in the discussion and voting due to avoidance of interests, and all other attending directors agreed to approve.

Proposal content: Loaning funds to a subsidiary (INFSitronix Technology Corp.).

Name of Director: Vincent Mao

Reasons for avoidance of interests and participation in voting: Chairman Vincent Mao concurrently serves as the Director of INFSitronix Technology Corp. and has a conflict of interest in the corporation represented by the director. Chairman Vincent Mao did not participate in the discussion and voting due to avoidance of interests, and all other attending Directors agreed to approve.

Proposal content: Loaning funds to a subsidiary (mCore Technology Corp.).

Name of Director: Vincent Mao, I-Hsi Cheng

Reasons for avoidance of interests and participation in voting: Director I-Hsi Cheng concurrently serves as the Chairman of mCore Technology Corp., Chairman Vincent Mao concurrently serves as the Director of mCore Technology Corp. and has a conflict of interest in the corporation represented by the director. Chairman Vincent Mao, Director I-Hsi Cheng did not participate in the discussion and voting due to avoidance of interests, and all other attending Directors agreed to approve.

Proposal content: Loaning funds to a subsidiary (Seer Microelectronics, Inc.).

Name of Director: Vincent Mao

Reasons for avoidance of interests and participation in voting: Chairman Vincent Mao concurrently serves as the General Manager of Seer Microelectronics, Inc and has a conflict of interest in the corporation represented by the director. Chairman Vincent Mao did not participate in the discussion and voting due to avoidance of interests, and all other attending Directors agreed to approve.

Proposal content: Loaning funds to a subsidiary (Sitronix Investment Corp.).

Name of Director: Vincent Mao

Reasons for avoidance of interests and participation in voting: Chairman Vincent Mao concurrently serves as the Chairman of Sitronix Investment Corp. and has a conflict of interest. Chairman Vincent Mao did not participate in the discussion and voting due to avoidance of interests, and all other attending Directors agreed to approve.

(IV)October 30, 2025 Board of Directors

Proposal content: Permitted Manager's Competitive Activity Case.

Name of Director: Vincent Mao

Reasons for avoidance of interests and participation in voting: The director concurrently serves as a managerial officer of the Company and has a familial relationship within the second degree of kinship with Ms. Vivian Mao, the Corporate Governance Officer, thereby constituting a conflict of interest. Accordingly, Chairman Vincent Mao did not participate in the discussion and voting due to avoidance of interests, and all other attending directors agreed to approve.

III. A company listed on the Taiwan Stock Exchange (TWSE) or the Taipei Exchange (TPEX) shall disclose the cycles, periods, scope, method, contents and other matters of the self-evaluation by the board members of themselves (or peers), and state the implementation status of the board members' evaluation: Please refer to “Note: Schedule of Implementation of the Board of Directors' Evaluation”.

IV. An evaluation of objectives and implementation status in the area of strengthening the functions of the Board of Directors for current and most recent fiscal year:

| Targets for Strengthening of the Functions of the Board of Directors | The Evaluation of Implementation Status |
|--|--|
| Improve the quality of the Board of Directors | Improve the function of the Board of Directors, adopt a candidate nomination system for Directors, with members of diversify and profession. Arrange the Directors to participate in advanced courses every year and regularly advocate policies and regulations to enhance the Board's operational and decision-making capabilities. |

| Targets for Strengthening of the Functions of the Board of Directors | The Evaluation of Implementation Status |
|---|--|
| Establish a sound structure of the Board of Directors | <p>The Company has established an Audit Committee, composed entirely of independent directors in their professional capacities, to review all material proposals; A Remuneration Committee has been established to annually evaluate and review the compensation policies and systems for directors and managerial officers of the Company, and to provide recommendations to the Board of Directors for its reference in decision-making; The Company has also established a Sustainability Committee to assist the Board in formulating decisions and overseeing the implementation of sustainability initiatives. Its scope covers the three key pillars of Environmental (E), Social (S), and Governance (G) aspects, with a focus on environmental protection, carbon emissions management, social responsibility, and the enhancement of corporate governance, thereby enabling the Board to fulfill its responsibilities in safeguarding the Company's sustainable operations, as well as the rights and interests of employees, shareholders, and stakeholders; In addition, a Nomination Committee has been established, which is responsible for formulating the criteria for the professional knowledge, skills, experience, and diversity of Board members; reviewing and nominating candidates for directorship; developing and structuring the organization of the Board and its committees; regularly evaluating the performance of the Board, its committees, and individual directors; and establishing director continuing education programs and Corporate Governance Best Practice Principles, with a view to enhancing the effectiveness of Board operations.</p> |
| The compliance of Directors recuse himself to avoid conflicts of interest | <p>Where a Director is required to refuse the proposal involving a conflict of interest, the Director refused voluntarily from the proposal.</p> |
| The compliance of laws and policies | <p>The Board of Directors has indeed complied with the operation of the "Rules of Procedure for Board of Directors Meetings" and adhered to the information transparency. The material resolutions of the Board of Directors were publicly announced and filed on the Market Observation Post System (MOPS) and the Company's website in accordance with the regulations, and the implementation was in a good condition.</p> |
| Internal control | <p>The auditing unit shall supervise the Company's internal control and risk management, and the auditing Supervisor shall attend the Board of Directors and report the implementation of the Company.</p> |

Note: Implementation of the Board of Directors' Evaluation: The evaluation results set forth below were submitted to the Board of Directors for reporting on March 5, 2026.

| Evaluation Cycle | Evaluation Period | Evaluation Scope | Evaluation Method | Evaluation Content | Evaluation Results |
|------------------|--------------------------------------|--------------------------|---|---|---|
| Once a year | January 1, 2025 to December 31, 2025 | Board of Directors | <ol style="list-style-type: none"> 1. The internal self-evaluation of the Board of Directors. 2. The Board of Directors shall carry out the internal self-evaluation questionnaire of the Board of Directors. | <ol style="list-style-type: none"> 1. Participation in the operation of the Company. 2. Improve the quality of decision making of the Board of Directors. 3. Composition and structure of the Board of Directors. 4. Election and continuing education of directors. 5. Internal control. | In 2025, the overall performance evaluation index of the Board of Directors consisted of five major aspects, totaling 11 indicators, and the overall evaluation result was 100/100, indicating that the overall Board of Directors operated efficiently and effectively. |
| | | Individual board members | Questionnaire of self-evaluation of board members. | <ol style="list-style-type: none"> 1. Alignment of the goals and missions of the Company. 2. Awareness of the duties of a director. 3. Participation in the operation of the Company. 4. Management of internal relationships and communication. 5. Professionalism and continuing education of the Directors. 6. Internal control. | The performance indicators of the Audit Committee for 2025 consisted of five major aspects and a total of 22 indicators, with an overall rating of 4.95/5, indicating that the overall operation of the Audit Committee was sound, in compliance with the requirements of corporate governance, and effective in enhancing the functions of the Board of Directors. |

| Evaluation Cycle | Evaluation Period | Evaluation Scope | Evaluation Method | Evaluation Content | Evaluation Results |
|------------------|--------------------------------------|--|---|--|--|
| Once a year | January 1, 2025 to December 31, 2025 | Functional committee: Audit Committee | Questionnaire of self-evaluation of Audit Committee Members. | <ol style="list-style-type: none"> 1. Participation in the operation of the Company. 2. Awareness of the duties of the functional committee. 3. Improvement of quality of decisions made by the functional committee. 4. Makeup of the functional committee and election of its members. 5. Internal control. | The performance indicators of the Audit Committee for 2025 consisted of five major aspects and a total of 22 indicators, with an overall rating of 5/5, indicating that the overall operation of the Audit Committee was sound, in compliance with the requirements of corporate governance, and effective in enhancing the functions of the Board of Directors. |
| | | Functional committee: Remuneration Committee | Questionnaire of self-evaluation of Remuneration Committee Members. | <ol style="list-style-type: none"> 1. Participation in the operation of the Company. 2. Awareness of the duties of the functional committee. 3. Improvement of quality of decisions made by the functional committee. 4. Makeup of the functional committee and election of its members. 5. Internal control. | The performance indicators of the Remuneration Committee for 2025 consisted of five major aspects and a total of 20 indicators, with an overall rating of 5/5, indicating that the overall operation of the Remuneration Committee was sound, in compliance with the requirements of corporate governance, and effective in enhancing the functions of the Board of Directors. |

| Evaluation Cycle | Evaluation Period | Evaluation Scope | Evaluation Method | Evaluation Content | Evaluation Results |
|------------------|---------------------------------------|--|---|---|--|
| Once three years | October 1, 2024 to September 30, 2025 | <ol style="list-style-type: none"> 1. The entire Board of Directors 2. Individual evaluation of Board members 3. Functional Committee | <ol style="list-style-type: none"> 1. External evaluation of Board of Directors. 2. External evaluation institution: DALEE Finance Consulting Co., Ltd. 3. The evaluation was conducted through questionnaires, on-site interviews, meeting observations, and review of relevant written materials and publicly available information. | <ol style="list-style-type: none"> 1. Composition and structure of the Board of Directors. 2. Quality of decision-making of the Board of Directors. 3. Delegation of authority by the Board of Directors. 4. Supervision by the Board of Directors. 5. Communication and information dissemination of the Board of Directors. 6. Risk management and crisis response. 7. Others. | <p>The performance evaluation adopts a five-point scale (1–5). The results of this external Board performance evaluation ranged between 4 and 5, indicating an overall good level of performance.</p> <p>Recommendations:</p> <ol style="list-style-type: none"> 1. Enhance gender diversity of the Board. 2. The tenure of independent directors should not exceed three terms. 3. Develop plans to enhance corporate value. |

(II)The Operation of the Audit Committee

A total of five meetings (A) have been held by the Audit Committee were held in the most recent year and the attendance of independent directors was as follows:

| Title | Name | Attendance in Person (B) | By Proxy | Attendance Rate in Person (%) 【B/A】 | Remarks |
|----------------------|-----------------|--------------------------|----------|--|---------|
| Independent Director | Cheng-Chieh Dai | 5 | 0 | 100% | None |
| Independent Director | Yu-Nu Lin | 5 | 0 | 100% | None |
| Independent Director | Jui-Hsiang Lo | 5 | 0 | 100% | None |
| Independent Director | Chuang-Yao Fan | 5 | 0 | 100% | None |

Other matters that shall be reported:

I. Key Focus of Annual Activities: The Company's Audit Committee operates in accordance with the Audit Committee Charter. The principal matters reviewed in 2025 included:

- (I) In accordance with Article 14-1 of the Securities and Exchange Act, the Audit Committee is responsible for establishing or amending the internal control system.
- (II) Evaluates the effectiveness of the internal control system.
- (III) In accordance with Article 36-1 of the Securities and Exchange Act, formulates or revises procedures for major financial and business transactions, including the acquisition or disposal of assets, derivatives trading, loans to others, and endorsements or guarantees.
- (IV) Oversees major asset or derivatives transactions.
- (V) Supervises significant loans, endorsements, or guarantees.
- (VI) Approves the appointment, dismissal, or compensation of the CPA.
- (VII) The annual financial reports signed or sealed by the Chairman, managerial officers, and the accounting supervisor, as well as the second-quarter financial reports that are required to be audited and attested by certified public accountants.
- (VIII) Handles other significant matters as required by the Company or regulatory authorities.

II. Where one of the following circumstances apply for the operations of the Audit Committee meetings, the date, session, proposal contents, objections and reservations of the Independent Directors or the resolutions of the Audit Committee, and the Company's actions in response to the opinions of the Audit Committee shall be stated.

- (I) Items listed in Securities and Exchange Act §14-5:

| Date of Meeting | Major Resolutions | Resolutions of the Audit Committee | The Company's actions in response to the opinions of the Audit Committee |
|--|--|---|--|
| 2025.03.06 The 3rd meeting of the 3rd Committee | Proposal on the evaluation of the competency of the CPA. | | |
| | Proposal on the Statement of Internal Control System for 2024. | | |
| | 2024 Business Reports and Financial Statements. | | |
| | 2024 Earning Distribution Plan. | | |
| | Amendments to the Company's "Operational Procedures for Loaning of Funds to Others". | | |
| | Adoption of the "Procedures for Pre-Approval of Non-Assurance Services Provided by the Attesting Certified Public Accountants." | | |
| 2025.04.28 The 4th meeting of the 3rd Committee | Proposal to engage an independent expert to issue a fairness opinion on the share exchange for the acquisition of 100% equity interest in mCore Technology Corp. | Passed by the attending members present of the Audit Committee. | Approved by all the Directors present. |
| 2025.05.08 The 5th meeting of the 3rd Committee | Consolidated financial report for the first quarter of 2025. | | |
| | Partial amendments to the Company's Internal Control System and the Enforcement Rules of Internal Audit. | | |
| | Adoption of the "Enforcement Rules of Internal Audit for Sustainability Information Management." | | |
| | Proposal for the Company to conduct a share exchange with mCore Technology Corp. with cash as the consideration. | | |
| 2025.07.31 The 6th meeting of the 3rd Committee | Amendments to the partial clauses of the Internal Control System concerning the "Payroll Cycle." | | |
| | Proposal on loaning funds to a subsidiary (INFSitronix Technology Corp.). | | |

| Date of Meeting | Major Resolutions | Resolutions of the Audit Committee | The Company's actions in response to the opinions of the Audit Committee |
|--|---|---|--|
| 2025.07.31 The 6th meeting of the 3rd Committee | Proposal on loaning funds to a subsidiary (mCore Technology Corp.). | Passed by the attending members present of the Audit Committee. | Approved by all the Directors present. |
| | Proposal on loaning funds to the subsidiary (Seer Microelectronics, Inc.). | | |
| | Proposal on loaning funds to a subsidiary (Sitronix Investment Corp.). | | |
| | Passed the consolidated financial report for the second quarter of 2025. | | |
| 2025.10.30 The 7th meeting of the 3rd Committee | The proposal on the amendment to partial provisions of the Company's "Payroll Cycle." | | |
| | Passed the proposal on the Internal Audit Plan for the year 2026. | | |
| | Evaluation of the independence of the CPA. | | |
| | Passed the proposal on the review of the CPA's professional fees. | | |
| | Amendments to the "Procedures for Pre-Approval of Non-Assurance Services Provided by the Attesting Certified Public Accountants." | | |
| | Passed the consolidated financial report for the third quarter of 2025. | | |

(II) Other than the abovementioned matters, there were no resolutions that were not approved by the Audit Committee but were passed with the consent of at least two-thirds of the Board of Directors: None.

III. During the execution process where the Independent Director avoid from interested proposal, the name of the Independent Director, the content of proposal, the reason of avoidance and the results of the voting should be stated: None.

IV. Communication between Independent Directors, Supervisor of internal audit and CPA:

(I) Communication between Independent Directors and the Head of Internal Audit:

1. The audit Supervisor shall send the audit report of the previous month to the Independent Directors via E-mail every month and communicate as necessary.
2. The important contents of the communication and interaction between the Independent Directors and the Supervisor of internal audit within the Audit Committee shall be recorded in the Audit Committee's proceedings.

3. Other: In the event of material irregularities or matters where the independent directors, the head of internal audit, and the accountants deem it necessary to communicate independently, a meeting may be held at any time from time to time to communicate with each other.

| Date | Communication Method | Matters of communication with the Head of Internal Audit | Opinions of Independent Directors and Follow-up Measures |
|------------|--------------------------------------|--|--|
| 2025.03.06 | The 3rd meeting of the 3rd Committee | The performance and results of the internal audit in the fourth quarter of 2024. | The Independent Director expressed consent on the content of the report. |
| | | Passed the Statement of Internal Control System for 2024. | Passed the proposal, without objection from the Independent Director. |
| 2025.05.08 | The 5th meeting of The 3rd Committee | The performance and results of the internal audit in the first quarter of 2025. | The Independent Director expressed consent on the content of the report. |
| | | Partial amendments to the Company's Internal Control System and the Enforcement Rules of Internal Audit. | Passed the proposal, without objection from the Independent Director. |
| | | Adoption of the "Enforcement Rules of Internal Audit for Sustainability Information Management." | Passed the proposal, without objection from the Independent Director. |
| 2025.07.31 | The 6th meeting of the 3rd Committee | The performance and results of the internal audit in the second quarter of 2025. | The Independent Director expressed consent on the content of the report. |
| | | Amendments to the partial clauses of the Internal Control System concerning the "Payroll Cycle." | Passed the proposal, without objection from the Independent Director. |
| 2025.10.30 | The 7th meeting of the 3rd Committee | The performance and results of the internal audit in the third quarter of 2025. | The Independent Director expressed consent on the content of the report. |
| | | The proposal on the amendment to partial provisions of the Company's "Payroll Cycle." | Passed the proposal, without objection from the Independent Director. |
| | | Passed the proposal on the Internal Audit Plan for the year 2026. | Passed the proposal, without objection from the Independent Director. |

(II) Communication between Independent Directors and CPA:

1. The Company's CPA has reported the audit results and key audit matters of the financial report for 2024, the latest laws and regulations and audit results of the financial report for the second quarter of 2025 through attending the audit committee and symposium. They also communicated with the independent directors on the Company's financial and business status.
2. The independent directors, the head of internal audit and the accountants hold a seminar at least once a year for the accountants to communicate and exchange opinions with the independent directors, and a meeting may be convened at any time in the event of a significant anomaly.

| Date | Communication Method | Matters of communication with the CPA | Opinions of Independent Directors and Follow-up Measures |
|------------|--|--|---|
| 2025.03.06 | Forum between Independent Directors, Supervisor of audit and CPA | The CPA reported the audit results and key audit matters of the financial report for 2024, and the latest laws and regulations. | The CPA communicated and exchanged opinions with the Independent Director. The Independent Director expressed consent on the content of the report, without special opinions. |
| 205.07.31 | Forum between Independent Directors, Supervisor of audit and CPA | Accountant's report on the results of the review of the financial report for the second quarter of 2025 and the updated ordinance. | |

(III) State of corporate governance implementation and differences from the "Corporate Governance Best-Practice Principles for TWSE/ TPEX Listed Companies" and reasons

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons |
|--|-----------------------|----|---|---|
| | Yes | No | Description | |
| I. Does the Company set and disclose the corporate governance code of practice according to the "Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies"? | V | | In order to establish a good corporate governance system, the Company has formulated the "Corporate Governance Best Practice Principles" according to the "Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies", which has been approved by the Board of Directors and disclosed on the Company's website. | No material difference. |
| II. Ownership structure and the rights and interests of shareholders | | | | No material difference. |
| (I) Has the Company set internal operating procedures to deal with shareholder proposals, doubts, disputes, and litigation matters, and does it implement these in accordance with its procedures? | V | | (I) The Company has formulated the "Rules and Procedures of Shareholders' Meeting" and set up a speech system in accordance with the regulations, in which the spokesperson or a deputy spokesperson can properly handle issues such as the shareholders' Suggestions, objections, or disputes. A contact window and contact information were maintained in the stakeholder area of the Company's website to facilitate good communication between the Company and investors. | |
| (II) Does the Company have a list of those who ultimately control the major shareholders of the Company? | V | | (II) The Company has controlled the list of its shareholders provided by the shareholder services agent and has reported the information of the changes in the shareholding of Directors and major shareholders on a monthly basis in accordance with the provisions. | |
| (III) How does the Company establish its risk management mechanism and firewalls involving related enterprises? | V | | (III) The Company has formulated the "Supervision Measures for Subsidiary", "Operational Procedures for Transactions of Affiliates, Specific Companies, and Enterprise Groups", and transactions within the affiliated enterprises were carried out in accordance with the Measures and Procedures to clearly delineate the management objectives and responsibilities of personnel, assets, and finances between associated enterprises, which should be able to effectively assess risks and establish appropriate firewalls. | |
| (IV) Has the Company set internal standards to prohibit insiders from using undisclosed | V | | (IV) The Company has established the "Procedures for Handling Material Inside Information" to prevent insiders from using unpublished information in the | |

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons | | | | |
|--|-----------------------|----|---|---|--|------------------------------|----------------------|-----------------|
| | Yes | No | Description | | | | | |
| information in the market to trade securities? | | | <p>market to trade securities, including (but not limited to) the fact that directors are not allowed to trade their stocks during the closed period of 30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report from the date of learning of the Company's financial report or related performance content, promoted the relevant regulations prohibiting insider trading, and indeed informed insiders to strictly abide by the situation of preventing insider trading.</p> <p>At least once a year, the Company conducts educational and promotional activities on the "Introduction to Regulations on Insider Trading" digital course for current employees; Sends the supervisory authority's promotional information on preventing insider trading to the Directors via email; Communicates the prevention of insider trading propaganda information of the competent authority through internal announcements to all employees; new employees will undergo a course on "Procedures for Processing Inside Material Information" during their training, which will cover topics including internal major information confidentiality operations and disclosure procedures, education on the prevention of insider trading, and prevention of customer data leakage for employees.</p> | | | | | |
| | | | Course Name | Target Audience | | Number Of Trainees Completed | Total Training Hours | Completion Rate |
| | | | Procedures for Handling Material Inside Information | New employees | | 32 | 5 hours | 100% |
| | | | Prohibition of Insider Trading | All Employees | | 406 | 185.5 hours | 91% |

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons |
|--|-----------------------|----|--|---|
| | Yes | No | Description | |
| <p>III. Organization and responsibilities of the Board of Directors</p> <p>(I) Does the Board of Directors set and implement a diversity policy?</p> <p>(II) Has the Company established other functional committees besides the Remuneration Committee and Audit Committee?</p> <p>(III) Has the Company set performance assessment rules and methods for the Board of Directors and does it perform this evaluation every year, report the results of the performance appraisal to the Board of Directors and apply them to the remuneration of individual Directors and their nomination for reappointment?</p> | V | | <p>(I) The Board of Directors has formulated diversification policies, specific management objectives, and implementation status. Please refer to the description of "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (V) Board Diversity and Independence" in this annual report.</p> <p>(II) The Company has established a Remuneration Committee and an Audit Committee. In August 2022, a Sustainability Committee was established, with a dedicated Executive Office under the Committee responsible for proposing and implementing sustainability policies and systems. In 2025, a Nomination Committee was established to enhance the functionality of the Board of Directors and strengthen management mechanisms. Going forward, the Company will evaluate the establishment of other functional committees as needed based on operational and business development requirements.</p> <p>(III) The Company has formulated the "Evaluation of Performance of the Board" and the method of evaluation, which are disclosed on the Company's website. An internal evaluation of the performance of the Board of Directors, functional committees and individual Board members is conducted on an annual basis; every three years, the evaluation is conducted by an external professional independent organization or a team of external experts and scholars, and the results of the evaluation are reported to the Board of Directors in the first quarter of the following year. The results of the 2025 internal self-assessment were presented to the Board of Directors on March 5, 2026; the external performance evaluation of the Board of Directors was commissioned to an external independent organization, DALEE Finance Consulting Co., Ltd., in November 2025, and the evaluation report was issued on November 18, 2025 and presented to the Board of Directors on March 5, 2026. For information on the implementation of the Board of Directors' evaluation, please refer to the Company's annual report, "Chapter 2 Corporate Governance Report III. The State of the Company's Implementation of Corporate Governance (I) The Operation of the Board of Directors" and the Company's website.</p> | No material difference. |

| Assessed Items | Implementation Status | | Description | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons | | | | | | | | | | | | | | |
|--|--|---|--|---|--------------------|--|-----|--|-----|--|-----|-----------|------------|--------------------|------------|--|---|--|
| | Yes | No | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th>Assessed Items</th> <th>Evaluation results</th> </tr> </thead> <tbody> <tr> <td>(vi) The CPA has not provided non-audit services to the Company that may directly affect the audit work.</td> <td>Yes</td> </tr> <tr> <td>(vii) Whether the CPA has met the independence requirements of the CPA Professional Ethics Bulletin No. 10, and whether the "Declaration of Independence" issued by the CPA has been obtained.</td> <td>Yes</td> </tr> <tr> <td>(viii) The CPA has not provided audit services to the Company for seven consecutive years.</td> <td>Yes</td> </tr> </tbody> </table> <p>After evaluation, the independence of Certified Public Accountants Ya-Yun Chang and Mei-Chen Tsai of Deloitte was deemed to be satisfactory.</p> <p>ii. Suitability Evaluation The Company has obtained information on Audit Quality Indicators (AQIs) provided by the accounting firm and evaluated the audit quality of the accounting firm and audit team in accordance with the "Guidance on Interpretation of Audit Quality Indicator (AQI) by Audit Committee" issued by the competent authority. Based on the framework that consists of 13 indicators covering five scopes (listed below), we confirm that the indicator data of the Company's certified public accountants and the accounting firm are comparable to those of the industry average standards and the Company's last year auditing. The latest evaluation was approved by the Audit Committee on March 5, 2026, and submitted to the Board of Directors for approval on March 5, 2026.</p> <table border="1"> <thead> <tr> <th>Framework</th> <th>Indicators</th> <th>Evaluation Results</th> </tr> </thead> <tbody> <tr> <td>Profession</td> <td>1-1 Audit Experience 1-2 Training Hours 1-3 Attrition Rate 1-4 Professional Support</td> <td>All professional indicators, except for "training hours" and "professional support", are better than the industry</td> </tr> </tbody> </table> | Assessed Items | Evaluation results | (vi) The CPA has not provided non-audit services to the Company that may directly affect the audit work. | Yes | (vii) Whether the CPA has met the independence requirements of the CPA Professional Ethics Bulletin No. 10, and whether the "Declaration of Independence" issued by the CPA has been obtained. | Yes | (viii) The CPA has not provided audit services to the Company for seven consecutive years. | Yes | Framework | Indicators | Evaluation Results | Profession | 1-1 Audit Experience 1-2 Training Hours 1-3 Attrition Rate 1-4 Professional Support | All professional indicators, except for "training hours" and "professional support", are better than the industry | |
| Assessed Items | Evaluation results | | | | | | | | | | | | | | | | | |
| (vi) The CPA has not provided non-audit services to the Company that may directly affect the audit work. | Yes | | | | | | | | | | | | | | | | | |
| (vii) Whether the CPA has met the independence requirements of the CPA Professional Ethics Bulletin No. 10, and whether the "Declaration of Independence" issued by the CPA has been obtained. | Yes | | | | | | | | | | | | | | | | | |
| (viii) The CPA has not provided audit services to the Company for seven consecutive years. | Yes | | | | | | | | | | | | | | | | | |
| Framework | Indicators | Evaluation Results | | | | | | | | | | | | | | | | |
| Profession | 1-1 Audit Experience 1-2 Training Hours 1-3 Attrition Rate 1-4 Professional Support | All professional indicators, except for "training hours" and "professional support", are better than the industry | | | | | | | | | | | | | | | | |

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons | | | | | | | | | | | | | | | |
|-----------------|---|--|--|---|------------|--------------------|--|--|--|-----------------|---|--|--------------|--|--|---------|---|--|--|
| | Yes | No | Description | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th>Framework</th> <th>Indicators</th> <th>Evaluation Results</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>standard, indicating that the firm and the CPAs have good professional and management capabilities in performing audits.</td> </tr> <tr> <td>Quality Control</td> <td>2-1 Workload 2-2 Involvement 2-3 Engagement Quality Control Review 2-4 Quality Supporting Capacity</td> <td>All quality control indicators, except for the "workload", are better than the industry standard, indicating that the firm and the CPAs have good quality control.</td> </tr> <tr> <td>Independence</td> <td>3-1 Non-audit service fees 3-2 Customer familiarity</td> <td>The percentage of non-audit service fees is less than 40%. The firm has audited the Company's financial statements for 19 years, and the CPAs have not provided audit services to the Company for seven consecutive years, indicating that the firm and the CPAs maintain an independent position in terms of form or substance and express their opinions impartially when performing an audit.</td> </tr> <tr> <td>Monitor</td> <td>4-1 External inspection results and enforcement 4-2 Number of official improvement letters issued by authority</td> <td>All monitoring indicators are in the mid-range of industry standards, indicating good audit quality.</td> </tr> </tbody> </table> | Framework | Indicators | Evaluation Results | | | standard, indicating that the firm and the CPAs have good professional and management capabilities in performing audits. | Quality Control | 2-1 Workload 2-2 Involvement 2-3 Engagement Quality Control Review 2-4 Quality Supporting Capacity | All quality control indicators, except for the "workload", are better than the industry standard, indicating that the firm and the CPAs have good quality control. | Independence | 3-1 Non-audit service fees 3-2 Customer familiarity | The percentage of non-audit service fees is less than 40%. The firm has audited the Company's financial statements for 19 years, and the CPAs have not provided audit services to the Company for seven consecutive years, indicating that the firm and the CPAs maintain an independent position in terms of form or substance and express their opinions impartially when performing an audit. | Monitor | 4-1 External inspection results and enforcement 4-2 Number of official improvement letters issued by authority | All monitoring indicators are in the mid-range of industry standards, indicating good audit quality. | |
| Framework | Indicators | Evaluation Results | | | | | | | | | | | | | | | | | |
| | | standard, indicating that the firm and the CPAs have good professional and management capabilities in performing audits. | | | | | | | | | | | | | | | | | |
| Quality Control | 2-1 Workload 2-2 Involvement 2-3 Engagement Quality Control Review 2-4 Quality Supporting Capacity | All quality control indicators, except for the "workload", are better than the industry standard, indicating that the firm and the CPAs have good quality control. | | | | | | | | | | | | | | | | | |
| Independence | 3-1 Non-audit service fees 3-2 Customer familiarity | The percentage of non-audit service fees is less than 40%. The firm has audited the Company's financial statements for 19 years, and the CPAs have not provided audit services to the Company for seven consecutive years, indicating that the firm and the CPAs maintain an independent position in terms of form or substance and express their opinions impartially when performing an audit. | | | | | | | | | | | | | | | | | |
| Monitor | 4-1 External inspection results and enforcement 4-2 Number of official improvement letters issued by authority | All monitoring indicators are in the mid-range of industry standards, indicating good audit quality. | | | | | | | | | | | | | | | | | |

