Stock Code：3057

Promise Technology,Inc.

2025

Annul Report

Taiwan Stock Exchange Market Observation Post System:https://mops.twse.com.tw
Company website：https://www.promise.com/tw
Printed on: May 30, 2026

I、Names, position, contact number and email address of the spokesman and deputy spokesman：

Spokesman: Chu ,Hui-Ling / Legal Affairs Director
Tel：+886-3-578-2395
E-mail：IR@promise.com.tw

Deputy spokesman：Huang , Wen-Piao / Project Deputy Manager
Tel：+886-3-578-2395
E-mail：IR@promise.com.tw

II、Addresses and telephone numbers：

Address：5,NO.21,Industry E.4th Rd.,Hsinchu Science Park,Hsinchu City, 300093,Taiwan,(R.O.C.)
Tel：+886-3-578-2395

III、Name, address, website and telephone of stock Transfer agency：

Name: Transfer Agency Department, CTBC Bank Co., Ltd.
Address: 5F., No. 83, Sec. 1, Chongqing S. Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.)
website：https://www.ctbcbank.com
Tel：+886-2-6636-5566

IV、Name of CPA, accountant firm, address, website and telephone of CPA responsible for the latest annual financial statement：

CPA: Lin, Hsin-Tung and Tsai,Mei-Chen
Name of CPA firm：Deloitte & Touche
Address：6F, No. 2, Zhanye 1st Rd., Hsinchu Science Park East Dist., Hsinchu 300091, Taiwan
website：https://www.deloitte.com.tw
Tel：+886-3-578-0899

V、 Foreign securities listing: N/A

VI、Company website：https://www.promise.com/tw/

The original of this Annual Report is written in Chinese language. If there is any discrepancy between the Chinese version and this English translation, the Chinese version shall prevail.

Contents

A、Letter to Shareholders

Dear shareholders,

Thank you very much to all shareholders for attending the 2026 ordinary shareholders meeting of the company in spite of their busy schedules.

First of all, I would like to thank all shareholders for their support in 2025. The 2025 operating results and 2026 operating outlook report are as follows:

I. 2025 Business Review

(1) Financial Performance

For the fiscal year 2025, Promise Technology's consolidated net sales revenue reached NT$585,850 thousand, an increase of NT$10,650 thousand compared to the previous year. The net loss attributable to owners of the parent company stood at NT$58,368 thousand. This was primarily due to the impact of the Trump administration's tariff policies and export controls in the second half of 2025, coupled with severe supply shortages and surging prices of key components such as HDDs, SSDs, and memory. These factors constrained revenue growth momentum and led to increased operating expenses.

Financial Performance Analysis

project		2025	2024
Financial Structure (%)	Liabilities to Assets Ratio	37.38	42.16
	Ratio of long-term funds to fixed assets	3684.91	745.67
solvency	Current Ratio (%)	264.12	222.07
	Quick Ratio (%)	146.22	122.93
	Interest coverage ratio (times)	0	0
Profitability	Return on assets (%)	(5.20)	(13.17)
	Return on Equity (%)	(9.28)	(22.83)
	Net (loss) profit rate (%)	(9.14)	(26.6)
	Basic earnings per share (NT$)	(0.88)	(2.52)

(2) Budget Implementation

The Company did not prepare financial forecasts for the 2024 fiscal year.

(3)2025 Research and Development Achievements

Year	Research and development results
2025	● AI Innovations: Launched the BoosTrak AI storage and server systems, powered by AIBoost technology. •Storage System Upgrades: Introduced the all-new Pegasus5 storage systems. ● Video Surveillance Solutions: •Vess A8110 integrated with Vess R3600 and Genetec Security Center. •Vess A8600 optimized for Bosch BVMS, suitable for large-scale centralized deployment. ● High-Performance Computing: Launched the VTrak 8206d AFA (All-Flash Array),

	featuring low latency and ultra-high performance.

II.2026 Operational Outlook and Strategy

1. Market Opportunities

We aim to capitalize on the explosive global growth in AI model computation and demand for processing power. By leveraging our 38-year core expertise in storage technology, we will launch "AI-Driven Innovative Storage Solutions" to secure a competitive edge in a rapidly evolving market.

2. Operational Transformation Strategy

- **Market Positioning:** Beyond our existing customer base, we are actively developing AI data center requirements for global academic, research, and national institutions.
- **Technological R&D:** Adopting a modular architectural design and integrating AI elements into storage technology to shorten the development cycle for new products.
- **Production Strategy:** Moving towards outsourced manufacturing to optimize our cost structure, allowing us to concentrate corporate resources on marketing, product definition, and core technology R&D.
- **Vision:** In response to the AI technological revolution, we are transforming our traditional business logic to reshape our competitiveness and reclaim our leadership position.

3. Key Execution Priorities

- **Strengthening Marketing:** Implementing precision market development plans and enhancing the execution capabilities of our sales teams for project deployment.
- **Accelerating R&D:** Utilizing AI-assisted development tools to ensure our product innovation keeps pace with market demands.
- **Optimizing Operational Efficiency:** Enhancing management control, establishing periodic efficiency assessment mechanisms, and conducting competency redevelopment training for middle and senior management.

4. Expected Sales Volume

As the Company is not currently required to publicly disclose annual financial forecasts or projected sales volumes，this is not applicable.

III. Impact of External Competition, Regulatory, and Macro-Operating

(1) Macro-environmental Impact

Facing geopolitical and supply chain fluctuations, the Company is accelerating its transformation into a data

lifecycle management solution provider. Through production outsourcing to reduce fixed asset exposure, we are

comprehensively strengthening financial resilience to cope with macroeconomic variables.

(2) Competitive Environment Impact

To counter peer competition, the Company is deepening core technologies such as PromiseRAID and AIBoost, while promoting software-hardware integrated value-added services to consolidate niche markets and improve

gross margins.

(3) Regulatory Environment Impact

In response to stringent ESG, cybersecurity, and cross-border trade regulations, the Company has established

dedicated risk management teams and robust internal control mechanisms to ensure regulatory compliance and

mitigate operational risks.

Over the past 38 years, Promise Technology has remained dedicated to the field of data storage. We are committed to developing new products focused on "high performance and low power consumption" while concurrently integrating resources to streamline our organization and reduce expenses. By executing these priorities, we aim to achieve **profitability in 2026**, laying a solid foundation for sustainable growth and leading Promise Technology back to glory.

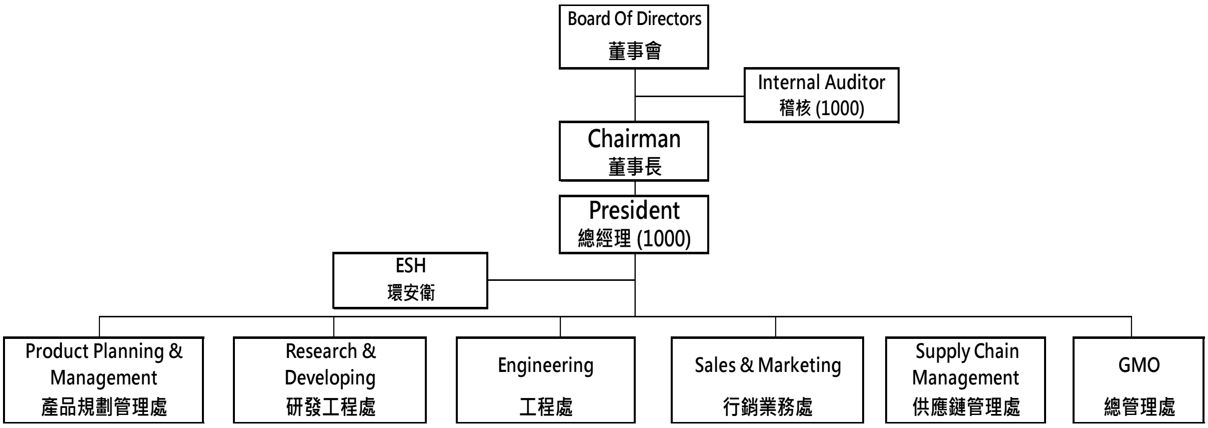
We wish you all,
Good health and every success in all your endeavors.

Chairman: Lee,Jyh-En President: Lee,Jyh-En Accounting Supervisor: Chen Ro-Han

B、Corporate Governance Report

I、Organizational system：

(1) Organizational Structure：



Department	Responsibilities
General Administration Office	Information Management 1. Planning and maintenance of the company's network system architecture. 2. Development of corporate information security policies and management procedures. 3. Process management and maintenance of the company-wide ERP system. 4. Implementation of operational information systems in alignment with corporate development strategies.
	Finance and Accounting 1. Handling of fund allocation and banking relations. 2. Planning and execution of financial and accounting systems. 3. Maintenance of Investor Relations (IR). 4. Planning and evaluation of strategic investment business with international major manufacturers or related storage enterprises.
	Human Resources & Administration 1. Planning and execution of human resources-related operations. 2. Planning and execution of administration, general affairs, and facility management matters.
	Legal 1. 1. Review of the legality of corporate contracts and various legal documents. 2. Legal planning and research in response to operational requirements. 。
Supply Chain Management Division	1. Implementation and management of ISO quality systems and green products. 2. Planning and management of product manufacturing, quality, and logistics. 3. Global production and sales coordination. 4. Cost control. 5. Development and management of outsourced suppliers. 6. Scheduling of production progress, supervision of manufacturing processes, and execution of production operations. 7. Product management, logistics, and production material procurement management.

Department	Responsibilities
	8. Global logistics operations, production abnormality handling, and analysis for improvement. 9. Assessment of production efficiency, quality control systems, and yield rate improvement. 10. Strengthening capabilities to secure pure contract manufacturing (OEM) orders from international major manufacturers.
Marketing and Sales Division	1. Planning and execution of marketing strategies for corporate products, brand, and image. 2. Handling of sales operations and order-related matters. 3. Customer development and order acquisition for OBM/ODM/OEM businesses. 4. Market research and analysis, and determination of market specifications and engineering specifications. 5. Product planning and market strategy: technology forecasting, product life cycle, technology life cycle, pricing, and channel strategies.
Engineering Division	1. Testing and verification of R&D technology feasibility. 2. System testing and verification to support R&D work. 3. Development and implementation of testing technologies.
R&D Engineering Division	1. Product industrial design and mechanical design. 2. Software support for OBM/ODM customers. 3. Development of mid-to-high-end disk array enclosures and NAS (Network Attached Storage) devices. 4. Development of product prototypes and core technologies. 5. RAID software development and application. 6. Development of cloud storage application software.
Product Planning and Management Division	1. Planning, control, and execution of product projects. 2. Management of New Product Introduction (NPI) and pre-production. 3. Product life cycle management.

II、Informatio n on Directors, Presidents, Vice Presidents, Assistant Vice Presidents, and managers of each department and division：

(1) Information on Directors and Supervisors：

Unit: share ; May 1, 2026

Title	Nationality or place ofregistration	Name	Gender, age	Date of election / appointment to current term	Term of office	Commence ment date of first term	Shares Held When Elected		Shares Currently Held		Shares Currently Held by Spouse & Minors		Shares held in the names of others		Education and Experience	Positionsheld concur rently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Note
							Shares held	%	Shares held	%	Shares held	%	Shares held	%			title	Name	Relationship	
Chairman	ROC	Qixiang Co., Ltd.	-	2023.6.26	3	2020.6.24	7,142,873	7.71	4,649,387	6.85	-	-	-	-	None	None	-	-	-	-
		Lee,Jyh-En	Male 71~80				-	-	-	-	-	-	-	-	M.S. in Electrical Engineering, Stony Brook University, USA VP of R&D, TP-Tronics Inc., USA	Director and General Manager, PROMISE Technology, Inc. Managing Director, Promise Technology Europe B.V. Representative Direc-tor, PROMISE TECH-NOLOGY K.K. Chairman, Qixiang Co., Ltd. Chairman, Promise Yun Technology Inc.	-	-	-	
Director	ROC	Zifeng Investment Co., Ltd.	-	2023.6.26	3	2017.6.14	2,609,479	2.82	2,441,443	3.60	-	-	-	-	None	None	-	-	-	-
		HO, JHI- WU	Male 71~80				-	-	-	-	-	-	-	-	M.S. in Computer Science, Fairleigh Dickinson University, USA M.A. in International Economics, San Diego State University, USA Marketing Manager, Pao-Hwa Corp.	Director and General Manager, MiTAC Holdings Corp. Director and General Manager, MiTAC International Corp. Chairman and CEO, MiTAC Computing Technology Corp. Chairman and CEO, MiTAC Digital Technology Corp. Chairman, Zifeng Investment Co., Ltd. Director, 3PROBE Technologies Corp. Director, Whetron Electronics Co., Ltd. Director, PROMISE Technology, Inc.	-	-	-	
Director	ROC	Syntec Technology Co., Ltd.	-	2023.6.26	3	2023.6.26	2,741,860	2.96	2,527,710	3.72	-	-	-	-	None	None	-	-	-	-

		HUANG,FANG-CHIH	Female 61-70				-	-	-	-	-	-	-	-	Department of Mathematics, National Kaohsiung Normal University 6th Principal, National Experimental High School at Hsinchu Sci-ence Park	Director of General Management Office, Syntec Technology Co., Ltd. Chairman, Leantec Intelligence Co., Ltd. Director, HOYA Biotec Co., Ltd. Chairman, Syntec Education Foundation Director of PROMISE Technology, Inc.	-	-	-	
Independent director	ROC	Lu,Hong-Sheng	Male 61~70	2023.6.26	3	2017.6.14	-	-	-	-	-	-	-	-	National Taiwan University of Science and Technology Graduate Institute of Manage ment,master. Vice Executive Officer,Taiwan internation Securities co;Ltd.	Independent director of Promise Technology, Inc. 、Independent director of Syntec Technology Co., Ltd.	-	-	-	-
Independent director	ROC	Chang,Wen-Thong	Male 61~70	2023.6.26	3	2005.06.13	-	-	-	-	-	-	-	-	Ph.D,electrical engineering,Carnegie mellon. Professor,dept.of electrical engineering, Na tional Chiao Tung University	KEY WARE ELECTRONICS CO., LTD. Independent director、 Independent director of Promise Technology, Inc.	-	-	-	-
Independent director	ROC	Chen, Jyh-Cheng	Male 71~80	2023.6.26	3	2017.6.14	-	-	-	-	-	-	-	-	National Chiao Tung University, Department of Electronic Engineering LONGi Information Co. Ltd.	Independent director of Promise Technology, Inc.	-	-	-	-
Independent director	ROC	CHEN,YI-LIANG	Male 41~50	2023.6.26	3	2023.6.26	-	-	-	-	-	-	-	-	B.A. in Accounting, Soochow University Assistant Manager, Deloitte & Touche	CPA, Yi-Siang Joint CPA Firm Independent Director, Cheng Mei Materials Technology Corp. Independent Director, PROMISE Technology, Inc.	-	-	-	

Total shares issued on June 26, 2023：92,678,668 Shares；Total shares issued on May 1, 2026：67,864,629 Shares.

Note：The company's independent directors account for more than half of all directors, and an audit committee has been set up, so there is no applicable statutory number of shares held by all directors and supervisors.

Directors and supervisors are representatives of legal person shareholders：

Form 1: Major Shareholders of Corporate Shareholders：

May 1, 2026

Name of corporate shareholder (Note 1)	Major shareholders of the corporate shareholder (Note 2)	
	shareholder name	Share holding ratio
Qixiang Co., Ltd.	Lee,Jyh-En	100
Zifeng Investment Co., Ltd.	MiTAC Internation Corp.	100
Syntec Technology Co., Ltd.	TSAI,YU-KENG	9.08
	HUANG,WEI-SHENG	5.72
	RealHunt Ltd	5
	Songbao Engineer ing Consulting Co., Ltd.	4.31
	CHEN,HENG-REN	4.1
	HUANG,FANG-CHIH	3.99
	TSAI,PEI-HSIN	3.93
	TSAI,CHANG-WEI	3.91
	RealCrown LTD.	3.25
	TSAI,HUI-CHEN	3.08

Note 1：If the director or supervisor is a representative of a legal person shareholder, the name of the legal person shareholder shall be filled in.

Note 2：Fill in the name of the major shareholder of the legal person shareholder (whose shareholding ratio accounts for the top ten) and its shareholding ratio. If the major shareholder is a legal person, the following table 2 should be filled out.

Form 2 : The main shareholder of the legal person shareholder is the representative of the legal person shareholder：

May 1, 2026

Legal person name (Note 1)	Major shareholder of legal person (Note 2)	
	shareholder name	Share holding ratio%
MiTAC Internation Corp.	MiTAC Holdings Corp.	100
RealHunt Ltd	RFSR CH LIMITED	55.56
	HENRIOT TRADING LIMITED	22.22
Songbao Engineer ing Consulting Co., Ltd.	Chen Fu Yuan	20
RealCrown LTD.	RFSR CHLIMTED	100

Note 1: If the major shareholder in Table 1 above is a legal person, the name of the legal person should be filled in.

Note 2: Fill in the name of the main shareholder of the legal person (whose shareholding ratio accounts for the top 10) and their shareholding ratio. 。

One、Disclosure of professional qualifications of directors and supervisors and independence of independent directors：

Condition / Name	Professional qualifications and experience	Independence situation	Number of Independent directors concurrently serving as other public offering companies
Qixiang Co., Ltd.: Lee,Jyh-En	Chairman and Presidentsof the Company. Have more than five years of working experience and the required working experience in business, legal affairs, finance, accounting or corporate business. Possess strategic management capabilities, technology industry knowledge, crisis management capabilities, leadership and decision-making capabilities, and an international market outlook	N.A.	-

Zifeng Investment Co., Ltd. ： HO, JHI- WU	Director and President of Mitac Holdings Have more than five years of working experience and the required working experience in business, legal affairs, finance, accounting or corporate business. Possess strategic management capabilities, tec hnology industry knowledge, crisis management capabilities, leadership and decision making capabilities, and an international market outlook None of the circumstances specified in Article 30 of the Company Act.		-
Syntec Technology Co., Ltd.: HUANG,FANG-CHIH	Director and chief executive officer of Syntec Technology Co., Ltd. Have more than five years of working experience and the required working experience in business, legal affairs, finance, accounting or corporate business. Possess strategic management capabilities, technology industry knowledge, crisis management capabilities, leadership and decision making capabilities, and an international market outlook None of the circumstances specified in Article 30 of the Company Act.		-
Chang,Wen-Th ong	Professor of Department of Information Engineering, Asia University. Lecturer or above in public and private colleges and universities with more than five years of work experience and relevant departments required by the company's business With relevant experience as a professor of the Department of Telecommunications Engineering of Jiaotong University and a professor of the Department of Optoelectronics and Communications of Asia University, he can provide professional advice on the compa ny's product development and application None of the circumstances specified in Article 30 of the Company Act.	All independent directors meet the following conditions （1） Not an employee of the company or its affiliated enterprises. （2）Directors and supervisors who are not the company or its affiliated companies (except for independent directors established by the company and its parent company,subsidiaries, or subsidiaries of the same parent company in accordance with this Act or the laws of the local country.) （3） Natural person shareholders who are not themselves, their spouses,minor children, or others who hold more than 1% of the company's total issued shares or hold the top ten shares. （4） Spouses, relatives within the second degree, or direct blood relatives within the third degree of the managers listed in (1) or persons listed in (2) and (3). （5） Directors of legal person shareholders who do not directly hold more than 5% of the company's total issued shares, are among the top five shareholders,or designate representatives to serve as company directors or supervisors in accordance with Article 27, Item 1 or Item 2 of the Company Law, Supervisors or employees (except for indep endent directors established by the company and its parent company, subsidiaries, or subsidiaries of the same parent company in accordance with this Act or the laws of the local country concurrently). （6） Directors, supervisors, or employees of	1
Lu,Hong-Sheng	Have more than five years of working experience and the required working experience in business, legal affairs, finance, accounting or corporate business. Possess strategic management capabilities, technology industry knowledge, crisis management capabilities, leadership and decision making capabilitie s, and an international market outlook None of the circumstances specified in Article 30 of the Company Act.		1
Chen, Jyh Cheng	Have more than five years of working experience and the required working experience in business, legal affairs, finance, accounting or corporate business. Possess strategic management capabilities, technology industry knowledge, crisis management capabilities, leadership and decision-making capabilities, and an international market outlook None of the circumstances specified in Article 30 of the Company Act.		-

CHEN,YI-LIANG	Have more than five years of working experience and the required working experience in business, legal affairs, finance, accounting or corporate business. Possess strategic management capabilities, technology industry knowledge, crisis management capabilities, leadership and decision-making capabilities, and an international market outlook None of the circumstances specified in Article 30 of the Company Act.	other companies that are not controlled by the same person as the directors of the company or more than half of the shares with voting rights (but if they are the company or its parent company, subsidiary company or a child of the same parent The independent directors es tablished by the company in accordance with this Act or the laws of the local country concurrently serve concurrently, except for this limitation). （7） Directors (directors), supervisors (supervisors) or employees of other companies or institutions that are no t the same person or spouse as the chairman, Presidents or equivalent of the company (but if the company and its parent company , subsidiaries, or subsidiaries belonging to the same parent company, where the independent directors established in accordance with this Act or the laws of the local country concurrently serve as each other, this limitation does not apply). （8） Directors (directors), supervisors (supervisors), managers, or shareholders holding more than 5% of the shares of specific companies or instit utions that have financial or business relations with the company (but if specific companies or institutions hold issued shares of the company More than 20% of the total but less than 50%, and the independent directors of the company and its parent company , subsidiaries, or subsidiaries of the same parent company established in accordance with this Act or the laws of the local country concurrently serve as independent directors, except for this limitation). （9） Non-professionals, sole proprietorships, partnerships, companies, or institutions that provide auditing for companies or affiliated companies, or that have received accumulative remuneration in the last two years that does not exceed NT$500,000 in business, legal, financial, accounting, and other related services Business owners, partners, directors (council members), supervisors (supervisors), managers and their spouses. However, this does not apply to members of the Remuneration Committee, the Public Offer Review Committee, or the Special Committee on Mergers and Acquisitions who perform their duties in accordance with the Securities and Exchange Act or the Enterprise Merger and Acquisition Act. （10）Does not have a spouse or relative within the second degree of relationship with other directors. （11）One of the circumstances specified in Article 30 of the Company Act is not met. （12） Article 27 of the Company Law does not stipulate that the government, legal person or its representative shall be elected.	1

Two、Diversity and Independence of the Board of Directors:

(A) Board Diversity：

1. Diversity policy: Diversity policy: In order to enable the board of directors to achieve the aforementioned goals and strengthen its effectiveness, the company shall consider di versity in the composition of the board of directors in accordance with Article 20, Item 3 of the"Corporate Governance Practice Code", except for concurrently serving as company managers.