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons | | | |
|---|--|--|--|---|--|--|--------------------|
| | Yes | No | Description | | | | |
| | | | | | Framework | Indicators | Evaluation Results |
| | | | <table border="1"> <tr> <td>Innovation</td> <td>5-1 Innovative planning or initiatives</td> <td>The firm has formulated various innovative planning, which improve the quality of its audit planning or innovation capability.</td> </tr> </table> | Innovation | 5-1 Innovative planning or initiatives | The firm has formulated various innovative planning, which improve the quality of its audit planning or innovation capability. | |
| Innovation | 5-1 Innovative planning or initiatives | The firm has formulated various innovative planning, which improve the quality of its audit planning or innovation capability. | | | | | |
| IV. Does the TWSE/TPEX listed company dedicate an eligible and appropriate number of personnel for corporate governance and have appointed a Supervisor in charge of the Company' corporate governance affairs (including but not limited to providing information required for Director/Supervisor's operations, assisting Directors and Supervisors to comply with laws and regulations, convening board/shareholder meetings in compliance with the law, and producing meeting minutes of board/shareholder meetings)? | V | | <p>In order to coordinate the Group's corporate governance culture and policies and to establish a dedicated Group Head of Corporate Governance, the Board of Directors approved on November 2, 2023, the appointment of Vivian Mao, the Group's dedicated Head of Corporate Governance, to serve as the Head of Corporate Governance of the Company, who already has over three years of experience in management of corporate governance related affairs of public companies, including stock affairs or board of directors' and shareholders' meetings, and is jointly responsible for corporate governance related affairs with the finance and accounting departments.</p> <p>The main duties are to handle matters related to the meetings of the Board of Directors and the shareholders' meeting in accordance with the law, prepare minutes of the Board of Directors' and shareholders' meetings, provide the directors with information necessary for the execution of their business, assist the directors in taking office and continuing education, and assist the directors in complying with the laws and regulations.</p> <p>The Corporate Governance Officer completed 12 hours of continuing education on related topics in 2025.</p> | No material difference. | | | |
| V. Has the Company established communication channels and dedicate section for stakeholders (including but not limited to shareholders, employees, customers and suppliers) on its website, and responded appropriately to interested parties concerning important | V | | <p>(I) Stakeholders can communicate with the Company's spokesperson, investor relations, and ESG sustainability contacts through a stakeholder's page. The page provide e-mail address and contact available for stakeholders to ask questions or sustainability issues. (https://www.sitronix.com.tw/tw/investor-relations/stakeholder/)</p> <p>(II) The Company's website provides a technical support service mailbox, and the</p> | No material difference. | | | |

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons |
|---|-----------------------|----|--|--|
| | Yes | No | Description | |
| corporate social responsibility issues? | | | dedicated person is responsible for handling the application issues of the product. (https://www.sitronix.com.tw/tw/contacts/) (III) The Company's website has also disclosed the contact information of the shareholder services agent and CPA, providing investors with contact information. (https://www.sitronix.com.tw/tw/investor-relations/shareholders-meeting/ir-contact/) | |
| VI. Has the Company appointed a professional stock affairs agency for shareholders affairs? | V | | The Company has appointed the Share Agency Department of Taishin Securities Co., Ltd. for the agent of shareholders' meeting affairs. | No material difference. |
| VII. Information Disclosure | | | | |
| (I) Does the Company set up THE website to disclose financial operations and corporate governance information? | V | | (I) The Company set up a website and constructed a section for investor relations to disclose financial operations and corporate governance information. The shareholders and investors can also inquire about related information on the Company's financial business and corporate governance. | Except for item (III), which will be subject to legal provisions and the actual operation evaluation of the Company, there are no significant differences. |
| (II) Has the Company adopted other measures (such as English website, a designated person responsible for the collection and disclosure of information, implementation of the spokesman system, the legal entities announcements uploaded to website, etc.) to disclose information? | V | | (II) The Company's website contains both Chinese and English information. According to our job responsibilities, there are dedicated units responsible for collecting and disclosing information on the Company's website and the MOPS. We have established a spokesperson system to communicate relevant information about the Company externally. At the same time, the Company's operational information is disclosed on the Company's website and the MOPS and investor conference briefing is disclosed on the Company website. In accordance with the regulations of the competent authority, the Company has fulfilled its responsibilities and obligations for information disclosure in accordance with laws and the provisions of the competent authority. | |
| (III) Does the Company announce and declare the annual financial report within two months after the end of the fiscal year? Does it announce and declare the first, second and third quarter financial reports and operating conditions of each month as soon as possible before the prescribed period? | | V | (III) The Company did not announce and declare its annual financial reports within two months after the end of the fiscal year. However, it has announced and declared the quarterly financial report in advance within the prescribed period, as well as the operating status of each month. | |

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons |
|--|-----------------------|----|--|---|
| | Yes | No | Description | |
| VIII. Does the Company have any other important information for better understanding the Company's corporate governance system (including but not limited to interests and rights of employees, care for employees, relation with investors, relation with suppliers, relation with interested parties, continuing education of Directors and Supervisors, execution of risk management policies and risk measuring standards, execution of customer policies, liability insurance for the Company's Directors and Supervisors)? | V | | <p>(I) Employee rights and interests, employee care: please refer to the Company's annual report, "Chapter 4 Operations Overview V. Labor Relations".</p> <p>(II) Investor relations: In order to protect shareholders' rights and interests and make it easier for investors to understand the Company's operating conditions, the Company has dedicated a spokesman and acting spokesman, who are specially responsible for external communication; Through investor conferences and invited participation in investor meetings, relevant financial and operational information is disclosed on the MOPS and the Company websites in accordance with regulations, in order to achieve information openness and transparency.</p> <p>(III) Supplier relationship: the Company has established supplier management procedures, and only those who pass the audit can become the cooperative partner of the Company. And the Company regularly evaluates the quality, delivery time, price and cooperation condition of major raw material suppliers to ensure that the suppliers can provide products of stable quality to the Company.</p> <p>(IV) Rights of stakeholders: The Company maintains good communication channels with employees, clients, suppliers, and other stakeholders, and has established a stakeholder section to respect and safeguard their legitimate rights and interests.</p> <p>(V) Situation of continuing education of directors and supervisors: In order to implement corporate governance, all directors of the Company have professional background, ability, and practical experience in business management. Nine directors (including independent directors) of the Company have completed more than 6 hours of continuing education during the year. For the situation of the advanced studies of Directors of the Company, please refer to the MOPS - Summary Table of Directors and Supervisors' Attendance on the Board of Directors and Situation of Their Advanced Studies.</p> <p>(VI) Implementation of risk management policies and risk measurement standards:</p> | No material difference. |

| Assessed Items | Implementation Status | | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons |
|----------------|-----------------------|----|---|---|
| | Yes | No | Description | |
| | | | <p>please refer to the Company's annual report "Chapter 5 Review, Analysis, and Risks of Financial Conditions and Performance".</p> <p>(VII) Implementation of customer policy: the Company always keeps close contact with customers, and the cooperation with customers is handled in accordance with the Company's specifications and the contracts signed by both parties to safeguard the rights and interests of both parties. It devotes itself to providing the best products for customers, and emphasizes on differentiation and value creation. It has a special person responsible for communicating with customers and dealing with related issues.</p> <p>(VIII) Liability insurance bought by the Company for Directors: The Company buys liability insurance for Directors and major Managers every year. Evaluate the insurance limit regularly every year and report to the Board of Directors on the renewal of liability insurance for Directors.</p> | |

IX. Please specify the measures adopted by the Company to improve the items listed in the corporate governance review result from Taiwan Stock Exchange's Corporate Governance Center and the improvement plans for items yet to be improved.

| Improved Items of the 12th Corporate Governance Evaluation Index | | |
|--|---|---|
| Number | Index item | Improvement methods |
| 1.5 | Has the Company formulated specific measures to enhance corporate value, submitted them to the Board of Directors, and disclosed the relevant information in the "Corporate Value Enhancement Plan" section on the Market Observation Post System (MOPS)? | The "Sitronix 2025 Corporate Value Enhancement Plan" was submitted to and approved by the Board of Directors on October 30, 2025, and the content was disclosed in the "Corporate Value Enhancement Plan" section on MOPS before the end of the year. |
| 1.6 | Convene the annual shareholders' meeting by the end of May. | The 2025 Annual Shareholders' Meeting was held on May 29, 2025. |

| Assessed Items | | Implementation Status | | Difference from Corporate Governance Practice Principles for TWSE/TPEX-Listed Companies and Reasons |
|---|---|---|----|---|
| | | Yes | No | |
| Number | Index item | Improvement methods | | |
| 2.14 | Has the Company established a Nomination Committee with no fewer than three members, a majority of whom are independent directors, chaired by an independent director, and disclosed its composition, responsibilities, and operations? | Sitronix established a Nomination Committee in 2025, comprising three members, a majority of whom are independent directors. The Committee is chaired by an independent director, and its composition, responsibilities, and operations have been disclosed on the Company's official website. (https://www.sitronix.com.tw/tw/investor-relations/corporate-principles/committee/nominating-committee/) | | |
| 2.27 | Has the Company implemented Taiwan Intellectual Property Management System (TIPS), ISO56005 or similar standards, and has it been verified by a third party? | In 2024, the Company implemented the Taiwan Intellectual Property Management System (TIPS). In 2025, it successfully obtained certification under the "Taiwan Intellectual Property Management Standard" from the Industrial Development Bureau of the Ministry of Economic Affairs, valid from December 31, 2025, to December 31, 2026. | | |
| 4.8 | Has the Company established a policy to appropriately reflect operational performance or results in employee remuneration and disclosed it on the Company website or in the annual report? | The Company amended its Articles of Incorporation to establish a policy on employee remuneration. In profitable years, up to 25% and no less than 1% of annual profits shall be allocated as employee remuneration. No less than fifty percent of the employee remuneration amount referred to above shall be allocated to grassroots employees. | | |
| Priority Enhancement Items for the 12th Corporate Governance Evaluation Index that Have Not Yet Been Improved: None | | | | |

(IV) Information on the Composition and Operation of the Remuneration Committee and the Nomination Committee

1. Information on Members and Operation of the Remuneration Committee

(1) Information on Members of the Remuneration Committee

December 31, 2025

| Title | Name | Condition | Meets the Independence | Concurrent remuneration committee position in other publicly listed companies |
|---------------------------------|-----------------|--|--|---|
| | | Professional qualifications and experiences | | |
| Independent Director (Convener) | Cheng-Chieh Dai | Please refer to the description of the Company's annual report "Chapter 2 Corporate Governance Report I.Information on Directors, Executives, and Department/Branch Heads (IV) Disclosure of information on the professional qualifications of the directors and supervisors and the independence of the independent directors". | Please refer to the description of the Company's annual report "Chapter 2 Corporate Governance Report I.Information on Directors, Executives, and Department/Branch Heads (IV) Disclosure of information on the professional qualifications of the directors and supervisors and the independence of the independent directors". | 0 |
| Independent Director | Yu-Nu Lin | | | 0 |
| Independent Director | Jui-Hsiang Lo | | | 0 |

(2) Operational Status of the Remuneration Committee

A. There are 3 members in the Company's Remuneration Committee.

B. Current Term: From June 20, 2024 to June 19, 2027. The Remuneration Committee held four meetings (A) in the recent year, the qualifications and attendance of the committee members are shown as follows:

| Title | Name | Attendance in Person (B) | By Proxy | Rate of Actual Presence (%) (B/A) | Remarks |
|----------|-----------------|--------------------------|----------|-----------------------------------|---------|
| Convener | Cheng-Chieh Dai | 4 | - | 100% | None |
| Member | Yu-Nu Lin | 4 | - | 100% | None |
| Member | Jui-Hsiang Lo | 4 | - | 100% | None |

Other matters that shall be reported:

- I. Key Focus of Annual Activities: The Company’s Remuneration Committee operates in accordance with the Remuneration Committee Charter. The principal matters reviewed in 2025 included:
 - (I) Review and approval of employee and director remuneration distribution.
 - (II) Evaluation of managerial salary adjustments, allocation of employee cash remuneration, and distribution of operational and project bonuses.
 - (III) Revision of the managerial performance evaluation procedures, including a review of the linkage between individual remuneration and ESG sustainability performance.
- II. If the Board of Directors does not adopt or amend recommendations proposed by the Remuneration Committee, the date, session, proposal contents and resolutions of the Board of Directors, and the Company's actions in response to the opinions of the Audit Committee shall be stated (also, where the remuneration approved by the Board of Directors is superior to that recommended by the Remuneration Committee, the differences and reasons shall be stated): None.
- III. Where resolutions of the Remuneration Committee include dissenting or qualified opinion which is on record or stated in a written statement, the date, session, proposal contents, opinions from every member, and actions in response to the opinions of the members shall be stated:

| Item | Matters for discussion | Resolution Results | Handling of Members' Opinions by the Company |
|--|---|--|--|
| 2025.02.07 The 2nd meeting of the 6th Committee | Distribution of the Remuneration to Employees and Directors for the Year 2024 of the Company. | During the discussion and voting on this motion, the interested members present were asked to take turns to withdraw from the meeting, and the rest of the members present agreed to pass the motion as it is. | Approved by all the Directors present. |
| 2025.03.21 The 3rd meeting of the 6th Committee | Compensation Adjustment Plan of Managers of the Company. | Passed by all attending members of the Remuneration committee. | |

| Item | Matters for discussion | Resolution Results | Handling of Members' Opinions by the Company |
|--|---|--|--|
| 2025.05.23 The 4th meeting of the 6th Committee | 1. Distribution Plan of Remuneration for Managers in Cash for the 2024 Fiscal Year of the Company. 2. The amendment to the “Regulations Governing the Evaluation of Managerial Performance”. | Passed by all attending members of the Remuneration committee. | Approved by all the Directors present. |
| 2025.12.24 The 5th meeting of the 6th Committee | Distribution Plan of Managers Operation and Project Bonus for the Year 2025 of the Company. | | |

2. Information on Members and Operation of the Nomination Committee

The Company established a Nomination Committee on May 8, 2025 to assist the Board of Directors in strengthening management mechanisms and enhancing corporate governance.

(1) Appointment Criteria and Responsibilities of Nomination Committee Members

The members of the Committee are appointed by resolution of the Board of Directors. The Committee shall consist of at least three directors, with a majority being independent directors. An independent director shall serve as the convener and chairperson of the meetings. The current Committee comprises two independent directors and one non-independent director, elected by the Board.

The Committee shall faithfully exercise its duties with the care of a prudent manager and submit recommendations to the Board for discussion, including:

A. Establishing standards for the professional knowledge, skills, experience, gender diversity, and independence of Board members, and using these standards to identify, review, and nominate director candidates.

B. Structuring and developing the Board and its committees, conducting performance evaluations of the Board, each committee, and individual directors, and assessing the independence of independent directors.

C. Establishing and periodically reviewing continuing education programs for directors.

D. Establishing the Company's Corporate Governance Best Practice Principles.

(2) Professional Qualifications, Experience, and Operations of Nomination Committee Members:

A. There are 3 members in the Company's Nomination Committee.

B. Current Term: From May 8, 2025 to June 19, 2027. During the most recent fiscal year, the Nomination Committee held two meetings (A), and the members' professional qualifications, experience, attendance, and matters discussed are as follows:

| Title | Name | Professional Qualifications & Experience | Rate of Actual Presence (B) | By Proxy | Actual Attendance Rate (%) (B/A)(Note) | Note |
|---|-----------------|---|-----------------------------|----------|--|------|
| Chairman and Convener/ Independent Director | Cheng-Chieh Dai | Please refer to the description of the Company's annual report "Chapter 2 Corporate Governance Report I. Information on Directors, Executives, and Department/Branch Heads (IV) Disclosure of information on the professional qualifications of the directors and supervisors and the independence of the independent directors". | 2 | - | 100% | |
| Member/ Independent Director | Yu-Nu Lin | | 2 | - | 100% | |
| Member/ Chairman of the Board | Vincent Mao | | 2 | - | 100% | |

Other matters that shall be reported:

Please specify the meeting dates and sessions of the Nomination Committee’s principal proposals, the content of such proposals, the opinions (including supporting or dissenting views) of the Committee members, the resolutions adopted by the Committee, and the Company’s actions taken in response to the Committee’s opinions.

| Nomination Committee Date and Session | Proposal Content | Nomination Committee Resolution Results | The Company's actions in response to the opinions of the Nomination Committee |
|--|--|---|---|
| 2025.06.10 The 1st meeting of the 1st Committee | Approval of the 2025 Director Continuing Education Plan. | Resolved as proposed with the consent of all members present. | Approved by all the Directors present. |
| 2025.10.21 The 2nd meeting of the 1st Committee | Approval of the review of qualifications of the incumbent independent directors during their term of office. | Resolved as proposed with the consent of all members present. | Submitted to the Board of Directors for reporting. |

(V) The State of The Company's Performance of Social Responsibilities, Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|--|----------------------|----|--|---|
| | Yes | No | Description | |
| I. Does the Company formulate a framework and set up exclusively (or concurrently) dedicated units to promote corporate social responsibility, and authorize high level managers to handle and report to the Board of Directors? | V | | <p>(I) Since August 4, 2022, the Company has set up a Sustainability Committee under the Board of Directors, with the Chairman (Vincent Mao) as the convener and the two independent directors as members, to set the annual goals of sustainable development in the economy, environment and society, and corporate governance, and regularly monitor the implementation, leading the Company to implement the vision, and short, medium, and long-term goals of sustainable development.</p> <p>(II) Under the Sustainability Committee, the Executive Office and the Environmental Sustainability, Social Responsibility and Corporate Governance Functional Group were set up to ensure the promotion and implementation of the work related to the sustainable development of the enterprise. In 2025, the sustainable issues were proposed by various departments and stakeholders of the Company, and corresponding strategies were formulated to implement the sustainable development policies of the Company in operation, environmental protection, customers and suppliers. The sustainable development initiatives are led by Director Tom Huang, Head of the Executive Office (a position equivalent to Chief Sustainability Officer), who oversees the implementation of sustainability-related affairs and reports the execution status to the Board of Directors.</p> <p>(III) The Sustainability Committee held two meetings, and reported the implementation to the Board of Directors on October 30, 2025. The topics included: 1. Identify the sustainable issues to be concerned, and formulating the corresponding action plan; 2. Revise the objectives and policies of sustainability issues; 3. Supervise the implementation of sustainability matters and evaluating the implementation status; 4. Conduct risk assessments related to environmental, social, or corporate governance issues pertinent to the Company's operations in accordance with materiality principles, and formulate relevant risk management policies or strategies based on the assessed risks. The Board of Directors will evaluate the effectiveness of the related goals and policies after receiving the report from the management team (including the ESG report), then track the progress of implementation, and prompt the management team to make adjustments when necessary. Please refer to the Company's website for detailed annual goals and execution status. (https://www.sitronix.com.tw/tw/investor-relations/corporate-principles/committee/sustainability/)</p> <p>(IV) Duties and members of the Sustainability Committee:</p> | No material difference. |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------|--|--|---|---|-------------------------|------|--|--|--|---|----------------------|---|-------------------------|---|-----------------------|--|---|---|---|------|--|--------|--|---|---|---|------|--|
| | Yes | No | Description | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <p>i. To prepare the sustainability policy of the Company.</p> <p>ii. To ensure the sustainability of the Company, including sustainable governance, integrity management, environmental and social targets, and preparation of strategies and implementation plans.</p> <p>iii. To review, track and revise the implementation and performance of the sustainability of the Company, and report to the Board of Directors regularly.</p> <p>iv. To address the concerns of various stakeholders, including shareholders, customers, suppliers, employees, government agencies, non-profit organizations, community, and media, and to oversee communication plans.</p> <table border="1"> <thead> <tr> <th rowspan="2">Name</th> <th rowspan="2">Title</th> <th rowspan="2">Expertise</th> <th colspan="4">2025</th> </tr> <tr> <th>Possession of Sustainability Expertise and Competencies</th> <th>Attendance in Person</th> <th>Number of Absences or Proxy Attendances</th> <th>Rate of Actual Presence</th> </tr> </thead> <tbody> <tr> <td>Vincent Mao Chairman of the Board/ Director</td> <td>Chairman/ Convener</td> <td>With work experience in business, technology, industry knowledge, and operation judgment capacity.</td> <td>Leading Strategies for ESG in AI Transformation</td> <td>2</td> <td>0</td> <td>100%</td> </tr> <tr> <td>Dai, Cheng-Chieh Independent Director</td> <td>Member</td> <td>With work experience in business, technology, and operation judgment capacity.</td> <td>Leading Strategies for ESG in AI Transformation</td> <td>2</td> <td>0</td> <td>100%</td> </tr> </tbody> </table> | Name | Title | Expertise | 2025 | | | | Possession of Sustainability Expertise and Competencies | Attendance in Person | Number of Absences or Proxy Attendances | Rate of Actual Presence | Vincent Mao Chairman of the Board/ Director | Chairman/ Convener | With work experience in business, technology, industry knowledge, and operation judgment capacity. | Leading Strategies for ESG in AI Transformation | 2 | 0 | 100% | Dai, Cheng-Chieh Independent Director | Member | With work experience in business, technology, and operation judgment capacity. | Leading Strategies for ESG in AI Transformation | 2 | 0 | 100% | |
| Name | Title | Expertise | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Possession of Sustainability Expertise and Competencies | Attendance in Person | Number of Absences or Proxy Attendances | Rate of Actual Presence | | | | | | | | | | | | | | | | | | | | | | | |
| Vincent Mao Chairman of the Board/ Director | Chairman/ Convener | With work experience in business, technology, industry knowledge, and operation judgment capacity. | Leading Strategies for ESG in AI Transformation | 2 | 0 | 100% | | | | | | | | | | | | | | | | | | | | | | | |
| Dai, Cheng-Chieh Independent Director | Member | With work experience in business, technology, and operation judgment capacity. | Leading Strategies for ESG in AI Transformation | 2 | 0 | 100% | | | | | | | | | | | | | | | | | | | | | | | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|--|----------------------|----|--|---|
| | Yes | No | Description | |
| the Company's operations in accordance with the principle of materiality, and formulate relevant risk management policies or strategies? | | | <p>operational conditions, please refer to the official websites of Sensortek Technology Corp. and Forcelead Technology Corp., for their respective risk assessment disclosures.</p> <p>Depending on the nature of the business, each operating unit of the Company adopts preventive measures for risk management in order to minimize the losses caused by risks, and performs the regular assessment, monitoring, reporting and handling. The Company focuses on the risk factors through risk assessment questionnaires, and after the CEO decides on the risk factors of concern for the year, the executive office of the Sustainable Development Committee will convene the risk management meeting to communicate risk-related information with various operating units, collect and consolidate risk management reports, and report on the implementation status of risk management across different risk categories to the Sustainable Development Committee and the Board of Directors. The most recent report to the Board of Directors was on October 30, 2025.</p> <p>Please refer to the Company's website for information on the implementation of risk management in 2025.(https://www.sitronix.com.tw/tw/about-sitronix/corporate-social-responsibility/risk-management/performance/)</p> <p>The Company references the GRI Universal Standards 2021 and the AA1000 Accountability Principles 2018 to conduct the management process for material sustainability issues based on the four principles of "Inclusivity, Materiality, Responsiveness, and Impact." This process assesses the impact on the economy, environment, and people issues (including human rights) and communicates with internal and external stakeholders. Through domestic and international ESG assessment organizations and the integration of assessment data from various departments, the Company evaluates material ESG issues, and the Company formulates risk management policies and adopts specific action plans for effective identification, measurement, evaluation, supervision and control to mitigate the impact of related risks based on the results.</p> <p>Please refer to the supplementary explanation in "VII. Other important information helpful in understanding the implementation of sustainable development".</p> | |
| III. Environmental matters (I) Does the Company establish proper environment | V | | <p>The Company is a professional IC design company, and mainly engaged in IC research and development and design. With all processes outsourced, it is not directly engaged in production and manufacturing. Therefore, after evaluation, the ISO 14001 environmental management system is not applicable. To establish an applicable environmental management system of product, the Company also has formulated the "Environment Substance Management Procedure" based on the EU RoHS (Directive 2011/65/EU) / REACH SVHC / Packaging and Packaging Waste (Directive 94/62/EC) / Halogen-free Directive and the</p> | No material difference. |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|---|----------------------|----|---|---|
| | Yes | No | Description | |
| management systems based on the characteristics of its industries? | | | green environmental protection requirements of customers. This procedure clearly stipulates that the raw materials and packaging materials used by suppliers shall be fully compliant to jointly enhance the sustainable development of the environment. Suppliers are regularly requested to provide material testing reports and ISO 14001 certification. The Company adheres to the Waste Disposal Act regulations established by the Ministry of Environment to carry out cleaning and disposal management operations to enhance the management of waste disposal and resource recycling in the workplace. | |
| (II) Does the Company endeavor to utilize all resources more efficiently and uses renewable materials which have a low impact on the environment? | V | | <p>i. The Company actively promotes various energy reduction measures, selects high energy efficiency and energy-saving equipment, reduces energy consumption of enterprises and products, and enhances energy efficiency. In 2025, under the current energy management plan, the Company invested NT\$6,562,500 to procure six chiller units. Through the replacement of variable-frequency equipment and the implementation of energy-saving strategies for the air conditioning system, the Company enhanced energy efficiency and reduced maintenance costs associated with aging equipment. In addition, a renewable energy procurement plan was approved and is scheduled for implementation in 2026. Total electricity consumption of the Company in 2025 decreased by 202,797.8168 kWh compared to 2024, representing a reduction of 9.6%. The energy-saving performance was significant.</p> <p>ii. The Company's products mainly focus on display driver ICs (DDICs), which are used in various AIoT products, including smart homes, smart mobile devices, smart watches, and vehicle-mounted applications. During the product development process, it assists customers in developing display driver products with optimal display performance, minimal peripheral components, and minimal volume. The zero-capacitance display drive technology developed and promoted by the Company makes it possible to eliminate the need for external passive components (capacitors) in FPCs, dramatically reducing the use of capacitors and saving billions of ceramic capacitors, achieving significant carbon reduction results.</p> <p>iii. The raw materials used in the Company's products comply with EU RoHS, REACH, and halogen-free specifications to reduce environmental impact. In green manufacturing, in order to reduce resource waste, the Company continues to seek waste reduction and reuse technology development; In the upstream and downstream of the value chain, make joint efforts to recycle and share packaging materials.</p> <p>iv. The Company promotes an electronic signature verification system to reduce the printing of correspondence and official letters; and issues the publicity announcements by E-mail to reduce the</p> | No material difference. |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|---|----------------------|----|---|---|
| | Yes | No | Description | |
| | | | <p>use of large amounts of paper. Moreover, it also advocates the policies of using recycled paper and energy saving and carbon reduction to reduce the impact of the Company's operations on the environment.</p> <p>v. For the implementation strategies and achievements of the Company, please read the Company's Sustainability Report "Chapter 5 Energy Management and Waste Management".</p> | |
| (III) Does the Company evaluate the present and future potential risks and opportunities of climate change to the Company, and taken measures to respond to climate-related issues? | V | | For the assessment of the potential risks, opportunities, and countermeasures of climate change on the Company in the present and the future, please refer to the "VIII. Climate-Related Information of TWSE/TPEX Listed Company I. Implementation of Climate-Related Information" Table. | No material difference. |
| (IV) Does the Company calculate greenhouse gas emissions, water consumption and total waste weight over the past two years, and formulate policies for energy | V | | <p>The Company is a professional IC design company, which is engaged in product design, R&D and sales. Wafer manufacturing, packaging, testing and other production operations are entrusted to professional factories. No manufacturing related industrial waste and wastewater discharge will be generated. The disclosed business waste comes from the amount of outsourced waste recycling. (Recycled wastes mainly include gold-containing film, silicon rods, wafers (containing gold), PCBs with gold plating, as well as plastics, wood, and waste paper).</p> <p>i. <u>Greenhouse gas emissions in the past 2 years:</u></p> <p>For information regarding greenhouse gas emissions, assurance status, and reduction policies over the past two years, please refer to the "VIII. Climate-Related Information of TWSE/TPEX Listed Company I. Implementation of Climate-Related Information, specifically sections 1-1, Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years, and 1-2, Greenhouse Gas</p> | No material difference. |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | | |
|---|----------------------|------------|---|---|------|------|------------------------|------------|------------|---|--------|--------|--|
| | Yes | No | Description | | | | | | | | | | |
| conservation and carbon emissions reduction, greenhouse gas emissions reduction, water consumption reduction or other waste management? | | | <p>Reduction Targets, Strategy, and Concrete Action Plan”.</p> <p>ii. <u>Water consumption in the past 2 years:</u></p> <p>The company is a non-manufacturing company. Our facility's main water consumption use is for general employee use, as air-conditioning condensate, and as data-center coolant. The total water consumption in 2025 was 7,769.7572 metric tons. This increase was primarily due to an expansion in headcount at the Hsinchu headquarters during February and March, alongside higher average autumn temperatures in the region compared to the previous year, which led to a rise in domestic water demand. With reference to the semiconductor industry disclosure on the Financial Supervisory Commission’s ESG Digital Platform, water intensity is measured in (mt / revenue NT\$ million). Consequently, the Company has adopted this standard for disclosure this year. The water intensity for 2025 was 0.7287, representing a 9.81% increase over the previous year. Furthermore, due to an adjustment in the geographic boundary to focus on Sitronix as an individual entity, the base year has been updated to 2024. The Company reserves the possibility of further base year adjustments should office locations change in the future, while continuing to evaluate more appropriate water efficiency indicators. Although the 2025 water intensity did not meet our target of a 1% annual reduction from the base year, we will continue to explore more efficient water management strategies.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Water consumption (mt)</td> <td>7,072.6359</td> <td>7,769.7572</td> </tr> <tr> <td>Water Intensity (mt / revenue NT\$ million)</td> <td>0.6636</td> <td>0.7287</td> </tr> </tbody> </table> <p>Note 1: Inventory scope: Sitronix Technology Corp. (Individual)</p> <p>The Company has been paying attention to energy conservation and environmental protection issues in water resources for a long time, and will continue to invest in multiple improvement measures. In terms of water-saving plans, we will comprehensively implement water conservation in daily life, including the installation of sensing faucets, water-saving devices, and two-stage toilets, save appropriate water volume, and clearly mark water conservation propaganda at each water use point, to maximize the benefits of available water resources.</p> | Year | 2024 | 2025 | Water consumption (mt) | 7,072.6359 | 7,769.7572 | Water Intensity (mt / revenue NT\$ million) | 0.6636 | 0.7287 | |
| Year | 2024 | 2025 | | | | | | | | | | | |
| Water consumption (mt) | 7,072.6359 | 7,769.7572 | | | | | | | | | | | |
| Water Intensity (mt / revenue NT\$ million) | 0.6636 | 0.7287 | | | | | | | | | | | |

| Assessed Items | Implementation State | | Description | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | | |
|----------------|-----------------------|--|---|---|-----------------------|--|------|--------|--------|------|--------|--------|--|
| | Yes | No | | | | | | | | | | | |
| | | | <p>iii. <u>Waste output in the last 2 years:</u></p> <p>The Company is committed to environmental protection and actively monitors the generation of industrial waste. The Sustainability Committee reviews performance annually and has set the direction of industrial waste production towards zero waste in resource recycling. The Company's waste comes from industrial waste and domestic waste, and the disclosed industrial waste comes from the recycling of defective products from outsourced manufacturing; Domestic waste is divided into general garbage, kitchen waste and resource recovery. Colleagues collect garbage in temporary storage areas, and then a cleaning company confirms the classification of recycling and transports it to the designated recycling area, and then the qualified waste cleaning company transports it to the incineration plant for treatment.</p> <p>The statistical method of the amount of industrial waste is obtained from the statistics of the recycling and transportation company. The amount of domestic waste is shared with others in the office area, and the waste is treated uniformly in the building. It is not possible to disaggregate the actual amount used by the Company, and only the amount of industrial waste is disclosed.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Industrial waste (mt)</th> <th>Industrial Waste Intensity (mt / revenue NT\$ million)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>5.3792</td> <td>0.0005</td> </tr> <tr> <td>2025</td> <td>6.5980</td> <td>0.0006</td> </tr> </tbody> </table> <p>Note 1: Inventory scope: Sitronix Technology Corp. (Individual) Note 2: Industrial waste included the non-gold-containing industrial waste. Note 3: The 2024 industrial waste data was subject to a high level of assurance for SASB TC-SC-150a. by the external verification organization DQS Taiwan during the audit of the Sustainability Report.</p> <p>“Resource Circulation and Zero Waste” is the ultimate goal of the Company's waste management. The Company has developed an “Environmental Control Procedures” to implement the resource recovery mechanism for domestic wastes and industrial wastes respectively. With the strategy of reducing the total amount of waste and waste reuse, and through source management measures such as improvement of manufacturing technology and reduction of raw materials by partner companies, industrial waste intensity has been reduced to achieve a 1% reduction in the amount of waste</p> | Year | Industrial waste (mt) | Industrial Waste Intensity (mt / revenue NT\$ million) | 2024 | 5.3792 | 0.0005 | 2025 | 6.5980 | 0.0006 | |
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| | Yes | No | Description | |
| | | | <p>generated by the business (with 2022 as the baseline year). Improvement measures for domestic waste include implementing waste separation, food waste recycling, reducing the use of disposable tableware and paper cups, and publicizing to colleagues to reduce the amount of waste.</p> <p>In terms of implementation, the Company's industrial waste intensity in 2025 was 0.0006 (mt / revenue NT\$ million), a slight increase relative to the baseline year (2022) 0.0005 (mt / revenue NT\$ million). In the future, the Company will further plan how to actively implement reduction measures.</p> <p>For more information on the Company's policies on energy conservation, carbon reduction, greenhouse gas reduction, water reduction or other waste management, please refer to the Company's official website. (https://www.sitronix.com.tw/tw/about-sitronix/corporate-social-responsibility/sustainable-environment/)</p> | |
| IV. Social matters (I) Does the Company establish proper management methods and procedures in accordance with the relevant regulations and the international conventions on human rights? | V | | <p>i. The Company recognizes and supports internationally recognized human rights norms and principles, including the Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labor Organization's Declaration of Fundamental Principles and Rights at Work. To fulfill corporate social responsibility and implement human rights protection, the Company hereby formulates the human rights policies applicable to the Company and prevents any violation of human rights. We strictly abide by governmental laws and regulations concerning labor, occupational safety, and personal data protection. The scope of human rights protection encompasses, but is not limited to, employees, customers, suppliers, and partners. The Human Resources and Administration Department is designated as the responsible unit for formulating human rights policies and preventive measures, as well as overseeing their implementation.</p> <p>ii. To ensure sustainable corporate operations and the fulfillment of corporate social responsibility, as well as to safeguard labor rights, the Company has established specific commitments for its external investment projects. The commitments and their implementation status for 2025 are as follows:</p> <p>(1) The Company agrees to conduct a prior assessment of the labor law compliance status of prospective labor contractors as part of the evaluation process for determining whether to proceed with cooperation.</p> <p>In accordance with regulations of the competent authorities, all contracted service providers</p> | No material difference. |

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| | | | <p>engaged by the Company are required to sign a “Supplier Code of Conduct Declaration” prior to collaboration to assess their compliance with labor laws and regulations. This serves as a basis for evaluating whether to proceed with the partnership. As of the end of 2025, the Company has engaged a total of 51 contracted service providers, all of which have completed the aforementioned procedures.</p> <p>(2) The Company agrees to proactively conduct investigations, audits, or other appropriate measures during the contract performance period to ensure that the labor conditions of dispatched workers comply with applicable laws and regulations.</p> <p>However, as the Company’s contracting arrangements do not involve a dispatched labor model and are limited to deliverable-based acceptance, this requirement is not applicable.</p> <p>iii. Based on the principles of sustainable business operations, the Company regularly reviews its operations, value chain, and related activities annually. This process involves monitoring material social issues, risk assessment survey questionnaire, communicating with government agencies, and engaging with relevant stakeholders to identify and assess groups at risks and potential human rights risks therein. Based on the identified risks, we develop a human rights issue control plan and continuously monitor and improve the implementation of this plan.</p> <p>iv. The summary of the Company's human rights policy and improvement measures is as follows:</p> <ul style="list-style-type: none"> • Diversity, inclusiveness, and equal opportunities <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">Human rights commitments</td> <td style="padding: 5px;"> <p>(i) In the personnel recruitment, employment, promotion, rewards, and various welfare aspects, there shall be no discrimination based on race, language, blood type, religion, party affiliation, place of origin, gender, age, marriage, facial features, or other factors.</p> <p>(ii) Except for special job restrictions, we will hire employees with physical and mental disabilities and promise not to receive differential treatment due to any of the above factors.</p> <p>(iii) In terms of personnel management, we attach great importance to the principle of "recruiting on the basis of intellectual ability, matching people to jobs" and do not use irrelevant personal characteristics as management assessment indicators.</p> <p>(iv) No discrimination based on gender. Workers shall receive equal wages for equal work of equal efficiency.</p> </td> </tr> </table> | Human rights commitments | <p>(i) In the personnel recruitment, employment, promotion, rewards, and various welfare aspects, there shall be no discrimination based on race, language, blood type, religion, party affiliation, place of origin, gender, age, marriage, facial features, or other factors.</p> <p>(ii) Except for special job restrictions, we will hire employees with physical and mental disabilities and promise not to receive differential treatment due to any of the above factors.</p> <p>(iii) In terms of personnel management, we attach great importance to the principle of "recruiting on the basis of intellectual ability, matching people to jobs" and do not use irrelevant personal characteristics as management assessment indicators.</p> <p>(iv) No discrimination based on gender. Workers shall receive equal wages for equal work of equal efficiency.</p> | |
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| | | | <p>Sitronix Technology Corp. has an employee complaint mailbox and a special complaint mailbox for sexual harassment, so that all employees are free from the threat of workplace violence and sexual harassment.</p> <p>Management/Operation Guidelines The Labor Health Management Procedure, Fire Protection Plan, Employee Complaint Handling Measures, and Sexual Harassment Prevention Measures, Complaint and Punishment Measures shall be formulated and managed by relevant responsible units.</p> <p>Improvement measures Implement personnel education and training, work environment inspections, and internal/external audits in accordance with government laws and regulations, and inspect the entire company's environment, safety, and hygiene operations to ensure the safety of the work environment.</p> <p>• Freedom of association and the right to collective bargaining</p> <p>Human rights commitments (i) Establish an Employee Welfare Committee (referred to as the Welfare Committee) and select employee representative members in accordance with the law to ensure the rights and interests of employees. (ii) Encourage employees to establish clubs and participate in legitimate leisure activities, in order to achieve the goal of peer friendship and physical and mental health. (iii) Respect for employees' rights to freely organize and participate in labor unions, and engage in collective bargaining.</p> <p>Management/Operation Guidelines (i) Welfare Committee meetings are held regularly, and the Welfare Committee plans employee welfare activities. (ii) According to the "Club Management Measures", it shall regularly organize activities. Sitronix Technology Corp. will provide activity subsidy funds to ensure the smooth operation of the employee club.</p> | |

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| (II) Does the Company establish and implement reasonable employee benefits measures (including remuneration, leave and other benefits, etc.) and reflect the corporate business performance or achievements appropriately in the employee remuneration? | V | | <p>i. Employee remuneration: The Company regularly review industry salary surveys and benefits practices to adjust compensation and benefit levels accordingly. Employee compensation is governed by the Company's Articles of Incorporation. Where the Company records a profit for the year, it shall appropriate not more than 25% and not less than 1% of such profit as employee compensation, and not more than 3% as directors' remuneration. However, where the Company has accumulated deficits, an amount shall first be reserved to offset such losses before making the aforementioned appropriations for employee compensation and directors' remuneration. Of the total employee compensation to be distributed, no less than 50% shall be allocated to grassroots employees. Employee compensation shall be resolved by the Board of Directors to be distributed in the form of shares or in cash. Qualification requirements of employees shall include the employees of parents or subsidiaries of the Company meeting certain specific requirements. The allocation of employee compensation and performance bonuses is determined based on the achievement of performance targets and individual contributions.</p> <p>ii. Employee benefits: The Company regards our employees as its most valuable assets. In order to attract, motivate, and retain the best talents, we offer competitive salaries and diverse thoughtful benefits to our employees. For details, please refer to the statement of "Chapter 4. Operations Overview V. Labor Relations" in this annual report.</p> | No material difference. | | |

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| | Yes | No | Description | |
| | | | <p>iii. Workplace Diversity and Equality: The Company is committed to developing a friendly workplace environment, realizing gender equal reward conditions and gender equal promotion opportunities. The proportion of female full-time employees in 2025 was 31.49%, while the proportion of female supervisors was 29.07%. The Company provides fair and diversified employment opportunities and exceeds the statutory quota for hiring employees with disabilities by more than double the amount required by the People with Disabilities Rights Protection Act (3 employees are required by law; actual employment: 5 employees, including one individual with a severe disability. Employees with severe levels of disabilities are considered as two individuals for each one employed.)</p> <p>iv. Business performance is reflected in employee compensation: The Company distributes the remuneration and performance bonus according to the profit situation and the employee performance evaluation system every year. The Company also participates in annual market salary surveys to adjust compensation based on market salary levels, economic trends, and individual performance to maintain overall salary competitiveness. In 2025, the Company's employee compensation will be distributed in accordance with the Articles of Incorporation, with more than 50% allocated to grassroots employees.</p> | |
| (III) Does the Company provide a safe and healthful work environments for its employees and organize training on safety and health for employees on a regular basis? | V | | <p>The Company attaches great importance to the health and safety of employees, and employs a full-time labor health service nursing staff. In addition to the annual health examination for employees, the Company also regularly organizes occupational safety and health related training to develop employees' emergency response ability and correct safety concepts to reduce the occurrence and loss of accidents caused by unsafe behaviors. The office is equipped with a staff lounge, a reading area for newspapers and magazines, and a nursing room, all of which contributes to provide employees with an excellent working environment. The Company (Hsinchu Head Office and Taipei Office) obtained the ISO 45001 Occupational health and safety management system certification in 2020 and passed the re-assessment in October 2023. The certification is valid from November 26, 2023 to November 26, 2026.</p> <ul style="list-style-type: none"> Employee Safety To ensure employee safety, the Company has security personnel overseeing the first floor of the office building. Access to the building's elevators and the main entrance is restricted, and a key card is required for entry. The Company is equipped with a security system featuring access control and surveillance cameras at all external entrances and exits to prevent unauthorized access and safeguard employees from potential threats. | No material difference. |

| | | | |
|--|--|--|--|
| | | <ul style="list-style-type: none"> • Employee Personal Data Protection As for employee personal data protection, the Company has established the “Personal Data Protection Regulations” by referencing the Personal Data Protection Act and the Enforcement Rules of the Personal Data Protection Act. These regulations are applicable to all employees and are supported by the Human Resource Department in collaboration with relevant units to assist colleagues and departments in coordinating and implementing the Company's personal data security protection and management. There were no incidents involving the leakage of employee personal data in 2025. In 2025, a total of 448 participant attendances were recorded for training and awareness programs on the prevention of leakage of confidential customer information, with a total of 144 training hours delivered. • Occupational disasters The Company has established an occupational injury notification and care process. In the event of an injury due to a disaster or accident, emergency medical assistance and treatment will be provided to the injured employee according to the established procedures. An investigation and analysis of the cause of the incident will be conducted, and records will be maintained. After the investigation of the causes of disasters and accidents is completed, subsequent improvement and injury prevention measures will be taken, while the effectiveness and progress of the improvement measures shall be tracked. In addition to the legal protection of employees' rights, the Company offers additional benefits, including group insurance and medical claims, to provide employees with a comfortable and secure working environment. The number of employees suffering from occupational disasters in Company in 2025 was 0. • Fire In order to enhance our fire safety management, we regularly conduct self-defense firefighting formation training and emergency escape drills to strengthen our knowledge of fire prevention and safe escape, and implement fire safety equipment inspections to ensure the normal operation of firefighting equipment and public safety. Additionally, annual collaborations with the building management are done to conduct fire drills and assign employees to participate in fire training to enhance their ability to respond during emergencies. In 2025, the number of fires in the Company was zero, and the number of fatalities and injuries was 0. • Environment Measurement In order to grasp the actual state of the labor working environment and evaluate the exposure status of workers, and to protect workers from the harm of hazardous substances in the workplace, and ensure that the exposure concentration meets legal standards, an evaluation is conducted on the actual state of the labor working environment to quantify it. Based on its detection results, on-site improvements are made to enable every employee to work in a healthy and safe environment, | |
|--|--|--|--|

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|----------------|----------------------|----|---|---|
| | Yes | No | Description | |
| | | | <p>enhance the Company's competitiveness, and provide workers with a healthy and comfortable working environment. The Company's operating environments involving the use of chemical hazardous substances and physical hazards comply with the operational regulations designated by the central regulatory authority and operational environment monitoring is conducted.</p> <ul style="list-style-type: none"> • Health Examination and Management When the Company employs workers, it implements physical examination, correctly distributes the work (confirms whether the workers are suitable for the work), protects the workers' health and prevent them from undertaking unsuitable work, and establishes basic health information of workers. To prevent obesity and metabolic syndromes (the "three highs": high blood pressure, high blood sugar, and high cholesterol), the Company offers annual health checkups for all employees that exceed legal requirements. In 2025, the completion rate for health checkups was 97.4%. To enhance employee awareness and management of abnormal health checkup results, doctors from the contracted medical institutions are invited to provide individual consultations and explain the results. Additionally, dedicated nurses carry out abnormal result analyses, follow-ups, and health counseling tailored to each employee, emphasizing the importance of health education and self-management. The office also provides massage chairs, a gym, or subsidies for fitness center memberships to encourage employees to relax and stay active. • Four Major Plans By identifying and evaluating hazards in the work environment, personnel composition, and work activities, analyzing human factors, and grading disease risk control measures, four major plans are proposed to prevent and reduce workplace violations, diseases caused by abnormal workload, and musculoskeletal injuries, and to protect the health of female workers and infants. • Education and Training for Safety and Health The Company regularly implements workplace safety education and training, including self-defense and fire-fighting education and training, general safety and health education and training, hazardous chemical labeling and common knowledge, preventive measures for illegal infringement of workplaces, occupational safety and health education, and fire safety courses for 2025. In 2025, a total of 1,106 participant-times were trained in safety and health education, with a total of 1,906.5 hours of training. | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------|---------------------------------|--|---|--|---------------------------------|---|--|----------------|---|-------------------|---------------------|------------------------|----------------------------|---------------------------|--------------------|------------------------|--------------------------|---------------|--------------------------------|--------------------|----------------|-------------------------------|--|--|--|--|--|--|------|-------------------|-------------|-------|----------------------------|----|-----|--|--|-----|-------|---|--|----|-----|---|---------------------|----|-----|----------------------------------|-------------------------|
| | Yes | No | Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (IV) Does the Company establish effective career development training programs for its employees? | V | | <p>The Company has formulated an “Procedures for Education and Training Management” and a complete training framework, developed perfect training courses according to the professional functions and career needs of employees, and is committed to building a diversified, autonomous and high-quality learning culture to strengthen the development ability of employees.</p> <table border="1"> <tr> <td rowspan="4">Leadership Development Program</td> <td>Management Level</td> <td>Advanced Leadership Development</td> <td>Advanced Management Capacity</td> <td>Advanced Professional Career Development</td> <td>Chief Engineer</td> <td rowspan="4">Professional Competency Development Program</td> </tr> <tr> <td rowspan="2">Senior Management</td> <td rowspan="2">Advanced Leadership</td> <td>Personal Effectiveness</td> <td rowspan="2">Advanced Skill Development</td> <td rowspan="2">Senior Engineer (Manager)</td> </tr> <tr> <td>Quality Management</td> </tr> <tr> <td rowspan="2">Department Supervisors</td> <td rowspan="2">Basic Managerial Ability</td> <td>Patent Course</td> <td rowspan="2">Professional Engineering Skill</td> <td rowspan="2">Engineer (Manager)</td> </tr> <tr> <td>General Course</td> </tr> <tr> <td colspan="7">New Staff Development Program</td> </tr> </table> <p>The implementation of employee training in 2025 is as follows:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Participant-times</th> <th>Total hours</th> <th>Scope</th> </tr> </thead> <tbody> <tr> <td>Training for new employees</td> <td>32</td> <td>382</td> <td>New employees: Including online and in-person training courses</td> </tr> <tr> <td>Internal professional ability training</td> <td>951</td> <td>2,721</td> <td>All employees: Apply in accordance with the job requirements of each operating unit</td> </tr> <tr> <td>External professional ability training</td> <td>56</td> <td>593</td> <td>All employees: Apply in accordance with the job requirements of each operating unit</td> </tr> <tr> <td>Management Training</td> <td>36</td> <td>252</td> <td>Managers and Technical Employees</td> </tr> </tbody> </table> | Leadership Development Program | Management Level | Advanced Leadership Development | Advanced Management Capacity | Advanced Professional Career Development | Chief Engineer | Professional Competency Development Program | Senior Management | Advanced Leadership | Personal Effectiveness | Advanced Skill Development | Senior Engineer (Manager) | Quality Management | Department Supervisors | Basic Managerial Ability | Patent Course | Professional Engineering Skill | Engineer (Manager) | General Course | New Staff Development Program | | | | | | | Item | Participant-times | Total hours | Scope | Training for new employees | 32 | 382 | New employees: Including online and in-person training courses | Internal professional ability training | 951 | 2,721 | All employees: Apply in accordance with the job requirements of each operating unit | External professional ability training | 56 | 593 | All employees: Apply in accordance with the job requirements of each operating unit | Management Training | 36 | 252 | Managers and Technical Employees | No material difference. |
| Leadership Development Program | Management Level | Advanced Leadership Development | Advanced Management Capacity | | Advanced Professional Career Development | Chief Engineer | Professional Competency Development Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Senior Management | Advanced Leadership | Personal Effectiveness | | Advanced Skill Development | Senior Engineer (Manager) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Quality Management | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Department Supervisors | Basic Managerial Ability | Patent Course | Professional Engineering Skill | Engineer (Manager) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Course | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Staff Development Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item | Participant-times | Total hours | Scope | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Training for new employees | 32 | 382 | New employees: Including online and in-person training courses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Internal professional ability training | 951 | 2,721 | All employees: Apply in accordance with the job requirements of each operating unit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| External professional ability training | 56 | 593 | All employees: Apply in accordance with the job requirements of each operating unit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Management Training | 36 | 252 | Managers and Technical Employees | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|---|----------------------|----|---|---|
| | Yes | No | Description | |
| (V) Is the Company in compliance with relevant laws and regulations as well as international standards when it comes to customer health and safety, customer privacy, marketing and labeling of products and services, and make relevant policies and appeal procedures on the protection of consumer rights and interests? | V | | <p>i. The Company is in compliance with relevant laws and regulations as well as international standards when it comes to marketing and labeling of products and services to ensure the quality of its products and services and protect the rights and interests of customers. For the health and safety of customers, the Company has developed an 'Environmental Restricted Substance Management Procedure' to ensure that suppliers' materials comply with international environmental standards. We also independently arrange SGS inspections every year to ensure that all products sold comply with international green environmental standards, such as RoHS, Halogen Free (HF), and REACH from the European Union. We label products with green environmental standards, such as GP (Green Product) and RoHS.</p> <p>ii. In terms of customer privacy, personal data protection, and business behavior, for external material cases, the Company signs confidentiality agreements prior to cooperation with customers. Internally, the Company has established a “Corporate Code of Ethical Conduct” that applies to the Board of Directors, managers, and all employees and its affiliated enterprises to ensure the protection of confidential information between the Company and customers. Each new employee is required to receive training courses on the “Procedures for Handling Material Inside Information”, and sign the “Confidential Information and Intellectual Property Guarantee Letter” to promote employees' confidentiality obligations and responsibilities. The Information Department conducts regular access control assessments for employee permissions, ensuring that only authorized personnel can access sensitive customer information. The Information Department implements access control for employees at regular intervals throughout the year to ensure that only authorized personnel are able to access sensitive customer information, conducts regular access audits to ensure that employees' access is used in a compliant manner, and deploys firewalls and intrusion detection systems to monitor and prevent unauthorized access to data and to prevent breaches of customers' personal information or confidentiality.</p> <p>iii. In terms of protecting the rights and interests of customers/consumers, the Company formulates the “Customer Service and Complaint Handling Procedure” and the “Customer Satisfaction Procedure”, strives to provide high-quality customer service, and records the handling process of each customer complaint with the customer service system. Moreover, monthly quality meetings are held every month to review the quality performance of products, and deeply review major quality events to improve the quality of products.</p> | No material difference. |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|--|----------------------|----|--|---|
| | Yes | No | Description | |
| | | | iv. The Company has established a dedicated email channel on its website to provide customers with an effective communication and complaint mechanism. The Company places a high priority on the protection of customer confidentiality and information security and offers anonymous reporting channels to mitigate the risk of retaliation. In 2025, no complaints were received regarding customer privacy breaches, information leakage, or violations of confidentiality agreements. In addition, the Company has established a Customer Service and Complaint Handling Procedure, and integrates technical support requests and complaint information through a Customer Service Management System. The responsible departments conduct root cause analysis and propose corresponding corrective actions, aiming to meet customers' technical support needs with a proactive service attitude and to prevent recurrence of complaints. The Quality Assurance department compiles and reports customer complaints and return/exchange cases on a monthly basis. In addition, all cases are reviewed weekly to track progress and ensure that customer issues are resolved in the shortest possible time. | |
| (VI) Does the Company has established a supplier management policy that requires suppliers to comply with the relevant standards on issues such as environmental protection, occupational safety and health, or labor and human rights? And the implementation | V | | <p>i. The Company has a "Supplier Management Procedure", which includes standardized and appropriate control procedures and methods, from the initial evaluation of new suppliers to the quarterly evaluation and annual audit of qualified suppliers. The Company has established a prior and regular evaluation mechanism for the list of new and qualified suppliers, including certification of relevant standards such as quality, environmental management, and occupational safety and health systems. Audit and evaluation items such as products and processes that do not contain environmental hazardous substances must be improved within a specified period of time. Non-compliant suppliers are required to implement corrective actions within a specified timeframe. Those who fail to rectify the deficiencies within the deadline will be removed from the qualified supplier list. The Company also adheres to the Responsible Business Alliance Code of Conduct to ensure that suppliers comply with relevant standards and regulations concerning environmental protection, occupational health and safety, labor and human rights, and data privacy protection.</p> <p>With respect to information security requirements, the Company has established an "Information Security Supplier Management Procedure." Suppliers are required to ensure that all parties involved in outsourced operations (including subcontractors) comply with applicable information security laws and regulations. The responsible unit shall conduct regular monitoring and reviews of supplier service performance and quality, and may utilize supplier evaluation forms where necessary. Upon completion of the services specified in the outsourcing contract, the Information Security Implementation Team or the responsible unit shall carry out acceptance procedures in accordance</p> | No material difference. |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|----------------|----------------------|----|---|---|
| | Yes | No | Description | |
| status. | | | <p>with the contractual acceptance criteria.</p> <p>(i) New Supplier Evaluation We will conduct comparison and assessment in terms of quality, delivery time, cost, process capability, green product management, and occupational safety system with regard to domestic and international adoption of new suppliers. New suppliers that have been preliminarily approved still need to pass the actual audit before entering the Company's qualified supplier list.</p> <p>(ii) Qualified Supplier Management Conduct regular performance evaluations of qualified suppliers on a quarterly basis to confirm their compliance with various requirements. If the evaluation results do not meet the standards, an evaluation team should be arranged to conduct a new audit; Every year, an annual audit is also conducted for qualified suppliers to ensure that they continuously meet the quality requirements of the Company's products, and to strengthen cooperation and communication with suppliers to enhance their awareness of independent management. However, if a qualified supplier experiences situations such as using prohibited substances or violating the Company's sustainable standards, they will be required to improve within a specified period of time or be discontinued.</p> <p>(iii) Supplier Due Diligence Through the annual audit questionnaire, the Company conducts human rights due diligence and on-site audits for major suppliers, implemented by the Packaging and Outsourcing Resource Management function. The assessment covers suppliers' adherence to key human rights standards, including the prohibition of child labor, forced labor, discrimination and harassment; the provision of humane treatment; and compliance with wage, benefits, and working hours requirements, in order to evaluate suppliers' human rights management practices. The results of the questionnaire are incorporated into the annual audit performance evaluation. Suppliers rated as non-compliant based on the evaluation results are required to complete corrective actions for all identified deficiencies within three months. The Company will arrange for an evaluation team to conduct follow-up on-site audits to verify the implementation of improvement measures. In addition, the Company has established a reporting mailbox on its website to provide both internal and external stakeholders with an effective communication and grievance mechanism. The Company places a high priority on the protection of stakeholder</p> | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | | | |
|----------------------------------|---|----|--|---|-------------|----------------|---|----------------------------------|--|---------------|--|------------------|---|--|
| | Yes | No | Description | | | | | | | | | | | |
| | | | <p>confidentiality and information security and offers anonymous reporting channels to mitigate the risk of retaliation, thereby enabling stakeholders to report concerns or misconduct. The status of supplier due diligence in 2025 is as follows: Scope of assessment: Major suppliers of Sitronix Technology Corp. Implementation Procedures:</p> <table border="1"> <thead> <tr> <th>Procedure</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>1. Integration</td> <td>Incorporate responsible business conduct into the supplier management system.</td> </tr> <tr> <td>2. Identification and Assessment</td> <td>Identify and evaluate the positive and negative human rights impacts of suppliers on the Company's operations.</td> </tr> <tr> <td>3. Monitoring</td> <td>Track and maintain visibility over suppliers' actual operating conditions.</td> </tr> <tr> <td>4. Communication</td> <td>Where material deficiencies are identified during audits, the Company will conduct follow-up to ensure that corrective actions have been effectively implemented.</td> </tr> </tbody> </table> <p>Based on the documentation provided by major suppliers in 2025 and the results of relevant reviews, no risks of human rights violations were identified across the six aforementioned metrics. Nevertheless, to further strengthen human rights management within the supply chain, the Company plans to enhance its human rights risk classification mechanism. This initiative aims to more precisely identify suppliers' management practices and implementation performance on human rights issues, thereby enabling the Company to formulate appropriate risk prevention, mitigation, and, where necessary, remediation measures, and to continuously improve the quality of human rights governance across the supply chain.</p> <p>ii. The Company is concerned about international, industry and customer sustainability issues, and also wants to understand the ESG risks that suppliers may face. The Company formulated the "Supplier</p> | Procedure | Description | 1. Integration | Incorporate responsible business conduct into the supplier management system. | 2. Identification and Assessment | Identify and evaluate the positive and negative human rights impacts of suppliers on the Company's operations. | 3. Monitoring | Track and maintain visibility over suppliers' actual operating conditions. | 4. Communication | Where material deficiencies are identified during audits, the Company will conduct follow-up to ensure that corrective actions have been effectively implemented. | |
| Procedure | Description | | | | | | | | | | | | | |
| 1. Integration | Incorporate responsible business conduct into the supplier management system. | | | | | | | | | | | | | |
| 2. Identification and Assessment | Identify and evaluate the positive and negative human rights impacts of suppliers on the Company's operations. | | | | | | | | | | | | | |
| 3. Monitoring | Track and maintain visibility over suppliers' actual operating conditions. | | | | | | | | | | | | | |
| 4. Communication | Where material deficiencies are identified during audits, the Company will conduct follow-up to ensure that corrective actions have been effectively implemented. | | | | | | | | | | | | | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | |
|---|----------------------------------|----|--|---|----------------------------------|---|--------|--|--------|---|--------|--|
| | Yes | No | Description | | | | | | | | | |
| | | | <p>Code of Conduct” with reference to the “Responsible Business Alliance's (RBA) Code of Conduct 8.0”, which not only manages new suppliers in the future, but also disseminates the contents to existing suppliers, helping them to become aware of it, and requires them to sign a letter of acknowledgement and comply with the Code. The responses from suppliers 2025 are as follows:</p> <table border="1"> <thead> <tr> <th>Description of the Status</th> <th>Percentage of Target Achievement</th> </tr> </thead> <tbody> <tr> <td>Already a member of RBA or provide valid RBA verification</td> <td>22.22%</td> </tr> <tr> <td>Signed Sitronix's “Supplier Code of Conduct”</td> <td>60.00%</td> </tr> <tr> <td> i. Provide a self-declaration of compliance with the RBA ii. Provide a “Supplier Code of Conduct ”developed by its respective company, which has been reviewed extensively to cover the items outlined in the RBA Code of Conduct. </td> <td>17.78%</td> </tr> </tbody> </table> <p>iii. The Company is a fabless IC design company, occupying a global leading position in the application field of small and medium-sized display driver ICs. The Company's main business is responsible for the design and layout of integrated circuit products. After the design is completed, it is handed over to a professional wafer foundry to produce wafers, and then handed over to a professional factory for the production, testing, cutting, and packaging of the rear bumping. The supplier management mechanism for wafer and outsourced processing is as follows:</p> <p>(i) Quality Management The Company introduces the ISO 9001 quality management system, and all suppliers must pass the ISO 9001 quality system certification.</p> <p>(ii) Environment Protection According to the regulations of various countries and customer requirements, the Company integrates a green product management system for environmentally restricted substances that</p> | Description of the Status | Percentage of Target Achievement | Already a member of RBA or provide valid RBA verification | 22.22% | Signed Sitronix's “Supplier Code of Conduct” | 60.00% | i. Provide a self-declaration of compliance with the RBA ii. Provide a “Supplier Code of Conduct ”developed by its respective company, which has been reviewed extensively to cover the items outlined in the RBA Code of Conduct. | 17.78% | |
| Description of the Status | Percentage of Target Achievement | | | | | | | | | | | |
| Already a member of RBA or provide valid RBA verification | 22.22% | | | | | | | | | | | |
| Signed Sitronix's “Supplier Code of Conduct” | 60.00% | | | | | | | | | | | |
| i. Provide a self-declaration of compliance with the RBA ii. Provide a “Supplier Code of Conduct ”developed by its respective company, which has been reviewed extensively to cover the items outlined in the RBA Code of Conduct. | 17.78% | | | | | | | | | | | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|----------------|----------------------|----|--|---|
| | Yes | No | Description | |
| | | | <p>are harmful to ecology, environment and human body. Based on the “Environment Substance Management Procedure”, the Company stipulates that the raw materials and packaging materials used by suppliers shall fully comply with the EU RoHS (Directive 2011/65/EU)/REACH SVHC/ Packaging and Packaging Waste (Directive 94/62/EC)/Hogen-free Directive and the green environmental protection requirements of customers, and moreover, they must cooperate with the “Declaration of Non Use of Environment Hazardous Substance” signed by the Company and provide the test report of the third notary to jointly enhance corporate social responsibility. Suppliers are required to pass the ISO 14001 environmental management system evaluation. If there is no certification, a plan to complete the certification is required.</p> <p>(iii) Occupational Safety, Health, and Labor Rights Protection Suppliers must pass the ISO 45001 occupational health and safety management system evaluation. If there is no certification, they need to have a plan to complete the certification; or comply with relevant laws and regulations such as safety and hygiene, labor laws and regulations, and the labor human rights standards such as not employing child labor.</p> <p>(iv) Conflict Minerals Management The Company uses the CMRT (Conflict Minerals Reporting Template) questionnaire issued by the RMI (Responsible Minerals Initiative) to investigate suppliers, ensure that the metals used in the products provided by suppliers do not come from conflict minerals in Congo and its surrounding countries, as well as in any areas controlled by armed forces in these countries, and continue to monitor direct supply chain procurement practices to avoid obtaining controversial metal raw materials. In 2024, the Company issued a "Statement of Conflict Minerals" to its suppliers, requesting them to sign, comply with, and acknowledge that the Company will continue conducting reasonable country-of-origin inquiries regarding mineral sources. In 2025, the signing rate of suppliers who were provided with the “Statement of Conflict Minerals” reached 100%.</p> <p>iv. The statistics of the certification and compliance with environmental substance management and information security standards of the Company's main wafer and outsourced processing suppliers for 2025 are as follows:</p> | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-------------------------------------|--|---|------|-------------------------------------|--------------------|------------------------------------|------|--|-----|------------------------|---|------|--|--------|--|--|--------|--|-----------------|------|----------------------|---|--------|--|
| | Yes | No | Description | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th></th> <th>Item</th> <th>Obtaining/Complying with Statistics</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Quality Management</td> <td>ISO 9001 Quality Management System</td> <td>100%</td> </tr> <tr> <td>IATF 16949 Automobile Industry Quality Management System</td> <td>86%</td> </tr> <tr> <td rowspan="2">Environment Protection</td> <td>ISO 14001 Environmental Management System</td> <td>100%</td> </tr> <tr> <td>QC 080000 or SONY GP Hazardous Substance Management System</td> <td>67.57%</td> </tr> <tr> <td>Occupational Safety, Health, and Labor Rights Protection</td> <td>ISO 45001 Occupational Health and Safety Management System</td> <td>89.19%</td> </tr> <tr> <td>Environmental Matters Management Standards</td> <td>RoHS /HF/ REACH</td> <td>100%</td> </tr> <tr> <td>Information Security</td> <td>ISO 27001 International Information Security Management Certification</td> <td>75.68%</td> </tr> </tbody> </table> | | Item | Obtaining/Complying with Statistics | Quality Management | ISO 9001 Quality Management System | 100% | IATF 16949 Automobile Industry Quality Management System | 86% | Environment Protection | ISO 14001 Environmental Management System | 100% | QC 080000 or SONY GP Hazardous Substance Management System | 67.57% | Occupational Safety, Health, and Labor Rights Protection | ISO 45001 Occupational Health and Safety Management System | 89.19% | Environmental Matters Management Standards | RoHS /HF/ REACH | 100% | Information Security | ISO 27001 International Information Security Management Certification | 75.68% | |
| | Item | Obtaining/Complying with Statistics | | | | | | | | | | | | | | | | | | | | | | | | |
| Quality Management | ISO 9001 Quality Management System | 100% | | | | | | | | | | | | | | | | | | | | | | | | |
| | IATF 16949 Automobile Industry Quality Management System | 86% | | | | | | | | | | | | | | | | | | | | | | | | |
| Environment Protection | ISO 14001 Environmental Management System | 100% | | | | | | | | | | | | | | | | | | | | | | | | |
| | QC 080000 or SONY GP Hazardous Substance Management System | 67.57% | | | | | | | | | | | | | | | | | | | | | | | | |
| Occupational Safety, Health, and Labor Rights Protection | ISO 45001 Occupational Health and Safety Management System | 89.19% | | | | | | | | | | | | | | | | | | | | | | | | |
| Environmental Matters Management Standards | RoHS /HF/ REACH | 100% | | | | | | | | | | | | | | | | | | | | | | | | |
| Information Security | ISO 27001 International Information Security Management Certification | 75.68% | | | | | | | | | | | | | | | | | | | | | | | | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|---|----------------------|----|--|---|
| | Yes | No | Description | |
| V. Does the Company adopt internationally widely recognized standards or guidelines when producing corporate social responsibility report and other reports that disclose non-financial information of the Company? Whether assurance or guarantee opinions have been obtained for the aforementioned reports by a third party certification unit? | V | | The Company prepared the 2024 Sustainability Report in accordance with the GRI Standards: Universal Standards 2021, SASB SICs: Semiconductor Ver. 2023 indicators, and TCFD framework. The report has been verified by a third-party organization (DQS Taiwan Inc.), confirming that it meets the AA1000 AS v3 2020 Type II moderate level of assurance. Among the SASB: TC-SC-110a.1, TC-SC-110a.2, TC-SC-130a.1, TC-SC140a.1, and TC-SC140a.1 and other relevant chapters comply with the AA1000 AS v3 2020 Type II High Assurance Level, which fully demonstrates the Company's commitment to sustainable development. These disclosures and sustainability reports are available on the Company's website. (https://www.sitronix.com.tw/tw/about-sitronix/corporate-social-responsibility/) | No material difference. |
| VI. For companies who have formulated their own sustainable development guidelines in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, please describe the Company’s variance in operation, if any, from the aforementioned standard The Company has formulated its own “Corporate Social Responsibility Best Practice Principles” in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, with the Sustainability Committee and its executive team as dedicated units in charging of the promotion of relevant practices. The Company’s operation has no material difference with its stipulated set of principles. | | | | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|---|--------------------------------------|---|-------------|---|
| | Yes | No | Description | |
| VII. Other important information helpful in understanding the implementation of sustainable development: | | | | |
| (I) Risk evaluation on environmental, social and corporate governance issues related to the Company's operations and formulate relevant risk management policies or strategies: | | | | |
| Material Issue | Risk Assessment Items | Description | | |
| Environment | Environmental Impacts and Management | <ol style="list-style-type: none"> The Company's products is in compliance with the RoHS regulations of the European Union and are free of any hazardous substances. The Company has also established an "Management Procedure for Environmentally Restricted Substance" to perform a systematic management of raw materials, under which the suppliers are required to provide a third-party inspection report (ICP Report), that has a good standing of one year. This means that the suppliers will have to conduct inspection annually to monitor if their raw materials comply with environmental regulations. An internal audit is conducted in the fourth quarter of each year to ensure that the Company complies with the stipulated environmental regulations and operating procedures. | | |
| | Energy and Greenhouse Gas Reduction | <ol style="list-style-type: none"> The Company continuously strengthens employees' environmental awareness and promotes relevant energy-saving and carbon reduction measures in response to the environmental impact of office spaces and employees' lives. In 2025, the Company voluntarily conducted a greenhouse gas inventory for 2024 and obtained a verification statement issued by the British Standards Institution (BSI). The year 2024 was established as the base year for carbon reduction, with a target of achieving a 1% annual reduction, reaching a cumulative reduction of 6% by 2030. In 2025, under the current energy management plan, the Company invested NT\$6,562,500 to procure six chiller units. Through the replacement of variable-frequency equipment and the implementation of energy-saving strategies for the air conditioning system, it is expected to enhance energy efficiency, improve workplace comfort, and reduce maintenance costs associated with aging equipment. The Company reviewed its carbon reduction targets, progress, and existing energy management plan, and introduced a renewable energy adoption plan, which is scheduled for implementation in 2026. In 2025, with reference to the Ministry of Environment's "Carbon Fee Charging Regulations," the Company provisionally established an internal carbon pricing (ICP) at NT\$300 per metric ton of carbon. The Company will continue to monitor the decisions of the Climate Change Administration under the Ministry of Environment regarding carbon fee rate reviews and will adjust the internal carbon price as necessary based on relevant developments. | | |