The number of directors should not exceed one third of the number o f directors, and an appropriate diversification policy should be drawn up based on its own operation, operation

mode and development needs, which should include but not limited to the following two major aspects:

(a) Basic conditions and values: gender, age, nationality and culture, etc.

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

2. Specific goals: The members of the b oard of directors should pay attention to gender equality and generally have the knowledge, skills and accomplishments necessary to perform their duties. In order to achieve the ideal goal of corporate governance, the board of directors as a whole should have the following capabilities：

(a) Operational judgment ability. (b) Accounting and financial analysis skills. (c) Operation and management capabilities. (d) Crisis management capabilities. (e) Industry knowledge. (f) International market outlook. (g) Leadership.(h) Decision-making ability.

3. Achievement situation：

(a) The current board of directors of the company is composed of 7directors, including 4 independent directors and 3non-independent directors. The directors are all leaders in the industry and academia, including 5 directors with industrial experience, 1 director with academic background, and 1 director with investment professional background.

(b) 3 director of the company is over 70 years old, 5 are 61~ 70 years old, and 1 is 41~ 50 years old.

(c) Proportion of the company not concurrently serving as employees or managers: 6people (85.7%), and more than half of them did not concurrently serve as employees or managers, achieving the purpose of supervision. 。

(4) Among the 7 directors (including 4 independent directors), including 1 female director.

(B) Board independence：

1. The number of directors in the articles of association of the Company is 7, of which at least 3 are independent directors, currently 3 directors and 4 independent directors, with independent directors accounting for about 57%, and there are 3 seats for less than three terms and 1 seat for less than one term, and there is no situation where the term of office exceeds three terms。
2. The members of the board of directors of the company have no family relationship within the spouse or second-degree relatives, so there is no circumstance stipulated in items 3 and 4 of Article 26-3 of the Securities and Exchange Act.

(2) Remunerations to Directors, Presidents, and Vice Presidents：

Base date：May 1, 2026

Title (Note1)	Nationality or place of registration	Name	Gender,	Date of election / appointment to current term	hold shares		Shares held by spouse and minor children		Holding shares in the name of others		Main experience and edu cation (Note2)	Currently holding positions in other companies	Managers with a relationship within the spouse or within the second degree			Note 3
					Shares held	%	Shares held	%	Shares held	%			Title	Name	relation	
Presidents	ROC	Lee,Jyh-En	Male	2020.6.24	-	-	-	-	-	-	Master in Electrical Engineering , State Univer sity of New York at Stony Brook University / Vice Presidents Manager of R&D at TP Tronics Inc., USA	Director and General Manager, PROMISE Technology, Inc. Managing Director, Promise Technology Europe B.V. Representative Direc-tor, PROMISE TECH-NOLOGY K.K. Chairman, Qixiang Co., Ltd. Chairman, Promise Yun Technology Inc.	-	-	-	Countermeasures for the same person as the chairman and general manager 1. Among the six directors, four are independent directors, and only one director is an employee 2. Independent directors can fully discuss and make suggestions in each functional committee for the board of directors' reference to implement corporate gover nance.
CIO and R&D director (Note 4)	ROC	Lin,Yu Tsung	Male	2013.07.19	-	-	-	-	-	-	Master of Institute of Information Engineering, National Taiwan University/Bachelor of Information Engineering, National Taiwan University/ CIO of Promise Technology/Director of Information of Dongsende.com/Manager of Information Office of Runtai Group/Senior Manager of UMC/Technical Consultant of HP Technology	-	-	-	-	-
Head of Finance and Corporate Governance	ROC	Chen Ro-Han	Female	2023.03.10	-	-	-	-	-	-	Department of Accounting, Chung Yuan University/Finance Director of Mude Technology/Finance Director of Hongyou Technology	-	-	-	-	-
Assistant Vice President	Malaysia	YU,JIN	Male	2023.12.01	6,509	0.01	-	-	-	-	Master of Business Administration, U niversity of South Australia, Australia/Associate Business Manager of American EMC/American Sun Computer Business Manager/Business Manager of Shentong Computer	-	-	-	-	-
Assistant Vice President(Note 5)	ROC	WEI,DENG	Male	2023.12.01	-	-	-	-	-	-	Department of Statistics, Fengjia University/Senior Procurement Manager of Lite On Technology/Procurement Manager of Avision/Purchasing Manager	-	-	-	-	-

											of UMAX Computer Corporation					
Assistant Vice President(Note 6)	ROC	MAI,KUN CHUNG	Male	2023.12.01	-	-	-	-	-	-	Master of Industrial Engineering Management from Jiaotong University/Senior Manager and Materials Manager of Supply Chain Management at Zyxel Technology	-	-	-	-	-
Assistant Vice President	ROC	Zhu Huiling	Female	2025.3.28	-	-	-	-	-	-	Master of Business Administration Law from National Taiwan University/Senior Legal Specialist of Huazhi Technology/Legal Specialist of Taiyang Technology/Legal Manager of Sanyang Industry	-	-	-	-	-
Assistant Vice President	India	Santosh Kumar	Male	2025.9.1	95	0.00	-	-	-	-	Government Polytechnic Srinagar Garhwal - Electronics and communication	-	-	-	-	-

Note 1: It should include information on the Presidents,Vice Presidents , assistant vice president, heads of various depa rtments and branches, and those whose positions are equivalent to the Presidents, Vice Presidents or assistant vice president, regardless of their titles, should also be disclosed.

Note 2: Experience related to holding the current position. If you have worked in a verification and certification accounting firm or an affiliated company during the period disclosed above, you should descr ibe your job title and responsible position.

Note 3: When the Presidents or a person of equivalent position (top manager) and the chairman are the same person, spouse or first degree relative, the reason, rationality, necessity and countermeasures should be disclosed (such as increasing the number of independent directors, And there should be relevant information that more than half o f the directors do not concurrently serve as employees or managers, etc.):

Due to the company's relatively compact scale and limited talent pool within the industry, we maintain the roles of Chairman and President held by the same person to facilitate flat management, while regularly holding executive meetings and actively cultivating internal successors. Furthermore, we have increased the number of independent directors to four, encompassing expertise in academia, accounting, investment, and industry. They engage in thorough discussions across functional committees and provide valuable advice and references to the Board of Directors to effectively implement corporate governance.

Note 4：Resigned on April 18, 2025.

Note 5：Resigned on April 2, 2025.

Note 6：Resigned on August 31, 2025.

(3) Remunerations to Directors, Presidents, and Vice Presidents

(A) Remunerations to Directors and Independent Directors

Unit: NT$ thousand

Tital	Name	Remuneration to the Directors								Sum of A, B, C and D, and the proportion to net income		Remuneration to employees holding concurrent positions								Sum of A, B, C, D, E, F and G, and the proportion to net income		Remuneration from investees other than subsidiaries, or from the parent company
		Compensation (A)		Pension(B)		Director remuneration (C)		Business expenses (D)				Salaries, bonus, and special expenses (E)		Pension (F)		Employee remuneration (G)						
																The Company		All companies in the financial statements				
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Compan y	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares	The Company	All companies in the financial statements	
Chairman	Qixiang Co., Ltd. ：Lee,Jyh-En	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	15	15	15 (0.03%)	15 (0.03%)	5,176	5,176	-	-	-	-	-	-	5,191 (9.73%)	5,191 (9.73%)	
Director	Zifeng Investment Co., Ltd.：HO, JHI- WU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	25	25	25 (0.05%)	25 (0.05%)	-	-	-	-	-	-	-	-	25 (0.05%)	25 (0.05%)	
Director	Syntec Technology Co., Ltd.：HUANG,FANG-CHIH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	20	20	20 (0.04%)	20 (0.04%)	-	-	-	-	-	-	-	-	20 (0.04%)	20 (0.04%)	None
Independent director	Chang,Wen-Thong (note 4)	300	300	-	-	-	-	25	25	325 (0.61%)	325 (0.61%)	-	-	-	-	-	-	-	-	320 (0.21%)	320 (0.21%)	
Independent director	Lu,Hong-Sheng(note 4)	300	300	-	-	-	-	25	25	325 (0.61%)	325 (0.61%)	-	-	-	-	-	-	-	-	325 (0.21%)	325 (0.21%)	
Independent director	Chen, Jyh Cheng(note 4)	300	300	-	-	-	-	25	25	325 (0.61%)	325 (0.61%)	-	-	-	-	-	-	-	-	320 (0.21%)	320 (0.21%)	
Independent director	CHEN,YI-LIANG(note 4)	300	300	-	-	-	-	25	25	325 (0.61%)	325 (0.61%)	-	-	-	-	-	-	-	-	320 (0.21%)	320 (0.21%)	

1. Independent director remuneration payment policy, system, standards and structure, and the relationship between the amount of remuneration and the amount of remuneration according to the responsibilities, risks, investment time and other factors: the remuneration of the company's independent directors is based on the company's director remuneration distribution method And directors' self-assessment results evaluate the degree of participation in the company's operations and the value of their contributions, and negotiate with reference to the usual standards in the industry.
2. In addition to the disclosure in the above table, the remuneration received by the directors of the company for providing services (such as serving as consultants who are not employees) to all companies listed in the financial report in the most recent year: None.
3. Due to the accumulated losses, only the attendance fee and the fixed remuneration of independent directors are paid, and the operating performance is poor.
4.Receive fixed remuneration.。

Salary Scale

Bracket of salaries paid to directors of the Company	Name of director			
	Total of first 4 items (A+B+C+D)		Total of first 7 items (A+B+C+D+E+F+G)	
	The Company	All companies in the financial statements (H)	The Company	All companies in the financial statements (I)
Less than NT$1,000,000	Lee,Jyh-En、HO, JHI- WU、HUANG,FANG-CHIH、Chang,Wen-Thong、Lu,Hong-Sheng、Chen, Jyh Cheng、CHEN,YI-LIANG	Lee,Jyh-En、HO, JHI- WU、HUANG,FANG-CHIH、Chang,Wen-Thong、Lu,Hong-Sheng、Chen, Jyh Cheng、CHEN,YI-LIANG	HO, JHI- WU、HUANG,FANG-CHIH、Chang,Wen-Thong、Lu,Hong-Sheng、Chen, Jyh Cheng、CHEN,YI-LIANG	HO, JHI- WU、HUANG,FANG-CHIH、Chang,Wen-Thong、Lu,Hong-Sheng、Chen, Jyh Cheng、CHEN,YI-LIANG
NT$1,000,000 (incl.) ~ NT$2,000,000 (not incl.)	-	-	-	-
NT$2,000,000 (incl.) ~ NT$3,500,000 (not incl.)	-	-	-	-
NT$3,500,000 (incl.) ~ NT$5,000,000 (not incl.)	-	-	-	-
NT$5,000,000 (incl.) ~ NT$10,000,000 (not incl.)	-	-	Lee,Jyh-En	Lee,Jyh-En
NT$10,000,000 (incl.) ~ NT$15,000,000 (not incl.)	-	-	-	-
NT$15,000,000 (incl.) ~ NT$30,000,000 (not incl.)	-	-	-	-
NT$30,000,000 (incl.) ~ NT$50,000,000 (not incl.)	-	-	-	-
NT$50,000,000 (incl.) ~ NT$100,000,000 (not incl.)	-	-	-	-
More than NT$100,000,000	-	-	-	-
Total	7	7	7	7

＊The content of remuneration disclosed in this form is different from the concept of income in the income tax law, so this form is for information disclosure and not for taxation purposes.

(B) Remuneration for Presidentsand Vice Presidents

Unit: NT$ thousands

Tital	Name	Salaries (A)		Pension(B)		Bonus and special expenses (C)		Employee remuneration(D)				Sum of A, B, C and D, and the proportion to net income		Remuneration from investees other than subsidiaries, or from the parent company
		The Com pany	All companies in the financial statements	The Com pany	All companies in the financial statements	The Com pany	All companies in the financial statements	The Com pany		All companies in the financial statements		The Com pany	All companies in the financial statements	
								Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares			
Presidents	Lee,Jyh-En	6,443	6,443	32	32	1,805	1,805	-	-	-	-	8,280 (15.51 %)	8,280 (15.51%)	-
CIO and R&D (Note)	Lin,Yu-Tsung													

Note：Resigned on April 18, 2025

＊Regardless of title, anyone whose position is equivalent to Presidentsor Vice Presidents(for example: president, chief executive officer, director...etc.) should be disclosed.

Salary Scale

Brackets of salaries to the President and all Vice Presidents	Name of President and Vice Presidents	
	The Company	All companies in the financial statements (E)
Less than NT$1,000,000	-	-
NT$1,000,000 (incl.) ~ NT$2,000,000 (not incl.)	-	-
NT$2,000,000 (incl.) ~ NT$3,500,000 (not incl.)	Lin,Yu Tsung	Lin,Yu Tsung
NT$3,500,000 (incl.) ~ NT$5,000,000 (not incl.)	-	-
NT$5,000,000 (incl.) ~ NT$10,000,000 (not incl.)	Lee,Jyh-En	Lee,Jyh-En
NT$10,000,000 (incl.) ~ NT$15,000,000 (not incl.)	-	-
NT$15,000,000 (incl.) ~ NT$30,000,000 (not incl.)	-	-
NT$30,000,000 (incl.) ~ NT$50,000,000 (not incl.)	-	-
NT$50,000,000 (incl.) ~ NT$100,000,000 (not incl.)	-	-
More than NT$100,000,000	-	-
Total	2	2

（C）The remuneration of the top five executives with the highest remuneration (individually disclose the name and method of remuneration) (Note 1)

Tital	Name	Salaries (A)		Pension(B)		Bonus and special expenses (C)		Employee remuneration(D)				Sum of A, B, C and D, and the proportion to net income		Remuneration from investees other than subsidiaries, or from the parent company
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company		All companies in the financial statements		The Company	All companies in the financial statements	
								Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares			
Presidents	Lee,Jyh-En	3,727	3,727	-	-	1,449	1,449	-	-	-	-	5,176 (9.70%)	5,176 (9.70 %)	-
Assistant Vice President	YU,JIN	1,983	1,983	38	38	1,307	1,307	-	-	-	-	3,328 (6.24%)	3,328 (6.24 %)	-
CIO and R&D director	Lin,Yu-Tsung	2,715	2,715	32	32	355	355	-	-	-	-	3,102 (5.81%)	3,102 (5.81 %)	-
Assistant Vice President	Zhu Huiling	1,984	1,984	148	148	311	311	-	-	-	-	2,443 (4.58%)	2,443 (4.58 %)	-
Assistant Vice President	Chen Ro-Han	2,014	2,014	108	108	317	317	-	-	-	-	2,439 (4.57%)	2,439 (4.57 %)	-

The name of the manager who distributes employee remuneration and the distribution situation

MAY1,2026

	Title (Note 1)	Name (Note 1)	stock amount	cash amount	total	Proportion of total amount to net profit after tax (%)
manager	Presidents	Lee,Jyh-En	-	-	-	-
	Head of Finance and Corporate Governance	Chen Ro-Han				
	Assistant Vice President	YU,JIN				
	Assistant Vice President	Chu ,Hui-Ling				
	Assistant Vice President	Santosh Kumar				

Note: There will be no distribution of employee remuneration in 2025

(D) Comparing and explaining the ratio of the total amount of remuneration paid to the company's directors, supervisors, Presidents and Vice Presidents in the last two years by the company and all companies in the consolidated statement to the net profit after tax of individual or individual financial reports, and explaining the policy, standard and Composition, procedures for determining remuneration, and relationship with business performance and future risks:

(1) The proportion of total remuneration paid to the company's directors and supervisors in the last two years by the company and all companies in the consolidated statement to the net profit after tax is (12.25%) in 2025 and (3.83%) in 2024.

(2) The total amount of remuneration paid to the Presidents and Vice Presidents of the company in the last two years by the company and all companies in the consolidated statement accounted for (15.51%)in 2025and (5.26 %) in 2024.

(3) The distribution of the company's remuneration is assessed in accordance with the salary remuneration and performance targets approved by the Remuneration Committee and the Board of Directors. After checking that the performance targets are met, and approved by the Remuneration Committee and the Board of Directors, the distribution is made.

III、The state of the company's implementation of corporate governance：

(1) Information on the operation of the board of directors：

In the last year, the Board of Directors has held 6 meetings (A), and the directors are present as follows：

Title	Name(Note1)	Actual number of attendance (B)	Entrusted Attendance	Actual attendance rate (%) (B/A) (Note 2)	Note
Chairman	Qixiang Co., Ltd. ：Lee,Jyh-En	6	0	100	-
Director	Zifeng Investment Co., Ltd. HO, JHI- WU	6	0	100	-
Director	Syntec Technology Co., Ltd.:HUANG,FANG-CHIH	5	1	83.33	-
Independent director	Chang,Wen-Thong	6	0	100	-
Independent director	Lu,Hong-Sheng	6	0	100	-
Independent director	Chen, Jyh Cheng	6	0	100	-
Independent director	CHEN,YI-LIANG	6	0	100	-

Other matters to be recorded：

1. If any of the following situations occurs in the operation of the board of directors, the date, period, content of the proposal, opinions of all independent directors and the company's handling of the opinions of independent directors shall be stated：

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

Board of Directors	Proposal content and follow-up processing	Items Listed in SEC & 14-3	Independent directors object or reserve opinions
2025.3.7 12-9	1. The Company's plan to reduce capital to offset losses 2. Cancellation of the Company's 2024 private placement of securities 3. The Company's private placement of securities	V	
	Opinions of independent directors：None		
	The Company's Handling of Independent Directors' Opinions：None		
	Resolution result：All directors present agree to pass		
2025.4.10 12-10	1.Confirmation of directors' and senior executives' remuneration for 2023	V	
	Opinions of independent directors：None		
	The Company's Handling of Independent Directors' Opinions：None		
	Resolution result：All directors present agree to pass		
2025.5.12 12-11	1.2025 Directors' Remuneration and Managers' Performance Targets and Annual Compensation Proposal	V	
	Opinions of independent directors：None		
	The Company's Handling of Independent Directors' Opinions：None		
	Resolution result：Except directors Lee , Jyh-En who avoided interests, the other directors present agreed to pass		
2025.8.13 12-12	1.Capital Reduction and Share Swap Operation Plan	V	
	Opinions of independent directors：None		
	The Company's Handling of Independent Directors' Opinions：None		
	Resolution result：All directors present agree to pass		
2025.11.13	1.The company plans to evaluate the certified accountants based on the Audit Quality Index (AQI)	V	

	12-13	Opinions of independent directors：None
		The Company's Handling of Independent Directors' Opinions：None
		Resolution result：All directors present agree to pass

(2) In addition to the above-mentioned matters, other resolutions of the board of directors that have been opposed or reserved by independent directors and have records or written statements：None.

2、The implementation of directors' recusal of interest-related proposals, shall state the director's name, content of the proposal, reasons for recusal due to interests, and participation in voting:

Board of Directors	Name	Motion content	The reason should be avoided	Voting situation
2025.5.12 12-11	Lee,Jyh-En	1.2025 Directors' Remuneration and Managers' Performance Targets and Annual Compensation Proposal	Avoidance of interests as a manager	Approved by the remaining directors present and independent directors

3、Information such as the evaluation cycle and period, evaluation scope, method and evaluation content of the Board of Directors' self-evaluation (or peer evaluation), and fill in Appendix 2 (2) on the implementation status of the Board of Directors' evaluation.

evaluation cycle	evaluation period	Assessment scope	Evaluation method	Evaluation method
Once a year	2025.1.1~2025.12.31	1.Overall Board of Directors 2. Individual directors 3.Functional committees	1. Self-evaluation by the Board of Directors 2.Self-evaluation by board members 3. Self-evaluation by members	Performance evaluation of the board of directors (1) Degree of participation in company operations (2) Improving the quality of decision-making by the board of directors (3) Composition and structure of the board of directors (4) Election and continuing education of directors (5) Internal control Performance evaluation of individual directors Performance evaluation of individual directors (1) Mastery of the company's goals and tasks (2) Responsibilities of directors (3) Degree of participation in company operations (4) Internal relationship management and communication (5) Election and continuous training of directors (6) Internal control Functional committees (1) Degree of participation in company operations (2) Recognition of the responsibilities of functional committees (3) Improve the functionality of committee decision-making products (4) Composition of functional committees and selection of members (5) Internal Control
Note: The overall performance of the Board of Directors as a whole and individual directors and functional committee members is rated "excellent", which is in compliance with corporate governance standards.				

4、Goals for strengthening the functions of the board of directors in the current year and the most recent year (e.g. establishing an audit committee, improving information transparency, etc.) and implementation status evaluation: All directors are required to complete the required training hours.

Note 1: If the directors and supervisors are legal persons, the names of the legal person shareholders and their representatives should be disclosed.

Note 2:

(1) If a director or supervisor resigns before the end of the year, the resignation date should be indicated in the remarks column, and the actual attendance (list) rate (%) is calculated based on the number of board meetings and the actual number of attendance (list) during the term of office.

(2) Before the end of the year, if there is a re-election of directors and supervisors, both the new and old directors and supervisors should be listed, and the directors and supervisors should be the former, new or re-elected and re-elected date in the remarks column. The actual attendance (list) rate (%) is calculated based on the number of board meetings and the number of actual attendance (list) during the term of office.

(2) Information on the participation of the audit committee or supervisor in the operation of the board of directors:

Information on the operation of the Audit Committee

The audit committee of the company is composed of 4 independent directors. The purpose of the audit committee is to assist the board of directors to perform its supervision on the company's quality and integrity in the implementation of accounting, auditing, financial reporting processes and financial control.
The Audit Committee has met 5 times in the most recent year (A) and has considered the following matters:

1. Annual work focus:
   (1) Formulate or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Law.
   (2) Assessment of the effectiveness of the internal control system.
   (3) To formulate or amend the procedures for handling major financial business activities such as acquiring or disposing of assets, engaging in derivative commodity transactions, lending funds to others, and endorsement or guarantee for others in accordance with Article 36-1 of the Securities and Exchange Act.
   (4) Matters involving the interests of the directors themselves.
   (5) Significant asset or derivative commodity transactions.
   (6) Significant capital loans, endorsements or guarantees.
   (7) Raising, issuing or private placement of securities with equity nature.
   (8) Appointment, dismissal or remuneration of certified accountants.
   (9) Appointment and dismissal of financial, accounting or internal audit supervisors.
   (10) Annual financial report.
   (11) First quarter, semi-annual and third quarter financial reports.
   (12) Other major matters stipulated by the company or the competent authority.
2. Review the financial report
   The board of directors prepared the company's 2025 annual business report, financial statements, and loss compensation proposals, among which the financial statements have been audited by Deloitte Touche Tohmatsu Limited and an audit report has been issued. The above business report, financial statement and loss compensation proposal have been reviewed by the Audit Committee and found to be consistent. 。
3. Evaluate the effectiveness of the internal control system
   The audit committee evaluates the effectiveness of the policies and procedures of the company's internal control system (including financial, operational, risk management, information security, outsourcing, legal compliance, etc.) Reporting, including risk management and compliance. Referring to the Internal Control — Integrated Framework issued by The Committee of Sponsoring Organizations of the Treadway Commission (COSO) in 2013, the Audit Committee believes that the company's risk management and internal control systems are effective. The company has put in place the necessary control mechanisms to monitor and correct violations。
4. The attendance of independent directors is as follows：

Title	Name	Actual number of attendance (B)	Entrusted Attendance	Actual attendance rate (%) (B/A) (Note)	Note
Independent director	Lu,Hong-Sheng	5	0	100	-
Independent director	Chang,Wen-Thong	5	0	100	-
Independent director	Chen, Jyh Cheng	5	0	100	-

Independent director	CHEN,YI-LIANG	5	0	100	-

Other matters to be recorded：

1. In case of any of the following situations in the operation of the audit committee, the date, period, content of the proposal, the result of the resolution of the audit committee and the company's handling of the opinions of the audit committee shall be stated.