| Assessed Items | | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | |
|---------------------------------|-----------------------|--|---|-------------|---|--|
| | | Yes | No | Description | | |
| Material Issue | Risk Assessment Items | Description | | | | |
| | Social | Occupational Safety | <ol style="list-style-type: none"> The Company has obtained certification for the ISO 45001 Occupational Health and Safety Management System, with the certification validity period from November 26, 2023 to November 26, 2026. The Company also organizes regular fire drills, general safety and health educational training, training courses on hazardous chemicals labeling and general rules and regulations as a part of the safety management of its employees. Moreover, the Company also conducts regular inspection of the working environment to inspect the emission level of carbon dioxide, lead and isopropanol emission to ensure the safety of employees in the offices and experimental sites. | | | |
| | | Product Safety | The Company has purchased cargo transportation insurance, and product liability insurance for some of its products to transfer product liability risks, mitigate financial losses and improve product safety. | | | |
| | | Green Products | Introduce the green supply chain and promote the green process, formulate the "Environmental Restricted Substance Management Procedure", purchase products that meet the EU environmental protection regulations and other relevant international environmental standards from the source, and verify that the raw materials delivered do not contain environmentally hazardous controlled substances and do not use conflict minerals by reviewing the inspection certification documents of raw materials. | | | |
| | Corporate Governance | Strengthening the functions of the Directors | <ol style="list-style-type: none"> Each member of the Board of Directors is required to undertake no less than six hours of continuing education annually. The course content shall include at least one sustainability-related course to enable directors to stay abreast of emerging sustainability knowledge, enhance their understanding of their roles, functions, responsibilities, and duties within the Board, and effectively implement the Company's corporate governance framework. The Company has purchased liability insurance for the Directors and Supervisors to indemnify them against legal actions or claims arising from their performance of duties. The Company conducts annual internal self-assessments of the performance of the Board of Directors, its functional committees, and individual directors. In addition, an external professional and independent institution is engaged to conduct a performance evaluation once every three years. | | | |
| Communication with Stakeholders | | <ol style="list-style-type: none"> The Company has a diverse Board. When discussing the Company's operation management, a wide range of opinions can be derived from the different experience of the members, thereby improving corporate governance and operation performance. Therefore, issues of concern to various stakeholders can also be properly analyzed and discussed. | | | | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|----------------|-------------------------------------|----|--|---|
| | Yes | No | Description | |
| Material Issue | Risk Assessment Items | | Description | |
| | Communication with Stakeholders | | <ol style="list-style-type: none"> 2. The Company has set up a stakeholders' section, which includes a specific contact window for investors, company spokesperson, sales, ESG and support services for equity matters and technical issues to serve as a channel for active communication with stakeholders. 3. In 2025, the Company planned and enhanced the content of the Corporate Value Enhancement Plan section, which was approved by the Board of Directors and disclosed on the Market Observation Post System (MOPS). | |
| | Society, Economy and Law Compliance | | Through the establishment of various corporate governance related rules and regulations and governance organizations, the internal control mechanism is implemented to ensure the transparency of information disclosure and the compliance of all operations with relevant laws and regulations. To demonstrate the Company's business philosophy of integrity, transparency of information, implementation of internal control, and emphasis on shareholders' equity. | |
| | Operational-related Risks | | <ol style="list-style-type: none"> 1. Cultivate second suppliers, maintain multiple OEMs, and review decentralized suppliers and customers annually. 2. Increase inventory and decentralize production to avoid business interruption due to unavailability. 3. Enhance product design and verification to avoid recalls of defective products, which may affect goodwill and increase after-sales repair costs. 4. Regular meetings are held to understand the production demand and capacity status of both parties to avoid unstable supply from outsourcing/co-operation vendors. 5. Introduce external R&D technologies to develop products that meet customer needs and satisfy various customer demands. 6. Recognize customer demand and market conditions to carefully evaluate demand and stocking schedule to avoid over or under stocking. | |
| | Finance-related Risks | | <ol style="list-style-type: none"> 1. Continuously monitor and evaluate updates to relevant tax regulations and conduct in-house training to ensure that employees have the necessary tax skills and awareness. 2. From time to time, external tax experts are called upon to provide advice and forward-looking counseling on major transactions to mitigate potential tax risks. 3. Through education and training and announcements, directors, managers or employees of subsidiaries are made aware of and comply with relevant laws and policy regulations to avoid operation and management risks caused by reinvestment. | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|----------------------|-----------------------|----|--|---|
| | Yes | No | Description | |
| Material Issue | Risk Assessment Items | | Description | |
| Corporate Governance | Finance-related Risks | | <ol style="list-style-type: none"> 4. Monitor international market movements and make timely adjustments to corporate strategies to minimize the risk of hidden asset fluctuations. 5. Monitor the foreign exchange position and pay attention to the market situation, and increase or decrease the position at any time to avoid the increase of expenses recognized outside the Company. 6. Forecast capital inflows and outflows, and increase liquidity by allocating short and long term capital. 7. Financial investments are based on hedging transactions. 8. The credit limits of customers are reviewed annually for appropriateness to minimize buyer's credit risk. | |
| | Information Security | | <ol style="list-style-type: none"> 1. Implement ISO 27001 information security management standards, planning, execution, monitoring and continuous improvement. In December 2024, the Company successfully passed the ISO 27001 Information Security Management System (ISMS) surveillance audit, thereby maintaining compliance with international information security standards for 2025. 2. Regularly monitor the application of system resources. 3. Expand the scope of off-site backup and redundancy of operationally critical equipment. | |
| | Intellectual Property | | <ol style="list-style-type: none"> 1. Apply for patents for inventions created by the Company and continuously protect the patent rights according to the needs of the Company. 2. Cloud-based control of R&D department data. 3. The Company has implemented the TIPS intellectual property management system and obtained verification for the “Taiwan Intellectual Property Management System” from the Industrial Development Bureau, MOEA in 2025 (with certification validity from December 31, 2025 to December 31, 2026). This initiative aims to strengthen and establish the Company’s intellectual property management procedures, continuously enhance the quantity and quality of R&D patents, and sustain the Company’s long-term growth competitiveness. | |

| Assessed Items | Implementation State | | | Any Variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|--|----------------------|----|-------------|---|
| | Yes | No | Description | |
| (II) While focusing on developing innovative technologies and pursuing surplus to create shareholders' interests, the Company has not forgotten to pay attention to social needs and environmental issues, and encourages employees to contribute their own efforts to jointly fulfill corporate social responsibilities and obligations and share the common good with the society through caring for the weak and environmental protection. For details on the Company's social contribution initiatives in 2025, please refer to the Company's official website: https://www.sitronix.com.tw/tw/about-sitronix/corporate-social-responsibility/social-charity/give-back/ To implement corporate governance: The Company has established a designated section for stakeholders on the Company website, understands the reasonable expectations and demands of stakeholders through proper communication with them, and adequately responds to the important corporate social responsibility issues which they are concerned about. For details on stakeholder engagement in 2025, please refer to the Company's official website: https://www.sitronix.com.tw/tw/investor-relations/stakeholder/ | | | | |

VIII. Climate-Related Information of TWSE/TPEX Listed Company

(I) Implementation of Climate-Related Information

| Item | Implementation Status |
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| <p>i. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.</p> | <p>With respect to the governance and oversight of climate change-related issues, the following set out the governance body's scope of authority, responsibilities, and communication frequency:</p> <ul style="list-style-type: none"> i. Board of Directors: serves as the highest governance body, regularly receiving reports from the Sustainability Committee. These reports cover the implementation status of ESG material topics, including climate-related risk management. The Board provides strategic recommendations, monitors execution progress, and ensures the committee adjusts plans based on evaluation results. ii. Sustainability Committee: Appointed by the Board of Directors and comprises the Chairman and two Independent Directors, with the Chairman serving as the convener. Committee members participate in sustainability-related training annually to continuously enhance their knowledge and capabilities in sustainable business practices. The Committee is responsible for overseeing the planning and implementation of key sustainability policies (including climate-related initiatives), reviewing and monitoring the effectiveness and progress of sustainability performance, and appointing the Head of the Executive Office, Tom Huang, to execute sustainability-related affairs. Progress on strategic objectives and targets is reported to the Board of Directors on an annual basis. iii. Compensation Committee: Convenes annually to deliberate, evaluate, and review the compensation of senior managerial officer in relation to their ESG performance, including sustainability and risk governance. Relevant ESG targets and the degree of their achievement are incorporated into the performance evaluation and remuneration framework for senior management. <p>The Company established the “Corporate Social Responsibility Best Practice Principles” and the “Sustainability Committee Charter” in 2022, pursuant to which the Sustainability Committee was formed. In response to the increasing importance of identifying climate change-related risks and opportunities, the Sustainability Committee oversees the Executive Office in formulating the “Risk Management Policy and Procedure.” This framework clearly defines the roles and responsibilities of each governance body and management level in identifying and responding to risks and opportunities. At the management level, the Executive Office convenes all operating units at least once annually to identify and assess various risk factors, including those related to climate change and natural disasters. For high-priority risks, Risk Management Meetings are held to facilitate communication with operating units, review corresponding mitigation strategies, and evaluate overall implementation effectiveness. The results are reported annually to the Sustainability Committee and the Board of Directors. In addition, the Executive Office reports on the implementation of climate-related strategies. In 2025, the reported progress included greenhouse gas inventory and external verification, energy management programs, climate-related risk management meetings, and the establishment of an internal carbon pricing mechanism.</p> |

| Item | Implementation Status | | | | | | | |
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| ii. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term). | Through internal company assessment and referencing the status of major suppliers, we define “short term”(S) as within 3 years, "medium term"(M) as between 3 to 10 years, and "long term"(L) as 10 years or more. Following are the climate risks and opportunities identified in the assessment, along with their respective impacts on the business model and value chain: | | | | | | | |
| | Potential Impact Time Horizons | | | Risk Type | Risk Event | Issue Description | Impacts on the Business Model | Impacts on the Value Chain |
| | S | M | L | Physical risk — Immediacy | Extreme Weather Event | (i) Disruptions to office operations and safety risks arising from extreme weather events, including typhoons, heavy rainfall, high temperatures, flooding, and droughts. (ii) Instability in energy supply. (iii) Disruptions to product transportation and logistics. | <ul style="list-style-type: none"> ● Current Impact: No material impact has been observed during the reporting year. Following natural disasters, administrative personnel conduct safety inspections of office premises. ● Potential Impact: Extreme weather events may indirectly cause interruptions in energy supply, which could temporarily affect the operations of telecommunications providers, IT equipment, or data centers. | <ul style="list-style-type: none"> ● Current Impact: No material impact has been observed during the reporting year. ● Potential Impact: Extreme weather events resulting from climate change may indirectly disrupt suppliers’ energy supply or operations, thereby affecting supply chain production and on-time delivery performance, while also increasing suppliers’ emergency response costs. To enhance resilience against such risks, suppliers may need to allocate additional resources. |
| | | | Transition risk — Policies and Regulations | Carbon taxes and fees | (i) Taiwan Carbon Fee (ii) EU Carbon Border Adjustment Mechanism (CBAM) | <ul style="list-style-type: none"> ● Current Impact: No impact at present. ● Potential Impact: Should Taiwan lower the threshold for carbon fee implementation in the future, the Company may become subject to carbon fees, resulting in increased operating costs. In addition, if the European Union | <ul style="list-style-type: none"> ● Current Impact: In preparation for the Company’s future disclosure of Scope 3 emissions, upstream suppliers are required to provide greenhouse gas inventory data and product carbon footprint information. ● Potential Impact: As carbon pricing mechanisms, | |

| Item | Implementation Status | | | | | | | |
|------|--------------------------------|---|---|------------------------------|--------------------------|--|--|--|
| | Potential Impact Time Horizons | | | Risk Type | Risk Event | Issue Description | Impacts on the Business Model | Impacts on the Value Chain |
| | | | | | | | expands the scope of CBAM to include downstream customer products, the Company may be required to provide relevant data in compliance with regulatory requirements. | including carbon fees and carbon taxes, intensify, upstream suppliers will not only incur additional compliance costs but also implement further decarbonization measures. The resulting increase in operating costs may be passed on to the Company and downstream customers. |
| | | ● | ● | Transition risk — Reputation | Stakeholder Requirements | (i) Stakeholders (e.g., competent authorities, brand customers, and investors) require the disclosure of comprehensive carbon footprint information and the establishment of emission reduction targets. | <ul style="list-style-type: none"> ● Current Impact: Certain brand customers and competent authorities require periodic reporting of climate-related information, as well as disclosure of target setting and progress tracking. ● Potential Impact: Stakeholders are expected to impose higher requirements on the scope and quality of disclosed information, as well as on the achievement of targets. Procurement volumes may be directly linked to incentives or penalties. | <ul style="list-style-type: none"> ● Current Impact: Some upstream and downstream partners have begun allocating operational resources in response to competent authorities' requirements, customer expectations, or participation in climate-related initiatives. ● Potential Impact: Interdependencies within the value chain are expected to increase, leading to deeper collaboration. At the same time, entry barriers to new customer supply chains may become more stringent. |

| Item | Implementation Status | | | | | | | |
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| | Potential Impact Time Horizons | | | Risk Type | Risk Event | Issue Description | Impacts on the Business Model | Impacts on the Value Chain |
| | S | M | L | | | | | |
| | ● | ● | ● | Transition risk — Market | Changes in Market Demand | (i) In response to shifts in market demand, existing products require additional R&D investment to develop new technologies and specifications. At the same time, the Company faces increasing competition from new market entrants. | <ul style="list-style-type: none"> ● Current Impact: The Company continues to strengthen its technological capabilities and monitor demand trends across various application markets. ● Potential Impact: Customers are increasingly demanding products with low energy consumption and reduced carbon emissions. The Company must meet these evolving market expectations while maintaining optimal cost efficiency and product quality. | <ul style="list-style-type: none"> ● Current Impact: No material impact at present. ● Potential Impact: The selection of new suppliers may become more challenging, with priority given to those capable of aligning with evolving market demands. |
| Based on internal assessments and with reference to peer industry practices, the following climate-related opportunities have been identified and evaluated: | | | | | | | | |
| | ● | ● | ● | Products and services | Innovative Technologies | ● Development of low-carbon products that meet high-efficiency and energy-saving requirements (new specifications), | ● Current Impact: The adoption of zero-capacitor design technology enables customers to reduce material usage and lower manufacturing costs. In addition, the | ● Current Impact: Customers benefit from simplified production processes, reduced procurement costs for capacitor components, and shorter |

| Item | Implementation Status | | | | | | | |
|------|--------------------------------|---|---|------------------------------------|-------------------------|--|---|--|
| | Potential Impact Time Horizons | | | Opportunity Type | Opportunity Issue | Issue Description | Impacts on the Business Model | Impacts on the Value Chain |
| | S | M | L | | | | | |
| | | | | | | aligning with market trends and helping end consumers reduce energy consumption and carbon emissions during the use phase. | <ul style="list-style-type: none"> Company is actively strengthening its patent portfolio in low-power technologies. Potential Impact: As the market increasingly emphasizes sustainability, demand for low energy consumption products is expected to grow significantly, leading to increased customer orders. | <ul style="list-style-type: none"> production lead times. Potential Impact: The Company will prioritize the selection of suppliers that can align with its quality policy requirements. |
| | ● | ● | ● | Resource Efficiency and Resilience | Supply Chain Management | (i) Adoption of an optimized supply chain model to deliver products that meet quality requirements. | <ul style="list-style-type: none"> Current Impact: Most products are now shipped directly from outsourced manufacturers' warehouses, reducing unnecessary transportation routes. This not only enhances logistics efficiency but also lowers carbon emissions and energy consumption, contributing to a more sustainable supply chain. Potential Impact: The Company will continue to advance sustainable supply chain management, strengthen its resilience to various climate change-related risks, and enhance customer trust. | <ul style="list-style-type: none"> Current Impact: The Company maintains close collaboration with suppliers capable of supporting direct shipment arrangements. Potential Impact: Suppliers will be required to enhance their reliability to ensure operational continuity under various sustainability-related risks. |

| Item | Implementation Status | | | | | | | |
|---|--------------------------------|---|---|------------------|-------------------|--|---|---|
| | Potential Impact Time Horizons | | | Opportunity Type | Opportunity Issue | Issue Description | Impacts on the Business Model | Impacts on the Value Chain |
| | S | M | L | | | | | |
| | ● | ● | ● | Source of Energy | Renewable Energy | (i) The use of low-carbon energy contributes to the reduction of greenhouse gas emissions and forms part of the Company's energy management strategy. (ii) Addresses the expectations of external stakeholders (including ESG rating agencies, customers, and competent authorities). | <ul style="list-style-type: none"> ● Current Impact: The Company is currently assessing the feasibility of entering into renewable energy procurement agreements. ● Potential Impact: The Company will regularly review its targets and progress in emission reductions, with the aim of establishing a long-term renewable energy adoption plan. | <ul style="list-style-type: none"> ● Current Impact: Some suppliers have initiated planning and implementation of renewable energy adoption. ● Potential Impact: Customers will benefit from products with lower carbon emissions, thereby reducing the carbon footprint of end products. |
| The Company's strategies adopted in response to each risk event and opportunity, as well as the potential future financial impacts: | | | | | | | | |
| Risk Event/Opportunity issue | | | Current Mitigation and Adaptation Efforts - Strategy | | | | Potential Financial Impact | |
| Risk: Extreme Weather Events | | | (i) With reference to data from the National Science and Technology Center for Disaster Reduction, the Company has assessed the disaster risk exposure of its operating sites and confirmed that none are directly located in areas prone to flooding, landslides, or tsunamis. In addition, during typhoon and heavy rainfall warnings, the Company coordinates with building management committees to | | | | (i) Increase in Operating Expenses: Incurred for IT equipment procurement and for maintaining the effectiveness of the ISO 27001 management system. | |

| Item | Implementation Status | | |
|------|--------------------------------|--|---|
| | Risk Event/Opportunity issue | Current Mitigation and Adaptation Efforts - Strategy | Potential Financial Impact |
| | | implement relevant preventive measures. (ii) Desktop computers are equipped with uninterruptible power supply (UPS) systems. Server room equipment and network infrastructure are supported by redundancy mechanisms, and data is backed up offsite. The Company maintains the effectiveness of its ISO 27001 management system, including the establishment of business continuity procedures, the conduct of business impact analyses (BIA), recovery time objective (RTO) assessments, asset risk assessment, and the regular execution of disaster recovery drills. (iii) Maintains operational flexibility to respond to potential changes in logistics daily and stays in close communication with value chain partners. | |
| | Risk: Carbon taxes and fees | (i) Continuously monitor the development of carbon-related regulations and mechanisms across jurisdictions. (ii) Conduct scenario analysis to proactively assess the potential financial burden on operating revenue if carbon fees become applicable in the future. | (i) Increase in Operating Expenses: Costs associated with the payment of carbon taxes and carbon fees. |
| | Risk: Stakeholder Requirements | (i) In response to external requirements, the Company completes customer questionnaires and competent authorities ESG digital platform disclosures, prepares annual reports and sustainability reports, and proactively participates in ESG assessments conducted by international rating agencies (e.g., S&P Global Corporate Sustainability Assessment), ensuring transparent and accurate disclosure of the Company's carbon emissions. | (i) Increase in Operating Expenses: To enhance the credibility and reliability of carbon data, the Company engages independent third-party organizations to conduct external verification. |
| | Risk: Changes in Market Demand | (i) Continuously monitor technological advancements and market trends, and, where appropriate, collaborate with the value chain to plan and drive product development. | (i) Increase in Operating Expenses: Allocate the necessary time and human resources to research and development activities. |