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

Board of Directors	Proposal content and follow-up processin	Items Listed in SEC & 14-5	Resolutions that have not been approved by the Audit Committee but have been agreed by more than 2/3 of all directors
2025.3.7 12-9	Approval of the company's internal control system statement	V	
	Approval of individual and consolidated financial reports for 2024	V	
	Approval of the 2024 loss compensation plan	V	
	Approval of the 2024 Annual Business Report	V	
	Results of Audit Committee Resolutions(2025.3.7)：The audit committee all passed		
	The company's handling of the audit committee's opinion: all directors present agree to pass		
2025.4.10 12-10	Amendments to the company's internal control system were approved.	V	
	The appointment of the company's chief accountant was approved.	V	
	Results of Audit Committee Resolutions(2025.4.10)：The audit committee all passed		
	The company's handling of the audit committee's opinion: all directors present agree to pass		
2025.5.12 12-11	Approved 2025 Q1 consolidated financial report	V	
	Results of Audit Committee Resolutions(2025.5.12)：The audit committee all passed		
	The company's handling of the audit committee's opinion: all directors present agree to pass		
2025.8.13 12-12	Approved 2025 Q2 consolidated financial report	V	
	Results of Audit Committee Resolutions(2025.8.13)：The audit committee all passed		
	The company's handling of the audit committee's opinion: all directors present agree to pass		
2025.11.13 12-13	Approved the 2026 audit plan	V	
	Approved 2025 Q3 consolidated financial report	V	
	Approved the company's plan to use the Audit Quality Index (AQIs) to evaluate the certification accountants	V	
	Results of Audit Committee Resolutions(2025.11.13)：The audit committee all passed		
	The company's handling of the audit committee's opinion: all directors present agree to pass		

(2) In addition to the above-mentioned matters, other resolution matters that have not been passed by the audit committee and approved by more than two-thirds of all directors：None.

2.The independent director's implementation of the recusal of the interest-related proposal shall state the name of the independent director, the content of the proposal, the reason for the recusal of the interest, and the voting status：None.

3. Communication between independent directors, internal audit supervisors and accountants (should include major events, methods and results of communication on the company's financial and business conditions, etc.)：

i. Communication policy between independent directors and internal audit supervisors and accountants

(1) When the audit committee approves the annual financial report and quarterly financial report every year, 27 accountants are invited to attend the audit committee to explain the inspection and review situation, at least twice a year.

(2) Before the end of each fiscal year, the audit plan for the next year shall be submitted to the Board of Directors for resolution after approval by the Audit Committee.

(3) Report to the audit committee quarterly on the implementation of the audit business.

(4) The internal audit supervisor submits the audit report to the independent directors for inspection every month, and reports the implementation status to the audit committee and the board of directors at least once a quarter.

(5) The opinions or deficiencies in the internal self-inspection of the company, and the improvement items listed in the internal

control system statement that should be strengthened shall be continuously tracked in accordance with the regulations, and the status of tracking and improvement shall be tracked and submitted to audit in a written report committee.

(6) The company's annual assessment of the effectiveness of the internal control system and the statement of the internal control system are submitted to the audit committee for review in accordance with regulations.

(7) Summary of previous communications between independent directors and accountants.

Date	communication focus	Note
2025.3.7	1. The accountant provides explanations on the 2024 financial report. 2. Discussion and communication take place regarding questions raised by attendees.	No opinion
2025.8.13	1. The accountant provides explanations on the 2025 second quarter financial report and introduces securities and tax laws. 2. Discussion and communication take place regarding questions raised by attendees.	No opinion

ii. Summary of previous communications between independent directors and audit supervisors

(1) Before the end of each fiscal year, the audit plan for the next year will be submitted to the board of directors for resolution after being approved by the audit committee.

(2) The internal audit shall conduct the audit according to the annual audit plan and submit the internal audit report to the independent directors for review before the end of the end of the audit. If the independent directors have any questions or instructions after review, they will ask or inform the audit supervisor.

(3) Report the implementation of the audit plan to the board of directors and the audit committee on a quarterly basis. Independent directors will communicate and discuss with the internal audit supervisor on various audit matters before the audit committee or the meeting.

(4) The assessment of the effectiveness of the company's internal control system and the statement of the internal control system were submitted to the audit committee for review and approval by the board of directors。

Date	communication focus	Note
2025.3.7	1. The Audit Supervisor submits a report on the audit implementation from December 2024 to February 2025. 2. The Audit Supervisor provides an explanation of the 2024 Internal Control System Statement	No opinion
2025.4.10	1. The Audit Supervisor submits a report on the audit implementation in March 2025. 2. Amendments to the Internal Control System Clauses.	No opinion
2025.5.12	The Audit Supervisor submits a report on the audit implementation in April 2025.	No opinion
2025.8.13	The Internal Audit Supervisor submits a report on the audit implementation from May to July 2025.	No opinion
2025.11.13	1. The Internal Audit Supervisor submits a report on the audit implementation from August to October 2025. 2. The Internal Audit Supervisor provides an explanation of the 2026 Audit Plan.。	No opinion

四、4、The audit committee of the company evaluates the independence and suitability of the certified accountant of the company every year. In addition to requiring the certified accountant to provide the "Detached Independent Statement" and "Audit Quality Indicators (AQIs)", it also follows the standards in Note 1 and 13 AQIs indicators are evaluated. It has been confirmed that accountants Lin, Hsin-Tung and Tsai,Mei-Chen of CPAs, Deloitte Touche Tohmatsu Limited have no other financial interests or business relationships with the company except for visa and financial and taxation fees. Information, confirm that accountants and firms are superior to the average level of the industry in terms of audit experience and training hours. In the past three years, they will continue to introduce audit innovation tools to improve audit quality. The evaluation results of the most recent year have been discussed and approved by the audit committee on November 13, 2025, and submitted to the board of directors for resolution on November 13, 2025 to adopt the assessment of the independence and competency of the accountants.

Note 1: Criteria for assessing the independence of accountants

evaluation items	evaluation result	Whether it meets independence
Whether the accountant has a direct or significant indirect financial interest in the company	No	Yes
Whether the accountant has any financing or assurance activities with the company or the directors of the company	No	Yes

Whether the accountant has a close business relationship and potential employment relationship with the company	No	Yes
Whether the accountants and their audit team members have served as directors, managers or positions that have a significant impact on the audit work in the company at present or in the last two years	No	Yes
Does the accountant provide the company with non-audit service items that may directly affect the audit work?	No	Yes
Whether the accountant has brokered the stocks or other securities issued by the company	No	Yes
Whether the accountant acts as the company's defender or coordinates conflicts with other third parties on behalf of the company	No	Yes
Whether the accountant has a family relationship with the company's directors, managers, or personnel with positions that have a significant impact on the audit case	No	Yes

Note:

＊If an independent director resigns before the end of the year, the date of resignation should be indicated in the remarks column, and the actual attendance rate (%) is calculated based on the number of audit committee meetings and actual attendance during the term of office. ＊If an independent director is re-elected before the end of the year, both the new and former independent directors should be listed, and the independent director's former, new or re-election date should be indicated in the remarks column. The actual attendance rate (%) is calculated based on the number of audit committee meetings and the number of actual attendance during his tenure.

(3) Corporate governance practices, and deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx-Listed Companies and causes thereof

Assessment criteria	Corporate governance in action (Note 1)			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary	
I.Has the Company established and disclosed its corporate governance principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?"	V		The Company has established corporate governance principles in accordance with "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and published onto its website and on MOPS.	Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."
II、Equity structure and shareholders' equity (1)Has the Company implemented a set of internal procedures to handle shareholders' suggestions, queries, disputes and litigations? (2) Is the Company constantly informed of the identities of its major shareholders and the ultimate controller? (3) Has the Company established and implemented risk management and firewalls on companies it is affiliated with? (4) Has the Company established internal policies that prevent insiders from trading securities against non-public information?	V		(1) The company has set up a special person to deal with it, and if it involves legal issues, a dedicated legal office and lawyers will cooperate to deal with it. (2) The company confirms the changes in shareholdings of directors and other major shareholders every month, and understands and masters their shareholdings before or after the event. (3) The company is currently in compliance with the principle of financial and business independence with affiliated companies, and the risk control and firewall mechanisms are sound. (4) It has established a code of integrity management and a code of ethical conduct, internal major information processing procedures, and publicized laws and regulations to employees	Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."
III、Organization and functions of the Board of Directors (1)Are a diversity policy and specific management objectives established and implemented by the Board of Directors? (2)Apart from the Remuneration Committee and Audit Committee, has the Company assembled other functional committees at its own discretion? (3) Has the Company established methodology for evaluating the performance of its Board (4)Are CPAs' independence assessed on a regular basis?		V	(1) The company has set up a special person to deal with it, and if it involves legal issues, a dedicated legal office and lawyers will cooperate to deal with it. (2) The company confirms the changes in shareholdings of directors and other major shareholders every month, and understands and masters their shareholdings before or after the event. (3) The company is currently in compliance with the principle of financial and business independence with affiliated companies, and the risk control and firewall mechanisms are sound. (4) It has established a code of integrity management and a code of ethical conduct, internal major information processing procedures, and publicized laws and regulations to employees	Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."
IV、Does the TWSE/TPEx Listed company have an adequate number of corporate governance personnel with appropriate qualifications to be in charge of corporate governance affairs including, but not limited to, providing directors and supervisors with required information for business execution, handling relevant matters with board meetings and shareholders meetings according to the laws, processing corporate registration and amendment registration, and preparing minutes of board meetings and shareholders meetings?	V		The company's financial supervisor is concurrently the corporate governance supervisor, and promotes corporate governance-related matters, and draws up improvement plans in accordance with corporate governance assessment requirements to meet corporate governance requirements, and reports on important issues to the board of directors.	Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."

Assessment criteria	Corporate governance in action (Note 1)			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary	
V、Does the Company have established a communication channel for the stakeholders (including but not limited to stockholders, employees, customers and suppliers), set the stakeholder section on the Company's website, and responded to the stakeholders regarding their concerns over corporate social responsibilities?	V		(1) The company has a spokesperson and acting spokesperson as this communication channel, and also communicates through telephone, fax, letter, and IR website message. (2) Stakeholder Zone: http://www.promise.com.tw/tw/Stakeholder	Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."
VI、Does the Company have commissioned a professional stock service agent to handle shareholders affairs?	V		The Company has commissioned Chinatrust Bank as the share administration agency, which is responsible for handling shareholder meeting affairs.	Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."
VII、Information disclosure （1）Has the Company established a website that discloses financial, business, and corporate governance-related information? （2）Has the Company adopted other means to disclose information (e.g., English website, assignment of specific personnel to collect and disclose corporate information, implementation of a spokesperson system, broadcasting of investor conferences via the Company website)? （3）Does the Company announce andreport the annual financial report within two months after the end of the fiscal year, and announce and report Q1, Q2, Q3 financial reports and the operating status of each month in advance of the prescribed deadline?	V		(1) The company's website: http://www.promise.com.tw, has a shareholder service area, and discloses financial, business and related information in a timely and transparent manner. (2) The company has a spokesperson and acting spokesperson who are responsible for data collection, disclosure and external communication channels, and provide briefing information for legal briefings for investors to inquire. (3) The annual financial report and quarterly report will be announced and declared as soon as possible within the statutory time limit.	Except for the third point,Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."
VIII、Does the Company have other information that enables a better understanding of the Company's corporate governance practices (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholders' interests, continuing education of directors/supervisors, implementation of risk management policies and risk measurements, implementation of customer policy, and insuring against liabilities of Company directors and supervisors)?	V		(1) Employee rights and employee care： 1. The company regards respect, care, and encouragement of self-management as one of its business philosophy, so it attaches great importance to the harmony between labor and management. All company policies and various important measures are stated in various documents or other promotional methods to allow employees to fully In addition, we have established an employee welfare committee in accordance with the law to implement various welfare plans, which can be described as comprehensive in the management of employee relations and the protection of their rights and interests. 2. To spare no effort in caring for employees, the company's administrative department and a separate employee welfare committee are appointed to visit, condolence and assist in the payment of various insurances for colleagues who are recuperating due to illness. (2) Investor relations: The company has a spokesperson and an acting spokesperson, and sets up an IR webpage to communicate with investors. The website is as follows：https://www.promise.com/tw/ (3) Supplier relationship and stakeholders: The company maintains good interactions with suppliers and stakeholders, and provides effective communication channels to establish long-term cooperative relationships and ensure the stability of material supply; The relevant person area, you can directly report problems with the company, the URL is as follows：https://www.promise.com/tw/Stakeholder。 （4) Directors' advanced training：	Compliant with the rationale and practices of "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."

Assessment criteria	Corporate governance in action (Note 1)			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary	

Separate	Name	Study date	Course Title	Training hours
Chairman	Lee,Jyh-En	20250709	Cathay Sustainable Finance and Climate Change Summit 2025	6
director	HO, JHI- WU	20250218	How Boards of Directors Should Respond to 12 ESG Risk Issues	3
		20250606	The Necessity of Promoting DEI and Enhancing Leadership: A Case Study of Workplace Bullying	3
		20250625	Creating a Sustainable Future: Global ESG Trends Seminar	3
director	HUANG,FANG-CHIH	20250801	Corporate Governance Executives and Board Management	3
		20250821	Global Geopolitical and Economic Trends and Opportunities, Challenges, and Responses for Taiwan's Industries	3
Independent director	Lu,Hong-Sheng	20250709	Cathay Sustainable Finance and Climate Change Summit 2025	6
		20250725	2025 Insider Equity Transaction Legal Compliance Briefing	3
Independent director	Chang,Wen-Thong	20250709	2025 Insider Trading Prevention Briefing	3
		20250926	Techniques for Directors and Supervisors to Interpret Financial Information	3
Independent director	Chen, Jyh Cheng	20251016	15th Taipei Corporate Governance Forum	6
Independent director	CHEN,YI-LIANG	20250804	How Directors and Supervisors Supervise Corporate Risk Management and Crisis Handling (Including Gender Equality)	3
			Green and Transformational Finance Action Plan - Sustainable Development Blueprint and Director Responsibilities	3

(5) Implementation of risk management policies and risk measurement standards: The company and its subsidiaries are committed to integrating and managing all potential strategic, operational, financial and hazardous risks that may affect operations and profits in a proactive and cost-effective manner. In addition, the company adheres to the long-term sustainable responsibility to the industry and society. The purpose is

Assessment criteria	Corporate governance in action (Note 1)			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary	
			to provide appropriate risk management for all stakeholders of the company, to assess the frequency of risk events and the severity of the impact on the company's operations, and to define the extent of risk. Priority and risk level, and adopt corresponding risk management strategies according to risk level.	

name of association	Scope of responsibility
Board of Directors	1. Establish risk management policies and framework
	2. Ensure the effectiveness of risk management mechanisms and allocate resources
Presidents	1. Implement the risk management policy approved by the Board of Directors
	2. Integrate cross-department risk management interactions and communications
major business divisions	1. Summarize the results of risk management activities
	2. Assist and supervise the risk management activities of affiliated branches
	3. Determine the risk category and recommend the way to bear the risk according to the changing environment
	4. Conduct risk-adjusted performance measurement and coordination
Affiliated branch	1. Perform daily risk management activities
	2. Conduct self-assessment of risk control activities

Note: The duties of each major business division are as follows

1. Audit: Assess the existing or potential risks of the company's various activities, formulate and implement a risk-oriented annual internal audit plan, assist the board of directors and managers to inspect and review the lack of internal control systems and measure the effectiveness of operations and Efficiency, to ensure the continuous and effective implementation of the internal control system.
2. Finance and Accounting Department: Responsible for financial planning and operation, under the risk control and supervision mechanism, attach importance to safety, liquidity and profitability, so as to establish a risk avoidance mechanism to reduce financial risks.
3. Personnel Administration Office: (i) Responsible for the use of human resource systems and human resource planning, improve employment efficiency and promote labor-management harmony, standardize employees' compliance with the company's code of conduct, and reduce operational risks caused by potential violations of human resources and labor disputes. (ii) Responsible for the supervision and management of safety, health and environmental pollution prevention, and comply with labor safety regulations to reduce the risk of industrial safety accidents and environmental pollution.
4. Information Management Office: Responsible for network and business information security control and protection measures to reduce information security risks.
5. Marketing Business Division: Responsible for market dynamics and consumption trend analysis, formulating product marketing strategies and promotion plans, and improving customer service models to reduce business operation risks.
6. Legal department: Responsible for legal affairs management, reviewing customer contracts and product-related patents, following government supervision policies and handling contract and litigation disputes to reduce legal risks.
7. Purchasing department: Responsible for supplier supply chain capacity assessment and planning, construction and management of procurementoperations, in order to reduce the risk of material shortage and price rise caused by the imbalance between supply and demand of raw materials.

<table>
<tr><td rowspan="2">Assessment criteria</td><td colspan="3">Corporate governance in action (Note 1)</td><td rowspan="2">Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies</td></tr>
<tr><td>Yes</td><td>No</td><td>Summary</td></tr>
<tr><td></td><td></td><td></td><td>8. R&D department: Responsible for new technology evaluation and new product development strategy and planning, and promote the formulation of relevant operating procedures and mechanisms to reduce R&D investment risks.
(6) Implementation of customer policies: in accordance with the company's relevant system regulations
(7) Situation where the company purchases liability insurance for directors: The company has purchased "directors, supervisors, and important staff liability insurance" since 1992, and uses the liability insurance to transfer the risks caused by directors and important staff's negligence, mistakes, and misconducts in order to improve the health of the company. The company operates and protects the directors and important employees, and reports the insurance status to the board of directors.</td><td></td></tr>
<tr><td colspan="5">IX、Improvements made based on the latest corporate governance evaluation result announced by the Corporate Governance Center, Taiwan Stock Exchange, prioritized improvements and measures for areas to be improved.
(1) The company has improved the situation:
1. The specific management objectives and implementation status of the diversification policy are disclosed on the company website and in the annual report.
2. The policy, system, standards, and structure for independent directors' remuneration are explained, and the relevance of the remuneration amount to factors such as the responsibilities, risks, and time invested is clearly stated.
(2) Priority matters and measures to be strengthened:
1. Continuously require directors and independent directors to participate in directors’ continuing education courses.
2. We will work hard to improve ESG-related requirements.</td></tr>
</table>

Note 1: Regardless of whether the operation status is checked "Yes" or "No", it should be stated in the summary description column.

(4) If the company has established a remuneration committee, it shall disclose its composition, duties and operation：

1. Salary and Remuneration Committee Member Information

separate（Note 1）	Qualifications / Name	Professional Qualifications	Independence situation	The number of members of the remuneration committee of other publicly issued companie
Independent director (convener)	Chang,Wen-Thong	Please refer to page 8~9 for director information.		1
Independent director	Lu,Hong-Sheng			1
Independent director	Chen, Jyh Cheng			-
Independent director	CHEN,YI-LIANG			1

2. Information on the operation of the Salary and Remuneration Committee

(1) The company's salary and compensation committee has 4 members.

(2) The term of office of the current committee members: from June 26, 2023 to June 25, 2026, The Salary and Remuneration Committee has met twice (A) in the recent year, once in the fourth term and once in the fifth term. Member qualifications and attendance are as follows：

Title	Name	Actual number of (column) seats (B)	Entrusted Attendance	Actual attendance rate (%)	Note
convener	Chang,Wen-Thong	2	0	100	-
member	Lu,Hong-Sheng	2	0	100	-
member	Chen, Jyh Cheng	2	0	100	-
member	CHEN,YI-LIANG	2	0	100	-

Other matters to be recorded：

1. If the board of directors does not adopt or revise the suggestion of the salary and compensation committee, it shall state the date, period, content of the proposal, the result of the resolution of the board of directors, and the company's handling of the opinions of the salary and compensation committee (such as the salary approved by the board of directors is better than that of the salary and compensation committee). Suggestions should describe the differences and reasons): No such situation.

2. For the resolutions of the remuneration committee, if members have objections or reservations and there are records or written statements, the date, period, content of the proposal, opinions of all members and how to deal with the opinions of members should be stated: None situation.。

3. Dates, content of proposals, results of resolutions, and the company’s handling of the opinions of the Salary and Compensation Committee in 2025 and until the publication date of the annual report

Compensation Committee	Proposal content and follow-up processing	Resolution result	The company's handling of the opinions of the remuneration committee
2025.4.10	Variable compensation of senior managers in 2024	All members of the committee agreed to adopt	The proposal was submitted to the board of directors and approved by all attending directors.
2025.5.12	Directors’ remuneration and manager performance targets and annual remuneration case for 2025	All members of the committee agreed to adopt	Proposal to the board of directors except chairman and Presidents Lee, Jyh-En who avoided interests, and other directors present agreed to approve

(5) Deviation between the sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof:

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
I、Does the Company have a governance structure for promoting sustainable development and a unit that specializes (or is involved in) in sustainable development promotion? Does the Board of Directors authorize the senior management to handle and oversee relevant matters?	v		**(1) Robust Sustainability Governance Framework & Executive Authorization** To effectively advance sustainable development, the Board of Directors resolved to establish the **Sustainability Development Committee**, comprising both company and employee representatives. The current committee consists of 3 members: Chairman **Jyh-En Lee**, Director **HUANG, FANG-CHIH**, and Associate VP of HR & Legal Affairs **Hui-Ling Chu**, ensuring high-level decision-making and execution. Authorized by the Board, the Committee acts with the due care of a good administrator to faithfully fulfill the following duties and report to the Board periodically: 1. Formulate, promote, and enhance the Company's sustainability policies, annual plans, and strategies. 2. Review, track, and amend the execution status and effectiveness of sustainable development. 3. Supervise sustainability information disclosure and review Sustainability Reports. 4. Supervise the operations under the Company's Sustainable Development Principles or other sustainability-related tasks	Compliant with the rationale and practices of "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies."