| Item | Implementation Status | | |
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| | Risk Event/Opportunity issue | Current Mitigation and Adaptation Efforts - Strategy | Potential Financial Impact |
| | Opportunity: Innovative Technologies | <ul style="list-style-type: none"> (i) Holds patents for zero-capacitor and low-power technologies. (ii) Maintains close engagement and collaboration with customers—from product promotion through validation and implementation—while appropriately optimizing organizational structures to enhance operational efficiency and meet customer requirements. | (i) Contribution to Operating Profit: Revenue and gross margin continue to benefit from products incorporating innovative technologies. |
| | Opportunity: Supply Chain Management | <ul style="list-style-type: none"> (i) The supply chain department maintains daily close communication with outsourced suppliers to monitor in real time any potential risks of delivery delays. (ii) Regularly reviews supplier delivery performance and assesses whether corrective or preventive measures have been implemented following past production incidents (e.g., suppliers adopting dedicated power lines to address unstable energy supply), with such risks incorporated into procurement volume planning. (iii) Ensure supply stability through a diversified and geographically distributed supplier base, as well as the establishment of inventory and supply-demand models for each product within the production and sales system. | (i) Increase in Operating Expenses: Ongoing expansion of potential supplier partnerships has led to higher costs during the trial and evaluation phase. |
| | Opportunity: Renewable Energy | <ul style="list-style-type: none"> (i) Assess the required volume of renewable energy procurement by considering external stakeholder expectations and internal decarbonization objectives. (ii) Evaluate suitable suppliers and execute renewable energy procurement agreements. | (i) Increase in Operating Expenses: Procurement of renewable energy. |
| iii. Describe the financial impact of extreme weather events and transformative actions. | For the potential financial impact of extreme weather and transformative actions on the Company, see “Potential Financial Impact” in the Climate Risk Event and Climate Opportunity Issue table in the preceding question. | | |

| Item | Implementation Status |
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| iv. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system. | <p>To strengthen corporate governance and implement effective risk management in business operations, the Company manages uncertainties that may threaten its operations. In 2023, the “Risk Management Policy and Procedure” were approved by the Sustainability Committee and the Board of Directors. The Executive Office under the Sustainability Committee was authorized to lead and coordinate risk management activities, including convening risk management meetings, communicating with operating units, and collecting and consolidating risk management reports.</p> <p>The Executive Office holds regular meetings annually to communicate risk information with operating units and assess risks across various aspects of sustainable development, including environmental risks such as those related to climate change. The status of risk management implementation for various risks is reported to the Sustainability Committee and the Board of Directors. The most recent report to the Board of Directors was submitted on October 30, 2025.</p> <ul style="list-style-type: none"> i. Risk identification <ol style="list-style-type: none"> 1. The Social Responsibility and Corporate Governance Group, under the Executive Office of the Sustainability Committee, is responsible for communicating risk information internally with each operating unit, and externally with reference to industry peers and international trends, and is responsible for collecting and compiling risk factors related to the Company's sustainable operations that need to be identified. 2. The environmental risk factors collected in 2025 are as follows: Climate Change-Physical Risk, Natural Disaster, Changes in International and Local Environmental Laws and Regulations, Climate Change-Transition Risk-Carbon Pricing Mechanism (Policy and Legal), Climate Change-Transition Risk-Reduction Commission and Net Zero Carbon Emissions. ii. Risk analysis <p>After identifying the risk factors, each operating unit lists the Company's existing countermeasures, new countermeasures, monitoring frequency and targets for the risk factors, and scores the “likelihood of occurrence” and the “negative impact” of the occurrence of the risk factors, in order to multiply the impact of the risk on the Company, and to serve as a basis for subsequent risk management.</p> iii. Risk assessment and response <ol style="list-style-type: none"> 1. The results of the risk analysis are ranked and reviewed by the representatives of each operating unit and the CEO to determine the risk issues that the Company should prioritize and address. The contents are recorded by the Executive Office under the Sustainability Committee and submitted to the Sustainability Committee for approval. 2. Each operating unit plans and implements a follow-up risk response program based on the level of risk, continuously monitors the program, and regularly submits the risk management operation to the Executive Office under the Sustainability Committee. 3. The Executive Office under the Sustainability Committee regularly reports on the risk management operations of the Sustainability Committee, and the convener of the Committee or his/her designee reports (Executive Office Director, Tom Huang) to the Board at least once a year. iv. Risk supervision and review <p>The Board of Directors is the supreme supervisory unit, and the Sustainability Committee serves as the highest guiding body for risk management. It regularly reviews whether the risk management process and related risk countermeasures are operating effectively and incorporate the results into performance measurement and reporting.</p> |

| Item | Implementation Status | | | | |
|---|--|----------------------|--|---|---|
| <p>v.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.</p> | <p>As a fabless IC design company, Sitronix is more resilient and quicker to respond to climate risk in comparison to the manufacturing industry. Sitronix will continue to pay attention to the establishment of a database of parameters and significant assumptions for scenario analysis by the task force set up by the FSC. The Company has outlined the current factors that need to be considered for future scenario analysis.</p> <p>Scenario, Parameters, Assumptions, and Analytical Factors:</p> <ul style="list-style-type: none"> i. The carbon fee unit price, which may fluctuate over time, takes into account the three secondary legislation concerning the carbon fee issued by the Ministry of Environment, along with related explanatory materials and presentations in 2024. ii. The physical risk of the supply chain in the Taiwan region will be referenced to the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP). iii. The greenhouse gas emission scenarios adopt the Sixth Assessment Report (AR6) published by the Intergovernmental Panel on Climate Change (IPCC) to assess the physical risks in various regions by utilizing the low-emission scenario (SSP1-2.6) and the very high-emission scenario (SSP5-8.5) from the Shared Socioeconomic Pathways (SSP). iv. Consideration should be given to the locations of each supplier's operations, including the carbon management and carbon market systems of their respective countries, production volumes, and transportation methods, as well as whether the finished products and their sales locations are subject to the Carbon Border Adjustment Mechanism (CBAM). v. Considering the complexity and uncertainty regarding how one risk may impact others, each risk factor is modeled independently and does not account for dependencies and offsets between risks. vi. The assessment of financial impacts using the above parameters assumes a projected time frame from 2027 to 2050. <p>Main Financial Impacts</p> <p>Carbon costs in terms of transition risks: Currently, the threshold of carbon fee under the Regulations Governing the Collection of Carbon Fees issued by the Ministry of the Environment of Taiwan is 25,000 metric tons, and the Company has not yet been included in the levy list. If the threshold is lowered to a level that requires the Company to pay the carbon fee by 2030, the estimated cost will be calculated in accordance with the conclusion of the 5th Carbon Fee Rates Review Conference in 2024, which states: "By the year 2030, the carbon fee rate will align with international carbon pricing standards (NT\$1,200 to NT\$1,800 per ton of CO₂e)".</p> <table border="1" data-bbox="414 1058 1998 1313"> <thead> <tr> <th data-bbox="414 1058 1205 1114">Scenario assumptions</th> <th data-bbox="1205 1058 1998 1114">Estimated potential financial impact in 2030</th> </tr> </thead> <tbody> <tr> <td data-bbox="414 1114 1205 1313"> <p>The carbon price is set at NT\$1,200 to NT\$1,800 per metric ton of CO₂e.</p> <p>The target is to achieve a 6% reduction by 2030 compared to the base year (2024).</p> <p>The Company's individual financial statement operating revenue in 2025 is used as the projected operating revenue for 2030.</p> </td> <td data-bbox="1205 1114 1998 1313"> <p>The increase in operating expenses accounts for approximately 0.01% to 0.02% of operating revenue.</p> </td> </tr> </tbody> </table> | Scenario assumptions | Estimated potential financial impact in 2030 | <p>The carbon price is set at NT\$1,200 to NT\$1,800 per metric ton of CO₂e.</p> <p>The target is to achieve a 6% reduction by 2030 compared to the base year (2024).</p> <p>The Company's individual financial statement operating revenue in 2025 is used as the projected operating revenue for 2030.</p> | <p>The increase in operating expenses accounts for approximately 0.01% to 0.02% of operating revenue.</p> |
| Scenario assumptions | Estimated potential financial impact in 2030 | | | | |
| <p>The carbon price is set at NT\$1,200 to NT\$1,800 per metric ton of CO₂e.</p> <p>The target is to achieve a 6% reduction by 2030 compared to the base year (2024).</p> <p>The Company's individual financial statement operating revenue in 2025 is used as the projected operating revenue for 2030.</p> | <p>The increase in operating expenses accounts for approximately 0.01% to 0.02% of operating revenue.</p> | | | | |

| Item | Implementation Status |
|---|--|
| <p>vi.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.</p> | <p>In response to climate risks, Sitronix aims for net-zero commitment. This involves conducting greenhouse gas inventories, participating in international sustainability assessments, regularly assessing climate risks, collaborating on carbon reduction initiatives with the supply chain, and developing green and low-carbon products. Additionally, the company convenes an internal risk management meeting annually to evaluate climate-related risks, including transition risks. Through climate action, we aim to preserve the Earth’s carrying capacity and achieve a symbiotic and sustainable ecosystem.</p> <p>For the content of the transition plan to address climate-related risks, please refer to the “Current Mitigation and Adaptation Efforts - Strategy” in the “Climate Risks and Opportunities” table in item ii above.</p> <p>To identify and manage risks, the Company consistently references international assessment indicators, including Sustainalytics, the S&P Global Corporate Sustainability Assessment, and the governmental regulations. As for the target, to fulfill the commitment to achieve net zero, Sitronix completed its 2024 greenhouse gas inventory and third-party verification in 2025, establishing 2024 as the base year. The Company has set its reduction target based on the combined emissions of Scope 1 and Scope 2, with a 6% reduction target by 2030. We will continue to monitor whether the reduction target is achieved and track corporate developments and stakeholder requirements to adjust these targets through a rolling review process. In addition, Sitronix has formed partnerships with various stakeholders to expedite the implementation of climate risk management and mitigation strategies, while also enhancing the semiconductor industry's zero-carbon green impact, and to steadily move towards the Executive Yuan's “Taiwan 2050 Net-Zero Emissions”.</p> |
| <p>vii.If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p> | <p>In October 2025, Sitronix established a provisional Internal Carbon Pricing (ICP) of NT\$300 per metric ton, in reference to the Ministry of Environment’s "Regulations Governing the Collection of Carbon Fees". The Company will continue to monitor the resolutions of the Carbon Fee Rate Committee under the Climate Change Administration and adjust the price as necessary. The Internal Carbon Fee mechanism is scheduled to launch in 2026. Once effectively implemented, it will be applied to energy-saving and carbon-reduction projects, providing significant momentum toward achieving the Company's decarbonization goals.</p> |
| <p>viii.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</p> | <p>In line with climate-related objectives, the Company plans to strengthen its emission reporting obligations and reduce greenhouse gas emissions in alignment with climate-related goals. In terms of annual progress, the Company has completed the ISO 14064-1 greenhouse gas inventory and third-party verification ahead of schedule in 2023 and 2025, exceeding the requirements established for TWSE/TPEX listed companies. We continue to conduct annual self-assessments and plan to engage third-party verification by BSI in 2027. The scope of greenhouse gas emissions, the planned reduction schedule, and the annual progress towards achieving these goals are described in Items 1-1 and 1-2 of item ix.</p> <p>The activities covered by the aforementioned targets, since Sitronix is a professional IC design company, we have no energy consumption for manufacturing, packaging, testing and other production machines, or chemical process. Our operation is mainly carried out in Hsinchu and Taipei office space, which thus account for a large part in Scope 2. The overall electricity consumption consists of energy-consuming equipment such as air conditioning, lighting, computer systems, and laboratory equipment.</p> <p>In 2025, the Company conducted an assessment on the adoption of renewable energy, which was subsequently submitted to and ratified by the Board of Directors. The transition to renewable energy is scheduled to commence in the second quarter of 2026, with detailed implementation progress to be disclosed in the 2026 Annual Report.</p> |

| Item | Implementation Status |
|--|------------------------------|
| relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified. | |
| ix. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below). | Please refer to 1-1 and 1-2. |

1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

| |
|--|
| <p>Describe emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.</p> <p>Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.</p> |
| <p>According to the regulations of “Sustainable Development Roadmap”, the greenhouse gas inventory information of the Company should be disclosed at the following time points.</p> <ol style="list-style-type: none"> 1. The greenhouse gas inventory of parent company for 2025 should be completed by 2026, with disclosure in the annual report. For 2027, parent company inventory information and assurance should be completed by 2028, with disclosure of both in the annual report. 2. Subsidiaries in consolidated financial report should complete 2026 greenhouse gas inventory in 2027 with disclosure in the annual report. For 2028, parent company inventory information and assurance should be completed by 2029, with disclosure of both in the annual report. 3. The greenhouse gas inventory of parent company in 2024 is voluntary disclosure. The data covers 3 Offices. |

| Parent company | 2024 | | 2025 | |
|-----------------------|--|--|--|--|
| Greenhouse gas type | Emission Volume (metric tons CO ₂ e) | Intensity (Note 1) (metric tons CO ₂ e / NT\$ million) | Emission Volume (metric tons CO ₂ e) | Intensity (Note 1) (metric tons CO ₂ e / NT\$ million) |
| Scope 1 | 13.2040 | 0.0012 | 41.1129(Note 2) | 0.0039 |
| Scope 2 | 1,002.3020 | 0.0940 | 904.7955(Note 3) | 0.0849 |
| Total | 1,015.506 | - | 945.908 | - |
| Inventory Scope | Sitronix Technology Corporation (3 Offices) | | Sitronix Technology Corporation (Parent company) | |
| Assurance institution | BSI | | - | |
| Assurance statement | The external verification of the 2024 greenhouse gas inventory was conducted in the third quarter of 2025. | | - | |
| Assurance opinion | Reasonable Assurance | | - | |

Note 1 : Intensity = Total CO₂ emission / Sitronix parent company only revenue (NT\$ million).

Note 2 : Scope 1 emissions saw a significant increase due to: (1) an expanded inventory boundary, and (2) the purchase of eight new chillers at the Hsinchu headquarters between late 2024 and mid-2025. During the 2024 external verification, it was confirmed with the auditing institution that the refrigerants in the decommissioned old chillers did not fall under the seven mandatory greenhouse gas categories and were therefore excluded. However, the new units use refrigerant that must be included in the calculations. Notably, the improved energy efficiency of the new equipment has led to a corresponding decrease in Scope 2 emissions.

Note 3 : As the Energy Administration of the Ministry of Economic Affairs has not yet released the electricity carbon emission factor for 2025, the data in this section is calculated using the 2024 factor of 0.474 kg CO₂e/kWh. Should the authorities release updated figures in the future, the Company will determine whether to revise the data accordingly.

Note 4 : Scope 3 would be disclosed in the Company's Sustainability Report.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

| |
|--|
| Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets. |
| <ul style="list-style-type: none">● Reduction base year and its data, the reduction targets In order to continue to meet the international trend of reduction, the Company has conducted reduction tracking through the Executive Office under the Sustainability |
| Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets. |
| <p>Committee and set the 2030 targets for Scope 1 and 2 at a reduction of 6% from the base year (2024). We will continue to monitor whether the reduction target is achieved and track corporate developments and stakeholder requirements to adjust the targets through a rolling review process.</p> <ul style="list-style-type: none">● Strategy<ol style="list-style-type: none">i. Currently, we have been focusing on air conditioning mainframe equipment, which has the highest power consumption, through the adjustment of the chilled water mainframe outlet temperature and timely activation of the parallel operation and raising the indoor cold room temperature, and the management of operation of the timer device to reduce air conditioning consumption.ii. In terms of electricity consumption habits, the Company has carried out electricity-saving measures such as promoting energy conservation, setting power-saving modes for office machines, lowering the standby time of screens, and turning off the lights in the office area during lunch breaks to achieve the goal of lowering greenhouse gas emissions.iii. The Company will consider gradually replacing T5 fluorescent tubes with more energy-saving LED tubes, and it is expected that, with the proactive carbon-reduction efforts, the absolute total carbon emissions will continue to be revised downward.● Concrete action plan In 2025, under the current energy management plan, the Company invested NT\$6,562,500 to procure six chiller units, with replacement successively completed. Through the replacement of variable-frequency equipment and the implementation of energy-saving strategies for the air conditioning system, the Company enhanced energy efficiency and office comfort, and reduced maintenance costs associated with aging equipment.● Status of achievement of the reduction targets In 2025, greenhouse gas emissions (Scope 1 and 2) decreased by 6.85% compared to 2024, mainly due to buying new chillers, leading to lower overall electricity consumption. |

(VI) The state of the Company's performance in the area of ethical corporate management, any variance from the ethical corporate management best practice principles for TWSE/TPEX listed companies, and the reason for any such variance

| Assessed Items | Implementation Status | | | Any Variance from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|---|-----------------------|----|--|--|
| | Yes | No | Description | |
| I. Adopting ethical corporate management policy and programs | | | | No material difference. |
| (I) Has the Company formulated its ethical management policy approved by the Board of Directors, clarified it in its regulations and external documents and the commitment of board of Directors and senior Managers to active implementation? | V | | (I) According to the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, the Company has formulated the Ethical Corporate Management Best Practice Principles, the Procedures for Ethical Management and Guidelines for Conduct and other relevant measures, which shall be disclosed on the Company's website after being adopted by the Board of Directors, stating that Directors, Managers, employees, appointees or persons with material control shall abide by the principle of good faith, the commitment that they shall not engage in unethical conduct and shall actively implement the policy of good faith, and shall follow in their internal management and external business activities. The members of the Board of Directors and senior management also adhere to the principle of ethical corporate management in operating the Company, and report to the Board of Directors once a year on the implementation of ethical corporate management in the current year. | |
| (II) Does the Company establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly, which shall at least include preventive measures against the behaviors as stipulated in item 2, Article 7 of "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies"? | V | | (II) According to the Ethical Corporate Management Best Practice Principles, the Company has formulated the Procedures for Ethical Management and Guidelines for Conduct, which explicitly defines business activities within its business scope which are at a higher risk of being involved in unethical conduct, and has formulated the preventive measures and notification procedures against the unethical conducts as stipulated in Paragraph 2, Article 7 of Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies. In order to prevent any unethical conduct, the Company requires all suppliers not to engage in any illegal business conduct and not to provide improper benefits and bribes to the Company's employees, and regularly conduct audits and evaluations on the suppliers. In case of a manufacturer engaging in unethical conduct of high risk, the Company may terminate or rescind the contract with it at any time, and if the case is serious, the Company will notify the judicial unit. | |
| (III) Has the Company in the prevention programs for unethical conduct clearly prescribed the operation procedures, conduct guidelines and disciplinary and appeal system for violations of the ethical | V | | (III) The Company has formulated the "Procedures for Ethical Management and Guidelines for Conduct", the "Operating Procedure and Conduct Guide for Ethical Corporate Management" and the "Regulations for the Whistle-blowing of Fraudulent Conduct", which stipulate the prohibitions against unethical conduct, reporting system and disciplinary system, which shall be implemented in the | |

| Assessed Items | Implementation Status | | | Any Variance from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|--|-----------------------|----|--|--|
| | Yes | No | Description | |
| corporate management rules and implemented them, and conducted review and amendment on the aforementioned programs on a regular basis? | | | operation of each unit, and the relevant contents shall be regularly educated, publicized and reviewed and revised. | |
| <p>II. Implementation of ethical corporate management</p> <p>(I) Does the Company evaluate the ethical record of its business partners and set ethical conduct policies in the terms and conditions of its contracts with the clients?</p> <p>(II) Has the Company set up exclusively dedicated units supervised by the Board of Directors to be in charge of ethical corporate management which report its ethical management policy, prevention programs for unethical conduct, and the supervision and implementation state to the Board of Directors?</p> <p>(III) Does the Company work out policies to prevent conflicts of interest, provide proper statement channels and implement?</p> | V | | <p>(I) For the internal control system and various management measures that should be followed by suppliers and customers, the Company shall conduct credit investigation or evaluation operations, and avoid engaging in business transactions with agents, suppliers, customers or other business associates involved in unethical conduct. If the business associates or cooperation partners have engaged in unethical conduct, the Company shall immediately stop the business dealings with them and list them as the objects of refusal to engage in business dealings to implement the ethical management policy of the Company.</p> <p>(II) In publicity and implementation of ethical corporate management, the Company designates the Human Resources and Administration Department as the dedicated unit to be in charge of formulating and supervising the implementation of the ethical corporate management policies and prevention programs, and reporting the implementation status to the Board of Directors every year. The latest reporting date was October 30, 2025 and it was disclosed on the Company's website.</p> <p>(III) The Company's "Rules of Procedure for Board of Directors Meetings" provides for a system of recusal of Directors from participation in discussion and voting, and shall not act as a proxy for other Directors to exercise voting rights in respect of matters in the meetings and board resolutions which are in conflict with the interests of the Company or the legal person represented thereby and are likely to prejudice the interests of the Company.</p> <p>To prevent conflicts of interest, the Company has formulated the "Procedures for Ethical Management and Guidelines for Conduct", the "Operating Procedure and Conduct Guide for Ethical Corporate Management" and the "Regulations for the Whistle-blowing of Fraudulent Conduct" and implements as required by the Principles. In case of any unlawful act, the whistle-blower can report to the dedicated unit through the independent whistle-blowing mailbox (report@sitronix.com.tw).</p> | No material difference. |

| Assessed Items | Implementation Status | | | Any Variance from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance | | | | | | | | | | | | | | | | | | | | |
|--|-----------------------|------------------------------|--|--|-----------------|-----------------|------------------------------|----------------------|-----------------|--|---------------|------------|---------|------|---|---------------|------------|---------|------|--|---------------|-------------|-------------|-----|
| | Yes | No | Description | | | | | | | | | | | | | | | | | | | | | |
| (IV) Has the Company established an effective accounting system, internal control system to put ethical corporate management into practice? The internal auditors shall draw up the relevant audit plan to audit the compliance of the prevention programs for unethical conduct according to the risk valuation results of the unethical conduct, or audited by CPAs? | V | | (IV) To ensure ethical corporate management, the Company has set up an effective accounting system and internal control system in accordance with the relevant laws and regulations. Internal auditors shall conduct audits in accordance with the audit plan, submit quarterly reports to the Board of Directors, and submit them to Independent Directors for signature before the end of the following month after the completion of the audit report; Moreover, the implementation of self-evaluation operations is used to ensure that the design and implementation of the internal control system is continuously effective, which is the basis for issuing the internal control system statement, and is submitted to the Board of Directors for approval. | | | | | | | | | | | | | | | | | | | | | |
| (V) Does the Company organize internal or external trainings on the ethical corporate management regularly? | V | | (V) "Procedures for Ethical Management and Guidelines for Conduct" and the "Procedures for Handling Material Inside Information" are required mandatory courses for new employees. Additionally, all employees will receive training and promotion on the "Introduction to Regulations on Insider Trading" Directors and managers participate in annual corporate governance courses in compliance with regulations. In 2025, the employees attended the ethical corporate management courses organized by the Company: | | | | | | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th>Course Name</th> <th>Target Audience</th> <th>Number Of Trainees Completed</th> <th>Total Training Hours</th> <th>Completion Rate</th> </tr> </thead> <tbody> <tr> <td>Procedures for Ethical Management and Guidelines for Conduct</td> <td>New employees</td> <td>32 persons</td> <td>5 hours</td> <td>100%</td> </tr> <tr> <td>Procedures For Handling Material Inside Information</td> <td>New employees</td> <td>32 persons</td> <td>5 hours</td> <td>100%</td> </tr> <tr> <td>Introduction to Regulations on Insider Trading</td> <td>All Employees</td> <td>406 persons</td> <td>185.5 hours</td> <td>91%</td> </tr> </tbody> </table> | | Course Name | Target Audience | Number Of Trainees Completed | Total Training Hours | Completion Rate | Procedures for Ethical Management and Guidelines for Conduct | New employees | 32 persons | 5 hours | 100% | Procedures For Handling Material Inside Information | New employees | 32 persons | 5 hours | 100% | Introduction to Regulations on Insider Trading | All Employees | 406 persons | 185.5 hours | 91% |
| Course Name | Target Audience | Number Of Trainees Completed | Total Training Hours | | Completion Rate | | | | | | | | | | | | | | | | | | | |
| Procedures for Ethical Management and Guidelines for Conduct | New employees | 32 persons | 5 hours | 100% | | | | | | | | | | | | | | | | | | | | |
| Procedures For Handling Material Inside Information | New employees | 32 persons | 5 hours | 100% | | | | | | | | | | | | | | | | | | | | |
| Introduction to Regulations on Insider Trading | All Employees | 406 persons | 185.5 hours | 91% | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

| Assessed Items | Implementation Status | | | Any Variance from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|---|-----------------------|----|--|--|
| | Yes | No | Description | |
| <p>III. Operation of the Company's Whistle-blowing System</p> <p>(I) Has the Company set specific whistle-blowing and reward system to facilitate the whistle-blowing channel and assign appropriate specialist accepting to spot the whistle-blowing object?</p> <p>(II) Has the Company set the standard operating procedures, follow-up measures shall be adopted depending on the severity of the circumstances after investigations of cases reported are completed and relevant confidentiality mechanism to investigate reported misconducts?</p> <p>(III) Has the Company taken measures to protect whistle-blowers from inappropriate disciplinary actions due to their whistleblowing?</p> | V | | <p>(I) The Company has set up the "Regulations for the Whistle-blowing of Fraudulent Conduct", and provides an independent whistle-blowing mailbox (report@sitronix.com.tw) for external and internal whistle-blower of the Company. The whistle-blowing channel is publicly disclosed on the Company's website. In accordance with the nature of each report, the Human Resources and Administration Department is designated as the responsible unit to handle whistle-blowing cases in compliance with established procedures.</p> <p>(II) The Company clearly stipulates in the "Regulations for the Whistle-blowing of Fraudulent Conduct" the standard operating procedures, and that it will keep the whistle-blowers' identity and contents of information confidential.</p> <p>(III) The Company clearly stipulates in the "Regulations for the Whistle-blowing of Fraudulent Conduct" that it will keep the whistle-blowers' identity and contents of information confidential. The Company also undertakes to protect the whistle-blowers from improper treatment due to their whistle-blowing.</p> | No material difference. |
| <p>IV. Strengthening information disclosure</p> <p>Does the Company disclose the information of implementation and results of ethical management on its website and the MOPS?</p> | V | | The Company has established relevant measures such as the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct", which will be disclosed on the MOPS. The content and effectiveness of the established Ethical Corporate Management Best Practice Principles will also be disclosed on the Company's website. | No material difference. |
| <p>V. If the Company develops its own ethical management rules according to the Integrity Operation Best Practice Principles for TWSE/TPEX -Listed Companies, please state the differences: No difference.</p> | | | | |
| <p>VI. Other important information for better understanding of the ethical management: (such as review and amendment of the regulations on ethical management)</p> <p>(I) The Company complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, and the relevant rules and regulations on TWSE/TPEX -Listed Companies and business conduct as the foundation for implementing ethical corporate management.</p> <p>(II) The Company's "Rules of Procedure for Board of Directors Meetings" provides for a system of recusal of Directors from participation in discussion and voting, and shall not act as a proxy for other Directors to exercise voting rights in respect of board resolutions which are in conflict with the interests of the Company or the legal person</p> | | | | |

| Assessed Items | Implementation Status | | Description | Any Variance from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Reason for Any Such Variance |
|--|-----------------------|----|-------------|--|
| | Yes | No | | |
| represented thereby and are likely to prejudice the interests of the Company. | | | | |
| (III) The Company has formulated the “Procedures for Handling Material Inside Information” and disclosed it on the Company’s website in order to establish a good internal material information processing and disclosure mechanism for the Company. It is also to avoid improper disclosure of information and ensure the consistency and accuracy of information disseminated to the public. | | | | |
| (IV) The Company regularly arranges corporate governance courses for the Directors and Managers to enhance their ability to supervise and manage the Company, with a view to enhancing the effectiveness of corporate governance and the implementation of ethical management. | | | | |

(VII) Other important information that can further the understanding of the Company’s corporate governance status may be disclosed together.

1. The Company continues to strengthen the operation of corporate governance. The website of the Company provides investors with relevant rules and regulations on corporate governance and important resolutions of the Board of Directors for their reference.
2. In order to continuously enrich the corporate governance information, the Company has taken the initiative to inform the Company's Directors of the relevant education information, and all the nine Directors have met the requirements of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies".
3. Company website <https://www.sitronix.com.tw> Information is collected and maintained by dedicated personnel, regularly disclosed and updated for investors to access financial, business, and other information.

(XIII) Implementation of Internal Control System

1. Statement of Internal Control System: Please refer to the “Market Observation Post System > Single Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcement” for further information. (Website <https://mops.twse.com.tw/mops/#/web/t06sg20>)
2. Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None.

(XIV) 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. Major resolutions of the Board of Shareholders and state of implementation

| Major Resolutions of the 2025 Regular Shareholders' Meeting | Implementation Status |
|---|--|
| 1. Recognition of 2024 Profit Distribution Proposal. | By the resolution of the shareholders' meeting, the cash dividend of NT\$12 per share was distributed to the shareholders, with the total amount of NT\$1,441,642,512. The date of cash dividend payment: July 9, 2025 |
| 2. Recognition of 2024 Financial Statements and Business Report. | It has been announced on the MOPS in accordance with the regulations. |
| 3. Amendments to the Company's Articles of Incorporation. | Implementation in accordance with the newly revised provisions. |
| 4. Amendments to the Company's "Operational Procedures for Loaning of Funds to Others". | Implementation in accordance with the newly revised provisions. |

2. Major Resolutions of the Board of Directors

| Date of Meeting | Major Resolutions |
|---|---|
| 2025.03.06 The 4th meeting of the 11th Board | 1. Passed the proposal on the evaluation of the competency of the CPA. |
| | 2. Passed the Remuneration Committee's consideration of the Distribution Plan of Operation and Project Bonus for Managers for 2024. |
| | 3. Passed the Distribution Plan of the Remuneration to Employees and Directors for 2024. |
| | 4. Passed the Statement of Internal Control System for 2024. |
| | 5. Passed the proposal on the 2024 Financial Statements and Business Report. |
| | 6. Passed the proposal on the 2024 Earning Distribution Plan. |
| | 7. Passed the proposal on the 2025 Operating Plan. |
| | 8. Passed the proposal on amending the Articles of Incorporation. |

| Date of Meeting | Major Resolutions |
|---|---|
| <p style="text-align: center;">2025.03.06 The 4th meeting of the 11th Board</p> | 9. Passed the proposal on the amendment of the “Operational Procedures for Loaning of Funds to Others”. |
| | 10. Passed the proposal on convening of the Company's regular shareholders' meeting in 2025 and related matters. |
| | 11. Approval to release Mr. Chan Wan Kim from the mortgage obligation on Hong Kong real estate for ETC Technology Ltd. |
| | 12. Approval of the promotion of key operational managers. |
| <p style="text-align: center;">2025.05.08 The 5th meeting of the 11th Board</p> | 1. Passed the compensation adjustment plan of managers reviewed by the Remuneration Committee of the Company. |
| | 2. Passed the consolidated financial report for the first quarter of 2025. |
| | 3. Passed the proposal on the partial amendments to the Company’s Internal Control System and the Enforcement Rules of Internal Audit. |
| | 4. Passed the proposal on the adoption of the "Enforcement Rules of Internal Audit for Sustainability Information Management." |
| | 5. Passed the proposal on the amendment of Company's "Corporate Governance Best-Practice Principles". |
| | 6. Passed the proposal on the set up the Nomination Committee and formulate the Nomination Committee Charter. |
| | 7. Passed the proposal on the Company to conduct a share exchange with mCore Technology Corp. with cash as the consideration. |
| <p style="text-align: center;">2025.07.31 The 6th meeting of the 11th Board</p> | 1. Passed the proposal on the amendments to the partial clauses of the Internal Control System concerning the "Payroll Cycle." |
| | 2. Passed the proposal on the amendment to the “Regulations Governing the Evaluation of Managerial Performance” reviewed by the Remuneration Committee. |
| | 3. Passed the Distribution Plan of Remuneration for Managers in Cash for the 2024 Fiscal Year Reviewed by the Remuneration Committee of the Company. |
| | 4. Approval of the Company’s 2025 Director Continuing Education Plan as reviewed by the Nomination Committee. |
| | 5. Passed the proposal on loaning funds to subsidiary (INFSitronix Technology Corp.). |
| | 6. Passed the proposal on loaning funds to subsidiary (mCore Technology Corp.). |
| | 7. Passed the proposal on loaning funds to a subsidiary (Seer Microelectronics, Inc.). |
| | 8. Passed the proposal on loaning funds to subsidiary (Sitronix Investment Corp.). |
| | 9. Passed the 2024 Sustainability Report. |
| | 10. Passed the consolidated financial report for the second quarter of 2025. |

| Date of Meeting | Major Resolutions |
|---|---|
| <p style="text-align: center;">2025.10.30 The 7th meeting of the 11th Board</p> | 1. Approval of amendments to the Internal Control System and the Enforcement Rules of Internal Audit concerning the "Payroll Cycle." |
| | 2. Passed the proposal on the Internal Audit Plan for the year 2026. |
| | 3. Passed the proposal on the evaluation of the independence of the CPA. |
| | 4. Passed the proposal on the review of the CPA's professional fees. |
| | 5. Passed the proposal on allowing the competition among Managers. |
| | 6. Passed the consolidated financial report for the third quarter of 2025. |
| <p style="text-align: center;">2026.03.05 The 8th meeting of the 11th Board</p> | 1. Passed the proposal on the evaluation of the competency of the CPA. |
| | 2. Passed the amendments to the partial clauses of the internal control system. |
| | 3. Passed the Statement of Internal Control System for the Year 2025. |
| | 4. Passed the Remuneration Committee's consideration of the Distribution Plan of Operation and Project Bonus for Managers for 2025. |
| | 5. Passed the Distribution Plan of the Remuneration to Employees and Directors for the Year 2025. |
| | 6. Passed the proposal on the 2025 Financial Statements and Business Report. |
| | 7. Passed the proposal on the 2025 Earning Distribution Plan. |
| | 8. Passed the proposal on the 2026 Operating Plan. |
| | 9. Approval of the proposal for intercompany lending among the Company's foreign subsidiaries in which the Company directly and indirectly holds 100% of the voting shares. |
| | 10. Passed the proposal on convening of the Company's regular shareholders' meeting in 2026 and related matters. |

(XV) 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, the main content: None.

IV. Information on CPA Professional Fees

- (I) The amounts of audit and non-audit fees paid to the certified public accountant, to the accounting firm of the certified public accountant, and/or to any affiliated enterprise of such accounting firm as well as details of non-audit services that shall be disclosed:

Unit: NT\$ thousand

| Name of Accounting Firm | Name of the CPA | Audit Period | Audit Fee | Non-audit Fee | Total | Remarks |
|--|-----------------|-----------------------|-----------|---------------|---------|---------|
| Deloitte & Touche Taipei, Taiwan Republic of China | Ya-Yun Chang | 2025.01.01~2025.12.31 | \$4,870 | \$850 | \$5,720 | - |
| | Mei-Chen Tsai | 2025.01.01~2025.12.31 | | | | |

Please state the content of non-audit services in detail: Non-Audit Fees for Transfer Pricing Report and Tax consulting services.

- (II) When the Company changes its accounting firm and the audit fee paid for the year is less than previous year, the reduction in the amount, percentage, and reasons shall be disclosed: None.
- (III) When the audit fee paid for the current year is less than previous year by 10 percent or more, the reduction in the amount, percentage, and reasons shall be disclosed: None.

V. Information on Replacement of CPA

The Company did not replace its CPA during the most recent two fiscal years.

VI. The State of the Company's Chairman, President, or any Manager 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

The company's Chairman, President, or any Manager in charge of finance or accounting matters has not held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm in the most recent year.

VII. The Status of any Transfer of Equity Interests And/or Pledge of or Change in Equity Interests by a Director, Supervisor, Manager, 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 Status of any Transfer of Equity Interests And/or Pledge of or Change in Equity Interests by a Director, Supervisor, Manager, or Shareholder With a Stake of More Than 10 Percent

Unit: Share

| Title | Name | 2025 | | The Current Fiscal Year up to March 27, 2026 | |
|---|--|-----------------------------------|-------------------------------------|--|-------------------------------------|
| | | Increase/Decrease of Shareholding | Increase/Decrease of Pledged Shares | Increase/Decrease of Shareholding | Increase/Decrease of Pledged Shares |
| Chairman & CEO | Vincent Mao | - | - | - | - |
| Director | Wen-Bin Lin | - | - | - | - |
| Director & CRO | I-Hsi Cheng | - | - | - | - |
| Director | Silicon Power Computer & Communications Inc. | - | - | - | - |
| | Representative: Hui-Min Chen | - | - | - | - |
| Director | Sheng-Su Lee | - | - | - | - |
| Independent Director | Cheng-Chieh Dai | - | - | - | - |
| Independent Director | Yu-Nu Lin | - | - | - | - |
| Independent Director | Jui-Hsiang Lo | (210,000) | - | - | - |
| Independent Director | Chuang-Yao Fan | - | - | - | - |
| Vice CEO & CRO | Chun-Sheng Lin | - | - | - | - |
| President | Meng-Huang Liu | | | | |
| Vice President | Hsing-Ta Su (Note1) | - | - | - | - |
| Supervisor of Finance/Accounting Division | Shu-Fang Hsu | - | - | - | - |
| Corporate Governance Officer | Vivian Mao | - | - | - | - |

Note 1: On March 6, 2025, the Board of Directors approved the promotion as Vice President .

(II) Information on Equity Transfer (Where the counterparty is a related party)

No Transfer in equity interests incurred to the counterparty that is a related party by a Director, Supervisor, Manager, or Shareholder with a stake of more than 10 percent of the Company.

Unit: NT\$; Shares

| Name | Reasons for Equity Transfer | Transaction Date | Counterparty | Counterparty that is a related party by a Director, Supervisor, Manager, or Shareholder with a stake of more than 10 percent of the company. | Number of Shares | Trading Price |
|---------------|-----------------------------|------------------|--------------------------|--|------------------|---------------|
| Jui-Hsiang Lo | Offset (Note1) | 2025.10.28 | RJM Investment Co., Ltd. | Shares held by a Director in the name of other persons | 210,000 | 230 |

Note1. Offset against share subscription payment – RJMH Investment Co., Ltd.

(III) Information on Pledge of or Change in Equity (Where the counterparty is a related party)

No pledge or change in equity interests incurred to the counterparty that is a related party by a Director, Supervisor, Manager, or Shareholder with a stake of more than 10 percent of the Company.

VIII. Information about the Domestic Relation Among the Shareholders Whose Shareholding Ratio is Within the Top Ten, Whether They are Related Persons or Their Spouses or Second Cousins

March 27, 2026
Unit: Share; %

| NAME | Shareholding | | Shareholding by spouse and minor children | | Total shareholding through nominees | | Top 10 shareholders where they are related parties or relatives within the second degree of kinship | | Remarks |
|---|------------------|--------------------|---|--------------------|-------------------------------------|--------------------|---|--------------|---------|
| | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Number of Shares | Shareholding ratio | Title (or Name) | Relationship | |
| Gu Ming Investment Corp. | 3,358,339 | 2.80% | - | - | - | - | - | - | - |
| Representative: Wen Long Lin | 1,344,345 | 1.12% | - | - | - | - | Wen Bin Lin | brother | - |
| Silicon Power Computer & Communications Inc. | 3,150,000 | 2.62% | - | - | - | - | - | - | - |
| Representative: Hui-Min Chen | 20 | 0.00% | 20 | 0.00% | - | - | - | - | - |
| Sensortek Technology Corp. | 2,437,000 | 2.03% | - | - | - | - | - | - | - |
| Representative: Sheng-Su Lee | 205,821 | 0.17% | - | - | - | - | - | - | - |
| Taipei Fubon Commercial Bank Co., Ltd. is entrusted with the custody Fuh Hwa Taiwan Technology Dividend Highlight ETF | 2,274,000 | 1.89% | - | - | - | - | - | - | - |
| Wen Bin Lin | 2,200,000 | 1.83% | 1,100,000 | 0.92% | - | - | Wen Long Lin | brother | - |
| Hua Nan Commercial Bank is entrusted with the custody Yuanta Taiwan Value High Dividend ETF | 2,117,000 | 1.76% | - | - | - | - | - | - | - |
| MAO, YING-WEN | 1,771,699 | 1.47% | 81,243 | 0.07% | - | - | - | - | - |
| HSBC (Taiwan) Commercial Bank Co., Ltd. is entrusted with the custody of the investment account of Arcadia Emerging Markets | 1,650,000 | 1.37% | - | - | - | - | - | - | - |
| I-Hsi Cheng | 1,611,052 | 1.34% | 189,617 | 0.16% | - | - | - | - | - |
| Wen Long Lin | 1,344,345 | 1.12% | - | - | - | - | Wen Bin Lin | brother | - |

IX. The Number of Shares Held by the Company, Directors, Supervisors, Managers, and Entities Directly or Indirectly Controlled by the Company in the Same Investee Enterprise, and the Calculation of the Consolidated Shareholding Ratio of the above Categories

December 31, 2025

Unit: Share; %

| Investee business (Note 1) | Ownership by the Company | | Investment by Directors, Supervisors, Managers, Direct or Indirect Control Groups | | Total Ownership | |
|---|--|-----------------------|---|-----------------------|--|-----------------------|
| | Number of Shares | Shareholding Ratio | Number of Shares | Shareholding Ratio | Number of Shares | Shareholding Ratio |
| Sitronix Technology (Shenzhen) Co., Ltd. | Capital contribution USD 400,000 | 100% | - | - | Capital contribution USD 400,000 | 100% |
| HeFei ezGreen Co., Ltd. | Capital contribution RMB 15,000,000 | 100% | - | - | Capital contribution RMB 15,000,000 | 100% |
| CELEFIDE CO., LTD. | (Note 2) Capital contribution RMB 45,000,000 | 90% | - | - | (Note 2) Capital contribution RMB 45,000,000 | 90% |
| Sitronix Global Limited | 18,783,012 | 100% | - | - | 18,783,012 | 100% |
| Sitronix Holding International Ltd. | 6,000,000 | 100% | - | - | 6,000,000 | 100% |
| ezGreen Inc. | 22,000,000 | 100% | - | - | 22,000,000 | 100% |
| mCore Technology Corp. | 10,562,669 | 100% | - | - | 10,562,669 | 100% |
| Sync-Tech System Corp. | 14,874,855 | 45% | 2,451,076 | 7% | 17,325,931 | 52% |
| Forcelead Technology Corp. | 23,437,545 | 56% | 1,844,188 | 4% | 25,281,733 | 60% |
| Seer Microelectronics, Inc | 9,500,000 | 73% | 779,074 | 6% | 10,279,074 | 79% |
| Sitronix Investment Corp. | 33,249,060 | 100% | - | - | 33,249,060 | 100% |
| Sensortek Technology Corp. | 22,651,596 | 46% | 1,860,194 | 4% | 24,511,790 | 50% |
| INFSitronix Technology Corp. | 13,804,166 | 82% | 250,664 | 2% | 14,054,830 | 84% |

Note 1: Long-term investments accounted for using the equity method by the company.

Note 2: The Company remitted RMB22,500 thousand for the investment, and the capital surplus was transferred to RMB22,500 thousand.

Chapter 3 Capital and Shares

I. Capital and Shares

(I) Source of Capital Stock

March 27, 2026

| Year/ Month | Issue Price | Authorized Capital | | Paid-in Capital | | Remarks | | |
|----------------|----------------|--|---------------------------|--|---------------------------|---|---|------------------------------------|
| | | Number of Shares (Thousand share) | Amount (NT\$ thousand) | Number of Shares (Thousand share) | Amount (NT\$ thousand) | Sources of Capital Stock (NT\$ thousand) | Capital Increase by Assets Other than Cash | Others |
| 1998/08 | 10 | 4,500 | 45,000 | 4,500 | 45,000 | Capital increase 25,000 by cash | None | Jian Yi No. 87329500 |
| 1998/12 | 10 | 7,000 | 70,000 | 7,000 | 70,000 | Capital increase 25,000 by cash | None | Jian Yi No. 88256462 |
| 1999/12 | 10 | 16,000 | 160,000 | 16,000 | 160,000 | Capital increase 90,000 by cash | None | Jing (089) Shang No. 089101284 |
| 1999/12 | 10 | 18,000 | 180,000 | 18,000 | 180,000 | Capital increase 20,000 by cash | None | Jing (089) Shang No. 089101157 |
| 2000/08 | 10 | 21,500 | 215,000 | 21,500 | 215,000 | Capital increase 35,000 by cash | None | Jing (089) Shang No. 130952 |
| 2002/11 | 10 | 30,000 | 300,000 | 25,000 | 250,000 | Capital increase 35,000 by cash | None | Jing-Shou-Shang No. 09101479070 |
| 2003/06 | 10 | 66,800 | 668,000 | 33,432 | 334,325 | Capital increase 84,325 transferred from earnings, capital reserve and employee bonus | None | Jing-Shou-Jhong No. 0923228806 |
| 2004/07 | 10 | 66,800 | 668,000 | 46,668 | 466,680 | Capital increase 132,355 transferred from earnings, capital reserve and employee bonus | None | Jing-Shou-Jhong No. 09332442630 |
| 2005/01 | 10 | 66,800 | 668,000 | 47,303 | 473,035 | Employee stock option certificates converted to common stocks 6,355 | None | Jing-Shou-Jhong No. 09431572610 |
| 2005/04 | 10 | 66,800 | 668,000 | 47,488 | 474,880 | Employee stock option certificates converted to common stocks 1,845 | None | Jing-Shou-Jhong No. 09431949940 |
| 2005/07 | 10 | 100,000 | 1,000,000 | 63,704 | 637,044 | Capital increase 162,164 transferred from earnings, capital reserve and employee bonus | None | Jing-Shou-Shang No. 09401122960 |
| 2005/07 | 10 | 100,000 | 1,000,000 | 66,785 | 667,855 | Employee stock option certificates converted to common stocks 1,255 Domestic convertible bonds converted to common stocks 29,556 | None | Jing-Shou-Shang No. 09401145870 |
| 2005/10 | 10 | 100,000 | 1,000,000 | 68,513 | 685,135 | Employee stock option certificates converted to common stocks 8,175 Domestic convertible bonds converted to common stocks 9,105 | None | Jing-Shou-Shang No. 09401213050 |
| 2006/01 | 10 | 100,000 | 1,000,000 | 69,520 | 695,206 | Employee stock option certificates converted to common stocks 1,545 Domestic convertible bonds converted to common stocks 8,526 | None | Jing-Shou-Shang No. 09501006430 |
| 2006/04 | 10 | 100,000 | 1,000,000 | 71,008 | 710,078 | Employee stock option certificates converted to common stocks 4,680 Domestic convertible bonds converted to common stocks 10,193 | None | Jing-Shou-Shang No. 09501069740 |

| Year/ Month | Issue Price | Authorized Capital | | Paid-in Capital | | Remarks | | |
|----------------|----------------|--|---------------------------|--|---------------------------|---|---|--|
| | | Number of Shares (Thousand share) | Amount (NT\$ thousand) | Number of Shares (Thousand share) | Amount (NT\$ thousand) | Sources of Capital Stock (NT\$ thousand) | Capital Increase by Assets Other than Cash | Others |
| 2006/07 | 10 | 100,000 | 1,000,000 | 71,232 | 712,318 | Employee stock option certificates converted to common stocks 353 Domestic convertible bonds converted to common stocks 1,887 | None | Jing-Shou-Shang No. 09501144330 |
| 2006/09 | 10 | 150,000 | 1,500,000 | 88,260 | 882,595 | Capital increase 170,277 transferred from earnings, capital reserve and employee | None | Jing-Shou-Shang No. 09501200340 |
| 2006/11 | 10 | 150,000 | 1,500,000 | 89,388 | 893,882 | Employee stock option certificates converted to common stocks 7,638 Domestic convertible bonds converted to common stocks 3,649 | None | Jing-Shou-Shang No. 09501254780 |
| 2007/01 | 10 | 150,000 | 1,500,000 | 90,451 | 904,508 | Employee stock option certificates converted to common stocks 3,977 Domestic convertible bonds converted to common stocks 6,649 | None | Jing-Shou-Shang No. 09601010850 |
| 2007/05 | 10 | 150,000 | 1,500,000 | 90,773 | 907,728 | Employee stock option certificates converted to common stocks 3,220 | None | Jing-Shou-Shang No. 09601106890 |
| 2007/09 | 10 | 150,000 | 1,500,000 | 103,764 | 1,037,639 | Capital increase 128,523 transferred from earnings, capital reserve and employee bonus Employee stock option certificates converted to common stocks 1,388 | None | Jing-Shou-Shang No. 09601224560 |
| 2007/12 | 10 | 150,000 | 1,500,000 | 107,635 | 1,076,351 | Capital increase 35,000 by private placement Employee stock option certificates converted to common stocks 3,712 | None | Jing-Shou-Shang No. 09601295620 Jing-Shou-Shang No. 09601307070 |
| 2008/04 | 10 | 150,000 | 1,500,000 | 107,641 | 1,076,414 | Employee stock option certificates converted to common stocks 63 | None | Jing-Shou-Shang No. 09701090630 |
| 2008/08 | 10 | 150,000 | 1,500,000 | 103,028 | 1,030,284 | Employee stock option certificates converted to common stocks 3,870 Cancel treasury shares 50,000 | None | Jing-Shou-Shang No. 09701192540 Jing-Shou-Shang No. 09701205760 |
| 2008/09 | 10 | 150,000 | 1,500,000 | 111,100 | 1,110,998 | Capital increase 80,714 transferred from earnings, capital reserve and employee bonus | None | Jing-Shou-Shang No. 09701245290 |
| 2008/11 | 10 | 150,000 | 1,500,000 | 111,244 | 1,112,438 | Employee stock option certificates converted to common stocks 1,440 | None | Jing-Shou-Shang No. 09701300130 |
| 2009/04 | 10 | 150,000 | 1,500,000 | 111,336 | 1,113,365 | Employee stock option certificates converted to common stocks 927 | None | Jing-Shou-Shang No. 09801071590 |
| 2009/07 | 10 | 150,000 | 1,500,000 | 111,341 | 1,113,415 | Employee stock option certificates converted to common stocks 50 | None | Jing-Shou-Shang No. 09801132660 |
| 2009/09 | 10 | 150,000 | 1,500,000 | 115,258 | 1,152,581 | Capital increase 39,028 transferred from earnings, capital reserve and employee bonus Employee stock option certificates converted to common stocks 138 | None | Jing-Shou-Shang No. 09801211170 |
| 2009/12 | 10 | 150,000 | 1,500,000 | 115,316 | 1,153,161 | Employee stock option | None | Jing-Shou-Shang |

| Year/ Month | Issue Price | Authorized Capital | | Paid-in Capital | | Remarks | | |
|----------------|----------------|--|---------------------------|--|---------------------------|--|---|------------------------------------|
| | | Number of Shares (Thousand share) | Amount (NT\$ thousand) | Number of Shares (Thousand share) | Amount (NT\$ thousand) | Sources of Capital Stock (NT\$ thousand) | Capital Increase by Assets Other than Cash | Others |
| | | | | | | certificates converted to common stocks 580 | | No. 09801275030 |
| 2010/04 | 10 | 150,000 | 1,500,000 | 115,487 | 1,154,871 | Employee stock option certificates converted to common stocks 1,710 | None | Jing-Shou-Shang No. 09901079490 |
| 2010/06 | 10 | 150,000 | 1,500,000 | 115,524 | 1,155,241 | Employee stock option certificates converted to common stocks 370 | None | Jing-Shou-Shang No. 09901132430 |
| 2010/09 | 10 | 150,000 | 1,500,000 | 117,835 | 1,178,346 | Capital increase 23,105 transferred from earnings and capital reserve | None | Jing-Shou-Shang No. 09901200640 |
| 2010/12 | 10 | 150,000 | 1,500,000 | 117,889 | 1,178,886 | Employee stock option certificates converted to common stocks 540 | None | Jing-Shou-Shang No. 09901268170 |
| 2011/04 | 10 | 150,000 | 1,500,000 | 118,062 | 1,180,616 | Employee stock option certificates converted to common stocks 1,730 | None | Jing-Shou-Shang No. 10001067760 |
| 2011/05 | 10 | 150,000 | 1,500,000 | 118,148 | 1,181,476 | Employee stock option certificates converted to common stocks 860 | None | Jing-Shou-Shang No. 10001105470 |
| 2013/10 | 10 | 150,000 | 1,500,000 | 119,148 | 1,191,476 | New restricted employee shares 10,000 | None | Jing-Shou-Shang No. 10201211420 |
| 2014/08 | 10 | 150,000 | 1,500,000 | 119,118 | 1,191,176 | Cancel new restricted employee shares 300 | None | Jing-Shou-Shang No. 10301179340 |
| 2014/12 | 10 | 150,000 | 1,500,000 | 119,138 | 1,191,376 | Employee stock option certificates converted to common stocks 200 | None | Jing-Shou-Shang No. 10301248020 |
| 2016/08 | 10 | 150,000 | 1,500,000 | 120,638 | 1,206,376 | New restricted employee shares 15,000 | None | Jing-Shou-Shang No. 10501208560 |
| 2017/11 | 10 | 150,000 | 1,500,000 | 120,518 | 1,205,176 | Cancel new restricted employee shares 1,200 | None | Jing-Shou-Shang No. 10601149850 |
| 2018/04 | 10 | 150,000 | 1,500,000 | 120,503 | 1,205,026 | Cancel new restricted employee shares 150 | None | Jing-Shou-Shang No. 10701037000 |
| 2018/11 | 10 | 150,000 | 1,500,000 | 120,227 | 1,202,273 | Cancel new restricted employee shares 2,753 | None | Jing-Shou-Shang No. 10701148560 |
| 2019/04 | 10 | 150,000 | 1,500,000 | 120,223 | 1,202,226 | Cancel new restricted employee shares 47.5 | None | Jing-Shou-Shang No. 10801040290 |
| 2019/11 | 10 | 150,000 | 1,500,000 | 120,137 | 1,201,369 | Cancel new restricted employee shares 857 | None | Jing-Shou-Shang No. 10801174420 |

Unit: Share
March 27, 2026

| Type of Shares | Authorized Capital | | | Remarks |
|----------------------------|--------------------|-----------------|-------------|--|
| | Outstanding Shares | Unissued Shares | Total | |
| Registered common stock | 120,136,876 | 29,863,124 | 150,000,000 | Outstanding shares are listed stock |

(II) List of Major Shareholders

Name, number of shares held, and shareholding ratio of shareholders who hold more than 5% of the shares or the top 10 shareholders

March 27, 2026

| Name of Major Shareholders | Share | Number of Shares Held | Shareholding Ratio |
|---|-------|-----------------------|--------------------|
| Gu Ming Investment Corp. | | 3,358,339 | 2.80% |
| Silicon Power Computer & Communications Inc. | | 3,150,000 | 2.62% |
| Sensortek Technology Corp. | | 2,437,000 | 2.03% |
| Taipei Fubon Commercial Bank Co., Ltd. is entrusted with the custody Fuh Hwa Taiwan Technology Dividend Highlight ETF | | 2,274,000 | 1.89% |
| Wen Bin Lin | | 2,200,000 | 1.83% |
| Hua Nan Commercial Bank is entrusted with the custody Yuanta Taiwan Value High Dividend ETF | | 2,117,000 | 1.76% |
| MAO,YING-WEN | | 1,771,699 | 1.47% |
| HSBC (Taiwan) Commercial Bank Co., Ltd. is entrusted with the custody of the investment account of Arcadia Emerging Markets | | 1,650,000 | 1.37% |
| I-Hsi Cheng | | 1,611,052 | 1.34% |
| Wen Long Lin | | 1,344,345 | 1.12% |

(III) Company's Dividend Policy and Implementation thereof

1. Dividend policy

The overall working capital needs and financial planning of the Company are taken into account in the Company's dividend distribution. In the absence of other special circumstances, the dividend shall be distributed at 50% or more of the net profit after tax of the current year.

Dividend policy stipulated in the Company's Articles of Incorporation:

Article 19 Any profit of the Company after annual closing of the books shall be distributed in the following order:

- (1) Pay all taxes and dues.
- (2) Make up for accumulated losses.
- (3) Appropriate 10% of the remaining net profits as legal surplus reserve. Where such legal reserve amounts to the total paid-in capital of the company, this provision shall not apply.
- (4) Appropriate or reverse special surplus reserve as prescribed by law.
- (5) If there is still remaining balance, the Board of Directors shall draw up an earnings distribution proposal on the balance and the accumulated undistributed earnings of previous years, and submit to the Board of Shareholders to resolve the dividends distribution to the shareholders.

Article 19-1 Dividends to shareholders of the Company shall be distributed in the form of cash or shares, provided that the proportion of cash dividends distributed shall not be less than 10% of the total dividends. The policy of dividend distribution shall be based on the company's current and future investment environment, capital needs, domestic and foreign competition, capital budget and other factors, taking into account the interests of shareholders, balance of dividends, and long-term financial planning of the company. The Board of Directors shall prepare a distribution plan and report to the shareholders' meeting on a yearly basis according to laws.

Article 19-2 The Company may authorize the distributable dividends and bonuses, in whole or in part, to be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of Directors; and in addition thereto a report of such distribution shall be submitted to the latest shareholders' meeting.

Article 19-3 Where the company incurs no loss, it may, authorize the legal surplus reserve (a part that exceeds 25 percent of the paid-in capital) and capital surplus reserve (pursuance to the Company Act), in whole or in part, to be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

2. The proposed dividend distribution of Shareholders' Meeting this year:

(1) According to the Article of Incorporation, the Board of Directors was authorized to resolve specifically to distribute all or part of the dividends payable and bonus in cash, which was reported at the shareholders' meeting.

(2) Allocate the shareholders dividends of NT\$1,381,574,074 for the distribution of cash dividends of NT\$11.5 per share. The calculation method of "unconditional leaving out the number less than NT\$1" was adopted for the distribution of cash dividends, and the total number of decimal fraction less than NT\$1 shall be adjusted on the decimal number from big to small and the account number from front to back to accord with the total cash dividend distribution.

3. Any expected material changes in the dividend policy: None.

(IV) Effects upon the Company's business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent Shareholders' Meeting

Not applicable.

(V) Remuneration to the Employee, Directors and Supervisors

1. The percentages or ranges with respect to the remuneration of the employee, Directors and Supervisors, as set forth in the Company's the Articles of Incorporation As prescribed by the Articles of Incorporation, if the Company has gained profits within a fiscal year, 1% to 25% of the profits shall be reserved as the employees' compensation, and less than 3% as the Director's remuneration. However, if the Company has accumulated losses, it shall reserve the compensation amount in advance and then allocate employee remuneration and Director remuneration in accordance with the aforesaid proportion.

No less than fifty percent of the employee remuneration amount referred to the preceding paragraph shall be allocated to non-executive employees. Employee compensation shall be resolved by the Board of Directors to be distributed in the form of shares or in cash. Qualification requirements of employees shall include the employees of parents or subsidiaries of the Company meeting certain specific requirements.