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
			resolved by the Board. **(2) Sound Board Supervision & Operational Status** The current term of the Sustainability Development Committee runs from **2024/11/13 to 2026/05/25**. In principle, the Committee meets at least once a year. In FY 2025, 1 meeting was convened with a 100% attendance rate from all members. **(3) Substantive Material Decisions & Achievements in Risk Governance (FY 2025)** FY 2025 marked a crucial transition into the "Substantive Results Phase" of the Company's sustainability governance. Following climate and operational transition risk identifications conducted by the Sustainability Development Committee, the Board and management decisively implemented a major core operational change in April 2025: **completely outsourcing all production lines**. This strategy precisely consolidated and reduced facility water and electricity consumption alongside baseline operational costs directly from the source. The completed inventory data for FY 2025 strongly confirms the exceptional efficacy of this governance supervision: * **Scope 1 (Direct Emissions):** Self-managed manufacturing and fugitive refrigerant emissions were successfully controlled to zero, plummeting from 309.9800 metric tons of CO_2e in 2024 to **82.6648 metric tons of CO_2e** (a 73.33% reduction). * **Scope 2 (Energy Indirect Emissions):** Driven by the structural	

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
			energy consumption transformation of shutting down Plant 2, emissions fell sharply from 723.4800 metric tons of CO_2e in 2024 to **333.1611 metric tons of CO_2e** (a 53.95% reduction). * **Green Performance & Carbon Targets:** Total real carbon emissions for FY 2025 were compressed to **415.8259 metric tons of CO_2e**, representing a massive 59.76% reduction from the 2024 baseline. The Company has successfully surpassed its 2030 SBTi carbon reduction target (456.0000 metric tons) **five years ahead of schedule**. Greenhouse gas emissions intensity was optimized to **0.7122 metric tons of CO_2e per NT$ million in revenue**. Furthermore, total water consumption across the company was substantially streamlined to **2,068 metric tons** (a 53.56% decline). **(4) Governance Resilience Summary** These quantifiable achievements demonstrate that the Company's Board of Directors, Audit Committee, and Sustainability Development Committee possess excellent, well-integrated core governance resilience regarding comprehensive risk management and strategic sustainability decisions.	
II、Does the Company conduct risk assessment for environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)	V		As a dedicated member of the global marketplace, Promise Technology is fully committed to sustainable operations and corporate social responsibility. Adhering strictly to the principle of materiality, the Company proactively aligns its practices with international standards and the **Responsible Business Alliance**	Compliant with the rationale and practices of "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies."

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
			(RBA) Code of Conduct (formerly the EICC). We systematically integrate potential sustainability risks—including labor rights, health and safety, environmental protection, business ethics, and information security—into our routine Enterprise Risk Management (ERM) framework. Notably, the Company successfully passed third-party audit verification by an international tier-1 OEM customer in 2018. To fulfill our core commitments to all stakeholders, the Company dynamically adjusted its materiality risk assessment outcomes in response to our major operational transformation in FY 2025 (completely outsourcing all production lines starting from April 2025). Supervised by the Sustainability Development Committee, our core sustainability management policies and key mitigation strategies were executed as follows: **I. Robust Corporate Governance & Business Ethics (Governance)** * Ethical Management & Risk Resilience: We uphold the highest standards of integrity, enforcing rigorous internal controls and regulatory compliance. In FY 2025, facing supply chain structural transition risks, the management team demonstrated exceptional governance resilience, successfully mitigating organizational handover and operational transition risks. * Information Transparency & IP Management: We implement transparent information disclosure mechanisms and fortify comprehensive cybersecurity defenses. In FY 2025, the Company consistently advanced its Intellectual Property Management Plan (focused on the protection of patents and	

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
			core technologies) to safeguard intellectual assets against leakage and secure stakeholder interests. **II. Healthy Workplace & Social Inclusivity (Social)** * Human Rights Protection & Equal Opportunity: Adhering strictly to the principle of humane treatment, the Company strictly prohibits child labor and forced labor. Beyond conducting regular internal human rights risk assessments, we actively extend these human rights and ethical codes to our suppliers and external contractors, achieving comprehensive value chain human rights management. * Compensation Optimization & Dynamic Talent Restructuring: We maintain reasonable salary structures, benefits, and incentive mechanisms (incorporating high-level executive remuneration considerations). In FY 2025, in alignment with production line outsourcing, the HR department meticulously optimized human resource allocation and executed targeted employee re-training programs to ensure the retention and stability of key talent. * Occupational Safety Prevention & Health-Friendly Workplace: We routinely implement occupational health and safety hazard preventions. In FY 2025, safety inspections were comprehensively enhanced across office areas (including the 1F Board Room) and the new dormitory. Furthermore, the Company actively collaborated with local health bureaus to provide workplace cancer screenings and organized social welfare initiatives such as blood drives to cultivate a safe,	

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
			supportive, and healthy environment. **III. Environmental Sustainability & Green Operations (Environmental)** * Climate Risk & Structural Low-Carbon Transition (FY 2025 Performance Highlight): The Company addresses climate change and resource scarcity as critical transition risks. The landmark decision to fully outsource our production lines in 2025 enabled a source-driven energy conservation and carbon reduction strategy, yielding breakthrough quantitative risk control results. * Greenhouse Gas Risk Control: The Company successfully reduced the parent company's total carbon emissions from 1,033.4600 metric tons in 2024 to **415.8259 metric tons of CO_2e** in 2025 (a massive 59.76% reduction). Greenhouse gas emissions intensity was optimized to an excellent **0.7122 metric tons of CO_2e per NT$ million in revenue**, successfully hitting our 2030 SBTi carbon reduction target (456.0000 metric tons) **five years ahead of schedule**. * Water Resource & Circular Economy Risk Management: Due to manufacturing externalization, total corporate water consumption for FY 2025 was substantially streamlined to **2,068 metric tons** (a 53.56% reduction compared to FY 2024). Water resource intensity was tightly controlled at **3.5420 metric tons per NT$ million in revenue**, significantly mitigating potential operational exposure to water scarcity under extreme climate conditions.	

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<tr><td>Yes</td><td>No</td><td>Summary</td></tr>
<tr><td></td><td></td><td></td><td>Relevant sustainability metrics and policy documents are publicly disclosed in real time on the Company’s dedicated Sustainable Development webpage: https://www.promise.com/tw/IR/Company/CSR</td><td></td></tr>
<tr><td>III、Environmental issues
（1） Does the Company have an appropriate environmental management system established in accordance with its industrial character?
（2）Is the Company dedicated to enhancing energy efficiency and using recycled materials with low impact on the environment?
（3） Does the Company assess the potential risks and possibilities of climate changes to the Company now and in the future, and take measures to respond to climate related issues?
（4） Does the Company record the greenhouse gas emissions, water consumption and total weight of waste produced in the past two years, and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water consumption or other waste management?</td><td>v</td><td></td><td>(1) Industry-Specific Environmental Management Systems:

The Company actively aligns with international environmental management standards, implementing the ISO 14001 Environmental Management System and ISO 14064-1 Greenhouse Gas Inventory mechanisms. Given electronic industry traits and customer mandates, we ensure all product lines strictly comply with international green directives, including REACH (Registration, Evaluation, Authorization and Restriction of Chemicals), RoHS (Restriction of Hazardous Substances), WEEE (Waste Electrical and Electronic Equipment), and ErP (Eco-design Requirements for Energy-related Products). Non-toxic and low-pollution commitments are integrated from materials sourcing, green product design, and process controls to end-of-life recycling.

(2) Energy Efficiency and Renewable Materials:

The Company advances circular economy strategies in green product design, adhering to the "Reduce, Reuse, Recycle" principle. For renewable materials, we maintain a routine recycling mechanism for raw material packaging boxes. Regarding energy efficiency, the FY 2025 strategic shift to completely outsource production lines starting in April</td><td>Compliant with the rationale and practices of “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies.”</td></tr>
</table>

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
			optimized our operational boundaries, eliminating heavy manufacturing machinery and facility HVAC power loads, thereby maximizing overall energy efficiency. **(3) Climate Change Risks, Opportunities, and Response Measures:** The Company follows the latest **IFRS S2 (Climate-related Disclosures)** framework across its four core pillars—Governance, Strategy, Risk Management, and Metrics and Targets—to identify physical and transition climate risks: * Strategic Transition: Recognizing the market shift toward high-efficiency manufacturing, management zeroed out internal production lines. This upgraded our energy-saving approach from incremental on-site equipment upgrades to a structural optimization of our operational boundaries. * Implementation Plans: Continued to enforce electronic paperless workflows, smart scheduling for office lighting and HVAC systems, and phased replacements of legacy electrical grids and wiring. * Downstream Mitigation: By shrinking our operational carbon footprint and embedding low-power eco-designs into our storage solutions, we actively help customers achieve their own green reduction targets when deploying Promise Technology products. **(4) Environment Core Metrics Over the Past Two Years (Parent**	

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
			Company Boundaries): Based on officially submitted environmental data, the metrics and reduction results for the past two years are as follows: * **Greenhouse Gas Emissions:** * FY 2024: Scope 1 was 309.9800 tCO_2e; Scope 2 was 723.4800 tCO_2e. Total emissions aggregated to 1,033.4600 tCO_2e (Intensity: 1.8036 tCO_2e/NT$ million). * FY 2025: Scope 1 dropped to 82.6648 tCO_2e; Scope 2 dropped to 333.1611 tCO_2e. Total emissions contracted to **415.8259 tCO_2e** (Intensity optimized to **0.7122 tCO_2e/NT$ million**). * Performance: Absolute emissions fell structurally by **59.76%** year-over-year, enabling the Company to achieve its 2030 SBTi carbon target (456.0000 metric tons) five years ahead of schedule. * **Water Resource Management:** * FY 2024: Total water consumption was 4,453 metric tons. * FY 2025: Following a comprehensive, deep-level inventory integrating Plant 1 and the new dormitory, total water use dropped to **2,068 metric tons** (Intensity: **3.5420 metric tons/NT$ million**). * Performance: Achieved a **53.56% real reduction** compared to FY 2024, fundamentally lowering operational exposure to	

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<tr><td>Yes</td><td>No</td><td>Summary</td></tr>
<tr><td></td><td></td><td></td><td>dry-season water risks.

* Waste Management:

* The Company strictly implements waste sorting and resources recycling. In FY 2024, general business waste totaled 5.65 metric tons, with zero hazardous waste generated. In FY 2025, alongside production line outsourcing, the volume of waste generated within facilities remained tightly controlled, progressing toward a zero-pollution eco-goal.</td><td></td></tr>
<tr><td>IV、Social issues
（1）Does the Company have the relevant management policies and procedures stipulated in accordance with the relevant laws and regulations and international conventions on
（2）Does the Company formulate and implement reasonable employee benefits measures (including remuneration, vacation and other benefits, etc.), and appropriately reflect the results of operating performance in employee compensation?
（3）Does the Company provide employee with a safe and healthy work environment, and provide safety and health education to employees regularly?
（4）Does the Company have an effective career capacity development training program established for the employees?
（5）With respect to the issues related to products and services, such as customer health and safety, customer privacy, marketing and labeling, does the Company conform to the relevant regulations and international standards and establish the relevant rights protection policies and complaint procedures for the consumers or customers?
（6）Does the Company formulate a supplier management policy</td><td>v</td><td></td><td>(1) Human Rights Management:
The Company has established its Sustainable Development Principles in strict compliance with local labor statutes and international human rights conventions. Comprehensive management procedures are actively enforced to protect human rights across all operations.
(2) Compensation and Benefits:
The Company provides reasonable remuneration mapped directly to employee performance evaluations. Executive compensation is reviewed against industry benchmarks by the Remuneration Committee and approved by the Board of Directors. The proportion of female managers in management positions stands at 40%.
(3) Workplace Safety and Health:
Provides a safe and healthy working environment, conducts regular safety drills, and schedules employee health checkups. On-site medical personnel are stationed at the facility to offer continuous health counseling and care. Work-related injuries and injury rates were maintained at 0.
Due to zero fire incidents (0 cases), zero casualties (0 injuries/fatalities), and a 0% casualty-to-total-employee ratio for the year, the company implements corresponding fire response measures by conducting fire drills twice a year.
(4) Career Development:
The HR department structures and encourages annual training and advanced coursework for employees to enhance professional skill sets and elevate</td><td>Development Best Practice Principles for TWSE/TPEx Listed Companies.”</td></tr>
</table>

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
that requires suppliers to follow relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and their implementation?			career competencies. **(5) Consumer Rights and Labeling:** Product marketing, labeling, and customer data privacy strictly follow domestic consumer laws and the RBA Code of Conduct guidelines. Promise Technology products are backed by an industry-leading **3-year full system warranty** alongside comprehensive global technical support via the 24/7 PROMISE eSupport web portal. **(6) Supplier Management Policy:** The Company implements the Supplier and Contractor Code of Conduct, requiring partners to adhere to statutory mandates. The code emphasizes ethical management, intellectual property respect, active community engagement, pollution reduction, and occupational hazard preventions. Supplier evaluation plans are scheduled and executed annually.	
V、Does the Company use internationally accepted standards or guidelines for preparation of reports as reference in preparing the corporate sustainability report and other reports disclosing non-financial information of the Company? Have such reports been assured, verified or certified by a third party?		v	The Company systematically discloses its relevant corporate regulations, policies, and guidelines under the Corporate Governance section on its official website and the Market Observation Post System (MOPS). The corporate webpage additionally highlights the real-time execution of our corporate social responsibility initiatives to deepen our corporate citizenship. The Company compiles and issues its Sustainability Report in strict compliance with regulatory timelines.	Compiles and discloses sustainability reports in accordance with relevant regulations.
VI、In the event that the Company has established sustainable development practice principles in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies”, please describe the differences between the implementation and the established principles：The Company has established sustainable development practice principles, which conform to the rationale and practices of the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies.”.				
VII、Other information useful to the understanding of the promotion of sustainable development： (1) Environmental protection: 1. Comply with government environmental regulations 2. Under the condition of ensuring the quality of the company's products, product design and production are oriented towards the use of low-pollution and recycled raw materials. 3. All products comply with RoHS, WEEE, ISO14001 and REACH regulations, and reduce the use of harmful substances such as lead, cadmium, bromine and halogens. 4. All printed circuit boards used in its products are halogen-free and used in NPG150 of x30 products. Promise Technology. is also committed to planning the increased use of recycled materials as carefully as possible. 5. Based on the commitment to environmental technology, Promise Technology. is gradually changing its mode of responding to environmental issues. We use power in a more economical way and work with partners and customers to make the best use of resources and avoid waste. 6. Commitment to transformation of environmental protection technology to meet environmental challenges, through the sustainable use of electricity, and cooperation with partners				

Assessment criteria	Corporate governance in action Note 1			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and causes thereof
	Yes	No	Summary	
and customers to strengthen the control of resources and waste. (2) Social contribution, service, public welfare： 1. The company abides by relevant domestic labor laws and regulations and respects international labor human rights principles, implements non-discriminatory treatment employment policies and protects the legitimate rights and interests of employees. 2. Provide a safe and healthy working environment for employees, and implement regular safety and health education. 3. The company upholds the spirit of taking from the society, giving back to the society and caring for the people, and continues to hold public welfare activities to respond to emergency relief and care for vulnerable groups. 4. Encourage employees to voluntarily participate in social welfare related activities. (3) Consumer Rights and Interests：Promise Technology's enterprise products are backed by the industry's best three-year full system warranty and enjoy comprehensive global support. 24/7 PROMISE eSupport website support, with optional 24-hour telephone and email support services, providing experienced professional support personnel, free software updates and online support download page. In addition, Promise Technology. provides a number of service plans to further enrich the service, while significantly reducing downtime (failure occurs). (4) Safety and hygiene：The company provides necessary safety and health education and disaster prevention training measures according to the work performed by employees to ensure the working environment and personal safety of employees. Please refer to the following descriptions of the working environment and personal safety protection measures for employees.				

Note 1: If you ticked "Yes" for the operation status, please explain the important policies, strategies, measures and implementation status adopted; if you ticked "No" for the operation status, please explain the reasons and explain the relevant policies, strategies and plan of measures.

Note 2: If the company has prepared a sustainable development report, the operation status can be replaced by indicating the method of consulting the sustainable development report and the index page.

Note 3: The principle of materiality refers to issues related to environment, society and corporate governance that have a significant impact on company investors and other stakeholders.

Work environment and employee personal safety protection measures

1. Occupational Accident Prevention Program
   In order to reduce occupational accidents, the company draws up an annual occupational accident prevention plan every year, and then formulates a detailed implementation plan based on the content of the occupational accident prevention plan, and the business unit will implement it according to the plan schedule and content, and then discover through the audit system In case of lack of implementation, revise the occupational accident prevention plan at the safety and health committee or labor-management meeting every three months. In the year, according to the resolutions of the safety and health committee, formulate the occupational accident prevention plan for the next year, then implement, review, review, and revise the plan, etc., and continuously reduce the hazard risk of the business unit year by year through PDCA methods, and achieve zero. Disaster ultimate goal.
2. Independent inspection and mechanical equipment inspection
   When employees face different working environments, processes, operations and operations, they may cause physical injuries due to factors such as unsafe operations, equipment or management. For this reason, the company actively promotes independent inspections, hoping to use Promoted by this measure, potential hazards are discovered, and efforts are made to improve and effectively control them. The company's independent inspection items include: motor vehicles, exhaust devices for soldering operations, fire-fighting facilities, and escape and refuge equipment. Mechanical equipment inspection items include: freight elevators, elevators, etc.
3. Safe and comfortable working environment Smoking/alcohol abuse is strictly prohibited in the workplace, and the air-conditioning system in the entire factory area is strictly prohibited. The safety of the environment is ensured through the following inspections: (1) Entrust a professional company to conduct public security inspections in accordance with the building public security inspection visa and declaration regulations. (2) In accordance with the provisions of the Fire Protection Act, outsource fire inspections every year. (3) In accordance with the implementation measures for the measurement of the labor working environment, outsource carbon dioxide (CO_2), noise, illuminance and other inspections every six months.
4. Education and training The company conducts safety and health education and training for new employees, and then provides necessary education and training and disaster prevention training according to the work the employees are engaged in: fire training, evacuation drills, etc. to ensure the safety of the working environment.
5. Radiation protection management In order to ensure that the operators of the heavy metal element analyzer are not exposed to radiation hazards, regular equipment inspections are actually carried out, and staff are required to wear radiation badges, accept radiation work health checks and participate in radiation training courses, and pass badge meter readings and health check results , to truly grasp the radiation dose received by the operators and the health status of the personnel, and to avoid the damage to personnel and the environment caused by equipment abnormalities.
6. Access control security (1) A strict access control monitoring system is installed day and night. (2) Sign a contract with a security company to maintain the safety of the factory area.
7. Insurance and medical care Apply for labor insurance (including occupational accidents), health insurance, and other insurance companies to provide employees and their families with accident insurance, accident medical insurance, and cancer insurance.
8. Health care and management In accordance with the "Labor Health Protection Rules", health checks are carried out for general

operations and special hazardous operations. The inspection items are mainly in accordance with the regulations. The inspection results of special hazardous operations are graded and managed to help individuals pay attention to their health status and implement healthy living habits.

9. Work environment protection measures ISO 14001 management system, formulating "environmental policy" to promote continuous improvement of environmental performance, each unit reviews major environmental considerations, matters that do not comply with regulations, etc., use objectives and plan management to prioritize improvement; while lower risks use operation control methods To be controlled, after good operation and improvement, obvious results and control have been obtained, and regular audits are conducted by third-party certification agencies every year to ensure the effectiveness of the management system.
10. evelop a sustainable environment Cooperate with customers' requirements and comply with RoHS, REACH, WEEE, Erp and other directives. The company established a green product promotion committee to actively promote green production and procurement and was recognized by customers.
11. Promote clean first production technology The company actively makes full and effective use of resources to reduce waste and reduce production costs. In addition to improving manufacturing processes and operation management to increase recycling and reuse, reduce waste generation. On the other hand, develop and select lead-free process to reduce environmental pollution and implement employee health protection.

(6) Climate-Related Information of TWSE/TPEx Listed Company

1. Status of Climate-Related Information Implementation

Item	Item Implementation status (Note 1)
1.Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors serves as the highest oversight body for climate change within the Company. The Sustainability Development Committee, established in November 2024, acts as the primary executive unit, tasked with identifying climate risks and opportunities annually and formulating corresponding strategies and targets. In FY 2025, this governance framework officially entered a phase of material outcomes. Following the committee’s identification of climate transition risks, the Board and management executed a major core decision in April 2025: completely outsourcing all production lines and ceasing operations at Plant 2. This strategy precisely curtailed utility operating costs and energy consumption, as strongly evidenced by the 2025 greenhouse gas inventory data: * Scope 1 (Direct Emissions): In-house manufacturing processes were reduced to zero, causing emissions to plummet from 309.98 metric tons in 2024 to 82.665 metric tons in 2025 (a 73.33% decrease). * Scope 2 (Energy Indirect Emissions): Driven by the energy transition across both plants, emissions sharply declined from 723.48 metric tons in 2024 to 333.161 metric tons in 2025 (a 53.95% decrease).* Water Resource Reduction: Total water consumption dropped from 4,453 metric tons in 2024 to 2,068 metric tons in 2025 (a 53.56% decrease). [Governance Performance Assessment] In 2025, actual total carbon emissions successfully fell to 415.826 metric tons, representing a massive 59.76% reduction compared to the 2024 baseline. This achievement allowed the Company to surpass its 2030 SBTi carbon reduction target (456 metric tons) five years ahead of schedule, tangibly demonstrating the exceptional governance efficacy of the Board and the Sustainability Development Committee in driving sustainability decisions.

2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company has established clear climate risk identification criteria across short-term (1–3 years), medium-term (3–6 years), and long-term (7–10 years) horizons. To address medium-term transition risks—specifically "enhanced emissions reporting obligations" and "increased pricing of greenhouse gas emissions"—the Company proactively adjusted its core business and financial strategies in 2025. By completely outsourcing production lines and halting Plant 2 operations starting in April, the Company successfully converted medium-term transition risks into short-term opportunities for reduced operational energy consumption. The concrete data-driven impacts on business, strategy, and finances are outlined below: Business and Strategic Impact (Turning Risks into Opportunities): By eliminating internal production lines through an outsourcing strategy, the Company effectively neutralized the risks of high-energy manufacturing and refrigerant leakages. Actual data for 2025 indicates that Scope 1 emissions plummeted by 73.33% (from 309.98 to 82.665 metric tons) due to zero in-house processing, while annual fugitive refrigerant sources were tightly controlled at an extremely negligible level of 0.001 metric tons. Financial and Operational Cost Impact (Precise Curtailment of Utility Consumption): Following the decommissioning of Plant 2, utility operating costs and structural energy consumption experienced a significant downturn, heavily mitigating potential financial shocks from future carbon fee policies: *Electricity Financial Consumption (Scope 2): Carbon emissions from purchased electricity dropped from 723.48 metric tons in 2024 to 333.161 metric tons in 2025 (a 53.95% reduction). * Water Resource Financial Cost: Total water usage dropped sharply from 4,453 metric tons in 2024 to 2,068 metric tons in 2025 (a 53.56% contraction).[Performance Summary] Actual total carbon emissions in 2025 were successfully limited to 415.826 metric tons, achieving a net reduction of 59.76% from 2024 (1,033.46 metric tons). This business transformation strategy not only minimized the enterprise's overall exposure to climate financial risks but also effectively satisfied international stakeholders' expectations for low-carbon supply chains.