2. The basis for estimating the amount of employee, director, and supervisor remuneration, for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period.

The basis for estimating the amount of employee, director, and supervisor remuneration of this year is calculated according to the Articles of Incorporation of the Company. Any discrepancy between the actual distributed amount and the estimated figure has been handled in accordance with the relevant laws and regulations.

3. Information on the remuneration distribution approved by the Board of Directors

The Board of Directors of the Company adopted the following resolutions on March 05, 2026:

- (1) The amount of any employee compensation distributed in cash or stocks and compensation for Directors and Supervisors.

The employee remuneration distributed in cash is of NT\$152,048,354, and NT\$22,807,253 for the directors, which has no discrepancy with the estimated figure for the current fiscal year.

- (2) The amount of any employee remuneration distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employee remuneration: Not applicable.

4. The actual distribution remuneration of employees, Directors, and Supervisors for the previous fiscal year (including the distributed number, amount and shares price), and where is any discrepancy between the actual distribution and the recognized remunerations for employees, Directors and Supervisors, the discrepancy, cause, and how it is treated shall be stated:

| Item | 2024 Fiscal Year (distributed in 2025) | | |
|---------------------------|---|---------------------|-------------|
| | Amount Recognized in Financial Statements | Actual Distribution | Differences |
| Employee remuneration | NT\$165,705,238 | NT\$165,705,238 | None |
| Remuneration to Directors | NT\$24,855,786 | NT\$24,855,786 | None |

(VI) Share Repurchases

None.

II. The Section on Corporate Bonds

None.

III. The Section on Preferred Shares

None.

IV. The Section on Global Depository Receipts

None.

V. The Section on Employee Stock Option Certificates

None.

VI. The Section on New Restricted Employee Shares

None.

VII. The Section on New Share Issuance in Connection with Mergers and Acquisitions

None.

VIII. The State of Implementation of The Company's Capital Allocation Plans

None.

Chapter 4 Operations Overview

I. Business Activities

(I) Business scope

1. Major contents of business

The main business items as stated in the Certificate of Incorporation and Business Registration Certificate are as follows:

- (1) Design, manufacture, testing, and sales of various integrated circuits.
- (2) Design, manufacture, testing, and sales of various integrated circuit modules.
- (3) Research, development, and sales of various integrated circuit application software.
- (4) Trade and agency business of various integrated circuits.

2. Major lines of business and percentage of each line

Unit: NT\$ thousand

| Major Product | 2025 | |
|------------------------------------|-------------|----------------|
| | Sales Value | Percentage (%) |
| Integrated Circuit Design Products | 17,984,660 | 94.65 |
| Others | 1,017,272 | 5.35 |
| Total | 19,001,932 | 100.00 |

Note: "Others" refers to other items purchased on behalf of customers.

3. New products and services planned for development

- (1) Internet of Things: Development of TFT-LCD AOD (Always On Display) Touch and Display Driver Integration (TDDI) ICs.
- (2) Internet of Things: Development of low-carbon-emission, ultra-low-power Touch and Display Driver Integration (TDDI) ICs.
- (3) Industrial Control: Development of multi-segment, high-reliability VA segmented display driver ICs.
- (4) Automotive: Development of a dedicated Bridge IC for HUD (Head-Up Display), integrating local dimming technology, functional safety compliance, and OSD capabilities.
- (5) Automotive: Development of cost-effective aSi automotive TDDI solutions.
- (6) Sensors: Development of ambient light RGB sensor chips integrated with high-

sampling-rate flicker detection for external light source fluctuation measurement.

- (7) Sensors: Development of high-voltage, wide-pressure-range pressure sensor devices.

(II) Industry overview

In the first three quarters of 2025, the display driver IC industry was affected by reciprocal tariff policies, resulting in disruptions to order visibility and shipment schedules. In addition, geopolitical uncertainties further contributed to a more conservative stance across both supply chain capacity planning and end-market demand. Amid the dual pressures of U.S. import tariffs and the sharp appreciation of the New Taiwan Dollar, customer orders have become increasingly cost-driven, with product specifications trending toward greater standardization.

In terms of display driver IC applications, the Internet of Things (IoT), industrial control equipment, mobile devices, automotive, and home appliances remain mainstream markets. Customers continue to demonstrate strong demand for products offering high cost-performance ratios, high reliability, low power consumption, versatile application scenarios, and differentiated features. The Company has long cultivated zero-capacitor technology, providing customers with cost advantages by eliminating external capacitors while maintaining low-power performance. This technology has been broadly adopted across the Company's display driver IC product lines, including IoT, industrial control equipment, and wearable device applications.

In the sensor chips market, in response to structural changes in the supply chain, the growing importance of miniaturization and lightweight design, and the increasing emphasis on reducing manufacturing engineering costs, we will continue to collaborate closely with branded customers and supply chain partners. Leveraging our accumulated technological expertise, we will further develop industrial-grade applications and expand the diversification of sensor chips market applications.

1. Current status and development of the industry

Sitronix Technology Corp.'s diversified product applications cover multiple markets and customer groups. DDIs generate the largest portion of revenue, with applications spanning AIoT, industrial, and automotive sectors. The second-largest revenue contributor is the sensor business, including optical sensors, MEMS sensors, and capacitive sensors. Other developing businesses include MCUs and power management chips.

The following is an overview of the development of Sitronix Technology Corp.'s main products in the industry:

(1) **DDI related to the application of AIoT**

As AIoT and smart applications penetrate personal, household, work, and entertainment sectors, products evolve from having no screen to having screens, from small to medium-sized screens, and from display to touch control. The long-term growth of display quantities drives Sitronix Technology Corp. to introduce new products across various applications.

A. Consumer electronics: Handheld and wearable device applications

Handheld and wearable devices: Diverse applications include touch gesture TDDIs for smartphones and wearables, educational translation DDIs, POS terminals, and TDDI solutions for navigation systems. Sitronix's TDDI solutions integrate advanced touch and display performance, superior low-power consumption, and zero-capacitor technology. In response to the differentiated requirements of various end devices in terms of panel size and resolution, as well as diverse application scenarios, the Company provides tailored product solutions to meet specific customer needs.

Healthcare equipment: Amid the ongoing trend toward miniaturization of healthcare equipment, increasing household adoption, and integration with personal wearable devices, products such as electronic thermometers, blood pressure monitors, oximeters, heart rate monitors, and body fat scales are progressively incorporating small- to medium-sized display panels. This evolution has further driven demand for DDIs.

B. Smart devices: AIoT device applications

Sitronix Technology Corp. provides integrated touch driver ICs for various smart connected devices, covering smart home appliances, kitchen appliances, smart air conditioners, smart speakers, smart locks, home security, photo printers, conference communication, POS machines, e-readers, and more. This comprehensive AIoT ecosystem drives the demand for displays and larger screen sizes to accommodate various scenario requirements.

(2) **Industrial applications**

Industrial applications include smart factories and smart cities. Smart factories use DDIs for business meeting equipment, office equipment, VoIP phones, energy equipment, conveyor equipment, and security monitoring.

Smart city networks cover smart grids, smart electricity meters, and smart

gas meters. Sitronix Technology Corp. is a leading supplier of smart meter screens DDIs, with long-term potential.

(3) **Mobile sensor chip applications**

Mobile sensor chips are key components of smartphones, identifying proximity, orientation, geographic location, atmospheric pressure, movement speed, and environmental conditions, enhancing smartphone functionality and user experience. With the development of AI and AIoT, the following trends emerge for mobile sensor chips:

A. Increased number of sensor chips:

Developing more diverse sensor chips to enhance the ability to detect environmental data, thus enabling more application functions. The Group will continue to develop high-sensitivity optical and MEMS sensor chips to meet evolving customer requirements and further enhance user experience.

B. Enhanced sensitivity and integration:

With the advancement of semiconductor and processor technologies, sensor chips achieve higher sensitivity and environmental tolerance, enabling more precise data processing and the realization of intelligent applications. For example, by pairing with multi-channel emitting light sources to increase the signal-to-noise ratio (SNR), improving sensitivity, and optimizing under-display algorithms, the Company has enhanced sensor performance to accommodate the trend toward lower-transmittance display panels.

C. Wider application scenarios

Mobile sensor chips not only incorporate optical sensing functions such as ambient light detection, proximity measurement, flicker detection, and skin detection, but are also progressively integrated with Micro-Electro-Mechanical Systems (MEMS) technologies. These advancements extend their applications to gravity acceleration sensing, spatial awareness, electromagnetic wave detection, pressure sensing, and acoustic noise sensing. Such technologies are widely applied in impact and drop detection, health and environmental monitoring, biometric identification, motion tracking, as well as in smart vehicle and smart home applications. Furthermore, data interpretation through artificial intelligence (AI) algorithms enhances analytical accuracy and overall application value.

Beyond smartphone applications, the Sitronix Group has expanded into industrial unmanned vehicles and advanced positioning solutions. This includes the development of heterogeneously integrated Inertial Measurement Unit (IMU) sensor chips for flight control systems, as well as low-power Attitude and Heading Reference Systems (AHRS) integrated with proprietary algorithms in AI-enabled AHRS chip modules (AI-AHRS), designed to meet real-time attitude estimation and low energy consumption requirements of unmanned vehicles. In addition, miniaturized barometric pressure sensor chips featuring low-power consumption characteristics are deployed in branded smartphones and wearable devices for altitude positioning applications.

The Group continues to develop a comprehensive sensor chips product portfolio spanning the mid-range to high-end market segments, addressing diverse market demands.

(4) Automotive market

The number of automotive displays has significantly increased with the rapid development of smart vehicles, autonomous driving technology, and smart connectivity. These displays are not only used for vehicle dynamic information but also become crucial components of automotive smart systems. Many new car models globally are extensively adopting automotive displays in entertainment and information systems, including digital dashboards, electronic rearview mirrors, navigation devices, smart display keys, 3-by-1 round control display knobs, rear-seat entertainment system displays, wireless charger displays, HUDs, and central control touch displays. Among these, the HUDs, next-generation digital instrument clusters, and in-vehicle display systems incorporating redundancy designs are progressively diffusing from premium vehicle segments to mid-range models, driving steady growth in automotive DDIs.

Automotive products generally need to pass high-standard testing specifications to meet stringent requirements for temperature variation, high vibration, water resistance, durability, and reliability. Given the high difficulty of automotive market certification, once certified, module manufacturers are less likely to change chip suppliers, providing relatively stable long-term orders for the company. Sitronix Technology Corp.'s automotive DDIs are highly trusted by customers, maintaining close cooperation with major brands.

2. Industry supply chain relationships

Overall, the upstream, midstream, and downstream relationships in the semiconductor industry are as follows. Generally, the industry can be divided into upstream chip design, midstream photomask and wafer manufacturing, and downstream gold bumping, wafer probing, wafer dicing, IC packaging, and final testing. Sitronix Technology Corp. is an upstream IC design company.

| <u>Upstream</u> | <u>Midstream</u> | <u>Downstream</u> | <u>Application Users</u> |
|-----------------------------|---|--|---|
| IC Design (Design House) | Mask Wafer Manufacturing (Foundry) | Gold Bumping Wafer Probing Wafer Dicing IC Packaging Final testing | Brand Manufacturers Communication Manufacturers Computer Manufacturers |

3. Product development trends

(1) Zero capacitor technology

Sitronix continues to advance its zero capacitor display driver technology, with its R&D team progressively extending the associated product features and technological advantages into the mid- to high-resolution display driver IC domain. Through continuous optimization of system architecture and product specifications, the Company enhances display performance and power efficiency, further strengthening technological differentiation and raising barriers to entry. These efforts solidify the Company's competitive advantages in its targeted application markets.

(2) Medium-sized automotive display driver ICs

Sitronix's subsidiary, Forcelead Technology Corp., focuses on the research and development and market expansion of driver ICs for medium- to large-sized automotive displays, while continuously introducing products to first-tier brand customers. As vehicles evolve toward intelligence and multi-display configurations, the demand for stability and display quality in automotive displays has increased, thereby driving the application opportunities of driver ICs for medium-sized automotive panels. The Company's relevant market share is expected to gradually increase along with the end-market adoption process.

(3) Sensor chips

Sensortek Technology Corp., a subsidiary of Sitronix, continues to invest in the research and development of optical and micro-electromechanical system (MEMS) sensor chips. Its products are applied across a wide range of mobile devices and smart application scenarios, and the Company has become one of the major suppliers to high-end Android smartphone brands. The Company's product technology, quality stability, and customer support services have earned long-term collaboration and recognition from its clients.

4. Industry competition

| Product Categories | Peer Companies | Analysis of Product Technology Differences and Market Position |
|------------------------|---|---|
| LCD driver ICs (mono) | Ultrachip Epson | <p>(1)Product technology differences: Sitronix Technology Corp. holds multiple technology patents and has a high specification coverage, providing various competitive advantages.</p> <p>(2)Market position analysis: Sitronix Technology Corp. is the market leader in monochrome display driver ICs. Sitronix Technology Corp. supplies various specifications to customers based on their application needs, differentiating by color and resolution. It is one of the few companies capable of providing large-scale, one-stop services.</p> |
| LCD driver ICs (color) | Novatek Himax Ilitek Focaltech GalaxyCore New Vision | <p>(1)Product technology differences: Innovative patented circuit design providing the best quality to customers.</p> <p>(2)Market position analysis: Sitronix Technology Corp. is currently the market leader in display driver ICs for wearable devices and feature phones. In the market for smartphone display driver ICs, we still have significant growth potential. Sitronix Technology Corp. aims to continuously enhance its competitive advantage through product differentiation.</p> |

| Product Categories | Peer Companies | Analysis of Product Technology Differences and Market Position |
|------------------------|----------------------------------|---|
| Touch controller chips | Synaptics Goodix Focaltech | <p>(1)Product technology differences: Sitronix Technology Corp.'s noise immunity technology effectively counteracts interference sources, such as chargers and LCMs.</p> <p>(2)Market position analysis: Sitronix Technology Corp. is still a newcomer in the touch controller market, with significant growth potential.</p> |
| Sensor chip | ams OSRAM Bosch | <p>(1)Product technology differences: Sitronix Technology Corp.'s subsidiary, Sensortek Technology Corp., is a supplier of optical sensor chips and MEMS sensor chips. We develop a variety of proximity sensors and ambient light sensors with small apertures, under-display, and high sensitivity specifications to meet the demands of high-end and mid-range smartphone brand customers.</p> <p>(2)Market position analysis: Sensortek Technology Corp., a subsidiary of Sitronix Technology Corp., is a global leader in optical sensor chips and MEMS sensor chips. Our proximity sensors and ambient light sensors have been widely adopted by top-tier global brands. However, high-end multi-axis gyroscopes, accelerometer sensors, pressure sensors, specific absorption rate sensors, capacitive touch sensors, and flicker detection sensors all demonstrate substantial growth potential in smartphone applications.</p> |

| Product Categories | Peer Companies | Analysis of Product Technology Differences and Market Position |
|---|----------------------------|--|
| LCD driver ICs (automotive specifications) | Himax Novatek Radium | <p>(1)Product technology differences: Sitronix Technology Corp.'s subsidiary, Forcelead Technology Corp., is a leading manufacturer of automotive display driver ICs. Their product line spans driver ICs for large, medium, and small-sized automotive displays. The products comply with the automotive safety certification standard AEC-Q100 and undergo zero-defect testing validation. They are also designed to withstand high- and low-temperature operating environments while incorporating functional safety structure.</p> <p>(2)Market position analysis: Forcelead Technology Corp.s market share in automotive display driver ICs still has considerable room for growth. Driven by the trend toward intelligent cockpit systems, Forcelead Technology Corp. provides a comprehensive product portfolio and collaborates with end customers to jointly develop differentiated application solutions, thereby enhancing brand value for clients and demonstrating strong long-term growth potential.</p> |

(III) Overview of technology and research and development

1. Research and development expenses that have been invested

Unit: NT\$ thousand

| Year | 2024 | 2025 |
|---|-----------|-----------|
| R&D Expenses | 2,523,210 | 2,659,028 |
| As a Percentage of Operating Revenue in Current Fiscal Year | 14% | 14% |

2. Technology and products that have been successfully developed

| Year | Content of Technologies |
|------|---|
| 2024 | AMOLED COG extreme bezel display driver IC. |
| | Waterproof touch and display driver IC. |
| | Long wavelength (light emission wavelength of 1300nm) three-in-one OLED under-display ambient light RGB and proximity sensor chip. |
| | New generation miniaturized pressure sensor chip. |
| | Integrated touch and display driver IC for mid-to-large-sized automotive OEM displays. |
| | Energy-saving display driver IC for electric vehicles. |
| | Integrated touch and display driver IC for automotive rear-view mirrors and central control. |
| 2025 | TDDI IC products with integrated light and proximity sensing. |
| | High sensitivity, interference-resistant TDDI IC products for industrial applications. |
| | Development of large-size smart home TDDI IC products. |
| | For HUD applications, safety detection functions have been incorporated to enhance the safety of application scenarios, and the solution has successfully passed customer application validation. |
| | Taking cost considerations into account, the Company has developed a DDI IC that increases the number of OSD elements while improving display quality. |
| | Next-generation skin sensor chips. |
| | Monolithic acceleration sensor chips. |

3. Intellectual Property Management

(1) Intellectual Property Management Plan

Intellectual property is one of the Company's core competitive advantages. The Company encourages employee innovation to generate high-quality research and development outcomes, and supports this effort with proactive intellectual property management to strengthen operational competitiveness. The Company has established the following intellectual property management policies:

A. Trade Secret Management:

Plans and organizes courses related to trade secret protection to strengthen employees' awareness of confidentiality obligations.

B. Patent Management:

Based on the needs of the R&D units, the Company conducts prior patent searches aligned with its research and development strategies and directions to facilitate subsequent patent portfolio planning and applications.

C. Trademark Management:

According to the needs of the business units, the Company evaluates whether to register trademarks in newly entered markets to ensure more comprehensive trademark protection.

(2) Implementation and Verification of Intellectual Property Management

The Company reports intellectual property-related matters to the Board of Directors at least once a year, with the most recent reporting date being October 30, 2025. In 2025, there were no litigation cases involving infringement of trade secrets. The Company has implemented the TIPS intellectual property management system and obtained verification for the "Taiwan Intellectual Property Management System" from the Industrial Development Bureau, MOEA in 2025 (with certification validity from December 31, 2025 to December 31, 2026). This initiative aims to strengthen and establish the Company's intellectual property management procedures, continuously enhance the quantity and quality of R&D patents, and sustain the Company's long-term growth competitiveness.

2025 Implementation Status:

A. During the reporting period, the Company conducted patent maintenance and trademark renewal verification in response to the status of patent technologies and trademark usage.

- B. During the reporting period, in alignment with the Company’s ongoing efforts to strengthen confidentiality requirements, the Company updated its non-disclosure agreement templates to facilitate execution with partners involved in cases concerning the Company’s confidential information.
- C. Training and education implementation during the reporting period:

| Course Title | Target Audience | Training Hours | Number of trainees | Completion Rate |
|---|---------------------------|----------------|--------------------|-----------------|
| Management of Company Confidential Documents, Patents, and Contracts | New employees | 8 minutes | 32 | 100% |
| TIPS Company Policy, Objectives, and Basic Training | All employees | 20 minutes | 416 | 100% |
| Protection of Trade Secrets: Basic Knowledge and Introduction to Management Systems | Newly hired R&D personnel | 20 minutes | 19 | 100% |

Intellectual property inventory and achievements for 2025:

- A. The total number of domestic and international patents was 33 (including 18 patents under application and 15 granted patents).
- B. Obtained 15 granted domestic and international patents.

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

1. Short-term business development plans

(1) Marketing Strategy:

Continuously adjust the organization to align with business expansion, systematize processes, manage key brand clients, and strengthen cooperation with potential module manufacturers to maintain market share. Provide technical support and services for new product development to its customers.

(2) Product Strategy:

Continue to drive market penetration of its TDDI product portfolio. In addition to the standard product segment, efforts will be intensified to expand into niche markets, industrial control, and automotive applications, thereby broadening the revenue base.

(3) Supply Chain Management:

In light of potential fluctuations in the supply and demand of memory and key components, the management team will continue to closely monitor inventory levels and dynamically adjust wafer input strategies to ensure supply stability and maintain a sound cost structure.

(4) Production Strategy:

An alternative metal process solution was introduced to mitigate the impact of rising gold prices on Gold Bump process costs, thereby controlling production costs under volatile raw material market conditions.

2. Long-term business development plans

- (1) Expand product applications and establish comprehensive sales points and customer support capabilities. Adopt an internationalization strategy to enhance recognition among international brand customers and improve market presence.
- (2) Collaborate with supply chain partners to jointly develop new processes and technologies, sharing associated risks.
- (3) Stay attuned to market dynamics and focus on the development of high-margin, high-growth niche products. Continue investing in R&D to master key technologies and maximize profitability.
- (4) Provide comprehensive analysis of corporate growth and market development of the Company, and conduct comprehensive financial planning and regular audits accordingly, in order to reduce operational risks and enhance the competitiveness of the Company.
- (5) Uphold the philosophy of sustainable operation, establish an excellent corporate culture, and continue the direction of short-term development plans to accommodate the growth of operational scale.

II. Overview of Market and Production and Marketing

(I) Market Analysis

1. Sales area of major products

Unit: NT\$ thousand

| Sales Area | 2024 | | 2025 | |
|----------------------|------------|----------------|------------|----------------|
| | Amount | Percentage (%) | Amount | Percentage (%) |
| Taiwan | 1,132,039 | 6.35 | 1,300,846 | 6.85 |
| Hong Kong and Others | 16,694,466 | 93.65 | 17,701,086 | 93.15 |
| Total | 17,826,505 | 100.00 | 19,001,932 | 100.00 |

2. Market share

The Company's main products are medium and small-sized display driver ICs, and sensor chips for smart devices, as well as sensor chips, including proximity sensor chips, ambient light sensor chips, flicker detection sensor chips, accelerometer sensor chips, pressure sensor chips, specific absorption rate sensors, high-end gyroscope sensor chips, and capacitive sensor chips. Sitronix Technology Corp. is the global market leader for medium and small-sized display driver ICs, holding a combined global market share of over 50% in wearable devices and feature phones. For smartphone proximity sensor chips, we are the primary supplier for global Android platform brands. Our existing products maintain a solid market position, and we are gradually increasing the market share of new products.

3. Future supply and demand and growth of the market

Display driver ICs and mobile sensor chips are expected to experience steady growth driven by the major trends of AI and the AIoT. As new products are gradually introduced, shipment volumes are anticipated to increase steadily.

4. Competitive niche

(1) Professional and stable management team

The management team at Sitronix Technology Corp. is highly experienced, makes well-considered decisions, and adheres to a long-term, stable operational strategy. We possess key product technologies, continuously invest in new product development, and maintain strong partnerships across the supply chain, ensuring a solid competitive edge.

(2) Comprehensive product portfolio

Sitronix Technology Corp. primarily focuses on DDIs, offering a complete product lineup that spans from monochrome TN and STN to full-color TFT & AMOLED, covering low to high resolutions.

Beyond DDI, Sitronix Technology Corp. provides a diverse range of products, including touch and display integrated chips, MCUs, power management chips, ambient light sensors, proximity sensors, flicker detection sensors, accelerometer sensors, pressure sensors, specific absorption rate sensors, capacitive touch sensors, and strobe detection sensors. These products serve various industries, including mobile devices, wearables, automotive, and industrial applications.

The advantages of this diversified product portfolio include: A. A comprehensive product lineup that meets various customer needs, offering a one-stop shopping experience. B. Reduced risks associated with reliance on a single product or application. C. The ability to balance growth cycles and profit trends across different products.

(3) Strong partnerships with foundries

The Group has established long-term collaborations with Asian region foundries, ensuring stable production capabilities. These partnerships not only help mitigate manufacturing risks but also enable precise control over production schedules, ensuring quality and cost efficiency. Additionally, during off-peak seasons, our ability to adjust capacity allocation helps optimize manufacturing costs, further enhancing the competitiveness of our products in terms of cost, quality, and performance.

5. Favorable and unfavorable factors for future development and response strategies

(1) Favorable factors

A. Growing demand for IoT and automotive applications

The integration of the IoT with artificial intelligence and the advancement of automotive intelligent applications have driven long-term demand for display and sensor chips.

B. Expansion in display volume and size

The demand for consumer electronics such as smartphones and wearables continues to grow, while displays are increasingly being integrated into automotive, medical, industrial, and electronic paper applications. Additionally, the trend toward larger display sizes is evident. As screen sizes increase, more DDIs are required—for example, automotive displays are

shifting from under six inches to between seven and nine inches, and even beyond nine inches, further driving DDI demand.

C. Specialized semiconductor industry structure

The semiconductor industry follows a highly specialized division of labor, with IC design companies focusing on chip design while manufacturing is outsourced to foundries and packaging/testing facilities. This allows IC design companies to concentrate on enhancing existing products and developing new technologies in a dynamic industry environment.

(2) Unfavorable factors and response strategies

A. Increasing complexity of display driver ICs

As technology evolves, the complexity of display driver IC design continues to increase. Different types of display technologies, such as LCD and OLED, require continuous innovation and adaptation.

Response strategies

(A) The Company has a clear market positioning and will continue to refine its product portfolio. By integrating more intelligent and modular elements during the design phase, we will offer advanced technologies that meet market needs while mitigating risks.

(B) Strengthen collaboration with customers to jointly explore industry trends and develop next-generation display technologies, ensuring innovation in driver solutions

B. Pricing pressure on products

Pricing for consumer electronics such as smartphones is highly influenced by supply and demand fluctuations. To maintain profitability, display driver IC suppliers must control costs while ensuring product differentiation to reduce the impact of price declines.

Response strategies

(A) Continue investing in R&D to develop differentiated products, establishing technological barriers and maintaining high market share to widen the competitive gap.

(B) Diversify the product portfolio by focusing on higher-margin applications with stronger price resilience, such as industrial and automotive applications.

(C) Strengthen supply chain management to rigorously control production costs while optimizing power consumption to enhance energy efficiency.

Implement new technologies to reduce costs.

(D) Improve production processes and design techniques to increase die output per wafer, while strategically managing inventory during off-peak seasons.

(E) Enhance customer service and expand into new markets to sustain competitive advantages.

C. Rapid market changes and shorter product life cycles

Fast-paced advancements in semiconductor technology and evolving product functionalities are accelerating product replacement cycles, driving competitors to continuously develop new products.

Response strategies

(A) Expand into new applications and develop niche products to adapt to dynamic market conditions.

(B) Strengthen product planning by leveraging accumulated design expertise to maintain a leading position in R&D, ensuring differentiation through technological superiority and quality rather than price competition.

(C) Maintain strong partnerships with upstream foundries and downstream packaging/testing facilities to optimize chip production timelines and enhance efficiency.

(II) Key applications and manufacturing process of main products

1. Key applications of main products

(1) AIoT applications: Display driver ICs for consumer electronics, wearable devices, feature phones, smartphones, and healthcare equipment.

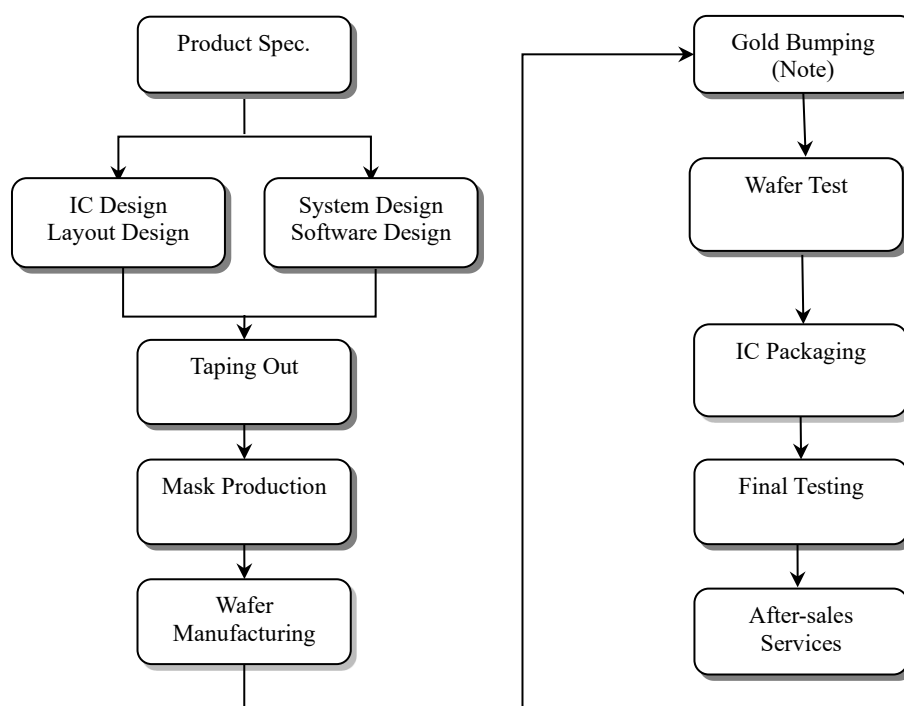
(2) Industrial products: Display driver ICs for POS systems, monitoring equipment, office automation equipment (MFPs/multifunction printers), communication and conferencing equipment, and smart meters.

(3) Sensor chips: Skin proximity sensors, ambient light sensors, flicker detection sensors, accelerometer sensors, pressure sensors, specific absorption rate sensors, capacitive touch sensors, and high-end gyroscopes for mid-to-high-end smartphones and wearable devices.

(4) Automotive applications: Display driver ICs for both OEM and aftermarket automotive displays.

(5) Touch controller chips for wearable devices, industrial systems, and automotive applications.

2. Manufacturing processes of main products



Note: The gold bumping process is subject to the requirements of products or customers

In the aforesaid process of grain production, Sitronix is responsible for the specification, IC design, system design, and after-sales services. The mask production, wafer manufacturing, gold bumping, wafer probing, wafer dicing, IC packaging, and final testing are commissioned by professional manufacturers.

(III) Supply situation of major raw materials

The main raw materials of the Sitronix Group are wafers, which are mainly provided by Taiwan Semiconductor Manufacturing Co., Ltd. (TSMC), Vanguard International Semiconductor Corporation and Nexchip Semiconductor Corporation. With the stable quality of their products and high cooperation on the capacity of supply and demand and delivery time, the Group has a good relationship with these three suppliers and has cooperated for a long time, thus there is no risk of a shortage of supply.

(IV) Names of customers who have accounted for more than 10% of the total amount of goods purchased (sold) in any of the most recent two years and the amount and proportion of the goods purchased (sold), and state the reasons for the increase or decrease

1. Information of major suppliers in the most recent two years

Unit: NT\$ thousand

| Item | 2024 | | | | 2025 | | | |
|-------|----------------|-----------|---|------------------------------|----------------|-----------|---|------------------------------|
| | Name | Amount | As a Percentage of the Annual Net Purchases (%) | Relationship with the Issuer | Name | Amount | As a Percentage of the Annual Net Purchases (%) | Relationship with the Issuer |
| 1 | Manufacturer A | 2,151,117 | 27 | None | Manufacturer C | 3,391,525 | 39 | None |
| 2 | Manufacturer B | 2,121,102 | 26 | None | Manufacturer A | 1,997,972 | 23 | None |
| 3 | Manufacturer C | 2,059,944 | 26 | None | Manufacturer B | 1,763,371 | 20 | None |
| 4 | Others | 1,715,879 | 21 | None | Others | 1,622,501 | 18 | None |
| Total | Net purchases | 8,048,042 | 100 | None | Net purchases | 8,775,369 | 100 | None |

Reasons for increase or decrease:

The main purchased products of Sitronix and its subsidiaries are wafers. As a result of the changes in the sales portfolio and the manufacturing process, there are some changes in the suppliers, amounts and proportions.

2. Information of major customers in the most recent two years

Unit: NT\$ thousand

| Item | 2024 | | | | 2025 | | | |
|-------|------------|------------|---|------------------------------|------------|------------|---|------------------------------|
| | Name | Amount | As a Percentage of the Annual Net Sales (%) | Relationship with the Issuer | Name | Amount | As a Percentage of the Annual Net Sales (%) | Relationship with the Issuer |
| 1 | Customer A | 1,717,243 | 10 | None | Customer A | 1,534,972 | 8 | None |
| 2 | Others | 16,109,262 | 90 | None | Others | 17,466,960 | 92 | None |
| Total | Net sales | 17,826,505 | 100 | None | Net sales | 19,001,932 | 100 | None |

Reasons for increase or decrease:

As a result of the changes in the sales portfolio and the market environment, the amounts and proportions of sales of major customers of Sitronix and its subsidiaries have changed.

III. Employees

| Year | | 2024 | 2025 | The Current Fiscal Year up to March 31, 2026 |
|---------------------------------|-------------------|-------|-------|--|
| Numbers of Employees | Management | 232 | 252 | 254 |
| | Professional | 741 | 746 | 738 |
| | Assistant | 154 | 163 | 161 |
| | Technician | 175 | 208 | 203 |
| Total | | 1,302 | 1,369 | 1,356 |
| Average Age | | 39.23 | 38.86 | 39.33 |
| Average Years of Services | | 6.89 | 7.02 | 7.24 |
| Educational Ratio at All Levels | Doctor Degree | 1.8% | 1.8% | 1.8% |
| | Master Degree | 39.2% | 38.6% | 38.4% |
| | College Degree | 53.0% | 52.1% | 52.5% |
| | High School | 5.8% | 7.2% | 7.1% |
| | Below High School | 0.2% | 0.3% | 0.2% |
| Total | | 100% | 100% | 100% |

IV. Information on Environmental Protection Expenditure

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.

V. Labor Relations

- (I) Employee Benefits, Continuing Education, Training, Retirement Systems, and the Status of their Implementation, as Well as the Status of Agreements Between Labor and Management, and All Measures Aimed at Preserving the Rights and Interests of Employees.

1. Benefits from the Company:

Provides diverse and thoughtful benefits for employees, allowing them to devote themselves wholeheartedly to their work without any worries. Moreover, it provides a variety of leisure and entertainment and rich club activities, enabling employees to balance work and life and always maintain full vitality. The Company provides employee benefits as follows:

- (1) Humanized management and a comfortable working environment.
- (2) Weekends off, flexible leave system.
- (3) Leave calculation method and engagement leave based on the Labor Standards Act.
- (4) Annual travel subsidies.
- (5) Employee parking subsidies.
- (6) Providing high-value group insurances, ensuring medical quality and household economy.
- (7) Regular free and comprehensive health check every year, benefiting employees' physical and mental health.
- (8) Festival gift certificates and bonuses; Birthday gift certificates; marriage and funeral subsidies.
- (9) Free afternoon tea and snacks are provided daily.
- (10) Organizing team-building activities occasionally.
- (11) Club activities and financial subsidies.
- (12) Comprehensive education and training system and subsidies.

To foster stronger relationships among employees, the Company organizes various sports competitions, family days, parent-child events, and lifestyle seminars. These activities enhance interaction and connections between employees, supervisors, and the Company. The Company also prioritizes employee well-being by providing facilities such as a gym and massage chairs. Additionally, a dedicated health section on the Company's website regularly shares physical and mental health information. Various health promotion activities and wellness seminars are held annually to raise health awareness among employees.

2. Benefits from the Employee Welfare Committee:

In compliance with regulations, the Company has established an Employee Welfare Committee and allocates monthly welfare funds. The committee is responsible for planning and organizing annual employee trips, festive celebrations,

and distributing holiday gift vouchers and travel subsidies.

3. Education and Training:

In order to improve the quality of human resources and meet the needs of the Company's future internationalization and enterprise operation and management, the Company has established Measures for the Administration of Education and Training and provides a complete on-the-job training system, increases on-the-job professional skills and management training, provides subsidies for training expenses, provides a complete training system for new employees to help them quickly integrate into the organizational team, to meet the needs of personal development, enabling employees to enjoy a full range of growth environment and space.

4. Retirement System and Implementation:

In accordance with the provisions of the "Labor Pension Act", the Company contributes 6% of the monthly salary as labor pension funds to individual labor pension accounts at the Bureau of Labor Insurance, Ministry of Labor (hereinafter "the Bureau") for employees covered by the Act. Employees may voluntarily submit pension deposits within 6% of their monthly income from professional practice. The employee's pension deposits voluntarily contributed by themselves may be deducted in full from his/her annual comprehensive income of the year. In 2025, the total annual employer contributions to the pension fund amounted to NT\$30,185 thousand.

In addition, if the employee meets the retirement eligibility stipulated in the "Labor Standards Act" and applies for retirement, the Company will, according to the previous standards, pay the pension equivalent to two months' average wages for every full year of employment, pay the pension equivalent to one month's average wages for every full year of employment to whom has seniority of more than 15 years, up to a maximum of 45 months. In accordance with the Labor Standards Act, the Company allocates 2% of the total salary of the employees as the pension fund, which is deposited in the special account of Bank of Taiwan in the name of the Supervisory Committee of Workers' Retirement Reserve Fund. As of the end of 2025, the accumulated amount of the labor retirement reserve fund was NT\$73,417 thousand.

5. Agreements between Labor and Management:

The Company attaches great importance to labor relations, and has smooth communication channels so that both parties can get a common understanding to promote all work smoothly.

(II) 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.

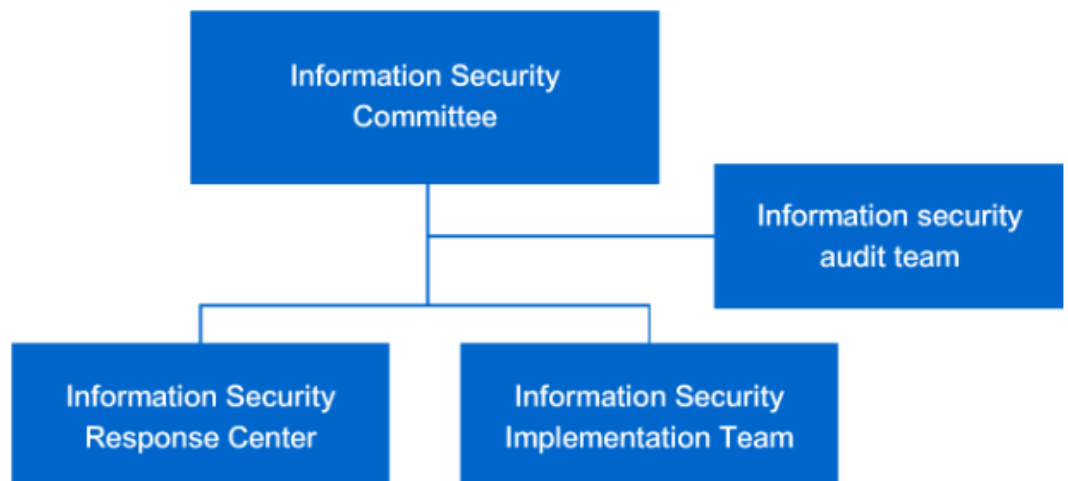
VI. Information and Communication Security Management

(I) The risk management framework, policies, specific management solutions, and resources invested in information security management.

1. Information Security Risk Management Framework

The Company has established the Information Security Committee of the Company is convened by the CRO, I-Hsi Cheng, under which an Information Security Response Center, Information Security Implementation Team, and the Information Security Audit Team are established to manage, plan, oversee, and implement information security, reducing the risk of the Company's operations and information security while ensuring the execution of the information security protection program. The Information Security Committee holds regular meetings annually to review and examine the implementation of the Company's information security management policy. The findings are then reported to the Board of Directors.

Information Security Organization Structure and Responsibilities:



(1) Information Security Committee:

Responsible for decision-making and implementation of matters related to the information security management system.

(2) Information Security Implementation Team:

The team is composed of the personnel assigned by the convener of

the Information Security Committee that is responsible for planning and implementing various information security works.

(3) Information Security Response Center:

The Center is responsible for responding to unexpected information security events with corresponding solutions, as well as tracking collection and event identification. The “Risk Improvement Plan” shall be prepared, controlled, and tracked continuously until the improvement.

(4) Information Security Audit Team:

It shall be assigned by the Information Security Committee or assisted by a third party to evaluate the implementation of the information security management system.

2. Information Security Policies and Specific Management Program

In order to ensure the confidentiality, integrity, and availability of the Company’s information assets, and to comply with relevant regulations, we have implemented specific management measures. These measures aim to protect our assets from both internal and external threats, enhance the security and stability of our information and communication operations, provide reliable information services, and raise user awareness of information security, the detailed management measures are as follows:

| Management Project | Implementation measures |
|--|--|
| Information Security Policy and Education Training | <ul style="list-style-type: none"> Develop information security policies and enhance colleagues' awareness of information security through information security promotion. |
| Network Security Management | <ul style="list-style-type: none"> Effectively manage the network environment and partition access control between internal and external network environments based on operational requirements and security levels. |
| System Access Control | <ul style="list-style-type: none"> Based on the business needs of colleagues, formulate system access control policies, clearly define the access permissions of users and personnel, and properly control the recording process of changes for future reference. |

| Management Project | Implementation measures |
|--|--|
| | <ul style="list-style-type: none"> The office is separated from the research and development environment, blocking the direct access channels for confidential and sensitive information, and keeping key information confidential. |
| Terminal Device Management | <ul style="list-style-type: none"> Information security management and control of servers, personal computers, other devices and other terminal devices, including software and hardware asset inventory, anti-virus, system Patch update, and sensitive data access control. |
| Data Protection | <ul style="list-style-type: none"> Regularly schedule data preservation backup, including electronic files, documents, mails, server operating environment, personal computers, and network equipment. |
| Information Security Incident Management | <ul style="list-style-type: none"> Outsource information system vulnerability scanning and fix bugs for vulnerabilities. Generate solutions for unexpected information security incidents, collect tracks, identify such incidents, reduce the likelihood of occurrence and decrease the impact on operations. |

3. Resources of Invested Information Security Management

The Company's Information Security Committee holds regular meetings annually to review and evaluate the implementation of cybersecurity management. The most recent report to the Board of Directors was made on October 30, 2025. In 2025, there were no information security incidents that affected the Company's operations or reputation. The Company obtained certification for the ISO/IEC 27001:2022 (International Information Security Management System) from LRQA Limited in 2024 (Certificate No. ISO/IEC 27001-00043075), with a validity period from January 11, 2024 to January 10, 2027, in order to strengthen the information security incident management process.

2025 Implementation Status:

- (1) Information security meeting: Conducted once annually.
 - (2) International certification: Successfully obtained ISO/IEC 27001 : 2022 certification.
 - (3) Information security training: Conducted annual training for employees, achieving a 100% completion rate.
 - (4) Awareness campaigns: Issued monthly information security bulletins (12 in total).
 - (5) Social engineering drills: Conducted regularly twice per year.
 - (6) External website penetration testing: Conducted 1 annual test.
 - (7) Disaster recovery drill: Conducted regularly once per year.
 - (8) PC updates: Performed quarterly updates with a 99% update rate.
 - (9) Two-factor authentication: Two-factor authentication has been enabled for critical servers.
 - (10) Information security incident management: No material information security incidents occurred, and the Company continues to maintain the security of its information environment.
 - (11) Through network-based automatic discovery, all devices can be monitored and managed in real time, achieving 100% asset coverage.
- (II) Any Losses Suffered due to Material Information Security Incidents, Estimated Impact and Countermeasures, or the Reasons for Why the Impact Cannot be Reasonably Estimated, if any, in the most recent Fiscal Year or during the Current Fiscal Year up to the Date of Publication of the Annual Report shall be stated: None.

VII. Important Contracts: None.

Chapter 5 Review, Analysis, and Risks of Financial Conditions and Performance

I. Review and Analysis of Financial Conditions

Unit: NT\$ thousand

| Item \ Year | 2025 | 2024 | Differences | | Remarks |
|--|------------|------------|-------------|-----------|---------|
| | | | Amount | Ratio (%) | |
| Current assets | 15,610,988 | 16,036,440 | (425,452) | -3% | |
| Property, Plant and Equipment | 2,290,612 | 2,095,638 | 194,974 | 9% | |
| Intangible Assets | 204,688 | 189,571 | 15,117 | 8% | |
| Other Assets | 3,997,432 | 3,295,425 | 702,007 | 21% | |
| Total Assets | 22,103,720 | 21,617,074 | 486,646 | 2% | |
| Current Liabilities | 5,352,389 | 4,973,410 | 378,979 | 8% | |
| Non-current Liabilities | 305,771 | 391,452 | (85,681) | -22% | |
| Total Liabilities | 5,658,160 | 5,364,862 | 293,298 | 5% | |
| Share Capital | 1,201,369 | 1,201,369 | 0 | 0% | |
| Capital Surplus | 2,060,909 | 2,075,699 | (14,790) | -1% | |
| Retained Earnings | 8,812,466 | 8,504,299 | 308,167 | 4% | |
| Other Equities | 321,590 | 135,603 | 185,987 | 137% | |
| Treasury Shares | (159,839) | (56,009) | (103,830) | -185% | |
| Non-controlling Interest | 4,209,065 | 4,391,251 | (182,186) | -4% | |
| Total Equity | 16,445,560 | 16,252,212 | 193,348 | 1% | |
| <p>Explanation on the change of 20% or more in the current period over the previous period, and the amount of change up to NT\$10 million or more:</p> <ol style="list-style-type: none"> Increase in Other Assets: This was mainly due to the increase in financial assets measured at fair value through profit or loss (FVTPL) and financial assets measured at fair value through other comprehensive income (FVOCI). Decrease in Non-current Liabilities: This was mainly due to the decrease in Guarantee deposits received from customers. Increase in Other Equities: This was mainly due to the impact of changes in the unrealized valuation gains and losses from financial assets measured at fair value through other comprehensive income. Increase in Treasury Shares: This increase is primarily attributable to the increase in Sitronix shares held by subsidiaries. | | | | | |

Note: The financial position for the years 2025 and 2024 is presented with the consolidated financial data.

II. Review and Analysis of Financial Performance

Unit: NT\$ thousand

| Item | Year | | Increase (Decrease) Amount | Changes Ratio (%) |
|---|------------|------------|----------------------------------|----------------------|
| | 2025 | 2024 | | |
| Net Revenue | 19,001,932 | 17,826,505 | 1,175,427 | 7% |
| Gross Profit | 5,818,676 | 6,078,292 | (259,616) | -4% |
| Income from Operations | 2,124,041 | 2,489,929 | (365,888) | -15% |
| Non-Operating Income and Expenses | 315,763 | 348,152 | (32,389) | -9% |
| Income before Income Tax | 2,439,804 | 2,838,081 | (398,277) | -14% |
| Net Profit for the Current Period | 2,223,965 | 2,452,442 | (228,477) | -9% |
| Other Comprehensive Income (Net of Tax) | 208,618 | 238,924 | (30,306) | -13% |
| Total Comprehensive Income | 2,432,583 | 2,691,366 | (258,783) | -10% |
| Net Income Attributable to Shareholders of the Parent | 1,745,038 | 1,848,211 | (103,173) | -6% |
| Net Income Attributable to Non-controlling Interests | 478,927 | 604,231 | (125,304) | -21% |
| Total Comprehensive Income Attributable to Shareholders of the Parent | 1,935,796 | 2,071,112 | (135,316) | -7% |
| Total Comprehensive Income Attributable to Non-controlling Interests | 496,787 | 620,254 | (123,467) | -20% |
| <p>1. Explanation on the change of 20% or more in the current period over the previous period, and the amount of change up to NT\$10 million or more:</p> <p>(1) Decrease in Net Income and Total Comprehensive Income Attributable to Non-controlling Interests: This was primarily due to the decline in profits from subsidiaries in which the Company holds less than 100% interest.</p> <p>2. The sales volume forecast and the basis thereof, and the possible impacts on the Company's future financial operations and response plans: The sales volume forecast in the next year depends on the industrial boom and the changes in market supply and demand. The Company has been actively developing new products to prepare a complete product line and provide customer solutions for future growth and development.</p> | | | | |

Note: The financial position for the years 2025 and 2024 is presented with the consolidated financial data.

III. Review and Analysis of Cash Flow

(I) Changes in Cash Flow of the Current Year

Unit: NT\$ thousand

| Beginning Cash Balance | Net Cash Flow From Operating Activities | Net Cash Flow from Investment and Financing | Exchange Influence | Cash Surplus (Deficit) | Remedial Measures for Cash Deficit | |
|------------------------|---|---|--------------------|------------------------|------------------------------------|----------------|
| | | | | | Investment Plan | Financial Plan |
| 3,866,143 | 3,105,410 | (1,211,908) | (27,898) | 5,731,747 | - | - |

Analysis of changes:

1. Operating activities: net cash inflow generated from operating activities is mainly cash income from net revenue.
2. Investment activities and financing activities: mainly include continuing investments in the cost of masks and other equipments for the research and development of new products this year, purchasing property, plant and equipment, financial assets and bond investments, depositing the time deposits of more than 3 months and paying cash dividends.

(II) Remedial Measures for Cash Deficit and Liquidity Analysis: Not applicable.

(III) Cash Liquidity Analysis for the Coming Year:

Unit: NT\$ thousand

| Beginning Cash Balance | Projected Net Cash Flow From Operating Activities Throughout The Year | Projected Net Cash Flow From Investment and Financing Activities Throughout The Year | Projected Cash Surplus (Deficit) | Remedial Measures for Projected Cash Deficit | |
|------------------------|---|--|----------------------------------|--|----------------|
| | | | | Investment Plan | Financial Plan |
| 5,731,747 | 3,075,737 | (3,517,922) | 5,289,562 | - | - |

Analysis of changes:

1. Operating activities: mainly include the projected continued growth of operating profit in 2026 and the active control of related expenses and losses and inventory turnover.
2. Investment activities and financing activities: mainly include projected activities such as continuous investments in the cost of masks and other types of equipment for the research and development of new products in 2026, purchase of property, plant, and equipment, financial assets investments, cash capital increase in subsidiaries and the payment of cash dividends.

IV. Impact of Any Major Capital Expenditures during the Most Recent Fiscal Year

(I) The Use and Funding Sources of Major Capital Expenditures:

Unit: NT\$ thousand

| Item | Source of Funds | 2025 |
|-------------------------------|-----------------|---------|
| Property, Plant and Equipment | Self-funded | 761,082 |
| Intangible Assets | Self-funded | 121,643 |
| Total | | 882,725 |

(II) Projected benefits:

Acquisitions of property, plant and equipment primarily relate to production molds and tools for manufacturing products. Additions of intangible assets are mainly for product research and development and help enhance R&D design efficiency.

V. 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

The reinvestment policy of the Group is to focus on the core business, carry out investments in line with the business strategy, business expansion and long-term development, in order to increase operating revenue and profits. To conduct investment evaluation on the location, organization, shareholding ratio, financial condition and other aspects of the reinvestment in another enterprise as the basis for the reinvestment of the management; The Group also regularly evaluates the investment profit and loss status of the invested enterprises. In addition, the Company has enacted "Supervisory Measures for Subsidiaries" to supervise the operation status of the subsidiary company and set up an operation management mechanism in order to maximize the synergy of the Group.

The Company adopted the equity method to recognize the investment gains of NT\$592,826 thousand in the year 2025.

The investment plan for the coming year will be evaluated separately according to the overall industrial situation and the Company's business needs.

VI. Risk matters 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. The Effect upon the Company's Profits (Losses) of Interest and Exchange Rate Fluctuations and Changes in the Inflation Rate

The Group mostly uses its own funds to support its operation needs, thus has low

demand for bank loans. Any loans it made is based on the consideration of the risk hedging of exchange rate with modest amount, and the borrowing cost increase from rising interest rate will not have greatly impact on the Group.

The Group's purchases and sales are mainly in US dollars, thus some exchange risks have been automatically avoided. In view of the impact of dollar exchange rate fluctuations on the Company's profits and losses, forward foreign exchange contracts and dollar loans are mainly adopted, so as to lower the risk of exchange rate fluctuations.

There was no material impact on the Group's annual profit or loss due to inflation.

2. Response Measures to be Taken in the Future for the Effect of Interest and Exchange Rate Fluctuations and Changes in the Inflation Rate

In the future, the Group will continue to collect information on exchange rate fluctuations and pay attention to the global trend of favorable exchange rate, timely adjust foreign currency positions to reduce the impact of exchange rate fluctuations, and choose low-cost foreign exchange hedging instruments to avoid exchange rate risks according to the relevant regulations of the Company.

(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.

1. The Group is not engaged in high-risk and highly leveraged financial investments.
2. The Group has formulated "Operational Procedures for Lending Funds to Others", "Operational Procedures for Endorsements/Guarantees" and "Handling Procedure to engage in the Transaction of Derivative Products", and the relevant operations are conducted in accordance with the above procedures.
3. The Company is engaged in the trading of derivative products, mainly for the purpose of risk hedging, or engaged in the trading financial products related to the Company's business operations, to ensure the Company's operating profit.

(III) Research and Development Work to be Carried out in the Future, and Further Expenditures Expected for Research and Development Work

Please refer to the description of "Chapter 4 Operations Overview - New products and services planned for development" in this annual report for the research and development plan for this year. The R&D manpower and expenditure that the Group continues to invest in the coming year are estimated to account for approximately 10%~15% of the net revenue. The Group will carefully assess the market risks and expected investment returns before investing in various R&D expenses.

(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

There is no material impact on the Company's financial operations from important policies adopted and changes in the legal environment at home and abroad. In the future, the Company will obtain relevant information from time to time and develop necessary countermeasures to meet the Company's operational needs.

(V) Effect on the Company's Financial Operations of Developments in Science and Technology (including Information Security Risks) as well as Industrial Change, and Measures to be Taken in Response

The IC industry is changing rapidly, as well as the technology advancing, which will affect the members of the industry to a certain extent. If the Company fails to timely adjust its strategy or launch competitive products in line with technology changes or industry changes, it may have a negative impact on the Company's financial business. In order to avoid adverse effects caused by changes in industry and technology, the Group always pays attention to and evaluates the possible impact of those changes, and proposes effective response strategies and develops products that meet market demand, so that the Group is able to timely launch competitive products, maintain and improve the Company's competitive strategy.

Based on the requirements of risk control, the Company adopts a complete set of control measures for information security, including policies, organizations, processes, software and hardware tools to meet the management requirements, And by planning, operation, supervision and continuous improvement measures, we can ensure to reduce improper threats so as to reduce management risk.

The Company has established information security measures for the protection of network and computer-related information to ensure the confidentiality, integrity and availability of the Company's information assets, comply with relevant laws and regulations, prevent the misuse, leakage, alteration and destruction of the Company's information systems and data, and ensure the appropriateness and effectiveness of its information security management procedures through ongoing inspection and evaluation. However, information security threats are changing rapidly. There is no guarantee that the company will not face new risks and attacks. It is possible that trade secrets and other confidential information, such as customer or other stakeholder information and employee personal information, could be stolen from a company as a result of a cyber attack.

The Company was attacked by future inadvertent purchases and installations of devices containing malware due to business needs. To prevent and reduce the damage caused by such attacks, the Company continues to improve and implement information security protection and management mechanisms, such as establishing a virus scanning mechanism to prevent machines containing malware from entering the company, strengthening the management and monitoring of network firewalls to prevent the spread of computer viruses in the enterprise, strengthening employees' awareness of information security

through regular education and training, introducing new information technologies to enhance data protection, and commissioning external experts to evaluate and test information security. Although the Company continues to strengthen its information security measures, the Company is still unable to guarantee the protection from malware and hacker attacks.

(VI) Effect on the Company's Crisis Management of Changes in the Company's Corporate Image, and Measures to be Taken in Response

The Company is currently a public company with good reputation and business performance, and will continue to improve the product quality and service to maintain a good corporate image in the future, thus there is no effect on the Company's crisis management.

(VII) Expected Benefits and Possible Risks Associated with Any Merger and Acquisitions, and Mitigation Measures being or to be Taken

The Group 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

With an eye toward anticipated operational needs, the Group has conducted a comprehensive assessment of current and future business development and human resource allocation. The Company plans to acquire additional office space, which is expected to expand the workspace for R&D, sales, and production management personnel. This initiative aims to attract exceptional R&D talent and enhance various R&D facilities, thereby improving product development and production. In addition, the construction of the new factory and capacity expansion by subsidiary Sync-Tech System Corp. will contribute to stabilizing future production and operations. This will further strengthen the operational momentum and revenue performance of the Group, while also achieving the goals of sustainable development and continuous growth.

The primary risk that the Group may face is the turnover risk associated with operating capital. However, the Group's financial structure is robust, and its operating capital is sufficient. The impact of the expansion plan on the Group's overall finances and operations is manageable, and the investment risk remains limited in scope.

The Group's expansion plans have been carefully crafted to ensure that capital expenditures are aligned with the requirements of new product development and business growth. We aim to optimize the efficiency of capital utilization and thoroughly assess each investment to ensure the strength of industry development and sustain a competitive advantage.

(IX) Risks Associated with Any Consolidation of Sales or Purchasing Operations, and Mitigation Measures being or to be Taken

The primary material for our Group is wafers, and as a fabless professional IC design

company, it is necessary to consider capacity, equipment, quality yield, process technology and confidentiality when selecting a suitable foundry. Therefore, the consolidation of purchasing is a major characteristic of the domestic IC design industry. The Group has distributed procurement sourcing around TSMC, VIS and Nexchip, and maintained a long-term stable cooperative relationship with packaging and testing manufacturers to eliminate the risk of procurement consolidation.

In terms of sales, the Group's products are widely applied in multiple aspects, with two modes of sales counterparty: agents and manufacturers. The Group distinguishes different agents according to sales area and sales conditions, has dedicated application engineers to directly contact the end customers and provide technical services for the products sold through agents. Therefore, there is no risk of consolidation of sales based on calculation for end-customers.

(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) Effect upon and Risk to Company Associated with Any Change in Governance Personnel or Top Management, and Mitigation Measures being or to be Taken: None.

(XII) Litigious and Non-Litigious Matters. List Major Litigious, Non-Litigious or Administrative Disputes That Involve the Company and/or Any Company Director, Any Company Supervisor, the President, 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 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.

As of the date of publication of the annual report, the Company did not incur any such matters.

(XIII) Other Important Risks, and Mitigation Measures being or to be Taken: None.

VII. Other Important Matters: None.

Chapter 6 Special Notes

I. Affiliates Information

(I) Consolidated Business Reports Covering Affiliated Enterprises

Please refer to the “Market Observation Post System > Single Company > Electronic Document Download > Affiliated Enterprises Reports Section” for further information. (Website https://mopsov.twse.com.tw/mops/web/t57sb01_q10)

(II) Consolidated Financial Statements Covering Affiliated Enterprises

The companies required to be included in the consolidated financial statements of affiliated enterprises are the same as those included in the parent company’s consolidated financial statements in accordance with International Financial Reporting Standards. Accordingly, the Company does not prepare separate consolidated financial statements for affiliated enterprises. For the Company’s consolidated financial statements, please refer to the “Market Observation Post System > Single Company > Electronic Document Download > Financial Statements” for further information.

(Website https://mops.twse.com.tw/mops/#/web/t57sb01_q1)

(III) Affiliation Reports

Not applicable.

II. Any Private Placement of Securities Carried out by the Company During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report: None.

III. Other Matters that Require Additional Description: None.

IV. Matters that Materially Affect Shareholders' Equity or the Price of the Company's Securities Specified in Article 36, Paragraph 3, Item 2 of Securities and Exchange Act, Occurred during the Most Recent Fiscal Year or during the Current Fiscal Year up to the Date of Publication of the Annual Report: None.

Sitronix Technology Corp.

Chairman Vincent Mao



Sitronix

www.sitronix.com.tw