3. Describe the financial impact of extreme weather events and transformative actions.	Replicating the four-step financial risk identification mechanism established in 2024 (compilation, convergence, materiality analysis, and strategic response), the Company formally translated these assessment results into a substantial strategic investment and capital structural adjustment in 2025—fully outsourcing production lines and ceasing Plant 2 operations starting in April. This core transition action yielded significant positive impacts on the Company's financial and operational health, creating a strong buffer against future transition-related financial shocks:Financial and Operational Reduction Benefits of Transition Actions (Data-Verified): By halting self-managed manufacturing and downscaling plant footprints, the Company achieved a structural collapse in utility energy consumption and direct emissions. This directly lowers potential financial risk exposure regarding upcoming national carbon fee collections and greenhouse gas price increases: * Mitigation of Scope 1 Financial Impact: Due to process elimination, Scope 1 emissions fell from 309.98 metric tons in 2024 to 82.665 metric tons in 2025 (a 73.33% drop), reducing financial risks associated with manufacturing energy and refrigerant fugitives close to zero. * Reduction of Scope 2 Costs: Emissions from Taipower grid electricity shrank from 723.48 metric tons in 2024 to 333.161 metric tons in 2025 (↓53.95%), yielding substantial savings in electricity expenses. * Water Resource Cost Control: Total water consumption contracted sharply from 4,453 metric tons in 2024 to 2,068 metric tons in 2025 (↓53.56%), maximizing protection against the physical impacts of potential water scarcity. [Strategic Outcome] Actual total carbon emissions in 2025 were successfully held at 415.826 metric tons, marking a structural decrease of 59.76% compared to 2024 (1,033.46 metric tons) and beating the 2030 SBTi target (456 metric tons) five years ahead of schedule. This strategy has sharpened corporate cost efficiency and fortified the Company's financial resilience against climate transition risks.

4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company has formally integrated climate-related risks into its enterprise risk management (ERM) system. Under the oversight of the Audit Committee, the Risk Management Task Force regularly handles the identification, analysis, evaluation, and control of corporate operational risks in accordance with the officially enacted "Risk Management Policy and Procedures. " In FY 2025, this management process was systematically executed across five major dimensions by respective departments: * Risk Identification & Assessment: The Company utilizes detailed questionnaires to assess physical risks (such as extreme weather and natural disasters) alongside transition risks (including legal changes and supply chain market shifts). The FY 2025 assessment covered the Taiwan parent company and subsidiaries representing over 90% of consolidated revenue. Cross-departmental discussions were conducted alongside consultation with external experts to calculate composite scores based on probability and operational impact, leading to the prioritization and mapping of a comprehensive risk matrix. * Risk Response & Monitoring: Appropriate strategies are chosen based on the approved risk appetite and cost-benefit analyses. The most concrete response in 2025 was the execution of the low-carbon transition strategy—outsourcing production and halting Plant 2 operations—which lowered consolidated carbon emissions by 59.76% and balanced operational goals with transition risk costs.* Risk Reporting & Disclosure: The Risk Management Task Force reports climate risk management data, execution progress, and follow-up improvements to senior management and the Board of Directors on a regular annual basis. All outcomes are reviewed and logged, and are systematically disclosed on the corporate website and the Market Observation Post System (MOPS) to maintain high governance transparency for external stakeholders.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company utilizes questionnaire-based assessment methodologies to evaluate climate change risks; hence, formal scenario analysis is not applicable.
6.If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	In alignment with the national 2050 Net-Zero Emissions Pathway and the Financial Supervisory Commission’s (FSC) "Sustainable Development Roadmap for Listed Companies," the Company identifies climate change risks and opportunities to assess their operational and financial impacts. Based on these evaluations, we plan climate adaptation measures, drive energy-saving and carbon-reduction actions, and introduce international environmental management standards. Resources, personnel, and capital are deployed in phases according to the transition plan to achieve a green supply chain architecture.

Risk Type	Plan Content	Action Items	Metrics	Targets
Physical Risk	Protect against fire/flood damage	Strengthen the normal operation of factory facilities	Complete regular maintenance of relevant factory facilities	Reduce the risk of operational disruption and financial impact
	earthquake explosion	Buy product insurance	Complete insurance of all registered assets	Reduce property damage
Transition Risk	Energy saving	Follow ISO 14001:2018 management procedures	energy intensity	The annual electricity and water saving rate decreases by 1% compared with the previous year.
	Carbon reduction	Follow ISO 14064:2018 management procedures	Carbon emission intensity	Annual carbon emissions are reduced by 1% compared with the previous year (Scope 1 plus Scope 2)
	circular production economy	By promoting sustainable consumption and production, improving resource use efficiency and value-added waste treatment goals	All products comply with the 3R principles - Reduce, Recycle and Reuse	Four goals: low hazard, extended product life, energy saving, easy recycling
	climate change adaptability			Launch relevant plans under the climate change adaptation plan

7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	N.A.

8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified	The Company has successfully implemented its climate transition strategy and formally established a dual-track emission reduction target. The covered activities, emission scopes, and actual progress for FY 2025 are detailed below: * **Activities and Scope Covered:** The inventory boundary encompasses the parent company and subsidiaries accounting for over 90% of consolidated revenue. The management scope covers Scope 1 (Direct Emissions: corporate vehicles, fugitive sources) and Scope 2 (Energy Indirect Emissions: purchased electricity), with data independently declared in accordance with the ISO 14064-1 standard. * **Horizon and Short-term Progress:** The short-term goal is set at a minimum **1% annual reduction in carbon emissions YoY**. Due to the execution of the core strategy in 2025—**completely outsourcing production lines and ceasing Plant 2 operations**—Scope 1 dropped to 82.665 metric tons (**↓73.33%**) and Scope 2 fell to 333.161 metric tons (**↓53.95%**). This brought actual 2025 total emissions down from 1,033.46 metric tons in 2024 to **415.826 metric tons**, translating to a **59.76% annual reduction** and substantially exceeding the original annual target. * **Medium to Long-term Target Progress:** Following the Science Based Targets initiative (SBTi) pathway, the Company set a medium-to-long-term target to lower total carbon emissions to **456 metric tons by 2030** (a 55.9% reduction from the 2024 baseline). Verified 2025 data shows that the actual emission level (415.826 metric tons) has already **surpassed the 2030 reduction target five years ahead of schedule**. * **Carbon Offsets and Certificates:** The carbon reduction achievements in FY 2025 were entirely driven by operational boundary optimization and real reductions in utility energy usage. The Company did not purchase or utilize external carbon offsets or Renewable Energy Certificates (RECs).
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below)	As below 1-1 and 1-2

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

1-1-1 Greenhouse gas inventory information

Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/NT$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Greenhouse gas inventory

	2025		2024	
	emission volume (metric tons CO2e)	intensity (metric tons CO2e/NT$ million)	emission volume (metric tons CO2e)	intensity (metric tons CO2e/NT$ million)
Scope 1 (direct emissions)	82.665	0.7122	309.98	1.8036

Scope 2 (indirect emissions)	333.161		723.48	
total	415.826		1,033.46	

	2025	2024
	emission volume (metric tons CO2e)	emission volume (metric tons CO2e)
Total water consumption	2,068	4,453
Total amount of waste	5.65	5.65

The total water consumption in 2024 is 4,453 metric tons; the total waste volume is 5.65 metric tons. (5.65 metric tons of non-toxic general industrial waste and 0 metric tons of toxic Class E industrial waste).

The total water consumption in 2025 is 2,068 metric tons; the total waste volume is 5.65 metric tons. (5.65 metric tons of non-toxic general industrial waste and 0 metric tons of toxic Class E industrial waste).

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

Note 2: The data coverage scope for direct emissions and indirect energy emissions shall comply with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. Other indirect emissions information may be voluntarily disclosed.

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

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but at least 51 the data calculated in terms of revenue (NT$ 1 million) shall be disclosed. 。

1-1-2 Greenhouse Gas Assurance Information

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. Greenhouse Gas Reduction Baseline, Targets, Strategies, Action Plans, and Target Achievement Status
As of the date of publication of this annual report, the Company's various sustainability indicators are primarily collected and audited by relevant internal departments, and no external verification has been conducted by accountants or third-party institutions. In the future, depending on legal and regulatory requirements and internal management needs, we plan to implement an external verification mechanism to continuously improve the quality of information disclosure.

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. If the Company has not obtained a complete greenhouse gas assurance opinion by the date of printing of the annual report, it shall note that “Complete assurance information will be disclosed in the sustainability report.” If the Company does not prepare a sustainability report, it shall note that “Complete assurance information will be disclosed on the Market Observation Post System (MOPS),” and shall disclose the complete assurance information in the annual report of the following fiscal year.

Note 2: The assurance institutions shall meet the directions regarding assurance of sustainability reports prescribed by the TWSE and the TPEx.

Note 3: When preparing the disclosure content, the Company may refer to the best practice reference examples on the TWSE Corporate Governance Center website.

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
A. 1. **Greenhouse Gas Reduction Baseline Year and Emissions Data** The Company established a greenhouse gas inventory promotion task force in 2011 to build a systematic environmental data management platform, formally obtaining ISO 14064-1 third-party verification in December 2011. From 2012 to 2024, the Company maintained self-declared inventories, and further advanced to a comprehensive, deep-level inventory covering the parent company's boundaries in 2025. • **Reduction Baseline Year:** The Company has designated **FY 2024** as the baseline year for its recent operational reduction comparisons. • **Baseline Year Emissions Data:** In FY 2024, **Scope 1 (Direct Emissions)** was **309.9800 metric tons of CO2e** (driven by the installation of a new chiller system in November of that year to meet facility needs, which introduced refrigerant refills and increased fugitive emissions); **Scope 2 (Energy Indirect Emissions)** was **723.4800 metric tons of CO2e**. **Total carbon emissions** aggregated to **1,033.4600 metric tons of CO2e**, resulting in a greenhouse gas emissions intensity of **1.8036 metric tons of CO2e per NT$ million in revenue**. B. 2. **Reduction Targets and Comprehensive Strategy** • **Short-term Target:** An annual reduction of **1% or more** in total carbon emissions was originally established as the internal self-management target. • **Medium-to-Long-term Benchmark Target:** Actively aligning with the spirit of the Science Based Targets initiative (SBTi), the Company set a core carbon-reduction milestone to cap total carbon emissions below **456.0000 metric tons of CO2e by 2030**. • **Reduction Strategy:** Transitioned from progressive, incremental management—such as the one-by-one replacement of on-site energy-efficient equipment—to a structural transformation strategy centered on **"operational boundary lean optimization and low-carbon value chain management."** To counter climate transition risks, the Company proactively restructured its core operational framework, fundamentally eliminating carbon emission sources and resource consumption at the origin through production outsourcing and low-carbon boundary consolidation. C. 3. **Concrete Action Plans (FY 2025 Implementation Achievements)** • **Structural Boundary Adjustment (Core Action):** In FY 2025, the Company implemented a major optimization of its operational boundaries. Starting from April 2025, the Company completely outsourced its production lines and shut down Plant 2 operations. This strategy successfully reduced self-managed manufacturing and fugitive refrigerant emissions to zero, while drastically eliminating the energy loads of large manufacturing machinery and heavy-duty HVAC systems across the facility. • **Daily Office and Facility Energy Conservation:** Continuously promoted paperless electronic signing workflows, implemented smart and flexible shutdowns of lighting and air conditioning in idle areas, upgraded high-energy HVAC equipment in phases, and planned localized rollouts of highly efficient LED lighting systems to reduce non-essential energy losses. • **Synergistic Water Resource Reduction:** Installed water-saving devices across all faucets in the plant and the new dormitory, executed routine pipeline inspections to prevent leakages, and deepened internal awareness campaigns regarding water conservation. D. 4. **Status of Achieving Reduction Targets (Comparative Analysis of FY 2024 vs. FY 2025 Data)**

According to the officially submitted data compiled in the recent *"ESG Data Summary (2025 - Submission Completed 2026/06/01).xlsx"*, the Company achieved a leapfrog breakthrough in its green transformation carbon reduction performance for FY 2025. The data comparison and target achievements before and after the transformation are detailed below:

- **Scope 1 (Direct Emissions) Comparison:** Emissions plummeted by **73.33%**, dropping from 309.9800 metric tons of CO_2e in FY 2024 to **82.6648 metric tons of CO_2e** in FY 2025. This was primarily driven by the elimination of internal production lines, which fundamentally brought stationary combustion sources and fugitive refrigerant risks under control.
- **Scope 2 (Energy Indirect Emissions) Comparison:** Emissions fell sharply by **53.95%**, decreasing from 723.4800 metric tons of CO_2e in FY 2024 to **333.1611 metric tons of CO_2e** in FY 2025. This structural drop in purchased electricity consumption was a direct result of shutting down Plant 2 operations, which drastically streamlined the facility's baseline power load.
- **Total Carbon Emissions and Intensity Comparison:** The consolidated total carbon emissions for FY 2025 contracted to **415.8259 metric tons of CO_2e**, representing a massive **59.76% reduction** from the FY 2024 baseline. Concurrently, greenhouse gas emissions intensity significantly optimized from 1.8036 to **0.7122 metric tons of CO_2e per NT$ million in revenue** (a **60.51% decline**).
- **Comprehensive Assessment of Target Achievement:** The structural reduction achieved in FY 2025 (**-59.76%**) not only far exceeded the established short-term goal of a 1% annual reduction but also compressed the Company’s absolute carbon emissions footprint to 415.8259 metric tons. This allowed the Company to hit its 2030 SBTi carbon reduction target (456 metric tons) **five years ahead of schedule**, demonstrating outstanding sustainable governance performance.
- **Simultaneous Water Resource Outcomes:** Following a detailed, comprehensive inventory that integrated Plant 1 and the new dormitory, total water consumption for FY 2025 was substantially optimized to **2,068 metric tons** (with a water resource intensity of **3.5420 metric tons per NT$ million in revenue**). This represents a major **53.56% real reduction** compared to the 4,453 metric tons consumed in FY 2024, successfully overcoming the historical bottleneck (where FY 2024 water use dropped by a mere 0.3% compared to FY 2023) and realizing high-efficiency resource utilization.

(7) The company's performance of honest management and measures taken：

The state of the company's performance in the area of ethical corporate management, any deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, and the reason for any such deviation

Assessment criteria	Status of implementation			Deviation and causes of deviation from Ethical Corporate Management Best -Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary	
I、With business integrity policy and action plan in place （1）Are the Company's guidelines on corporate conduct and ethics provided in internal policies and disclosed publicly? Have the Board of Directors and the senior management team demonstrated their commitments to implement the policies? （2）Has the Company established an evaluation mechanism for the risk of dishonesty behaviors? Does the Company regularly analyze and evaluate business activities with a higher risk of dishonesty in the business scope, and formulate a plan to prevent dishonesty behaviors, which at least covers Paragraph 2 of Article 7 in the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies? （3）Does the Company establish procedures, behavioral guidelines, disciplinary actions and complaint systems in action plans against unethical conduct? Are the plans implemented thoroughly and reviewed and modified regularly?	v		(1) The board of directors has formulated the code of integrity management in accordance with relevant regulations, and instructed the personnel and administrative unit to plan and implement it. (2) In accordance with the second specification of Article 7 of the "Code of Integrity Management of Listed OTC Companies", promulgate the principle of handling gifts from manufacturers, and in accordance with the principles of handling gifts from manufacturers, any amount exceeding NT$2,000 must be submitted to the company within one week. The audit supervisor registers, and the audit supervisor sorts out and reports to the general manager. (3) Formulate integrity management operating procedures and behavior guidelines, and publicize precautions during staff meetings or newcomer training, set up a report mailbox integrity@tw.promise.com, and accept it by a special person. In 2025, there were no reported incidents.	Compliant with the rationale and practices of "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies."
II、Realization of business integrity	v		(1) In the annex to the contract, the supplier is required to issue a letter of commitment for honest	Compliant with the rationale and practices of "Ethical

Assessment criteria	Status of implementation			Deviation and causes of deviation from Ethical Corporate Management Best -Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary	
（1） Does the Company evaluate the integrity of all counterparts it has business relationships with? Are there any integrity clauses in the agreements it signs with business partners? （2） Has the Company set up dedicated unit in charge of promotion and execution of the company's corporate conduct and ethics, and report to the Board about any operation policies, and plans and supervision on honesty and integrity and prevention of dishonesty on a regular basis (at least once a year)? （3） Does the Company have any policy that prevents conflict of interest, and channels that facilitate the report of conflicting interests? （4）Has the Company established effective accounting and internal control systems for the implementation of policies, prepared audit plans according to the evaluation result of dishonesty risks, and audit such execution and compliance, or hire external auditors to audit such execution and compliance? （5） Does the Company organize internal or external training on a regular basis to maintain business integrity?			transactions. (2) The personnel administration unit is responsible for handling it, and publicizes the relevant regulations at the staff meeting. (3) The personnel administration unit has started planning and formulating relevant policies, and a special section for interested parties has been set up on the company's website, and a special person is responsible for handling appeal cases. (4) It has been stipulated in the internal audit plan. (5) Propagate relevant laws and regulations at the staff meeting, and assign special personnel to participate in the laws and regulations publicity meeting held by the competent authority, a total of 7 shifts, 9 person times, and 36 hours of training to implement the laws and regulations	Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies.”
III、Reporting of misconduct （1） Does the Company provide a whistleblower and reward system for employees to report misconduct? Does the Company assign dedicated personnel to investigate the reported misconducts?	v		(1) It is proposed that the personnel administrative unit formulate the relevant reporting and reward system specifications for compliance. (2) Formulate investigation standard operating procedures and confidentiality mechanisms for	Compliant with the rationale and practices of “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed

Assessment criteria	Status of implementation			Deviation and causes of deviation from Ethical Corporate Management Best -Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary	
（2）Has the Company developed any standard investigation procedures for reported misconduct, defined follow-up actions to be taken following the completion of the investigation, or had confidentiality systems in place? （3）Has the Company provided proper whistleblower protection?			accepting reported matters. (3) Formulate measures to protect the personal information of the whistleblower to prevent the parties from being improperly dealt with.	Companies.”
IV、Increasing disclosure of information Does the Company have the contents of corporate management and its implementation disclosed on the website and MOPS?	v		The "Integrity Management Code" and "Integrity Management Operation Procedures and Behavior Guidelines" established by the company are disclosed on the company's website and information observatory, and relevant regulations are publicized when employees report to work and quarterly.	Compliant with the rationale and practices of “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies.”
V、If the Company has established business integrity policies in accordance with “Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies,” please describe its current practices and any deviations from the Best Practice Principles：None				
VI、 Other information relevant to understanding the Company’s business integrity (e.g., reviews of business integrity principles)： The company has established operating procedures and behavior guidelines for honest management, and has revised the company's relevant codes in accordance with the latest laws and regulations. In order to work together with cooperative suppliers or contractors to improve sustainable development, in addition to providing the company's sustainable development policy and related guidelines for reference and requiring cooperative suppliers or contractors to agree to sign back and follow the Responsible Business Alliance Code of Conduct (RBA) And international labor certification (SA-8000) related standards to establish corporate social responsibility, and encourage suppliers or contractors to participate in the company's related public welfare activities.				

(8) If the company has formulated corporate governance codes and related regulations, how to disclose and inquire.

1. Relevant regulations of the company
   - i. Articles of Incorporation
   - ii. Rules of Procedure for Shareholders Meetings
   - iii. Director Election Method
   - iv. Rules of Procedure of the Board of Directors
   - v. Procedures for acquiring or disposing of assets
   - vi. Endorsement Guarantee Operating Procedures
   - vii. Procedures for lending funds to others
   - viii. Internal major information processing procedures
   - ix. Corporate Governance Code
   - x. Code of Conduct with Integrity
   - xi. Code of Practice for Sustainable Development
   - xii. Code of Ethical Conduct
   - xiii. Integrity Management Operation Procedures and Behavior Guidelines
2. Preventive measures to prevent insider trading: The company invites directors and managers to sign up for the legal compliance promotion meeting for insider equity transactions conducted by the competent authority every year, and also handles "internal material information processing" for managers and employees. "Operating Procedures" and related laws and regulations, new directors, managers and employees should provide relevant information on education and publicity in a timely manner after taking office.

   On October 31, 2025, the company will publicize the relevant regulations and precautions for insider trading.

Date	Course Title	object	promotional content	Hours
2025/10/31	Prevent insider trading	Directors and all employees	Analysis of Insider Trading Regulations Frequently asked questions about insider trading supervision and practice Internal control and insider trading prevention and discussion of common deficiencies	1

   Inform all directors of the following matters and call attention to the relevant regulations：
   - (i) Publicity Manual for Independent Director Regulations
   - (ii) Listed companies and their directors, supervisors, and major shareholders should pay attention to securities market regulations
3. Query method： https://www.promise.com/tw/IR/Company/Importment

(9) Other important information enabling better understanding of the Company’s corporate governance implementation:

The company has disclosed relevant rules and regulations on its website and regularly informs directors and employees of relevant laws and regulations.

(10)Implementation of the internal control system：

(i) Statement of Declaration of Internal Control：Annex I 。

(ii) Certified public accountants commissioned to conduct internal audit and the audit report：None。

(11)Where the punishments received by the Company and the internal personnel thereof in accordance with laws or imposed by the Company on the internal personnel thereof violating the requirements of the internal control system in the most recent year up to the publication date of this annual report may lead to a material effect on shareholders' equity or stock price, such punishments, material deficiencies and improvements shall be specified：None.

(12) Major resolutions of shareholders' meetings and the Board of Directors in the most recent year up to the publication date of this annual report：

1. Shareholders' meetings：

The company's 2025 general meeting of shareholders will be held on May 26, 2025 in the Edison Hall of Science and Technology Living Hall, No. 1 Industrial East 2nd Road, Hsinchu Science Park. The resolutions passed and implemented by shareholders attending the meeting are as follows:

pass the motion	Execution situation
2024 Annual Business Report and Financial Statements	Voted and approved as proposed
2024 Loss Appropriation Proposal	Voted and approved as proposed
The Company's Capital Reduction to Offset Losses	The resolution was passed, and the capital reduction registration was completed in August 2025.
The company's private placement securities issuance case	The resolution was passed, and on March 12, 2025, the board of directors resolved to increase capital by 7,538,900 shares. The registration was completed on March 27, 2026. The remaining unsubscribed portion will not be processed.
The company's private placement securities issuance case	Voted and approved as proposed and the board of directors resolved on May 10, 2024 that the unraised portion will no longer be processed.

1. Board of Directors：

The Company has held a total of 8 meetings of the Board of Directors in 2025 and the date of publication of the Annual Report, and the summary of important resolutions is as follows:

Term	Date of meeting	Major resolution
12-8	2025/1/24	1. Change of our company's business location
12-9	2025/3/7	1. The company issues a statement on its internal control system 2. The Company's individual and consolidated financial statements for 2024 3. The Company's 2024 Loss Provision Plan 4. The company's capital reduction to make up for losses 5. Cancellation of the 2024 private placement securities case 6. Private placement of securities by the Company 7. The Company's 2024 Annual Business Report 8. The Company's 2025 Budget 9. Determine the date, time, location, suspension period for transfer of shares, and

		content of the proposals and the period for the proposals of the 2025 general meeting of shareholders 10. Bank credit line extension case
12-10	2025/4/10	1. Amendments to the Company's Internal Control System 2. Scope of the company's grassroots employees 3. Amendments to some articles of the Company's Articles of Association 4. Appointment of the company's chief accountant 5. Confirmation of directors' and senior managers' remuneration for 2024 6. Capital increase of subsidiary "Promise Yun Technology Inc."
12-11	2025/5/12	1. The Company's Financial Report for the First Quarter of 2025 2. Directors' remuneration and manager performance targets and annual remuneration case for 2025
12-12	2025/8/13	1. The Q2 2025 Financial Report 2. The operational plan for capital reduction and share exchange 3. Approval of the 2024 Sustainability Report 4. Equity transfer of PTU and PTE shares held by Joding 5. Capital reduction and liquidation of Joding 6. Bank credit facilities
12-13	2025/11/13	1. The FY 2026 Annual Audit Plan 2. The Q3 2025 Financial Report 3. Evaluation of the independence and suitability of the certifying CPAs using Audit Quality Indicators (AQI) 4. Change of CEO for the US subsidiary (Promise Technology USA, "PTU") 5. The Company's acquisition of GCR and Symply equity held by Joding 6. Extension of bank credit lines
12-14	2026/3/12	1. The Company's Statement of Internal Control System 2. The Company's FY 2025 Parent Company Only and Consolidated Financial Statements 3. The Company's FY 2025 Deficit Compensation Proposal 4. The list of subscribers, subscription amounts, and pricing date for the FY 2025 private placement of securities 5. The Company's FY 2025 Business Report 6. The Company's FY 2026 Budget 7. Determination of the date, time, location, book closure period, meeting agenda items, proposal submission period, and director nomination period for the 2026 Annual General Shareholders' Meeting 8. Extension of bank credit line limits 9. Confirmation of remuneration for directors and senior executives for FY 2025 10. Capital increase for the subsidiary, Promise Yun Technology Inc., 11. GCR equity transfer 12. PTU's application to establish a KSA (Kingdom of Saudi Arabia) office
12-15	2026/5/8	1. Amendments to the Company's Internal Control System and Internal Audit Implementation Rules 2. The Q1 2026 Financial Report 3. The Company's private placement of securities 4. Remuneration for directors, performance targets, and annual compensation for managers for FY 2026 5. Review and approval of the candidate list for the 13th term of Directors (including Independent Directors) 6. Release of non-compete restrictions for the 13th term of Directors

(13) Directors' dissenting opinions on major resolutions made by the Board of Directors in the most recent year up to the publication date of this annual report, which have been on record or stated in written statements：None.

(14) Summary of resignations and dismissals of related company personnel (including chairman, presidents, accounting supervisors, financial supervisors, internal audit supervisors and R&D supervisors, etc.) in the most recent year and as of the date of publication of the annual report：

Summary table of resignation and dismissal of relevant persons in the company

Title	Name	Arrival date	Dismissal date	Reason for resignation or dismissal
none				

(15) The Company obtains relevant licenses designated by the competent authority for personnel related to financial information transparency：

Certifications/Tests Passed/Name	Number of Passes	
	Financial Accounting	Auditing
Republic of China Accountant	0	0
Basic Internal Control Competency Test	0	0
International Internal Auditor	0	1

IV、Information on fees for certified public accountants：

Accountant Public Expenses Information Grading Table

Unit:：NT$ thousands

Name of CPA Firm	Name of CPA	Auditing Period	Audit fee	Non-audit fee	Total	Remark
Deloitte	Lin, Hsin-Tung Tsai,Mei-Chen	2025.01.01~ 2025.12.31	4,273	190	4,463	Non-audit public expenses are mainly transfer pricing inspection public expenses and audit advance expenses.。

(1) If the accounting firm is changed and the audit public fee paid in the replacement year is reduced compared with the audit public fee of the previous year of replacement, the amount of audit public fee before and after the replacement and the reason shall be disclosed: none.

(2) Where the audit public fee is reduced by more than 10% compared with the previous year, the amount, proportion and reason for the reduction in the audit public fee shall be disclosed: None.

V、Information for changing CPA：NA

Information for changing CPA

(1) Ex-CPA

<table>
<tr><td>Date of change</td><td colspan="4"></td></tr>
<tr><td>Reason and description for the change</td><td colspan="4"></td></tr>
<tr><td rowspan="3">Description is that the appointer or CPA terminates or refuse appointment.</td><td colspan="2">Participants / Participants</td><td>CPA</td><td>Appointer</td></tr>
<tr><td colspan="2">Voluntarily terminate appointment</td><td></td><td></td></tr>
<tr><td colspan="2">Appointment is no longer accepted (continued)</td><td></td><td></td></tr>
<tr><td>If issued any audit report with other than an unqualified opinion during the preceding two years, the opinion and the reason:</td><td colspan="4"></td></tr>
<tr><td rowspan="6">Any differences in opinions with the issuers</td><td rowspan="4">Have</td><td></td><td colspan="2">Accounting principle or practice</td></tr>
<tr><td></td><td colspan="2">Disclosure of financial report</td></tr>
<tr><td></td><td colspan="2">Audit scope or steps</td></tr>
<tr><td></td><td colspan="2">Others</td></tr>
<tr><td>None</td><td colspan="3"></td></tr>
<tr><td colspan="4">Description:</td></tr>
<tr><td>Other disclosures (Matters that shall be disclosed provided from Item 1-4 to 1-7, paragraph 6, Article 10 of these Guidelines)</td><td colspan="4">N.A.</td></tr>
</table>

(2) Succeeding CPA

Name of CPA firm	
Name of CPA	
Date of appointment	
Inquired with such accountant about the accounting treatment method of a specific transaction or the applicable accounting principle and his/her possible	

opinion on the financial report before appointment	
Written opinion of the successor certified public accountant in connection with any discrepancy of opinion between him/her and the former CPA	

(3) Reply letter from former CPA on matters provided in item 1 and matter No. 3 in item 2, paragraph 6, Article 10 of these Guidelines: None.

VI、The Company's Chairman, Presidents or managers responsible for financial or accounting operations who assumed positions in an office of the CPA who certified the financial statements or in any of its affiliates in the most recent year：None.

VII. Any transfer of equity interests and pledge of or change in equity interests of directors, managers, or shareholders with a stake of more than 10 percent in the most recent year up to the publication date of this annual report：

(1) Transfer of equity by a director, manager or major shareholder

Promise Technology, Inc.

Changes in equity of directors, supervisors, managers, and shareholders

Unit: common stock

Title	Name	2025		As of May 1	
		Increase (decrease) in the number of shares held	Increase (decrease) in the number of pledged shares	Increase (decrease) in the number of shares held	Increase (decrease) in the number of pledged shares
Chairman	Qixiang Co., Ltd. ：Lee,Jyh-En	0 (2,493,486)	0	0	0
Director	Zifeng Investment Co., Ltd. ：HO, JHI- WU	0 (910,936)	0	742,900	0
Director	Syntec Technology Co., Ltd. ：HUANG,FANG-CHIH	0 (957,150)	0	743,000	0
Independent Director	Chang,Wen-Thong	0	0	0	0
Independent Director	Lu,Hong-Sheng	0	0	0	0
Independent Director	Chen, Jyh Cheng	0	0	0	0
Independent Director	CHEN,YI-LIANG	0	0	0	0
General Manager and Head of R&D	Lee, Jyh-En (Date of appointment of R&D Director:2025/3/18)	0	0	0	0
Assistant Vice President	YU,JIN	0 (3,491	0	0	0
Assistant Vice President	Zhu Huiling (Appointment date:2025/3/28)	0	0	0	0
Assistant Vice President	Santosh Kumar (Appointment date:2025/9/1)	0 (51)			
Head of Finance and Corporate Governance	Chen Ro-Han (Concurrently serving as Accounting Supervisor：2025/4/10)	0	0	0	0
deputy general manager	Lin,Yu-Tsung (Date of dismissal:2025/3/18)	0 (97,000)	0	0	0
Assistant Vice President	KAO,SHUN-CHANG (Date of dismissal:2025/1/31)	0	0	0	0
Assistant Vice President	WEI,DENG-LIANG (Date of dismissal:2025/4/2)	0	0	0	0
Assistant Vice President	MAI,KUN CHUNG (Date of dismissal:2025/8/31)	0	0	0	0
Accounting Supervisor	HSIAO,HSIANG-YUN (Date of dismissal:2025/4/10)	0	0	0	0

Note: The counterparts of shareholding transfers and shareholding pledges are not related parties.

（2） Information of equity transfer: Not applicable

（3） Information of equity pledge: Not applicable

VIII、Information on the shareholders with the top 10 shareholding ratios, and their relatives are related to each other or within the spouse or second parent：

related to each other or within the spouse or second parent：

May 1, 2026

NAME（NOTE 1）	Hold Shares		SHARES HELD BY SPOUSE AND MINOR CHILDREN		HOLDING SHARES IN THE NAME OF OTHERS		THE NAMES AND RELATIONSHIPS OF THE TOP 10 SHAREHOLDERS WHO ARE RELATED TO EACH OTHER OR ARE WITHIN THE LIMITS OF SPOUSES AND SECOND PARENTS（NOTE 3）		NOTE
	shares	Share holding ratio	shares	Share holding ratio	shares	Share holding ratio	Name	relationship	
Qixiang Co., Ltd. Lee,Jyh-En	4,649,387	6.85	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
Representative of Sunplus Venture Capital Co., Ltd.: HUANG,CHOU-CHIEH:HUANG,CHOU-CHIEH	2,855,178	4.21	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
Representative of Syntec Technology Co., Ltd. :TSAI,YU-KENG	2,527,710	3.72	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
Zifeng Investment Co., Ltd. HO, JHI- WU	2,441,443	3.60	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
Representative of Biostar Microtech International Corp.: Wang Mingyi	2,229,000	3.28	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
KAN,CHIN-TI	1,622,925	2.39	-	-	-	-	GANLAI,JUNG-YU	mother and child	
WU,CHIN-HO	1,350,189	1.99	357,358	0.53	-	-	-	-	
Representative of J&C KAN TRADING CO., LTD.: GANLAI,JUNG-YU	653,178	0.96	-	-	-	-	-	-	
	-	-	-	-	-	-	KAN,CHIN-TI	mother and child	
Representative of Shenglin Investment Co., Ltd. : KAN,CHIN-TI	636,275	0.94	-	-	-	-	-	-	
	-	-	-	-	-	-	GANLAI,JUNG-YU	mother and child	
CHIU,TSAI-HUI	626,178	0.92	-	-	-	-	-	-	

IX、The number of shares held by the company, its directors, supervisors, managers, and nterprises directly or indirectly controlled by the company in the same reinvested enterprise shall be combined to calculate the comprehensive shareholding ratio：

December 31, 2025

Unit: thousand shares; %

Invest in business (Note)	The company invests	Investments of directors, supervisors, managers, and directly or indirectly controlled enterprises	Comprehensive investment

	shares	Share holding ratio	shares	Share holding ratio	shares	Share holding ratio
Joding Investment Corp.(note1)	7,374	100%	-	-	7,374	100%
PTJ	2	100%	-	-	2	100%
PTU		100%	-	-		
PTE		100%	-	-		

Note: It is a long-term investment made by the company using the equity method.
Note 1: Complete liquidation.

C、Fund raising

I. Capital and Shares：

(1) Sources of capital：

Unit: Share; NT$

Date	Issuing price	Authorized capita		Paid-in capital		Note		
		Shares held	Amount	Shares held	Amount	Sources of capital	Using property other than cash to offset the share capital	Othes
2020.8	10	250,000,000	2,500,000,000	84,238,808	842,388,080	Capital reduction to make up for losses, write-off NT$771,704,050	None	2020.7.29 Financial-Supervisory-Securities issue No. 1090350298
2020.9	10	250,000,000	2,500,000,000	88,086,808	880,868,080	2020-I private placement NT$38,480,000	None	2020.10.08 SIPA No.1090028474
2021.6	10	250,000,000	2,500,000,000	89,328,808	893,288,080	2020-II private placement NT$12,420,000	None	2021.06.09 SIPA No.1100016400
2022.4	10	250,000,000	2,500,000,000	92,678,680	926,786,680	2021-I private placement NT$33,498,600	None	2022.04.29 SIPA No.1110012985
2025.8	10	250,000,000	2,500,000,000	60,325,729	603,257,290	Capital reduction to make up for losses, write-off NT$323,529,390 元	None	TWSE Letter No. 1141802952 dated July 16, 2025
2026.3	10	250,000,000	2,500,000,000	67,864,629	678,646,290	2025-I private placement NT$75,389,000	None	2026.3.27 SIPA No.1150008987

Note: Data for the most recent 5 fiscal years up to the date of publication of the annual report

Type of Shares	Authorized capital			Note
	Shares Outstanding	Unissued Shares	Total	
Registered Common Stock	67,864,629	182,135,371	250,000,000	54,832,116 shares of the total outstanding shares are listed on the stock exchange.

Information related to the total reporting system: Not applicable.

(2) The composition of Shareholders:

May 1, 2026
Unit: Share

Shareholder Structure / Qty	Government institutions	Financial institutions	Other institutions	Foreign institutions and foreign individuals	Natural persons	Total
Number of persons	0	1	188	49	38,818	39,056
Qty of shareholding	0	1,301	16,612,352	1,637,502	49,613,474	67,864,629
Percentage	0.00%	0.00%	24.48%	2.41%	73.11%	100.00%

(3) Equity distribution：

1. Common share：

NT$ 10
May 1, 2026

Shareholding Bracket (Shares)	Number of Shareholders	Total Shares Held	Shareholding Percentage (%)
1-999	31,020	3,487,145	5.14
1,000-5,000	6,395	13,232,115	19.50
5,001-10,000	949	6,755,077	9.95
10,001-15,000	252	3,086,796	4.55
15,001-20,000	120	2,150,927	3.17
20,001-30,000	137	3,326,115	4.90
30,001-40,000	39	1,374,754	2.03
40,001-50,000	29	1,325,898	1.95
50,001-100,000	59	4,182,618	6.16
100,001-200,000	28	4,026,952	5.93
200,001-400,000	17	4,886,376	7.20
400,001-600,000	1	438,393	0.65
600,001-800,000	3	1,915,631	2.82
800,001-1,000,000	-	-	0.00
1,000,001 and above	7	17,675,832	26.05
Total	39,056	67,864,629	100.00

2. Preferred stocks: None.

(4) List of major shareholders：

May 1, 2026

Shareholding / Major shareholder	Total Shares Held	Shareholding Percentage (%)
Qixiang Co., Ltd.	4,649,387	6.85
Sunplus Venture Capital Co., Ltd.	2,855,178	4.21
Syntec Technology Co., Ltd.	2,527,710	3.72
Zifeng Investment Co., Ltd.	2,441,443	3.60
Biostar Microtech International Corp.	2,229,000	3.28
KAN,CHIN-TI	1,622,925	2.39
WU,CHIN-HO	1,350,189	1.99
Representative of J&C KAN TRADING CO., LTD.	653,178	0.96
Representative of Shenglin Investment Co., Ltd.	636,275	0.94
CHIU,TSAI-HUI	626,178	0.92

(5) Information on market price, net worth, earnings, and dividend per share：

Item		Year	2024	2025
Market price per share (Note 1)	Highest		17.90	22.5
	lowest		11.25	7.7
	Average		12.95	11.57
Net worth per share (Note 2)	Before distribution		6.50	9.14
	After distribution		6.50	Note 9
EPS	Weighted average shares (thousand shares)		92,679	60,326
	EPS (Note 3)		(2.52)	(0.88)
Dividend per share	Cash dividend		-	-
	Stock dividend	From retained earnings	-	-
		Shares obtained from capitalization of surplus	-	-
	Accumulated unpaid dividend (Note 4)		From retained earnings	-
Analysis of ROI	Price/Earnings ratio (Note 5)		Shares obtained from capitalization of surplus	-
	Price/Dividend ratio (Note 6)		From retained earnings	-
	Cash dividend yield (Note 7)		Shares obtained from capitalization of surplus	-

(6) Dividend policy and its implementation：

1. Dividend policy stipulated in Articles of Incorporation：

The company operates a high-tech business and is in the growth stage of the enterprise life cycle. In order to match the overall environment and the characteristics of industrial growth, and consider the funding needs of the future capital expenditure budget, in order to achieve the company's sustainable operation, pursue the long-term interests of shareholders and stabilize operating performance. Target, the company's dividend policy, the distribution of surplus can be cash dividends or stock dividends, of which cash dividends should not be less than 10% of the total dividends, and the board of directors plans to allocate no less than 60% of the annual profit The amount of dividend distribution, the amount of this dividend distribution depends on。

2. Implementation status: Although there will be profits in 2025, there will still be accumulated losses, so there will be no dividend distribution.。

(7) The impact of the proposed gratuitous allotment of shares at this shareholders' meeting on the company's operating performance and earnings per share: Not applicable.

(8) Remuneration to employees/directors：

1. Percentage or range of employee and director remuneration

stipulated in the Articles of Incorporation:

According to the Company's Articles of Incorporation, if the Company realizes a profit for the year, it shall set aside no less than 5% as remuneration for employees (of which no less than 3% shall be allocated to grassroots employees) and no more than 3% as remuneration for directors, based on the annual pre-tax net profit before the deduction of such remuneration. However, if the Company has accumulated losses (including the adjustment of unappropriated earnings), it shall first reserve an amount to offset such losses before allocating remuneration to employees and directors in accordance with the aforementioned proportions.

2. Basis for estimating the remuneration for employees, directors, and supervisors; basis for calculating the number of shares for stock-based employee remuneration; and accounting treatment for differences between the estimated and actual distributed amounts:

(1) **Basis for estimation**: Remuneration is estimated based on laws, the Articles of Incorporation, and historical experience, using the probable distribution amounts. These are calculated by applying the aforementioned percentages to the balance of net profit after tax (net of employee and director remuneration), after adjusting for accumulated losses, legal reserves, and the provision or reversal of special reserves. (2) **Accounting treatment for differences**: If there is a significant change in the amounts approved by the Board of Directors before the date of the authorized issuance of the financial reports, the change is adjusted against the expenses of the current year. If the amounts change after the date of the authorized issuance, the difference is treated as a change in accounting estimate and adjusted in the following year. If the Board of Directors resolves to distribute employee remuneration in the form of shares, the number of shares is determined by dividing the resolved remuneration amount by the fair value of the stock. The fair value of the stock is based on the closing price on the day immediately preceding the date of the Board resolution.

3.Information regarding the employee and director remuneration proposed by the Board of Directors: No employee and director remuneration was distributed this year.

(1) **Disclosure of differences, reasons, and handling of discrepancies between the actual distribution of cash or stock remuneration to employees, directors, and supervisors and the amounts recognized in the annual financial statements**: Not applicable.

(2) **Proposed amount of stock-based employee remuneration and its percentage relative to the sum of the net profit after tax and total employee remuneration in the parent company only or individual financial reports**: Not applicable.

(3) **Pro forma earnings per share (EPS) after considering the proposed distribution of employee, director, and supervisor remuneration**: Not applicable.

4. Actual distribution of employee, director, and supervisor remuneration for the previous fiscal year (including the number of shares, amount, and stock price), and a statement of any discrepancies between the actual distribution and the amounts recognized in the annual financial statements: No differences, as explained below:

Unit: NT$

	2024			
	Shareholders' meeting resolution actually distributes	The original board of directors approved the proposed allotment	difference number	Reason for difference
Distribution situation：				
1. Employee bonuses	0	0	0	-
2.Director remuneration	0	0	0	-

II. The situation of the company repurchasing the company's shares：None.

III. Corporate bond handling status：None.

IV. Special stock processing status：None.

V. Status of Overseas Depositary Receipts：None.

VI. Handling of employee stock option certificates：Shown on the next page.

VII. Handling of new shares with restrictions on employee rights：None.

VIII. Mergers and acquisitions or the issuance of new shares by the shares of the other company：None.

IX. Status of implementation of capital allocation plans.：None.

(1) The company's employee stock option certificates that have not yet expired shall disclose the status of the handling as of the date of publication of the annual report and the impact on shareholders' rights and interests:

Types of employee stock option certificates	IX ESOP		X ESOP
Declaration effective date and total number of units	2015.9.10 Unit :6,000		2017.5.23 Unit :5,000
Issue (processing) date	2015.12.9	2016.09.09	2017.6.12
number of units issued	Unit 3,900 (expired and cancelled)	Unit :2,100	Unt : 5,000
number of units still available	Unit :9,776		
The ratio of the number of issued subscription shares to the total number of issued shares (%)	0	3.09	7.37
Subscription Duration	10 Years		10 Years
Performance method	Issuance of new shares		
Restricted subscription period and ratio (%)	The granting period of stock option certificates expires in 2, 3, and 4 years, and the proportion of exercisable stock options (cumulative) is 30%, 60%, and 100%.		The granting period of stock option certificates expires for 2 years, and the proportion of exercisable stock options (cumulative) is 100%
Number of shares acquired	0	0	0
(thousand shares)	0	0	0
Executed subscription amount	0	148	255
(NT $thousand)	49.2	46.9	37.5
Number of unexecuted subscriptions (thousand shares)	0	0.22	0.38
Subscription price per share for unexecuted subscribers (NT$)	Although the rights and interests of the original shareholders have been diluted, the purpose of the issuance is to attract and retain the talents needed by the company, and it has the function of motivating and enhancing the solidarity of employees. Looking forward to the future, employees can be retained and motivated to jointly create the interests of shareholders and the company. Shareholders will benefit from this .		

Note 1: The handling of employee stock option certificates includes the public offering and

private placement employee stock option certificates that are being processed. The public offering employee stock option certificates that are being processed refer to those that have already come into force by the Association; the private placement employee stock option certificates that are being processed refer to those that have been approved by the resolution of the shareholders' meeting.

Note 2: The Company's twelfth employee stock option certificate, which was declared effective by the Securities and Futures Bureau of the Financial Supervisory Commission on August 9, 2023, will be performed by issuing 4,500,000 new shares, which has not been issued as of the date of printing of the annual report.

(2) Accumulated until the date of publication of the annual report, the managers who obtained the employee stock option certificate and the names, acquisition and subscription status of the top ten employees who obtained the stock option certificate and the number of shares that can be subscribed

IX ESOP：(Issue period 2015/12/09~2015/12/08) expired and cancelled

IX-1 ESOP：(Issue period 2016/09/09~2026/09/08)

	Title	Name	Obtain the number of subscriptions	The ratio of the number of subscriptions obtained to the total number of issued shares	Title				Name			
					Number of subscriptions	Warrant price	Subscription amount	The ratio of the number of subscriptions to the total number of issued shares	Number of subscriptions	Warrant price	Subscription amount	The ratio of the number of subscriptions to the total number of issued shares
manage	Presidents	Lee, Jyh-En	100,552	0.15%	0	0	0	0%	100,552	46.90	4,715,875	0.15%
	CIO and R&D Director	Lin,Yu-Tsung(note)										
	Assistant Vice President	YU,JIN-HAO										
	Assistant Vice President	WEI,DENG(note)										
	Assistant Vice President	MAI,KUN CHUNG(note)										
	Head of Finance and Corporate Governance	Chen Ro-Han										
	Accounting Supervisor	Hsiao ,Hsiang Yun(note)										
staff	Manager	Tsai,Teng-Yu	69,927	0.08%	0	0	0	0%	69,927	30.50	2,134,718	0.07%
	Manager	Huang Cheng yi										
	Manager	Wang Zheren										
	Manager	Tsai longtan										
	Senior Assistant Manager	Lin Xinping										
	Senior Assistant Manager	Wang Zhen zhou										
	Assistant manager	Hsu,Chien-Chung(note)										
	Assistant manager	Cheng Yunmin										
	Technical Assistant Manager	Lee Piyao										
	Senior Engineer	Gao Binxin										

Note:2025 Resign/ Retire

X ESOP：(Issue period 2017/06/12~2027/06/11)

<table>
<tr><th rowspan="2"></th><th rowspan="2">Title</th><th rowspan="2">Name</th><th rowspan="2">Obtain the number of subscriptions</th><th rowspan="2">The ratio of the number of subscriptions obtained to the total number of issued shares</th><th colspan="4">Title</th><th colspan="4">Name</th></tr>
<tr><th>Number of subscriptions</th><th>Warrant price</th><th>Subscription amount</th><th>The ratio of the number of subscriptions to the total number of issued shares</th><th>Number of subscriptions</th><th>Warrant price</th><th>Subscription amount</th><th>The ratio of the number of subscriptions to the total number of issued shares</th></tr>
<tr><td rowspan="7">manage</td><td>Presidents</td><td>Lee, Jyh-En</td><td rowspan="7">76,433</td><td rowspan="7">0.11%</td><td rowspan="7">0</td><td rowspan="7">0</td><td rowspan="7">0</td><td rowspan="7">0%</td><td rowspan="7">76,433</td><td rowspan="7">37.5</td><td rowspan="7">2,866,629</td><td rowspan="7">0.11%</td></tr>
<tr><td>CIO and R&D Director</td><td>Lin,Yu-Tsung(note)</td></tr>
<tr><td>Assistant Vice President</td><td>YU,JIN HAO</td></tr>
<tr><td>Assistant Vice President</td><td>WEI,DENG(note)</td></tr>
<tr><td>Assistant Vice President</td><td>MAI,KUN CHUNG(note)</td></tr>
<tr><td>Head of Finance and Corporate Governance</td><td>Chen Ro-Han</td></tr>
<tr><td>Accounting Supervisor</td><td>Hsiao ,H siang Yun(note)</td></tr>
<tr><td rowspan="10">staff</td><td>SubsidiaryStaff</td><td>Ushio Koida</td><td rowspan="10">132,557</td><td rowspan="10">0.13%</td><td rowspan="10">0</td><td rowspan="10">0</td><td rowspan="10">0</td><td rowspan="10">0%</td><td rowspan="10">132,557</td><td rowspan="10">37.5</td><td rowspan="10">3,235,614</td><td rowspan="10">0.13%</td></tr>
<tr><td>SubsidiaryStaff</td><td>Mark Pennings</td></tr>
<tr><td>Subsidiary Staff</td><td>Muneo Kobayashi</td></tr>
<tr><td>Manager</td><td>Tsai,Teng-Yu</td></tr>
<tr><td>SubsidiaryStaff</td><td>ZHANG,LEI</td></tr>
<tr><td>Subsidiary Staff</td><td>LI,SHIH YI</td></tr>
<tr><td>Manager</td><td>Yu Wanyu(note)</td></tr>
<tr><td>Subsidiary Staff</td><td>Thanh Ngo</td></tr>
<tr><td>Subsidiary Staff</td><td>Phu G (Kevin) Huynh</td></tr>
<tr><td>Subsidiary Staff</td><td>Chi Xiaodong</td></tr>
</table>

Note:2025 Resign/ Retire

(3) Restricting employees' rights and handling of new shares：The company applied for the issuance of 1,500,000 new shares with restricted employee rights. The application was made effective by the Securities and Futures Bureau of the Financial Supervisory Commission on August 9, 2023. As of the printing date of the annual report, it has not yet been issued.

D、Operation Overview

I. Business Contents：

(i) **Scope of Business:**：

1. Business Scope: The Company’s primary business activities are categorized as follows:

(1) Cloud and IT Data Center Solutions

(2) Digital Multimedia Editing

(3) Digital Surveillance and Computer Telephony Integration (CTI) Products

(4) Storage Solutions for OBM/ODM/Solution Industries

2. Sales Breakdown (FY 2025)：

In recent years, the Company has successfully transitioned from a hardware-only supplier to a comprehensive "Data Lifecycle Management Solution Provider." By integrating core storage equipment with SANLink high-speed transmission technology and the FileCruiser software ecosystem, Promise Technology has constructed an end-to-end data management architecture that precisely addresses the complex operational and technical needs of our clients.

This strategic transformation has generated dual value: on one hand, we continuously accumulate profound industry application expertise, allowing us to provide clients with insightful consulting; on the other hand, through value-added services combining software and hardware, we have significantly strengthened client loyalty and market trust. Looking ahead, we will continue to build an unassailable competitive moat through a high-value market positioning. We are accumulating the energy to challenge international top-tier storage brands and lead Promise Technology toward a leading position in AI and edge computing solutions.

2025 Classification of product Unit: NT$ million

product name	sales	Operating ratio%
System	$551	94.35
Other	33	5.65
Total	$584	100.0

Note: "Others" mainly comprises revenue from the sale of hard drives, engineering services, sale of spare parts, and sales returns and allowances.。

3. **Current Products:**

Product Line	Core Product Series	Primary Applications & Corporate Progress
Rich Media & Content Creation	Pegasus5 Series	High-Bandwidth Creative Workflows• Equipped with Thunderbolt™ 5 interface; tailored for 8K/12K ultra-high-definition video editing and heavy digital visual effects (VFX) rendering. Integrated with Predictive Data Migration (PDM) technology.Corporate Progress (FY 2025/2026): Within the rich media domain, the Company officially debuted Thunderbolt™ 5 technology alongside enhanced PDM capabilities. Purpose-built for top-tier cinematic creators, this portfolio delivers an ultra-stable, high-efficiency storage ecosystem, successfully resolving technical bottlenecks in thermal management

		and data protection under massive data throughputs.
Smart Surveillance Platforms	Vess A-Class / NVR	AI-Driven Edge Computing Storage• Purpose-built appliances for AI edge computing, seamlessly consolidating surveillance recording and real-time video analytics; fully certified by global tier-1 Video Management Software (VMS) vendors.Corporate Progress (FY 2025/2026): Driven by the global proliferation of AI analytics, the Company's Vess A8340 Series is anchored in "AI Smart Surveillance," maximizing one-piece platform deployment efficiency. Through rigorous hardware-software vertical integration, we have significantly boosted edge-side computing performance, delivering a high-reliability security foundation characterized by zero frame drops and low latency for smart cities and large enterprises.
Enterprise Data Centers	VTrak D5000 / D5800	Mission-Critical Enterprise Storage Infrastructure• Features an Active-Active dual-controller architecture supporting 25Gb/32G high-bandwidth connectivity, engineered to safeguard mission-critical business data with a zero-downtime environment.Corporate Progress (FY 2025/2026): Promise continues to deepen its technological footprint in enterprise IT through Software-Defined Storage (SDS). Armed with comprehensive engineering certifications for PromiseRAID and mainstream virtualization architectures (VMs), the Company empowers mid-to-large enterprises to flexibly allocate storage resources in a highly cost-effective manner, ensuring robust High Availability (HA) under intensive enterprise workloads.
High-Density Expansion Storage	VTrak J Series (e.g., J5960)	Massive Scale-Out Archiving• High-density JBOD expansion enclosures incorporating proprietary GreenBoost™ technology, optimized for long-term massive surveillance archiving and enterprise cloud backup storage.Corporate Progress (FY 2025/2026): To address the exponential surge in surveillance data during the AI era, the VTrak J Series implements GreenBoost™ green energy-saving technology. By engineering an ultra-dense drive layout, it successfully enables clients to execute long-term preservation of massive video datasets within highly compressed physical data center footprints.
Professional Networking & Connectivity	SANLink Series (e.g., N1 / N2)	High-Speed SAN Topology Integration• High-performance Thunderbolt-to-Ethernet adapters that enable creators' workstations to instantly bridge into corporate SAN architectures at lightning speeds of up to 10Gb/s.Corporate Progress (FY 2025/2026): The SANLink Series serves as a vital anchor in the Company's end-to-end storage solutions. It bridges individual creator workstations with corporate SAN ecosystems seamlessly, fully exemplifying Promise's competitive edge in "connectivity" across both the rich media and surveillance markets.
Cloud Software Collaboration	FileCruiser	Secure Cross-Border Data Exchange• An Enterprise File Sync and Share (EFSS) platform, delivering maximum mobile access flexibility alongside rigorous enterprise-grade IT administrative security management.Corporate Progress (FY 2025/2026): Developed to support global hybrid work trends and secure multinational data transactions, the FileCruiser platform assists small-and-medium enterprise (SME) clients in achieving agile data accessibility while maintaining absolute privacy permission protocols and centralized IT governance.
Detailed Product Information For comprehensive specifications, compliance declarations, and real-time updates regarding our current product lineups, please visit the Company's official product portal: https://www.promise.com/tw/Products		

(ii) **Industry Overview：**

1.Industry Status and Development：

The global storage industry is shifting from "capacity-oriented" to "data-intelligence and computing-oriented." With the development of AI, generative content, and edge computing, the storage industry has evolved beyond simple hardware storage toward computing processing and data lifecycle management. The market is primarily divided into four domains:：

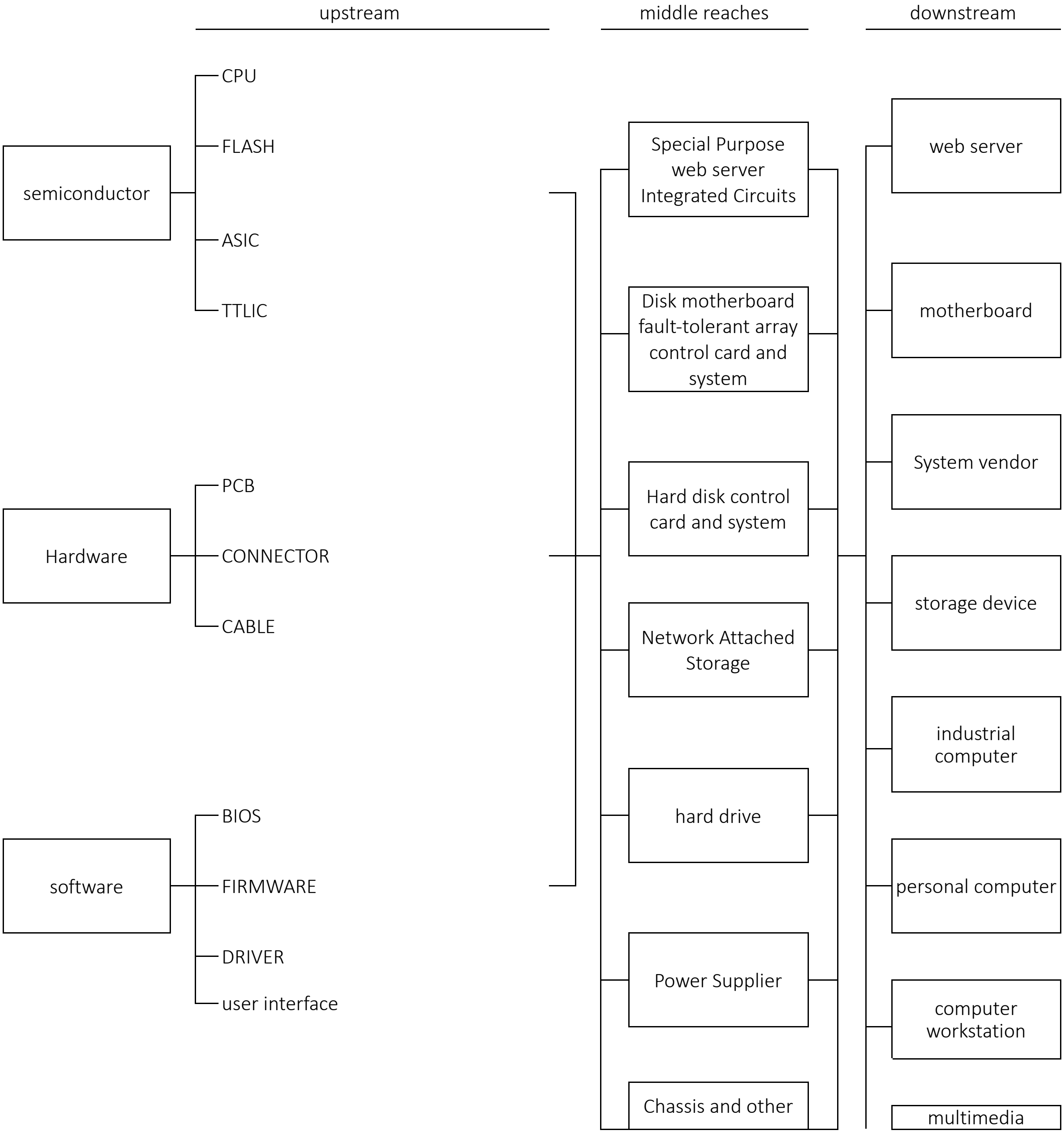
(1) Key Components and Transmission Interfaces: Providing high-performance flash memory and high-speed interfaces such as Thunderbolt™, establishing the foundation for data transmission.。

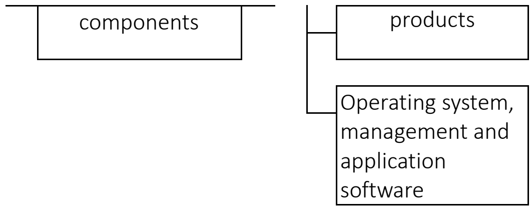
(2) Intelligent Storage Systems: Developing systems with AI inference, active fault tolerance, and energy-saving technology (GreenBoost™) to meet the needs of AI data centers and edge computing.

(3) Software-Defined Platforms (SDS): Optimizing storage resource allocation through software-defined architecture, integrating video analytics and file collaboration to achieve automated data management.

(4) End-to-End Consulting Services: Providing customized solutions ranging from architectural planning to system integration for media entertainment, intelligent surveillance, and enterprise cloud requirements.

2.The relationship between the upper, middle and lower reaches of the industry：





3. Development Trends of Products：

A. Popularization of Storage Security Concepts and Applications:

In the past, disk arrays and real-time backup were often associated with high prices and high maintenance costs. However, with the evolution of IT and interfaces, new interfaces such as SAS (Serial-Attached SCSI) offer not only high performance and reliability but also backward compatibility with SATA interfaces used in personal applications. Advances in semiconductor and hard drive technology have made high-speed and large-capacity access more accessible. Today, enterprises, public utilities, and individuals all require high-speed, stable, and secure storage for their media, images, and entertainment. Consequently, Promise Technology provides cloud providers with advanced, reliable, high-performance, and cost-effective storage solutions to meet the demands of public and private cloud architectures.

B. Global Outsourcing Trends (Including R&D and Production):

Historically, the storage industry was highly concentrated among major European and American manufacturers, with a lower degree of industrial division of labor compared to the PC industry. However, from the perspectives of supply and demand: on the demand side, there is a growing trend for enterprises to demand high functionality, high reliability, and cost-effectiveness in IT spending. On the supply side, the manufacturing and management capabilities of Taiwanese firms, as well as their R&D capabilities focused on ODM, are highly recognized. This trend encourages international storage giants to focus on high-end, high-value-added market segments, seeking long-term strategic partnerships to outsource R&D and manufacturing to achieve the benefits of vertical integration.

4. Competitive Landscape of Products:

A. High Barriers to Entry: Requiring Long-term Accumulation of Customer Trust and Technical Expertise

From vital corporate information, such as client transaction data and large-scale factory operational records, to personal entertainment and family archives, the trend toward electronization and digitalization of all forms of information has never ceased. Concurrently, the risks and financial losses associated with data breaches or data loss are escalating daily, making electronic data preservation one of the most critical indicators of a modern enterprise's competitiveness. The rapid transmission and access of data do not merely demand speed; they demand an absolute level of security. This requires the accumulation of massive R&D investments and long-term cultivation of customer trust. This entry barrier cannot be bypassed merely through capital injections; it demands prolonged operational dedication and continuous investment..

B. Long Product Lifecycle:

Data storage equipment is predominantly utilized in medium-to-large mainframes and workstations, classifying it as an enterprise-grade application characterized by high capital commitments. Unlike consumer electronics, switching systems entails immense implicit costs and operational risks. Factors that enterprises must deliberate upon include system downtime, data re-backup, migration complexities, and business interruption risks. Consequently, data storage equipment typically remains in service for at least five years, with spare parts supported for a minimum of two years. This demands up to seven years of product service and technical support, rendering its product lifecycle significantly longer than that of typical personal IT products.

C. High Global Market Concentration Dominated by US and Japanese Manufacturers: The sales of data storage equipment remain tightly coupled with server sales and are positively correlated with corporate capital expenditures. They are extensively deployed in aerospace, defense, large-scale public utility projects, and massive data processing facilities. When selecting vendors, procurement entities must consider long-term trust, compatibility and stability with servers and network systems, compatibility with hard disk drives, and the security, quality, and reliability of each vendor’s system products. These evaluation metrics are highly professional and intricate, meaning procurement decisions are never dictated by price alone. As a consequence, 80% of the market is concentrated among the top ten information tech giants from the US and Japan, with industrial capabilities dictating this industry concentration. However, with the future rise of cloud storage, users will prioritize the stability and security of service providers over brand alignment. This paradigm shift presents a significant opportunity to break the oligopoly held by US and Japanese vendors, paving the way for alternative storage equipment vendors to bridge the gap.

(iii) Technical and R&D Overview：

1. R&D and Investment Status：

R&D expenses in 2025: NT$108,612 thousand.

Promise Technology dedicates extensive efforts to cultivating talent and developing proprietary technologies, steadfastly adhering to its core corporate purpose of satisfying customer needs through continuous innovation and excellence. Furthermore, the Company strengthens its collaborative research and development with principal partners to optimize storage technologies, while continuously sponsoring renowned academic units and research institutions engaged in pioneering storage technology research to drive breakthrough innovations.

The Company has consistently prioritized the inheritance of R&D expertise and technical know-how. Since its inception, it has been unremittingly committed to quality enhancement and technical innovation. In recent years, the Company has aggressively invested in R&D equipment while cultivating and recruiting top-tier R&D talent. Our highly seasoned R&D team possesses exceptional product planning and engineering capabilities. Taking immense pride in being an R&D-focused enterprise, the Company perpetually explores enhancement opportunities across its storage solution portfolios, investing continuously to deliver the ultimate user experience to our clients.

2. Successfully Developed Technologies and Products in the Recent Year：

(1) Pegasus 5 Storage System:

Premium Transmission Performance: Supports the Thunderbolt™ 5 interface, delivering a massive bandwidth of up to 80Gbps. The top-tier models can achieve transfer speeds of up to 6,000 MB/s, ensuring perfectly fluid execution of multi-track 4K, 6K, and 8K video editing alongside complex VFX rendering.

Flexible Hybrid Architecture: Taking the R12 Pro model as an example, it utilizes a hybrid configuration housing twelve 3.5-inch HDDs and four M.2 NVMe SSDs, successfully achieving an optimized tiered storage framework combining high-speed SSD caching with high-capacity HDD storage.

Enterprise-Grade PromiseRAID® Engine: Equipped with a robust and ultra-stable disk array protection mechanism (supporting RAID 0/1/5/6/10/50/60 modes), ensuring the absolute safety of invaluable project data.

Predictive Data Migration (PDM): Built-in PDM technology actively detects potential disk anomalies before a hard drive failure occurs, proactively transferring data to eliminate the risk of data loss caused by drive damage.

Acoustic & Smart Energy-Saving Design: Features intelligent power management that automatically switches the storage device into a low-power mode when the host enters sleep mode or when the connection is severed. It delivers an ultra-low noise operational performance within a highly compact chassis.

(2) **Vess A8110 (Newly Released) paired with Vess R3600 + Genetec Security Center:**

All-in-One Integrated Platform: The Vess A8110 serves as a versatile multi-functional server. Deeply integrated with the Genetec VMS (Video Management System), it seamlessly handles video recording, storage, archiving, and directory services, substantially minimizing overall system complexity.

High Availability (HA) Storage: Paired with the Vess R3600 Series, it delivers an enterprise-class Active-Active High Availability architecture. This guarantees zero system interruption during hardware failures, safeguarding video data integrity within mission-critical environments.

SMARTBOOST™ Technology: Powered by Promise Technology's exclusive patented technology, it effectively overcomes storage performance bottlenecks, guaranteeing zero frame drops and zero data loss even when writing massive volumes of high-definition or AI-driven video streams.

Scalability and Flexibility: The system boasts superior expandability to fulfill the scale requirements of medium-to-large surveillance projects, whilst maintaining full compatibility with major mainstream VMS platforms.

Security Compliance and Energy Efficiency: Incorporates built-in security compliance designs alongside GreenBoost™ power management technology, providing an energy-efficient and highly durable infrastructure solution.

(3) **VTrak 8206d AFA (All-Flash Array):** Utilizing a fully flash-configured array, this solution provides ultra-low latency and superior performance. It is an all-NVMe All-Flash Array (AFA) purpose-built for AI training, High-Performance Computing (HPC), and real-time data analytics. Powered by PCIe 5.0 and Intel® Xeon® 6 processors, it yields ultimate I/O throughput and ultra-low latency to optimally accommodate modern data pipelines:

Top-Tier Hardware Architecture: Adopts the brand-new PCIe 5.0 NVMe transmission framework and comes equipped with Intel® Xeon® 6 processors, supplying unprecedented I/O performance and minimal latency for data-intensive workloads.

Optimized for AI and Big Data: Delivers powerful and unwavering throughput customized for Large Language Model (LLM) training, real-time data analytics,

and HPC, accelerating data retrieval and processing for high-end applications.
PromiseRAID® Technology: Integrates patented PromiseRAID® technology, which safeguards enterprise-grade data security and high flexibility while unleashing the absolute performance limits of all-flash arrays.
Flexible High-Speed Network Support: Accommodates high-speed network connectivity of up to several hundred Gb/s, ensuring unimpeded data transmission across multiple nodes and servers, effectively eliminating traditional storage bottlenecks.

(4) **Vess A8600Product Line:**
Full Compatibility and Certification: The Vess A8600 has obtained official certification from Bosch, ensuring deep integration between the hardware and BVMS (Bosch Video Management System) software, which simplifies deployment complexity and lowers installation costs.
High-Definition, Zero-Frame-Drop Recording: Specially engineered for continuous, high-volume video stream writes. It features exceptional fault tolerance, supporting the prolonged operation of multiple high-definition (HD/4K) cameras without losing critical footage.
Hardware-Integrated Server: Combines a Network Video Recorder (NVR) and a RAID storage array into a unified unit, saving the physical space and cabling required by external storage setups while offering comprehensive data protection.
Flexible Expansion Architecture: Displays robust scalability, enabling seamless storage capacity expansion as the surveillance infrastructure scales, making it perfectly suited for the long-term preservation of high-definition video data.
Fluid Centralized Management: Through the intuitive control interface of BVMS, administrators can smoothly manage audio, video data, and alarm events across distinct IP networks.

(iv) Long and Short-term Business Development Plans:

（1）Short-Term Development:Focus on"Operational Realignment and Market Penetration"

A. **Product and Technological Transformation:** Deepen "AI Edge Computing Storage" solutions, leverage the technical advantages of the Vess series to penetrate smart city and high-end AI surveillance markets, and solidify our brand image as a highly specialized vendor.

B. **Lean Global Operations:** Centering on the Americas, Europe, and Asia regions, reinforce supply chain resilience, utilize digital tools to capture global demand in real time, accelerate after-sales service response times, and establish deep demand integration with ODM clients.

C. **Organizational and Efficiency Enhancement:** Continuously promote lean organization, shorten decision-making pathways through cross-departmental integration (such as sales, R&D, and finance), ensure development timelines closely align with market dynamics, and strictly implement operational cost controls.

D. **Flexible Utilization of Capital Markets:** On a stable financial foundation, precisely execute capital allocation, implement plans such as the private placement of securities to enhance the utilization efficiency of working capital, and create long-term value for shareholders.

（2）Long-Term Development: Focus on "Ecosystem Alliances and Value Elevation"

A. Deepening Global Brand Influence:

Continuously expand the global service network, elevate Promise Technology's positioning from a pure hardware supplier to a "data and computing value-added services" provider, and reinforce global brand recognition.

B. International Strategic Cooperation and ODM Deployment:

Leverage existing international brand recognition to deepen strategic ODM collaboration with global storage giants, extending from single-product sales to joint technological development, thereby constructing technical barriers to entry and an operational moat.

C. ESG and Sustainable Operations:

Integrate greenhouse gas inventory standards and green energy technologies (GreenBoost™) into product research and development, promote corporate governance and environmental sustainability, and achieve balanced development between corporate value and the industrial ecosystem.

D. Diversification of Revenue Mix:

Through the strategic alignment of different product lines (multimedia, surveillance, and enterprise storage), capitalize on the cyclical variances across different regional markets to mitigate single-market risks and achieve stable, balanced financial growth.

E. Industrial Ecosystem Linkage:

Actively utilize the capital market to drive industry co-opetition and technical alliances, securing critical nodes in AI data centers and edge computing storage through strategic investments and vertical integration.

II. Market and Production/Sales Overview：

(i) Market Analysis：

1. Major Sales Regions of the Company's Primary Products：

Unit: NT$ Thousands

Sales Region \ Year		2025 Net Sales	2025 %	2024 Net Sales	2024 %
Export Sales	Americas	87,391	14.97	68,467	11.94
	Asia	323,639	55.43	361,481	63.06
	Europe	54,345	9.31	65,021	11.34
	Other Regions	35,808	6.13	15,878	2.77
	Subtotal	$501,183	85.84	$510,847	89.12
Domestic Sales		82,667	14.16	62,345	10.88
Total		$583,850	100.00	$573,192	100.00

2. Market Share：

Promise Technology is one of the few manufacturers globally capable of providing a comprehensive product line that encompasses enterprise systems, personal storage, and SOHO storage solutions. Driven by the Company's successful transition of its system products into higher-end application markets, professional industry reports indicate that certain products have entered the global leading tier, exerting a highly positive impact on Promise Technology's global market share.

3. Future Market Supply/Demand Conditions and Growth Potential：

（1）Explosive Demand for AI Data Governance and Edge Computing

As AI and 5G technologies penetrate smart transportation, smart cities, and Industry 4.0, the paradigm of data generation has shifted from mere "storage" to active "processing." Consequently, enterprises' demand for storage solutions that support high-performance computing capabilities has risen significantly, particularly in edge computing scenarios where the growth in demand for specialized storage featuring high availability and low latency is highly evident.

（2）Hybrid Storage Architecture Integrating Cloud and On-Premises Environments

The increasing maturity of cloud computing environments has driven the adoption of "hybrid cloud" and "private cloud" storage strategies. Guided by considerations of data security and data sovereignty, enterprises demonstrate a growing willingness to procure high-performance, highly scalable, and cost-effective storage equipment to ensure that massive volumes of data can flow seamlessly among various computing nodes.。

（3）Specification Upgrades in Intelligent Surveillance Systems

The security and surveillance industry has fully entered a digital and intelligent phase. With video resolutions advancing to 4K/8K and the popularization of AI video analytics, storage equipment must not only provide massive capacity but also deliver exceptional write stability and robust data protection mechanisms. In response to these trends, the Company has deployed a comprehensive product line ranging from high-end SAN/DAS to edge NAS, precisely capturing market upgrade opportunities within the surveillance sector.

4. Competitive Niches：

（1）Global Channel Strategy and Deep Ecosystem Collaboration：

Promise has deeply cultivated the storage sector, capturing local market dynamics through its global operations and establishing close partnerships with leading international software platforms and hardware distributors. By ensuring high-quality system compatibility, we effectively maintain our market share in international markets and provide clients with reliable after-sales and technical support.

（2）R&D-Centric Technological Leadership：

R&D talent accounts for nearly 40% of the Company's total workforce. Through long-term investments in technical R&D, we have accumulated a robust portfolio of storage architecture patents and precisely synchronized with market rhythms. We adopt an international division of labor model for R&D, ensuring our technology delivers market-leading cost-performance ratios and continuously fortifying our technological moat in the storage industry.

（3）Operational Excellence and Green Supply Chain Management：

Promise strictly adheres to high-specification ISO 9001 quality standards and has long been certified as a "Green Partner" by internationally renowned tech giants. Amid growing ESG trends, we dedicate ourselves to optimizing storage energy efficiency, assisting clients in achieving energy-saving and carbon-reduction targets, and ensuring supply chain stability through third-party audits to provide highly reliable product lifecycle management.

（4）Flexible and Asset-Light Global Supply Chain Architecture

The Company adopts a highly efficient and flexible supply chain management strategy, outsourcing its core production lines to premium professional manufacturing partners. This asset-light model enables Promise to concentrate its critical operational resources on technological R&D innovation and localized global market services. Through deep technological integration with long-term collaborative partners, we ensure that our products maintain high international quality standards while rapidly adjusting production capacity in response to market volatility, thereby optimizing overall operational efficiency and Return on Assets (ROA).

5. Favorable and Unfavorable Factors for Future Development and Countermeasures：

A. Favorable Factors：

(1) Precise Alignment with AI and Big Data Storage Trends：Promise strategically focuses on cloud computing and massive data processing. By integrating AI algorithms with high-performance storage architectures, the Company provides vital solutions that satisfy the requirements of smart cities, edge computing, and high-end image processing, precisely capturing high-growth opportunities arising from digital transformation.

(2) **Global R&D and Customized Development Capabilities:** The Company maintains complementary R&D bases across Taiwan, the United States, and Asia, ensuring that our technological development possesses an international perspective. Through the Vess, Pegasus, and VTrak series, we flexibly address the demands of global partners, offering highly adaptable customized technical support and continuously reinforcing our position of technological leadership.

(3) **Dual-Track Strategy of Proprietary Brand and ODM Operations:** We continue to develop our "PROMISE" proprietary brand, maintaining a global leadership position for high-tech products. Concurrently, through an established OBM/ODM dual operating model, the Company flexibly allocates resources, reinforcing its market share in high-end segments while optimizing supply chain capacity efficiency to pursue long-term sustainable operations.

(4) **Global Logistics and Localized Service Networks:** We have established marketing and technical operations across the Americas, Europe, Japan, and China, ensuring immediate responses to local market demands. Through a globally unified after-sales service framework and cloud-based information platforms, we strengthen strategic trust with clients, laying a solid foundation for revenue growth.

(5) Taiwan's Mature and Cost-Competitive Supply Chain Ecosystem: Benefiting from the comprehensive framework of highly specialized division of labor within Taiwan's electronics and IT industries, the Company optimizes its production cost structure while ensuring supply stability and quality precision. This robust industrial cluster advantage serves as a powerful backstop for Promise to continuously expand its global market share.

B. Unfavorable Factors and Countermeasures：

（1）Foreign Exchange Risk:

Countermeasures: Adopt a conservative and pragmatic natural hedging strategy. The Company currently does not engage in derivative financial instrument transactions. Instead, through sound management of operational cash flows, we actively allocate multi-currency positions (such as the US Dollar and Euro) and maintain consistency between purchasing and selling currencies to the greatest extent possible, thereby mitigating fluctuations in net foreign exchange exposure and safeguarding financial structural stability.

（2）Intense Market Competition：

Countermeasures:
Product Tiering Strategy: Differentiate from low-price markets and focus on high-value-added AI storage solutions.
Speed as a Winning Edge: Optimize production-sales responsiveness and guarantee delivery times through flexible supply chain management. Concurrently integrate technologies with partners to provide clients with a three-year roadmap of solutions, thereby cementing customer loyalty.

（3）Production Line Outsourcing and Supply Chain Management：

Countermeasures:
Adopt an asset-light operating model to concentrate core resources on R&D innovation and global market services. Through close integration with professional manufacturing partners, alongside the implementation of rigorous quality audits and international standard verifications (such as ISO 9001 and Green Partner), we ensure capacity flexibility and product quality consistency in outsourced production, effectively lowering fixed overhead expenses.

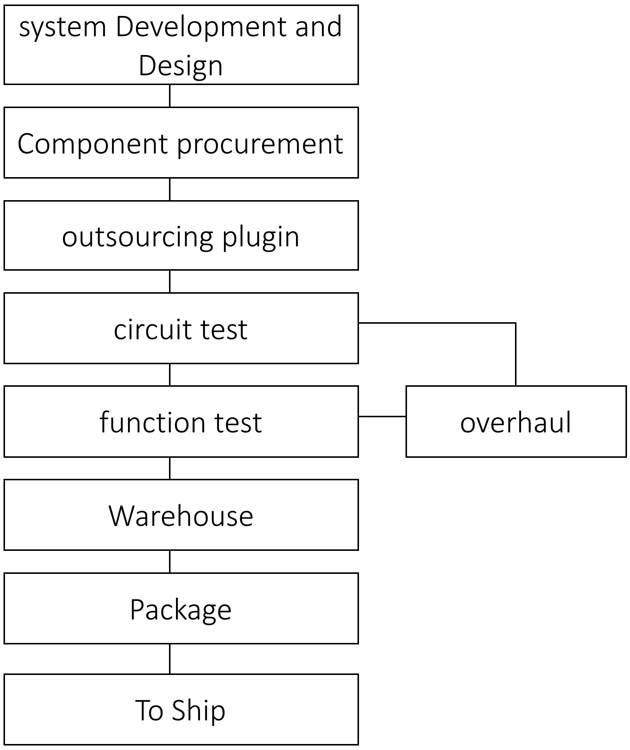
（4）Short Product Lifecycles:
Countermeasures:
Software Value Creation:
Enhance the added value of Software-Defined Storage (SDS), extending product lifecycles through iterative functional updates and reducing the frequency of hardware tooling/molding.
Agile Management:
Utilize real-time data to track global inventories, achieving close coordination between production and sales to maximize the efficiency of resource allocation.

(ii) Important Uses and Production Processes of Major Products：

1. Important Uses of Major Products：

Product Line Classification	Core Product Series	Primary Uses and Core Technological Highlights
Multimedia & Creative Storage	Pegasus Series (including R12, M4, R4i/J2i, 32)	Specifically designed for film and television post-production, supporting Thunderbolt™ 3/4 and USB 3.2 high-speed transmission. It emphasizes extreme performance and stable collaboration for mobile photography, individual creators, and small studios.
Intelligent Surveillance Storage	Vess Series (including A8000, A6000, R3000, J3000)	Dedicated to AI-powered intelligent surveillance. It provides an all-in-one platform integrating video recording, management, and analysis, and is highly applicable to high-end video analytics scenarios such as smart city management, bank ATMs, and manufacturing production line tracking.
Enterprise & Data Center	VTrak Series (including D5000, J5960, J5000)	Enterprise-grade integrated storage systems. Utilizing GreenBoost™ energy-saving technology, these systems offer high scalability and massive bandwidth (such as 25Gb Ethernet and 32G Fibre Channel), making them ideal for large-scale data center operations.

2. Production Process of Major Products (System)：



(i) Supply Status of Primary Raw Materials：

Primary Raw Material	Major Supplier(s)	Supply Condition / Status
Hard Disk Drives (HDDs)	Afastor Corporation,、Microland Electronics	The suppliers listed to the left maintain long-term cooperative partnerships with the Company. The Company regularly reviews and evaluates their supply quality and delivery performance.
Integrated Circuits (ICs)	Synnex Technology International Corp., WT Microelectronics Co., Ltd.	
Mechanical Parts / Chassis	Zheng Chuan Technology Co., Ltd., FUSION TRADE INC.	
Motherboards	ASRock Rack Inc., Giga Computing Technology Co., Ltd.	
Printed Circuit Boards	High-Tek P.C.B. Enterprise Co., Ltd.	
Power Supply Units (PSUs)	FSP Technology Inc.	
Memory Modules	Innodisk Corporation	

(ii) Names of customers/suppliers accounting for 10% or more of the total purchase (sales) amount in either of the most recent two years, their purchase (sales) amounts and percentages, and the reasons for their fluctuations:：

1. Major Suppliers in the Most Recent Two Years：

Unit: NT$ thousands

Item	2024				2025				2026 Q1			
	Name	Amount	%	Relationship with Issuer	Name	Amount	%	Relationship with Issuer	Name	Amount	%	Relationship with Issuer
1	Company A	66,424	29%	-	Company A	89,427	25%	-	Company A	19,437	16%	-
2	Company B	32,764	14%	-	Company B	30,217	8%	-	Company D	13,080	11%	-
3	Company C	20,633	9%	-	Company C	20,226	6%	-	Company E	11,429	9%	-
	Others	109,403	48%		Others	217,144	61%		Others	76,918	64%	
	Net Purchases	229,223	100%		Net Purchases	357,014	100%		Net Purchases	120,865	100%	

The change was primarily due to tight supply in the hard disk drive (HDD) market, leading the Company to shift procurement toward U.S.-based HDD manufacturers. 。

2. Major Customers in the Most Recent Two Years:

Unit: NT$ thousands

Item	2024				2025				2026Q1			
	Name	Amount	%	Relationship with Issuer	Name	Amount	%	Relationship with Issuer	Name	Amount	%	Relationship with Issuer
1	Company A	75,434	13%	None.	Company A	40,249	7%	None.	Company A	2,774	2%	None.
2	Company B	48,732	9%	None.	Company B	65,749	11%	None.	Company B	24,251	14%	None.
3	Company C	-	0%	None.	Company C	30,574	5%	None.	Company C	31,217	19%	None.
4	Company D	35,653	6%	None.	Company D	43,459	7%	None.	Company D	17,603	10%	None.
5	Others	413,373	72%	None.	Others	403,819	70%	None.	Others	91,884	55%	None.
	Net Sales	573,192	100%		Net Sales	583,850	100%		Net Sales	167,729	100%	
Changes in sales figures were primarily driven by the progress and milestones of specific projects. 。												

(iii) Production Volume and Value (Last Two Fiscal Years)：

Unit: Quantity (units); Value (NT$ thousands)

Year / Product / Major Product	2025			2024		
	Capacity	**Quantity**	**Value**	**Capacity**	**Quantity**	**Value**
Systems	140,765	140,765	351,556	141,930	141,930	336,183
Total	140,765	140,765	351,556	141,930	141,930	336,183

(iv) Sales Volume and Value (Last Two Fiscal Years)：

Unit: Quantity (units); Value (NT$ thousands)

Year / sales / Major Product	2025				2024			
	Domestic		Export		Domestic		Export	
	Qty	Value	Qty	Value	Qty	Value	Qty	Value
Systems	10,830	$81,665	13,695	$469,668	17,979	$60,860	11,756	$463,762
Others	11,489	1,002	9,306	31,515	4,963	1,486	9,811	47,084
Total	22,319	$82,667	23,001	$501,183	22,942	$62,346	21,567	$510,846

"Domestic Sales" refers to sales within Taiwan. "Others" primarily includes engineering services, maintenance revenue, sales of spare parts, and sales returns and allowances.

III. Employed employees：Employee statistics for the most recent two years and as of the publication date of the annual report:

Year		2024	2025	As of May 30, 2026
Number of Employees	Direct Labor	10	6	5
	Indirect Labor	103	90	88
	Total	113	96	93
Average Age		49.02	47.58	47.68
Average Seniority (Years)		12.01	12.60	12.87
Educational Background (%)	Ph.D.	0.00%	2.08%	3.23%
	Master's Degree	31.86%	34.38%	35.48%
	Bachelor's Degree	55.75%	43.75%	53.76%
	High School	9.73%	7.29%	7.53%
	Below High School	2.65%	NA	NA

IV. Environmental Expenditure Information：

(1) Total losses and penalties due to environmental pollution in the most recent year and up to the publication date of the annual report: The Company outsources all product manufacturing to professional partners. Our internal operations are limited to testing and packaging. As there is no discharge of wastewater, sewage, exhaust gas, or noise pollution during these processes, there are no concerns regarding environmental pollution.

(2) Regulatory Compliance: All Promise Technology products comply with international directives including RoHS (Restriction of Hazardous Substances), WEEE (Waste Electrical and Electronic Equipment), ISO 14001, and REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals). Furthermore, the Company minimizes the use of hazardous materials such as lead, cadmium, bromine, and halogens in its manufacturing processes. Specifically, NPG-150 has been adopted for the x30 series. Promise Technology remains committed to carefully increasing the utilization of eco-friendly materials.

V. Labor Relations：

i. Current Material Labor Agreements and Implementation Status：

1. Employee Welfare Measures

（1）**Welfare Measures Provided by the Employee Welfare Committee:**

- Company-wide domestic and international group trips, family days, and recreational activities.
- Holiday and birthday gift vouchers.
- Maternity allowances.
- Subsidies for weddings, funerals, and celebratory occasions.
- Discounts at designated contract stores.
- Subsidies for employee club activities.
- Annual year-end banquets (Weiya).

（2）Other Employee Benefits

- Group life insurance, medical insurance, accident insurance, and cancer insurance.
- Emergency relief subsidies and assistance.
- Holiday bonuses, performance bonuses, and employee stock options.
- Pre-employment physical examinations and regular employee health checkups.
- Departmental banquets.
- Educational and training subsidies.

a. Management Training Status：

Title	Name	Date	Course Title	Training Hours
President	Lee,Jyh-En	2025/07/09	2025 Cathay Sustainable Finance and Climate Change Summit	6
CFO & Corporate Governance Officer	Chen Ro-Han	2025/07/09	2025 Cathay Sustainable Finance and Climate Change Summit	6
		2025/09/11	Prevention Strategies for "Corporate Corruption" from a Corporate Governance Perspective	3
		2025/09/18	IFRS 15: New Revenue Recognition Standard	3
		2025/10/28	2025 Fubon Insurance - AI Applications and Corporate Governance Seminar	3
		2025/10/31	2025 Compliance Presentation on Insider Equity Trading Regulations	3
		2026/01/13	Continuing Education Course for Accounting Officers of Issuers, Securities Firms, and Stock Exchanges	6
Acting Accounting Officer	Ku, Pei-Chin	2025/11/24~ 11/25	Continuing Education Course for Accounting Officers of Issuers, Securities Firms, and Stock Exchanges	12
Chief Internal Auditor	Hsu, Wei-Lun	2025/02/20	New Challenges for Internal Auditors: Analysis of Sustainability Information Disclosure, Management Policies, and Related Audit Key Points	6
		2025/08/07	Seminar on Audit Practices for Annual Operating Plans and Budgeting	6
		2025/12/29	New Positioning of Internal Audit from Case Studies: The Intersection of Ethics, Morality, and Law	6
Acting Internal Auditor	Chu ,Hui-Ling	2025/09/15	Analysis of Internal Control Practices Related to the Management of Sustainability Information	6
		2025/11/12	Analysis of Internal Control Management Practices for Greenhouse Gas Inventories	6

b. Employee Training Status：

The results of employee education and training in FY 2025 are summarized below：

Course Category	Number of Classes	Total Trainees (Person-times)	Total Hours	Total Expenses (NT$ Thousands)
Professional	25	44	159	72

Training				
Management Skills	0	0	0	
General Training	6	56	222	
Language Learning	0	0	0	
New Employee Orientation	5	6	36	
Environmental Issues	3	3	17	
Total	39	109	434	

c. Training Courses and Hours Related to Ethical Corporate Management

Course Title	Number of Classes	Total Trainees (Person-times)	Total Hours
How Internal Auditors Apply Digital Forensics to Trade Secret Protection and Investigation	1	1	6
Internet Technology Development Trends and New Thinking for Internal Auditors	1	1	6
Registration Practices under the Company Act	1	1	3
Seminar on the Latest Tax and Legal Trends in Cross-Border Intangible Asset Transactions	1	1	3
Business Contract Management and Audit Practice	1	1	6
Insider Trading Prevention Presentation	1	2	6
Compliance Awareness for Insider Equity Trading	1	2	6
Total	7	9	36

2. Retirement System

For employees who commenced employment on or after July 1, 2005, the New Pension System (defined contribution plan) applies unconditionally. For employees who commenced employment prior to July 1, 2005, they were entitled to choose either the system under the Labor Pension Act or the Labor Standards Act within five years from July 1, 2005, based on their individual needs. Employees who did not declare a choice within the statutory period continue to be covered by the retirement regulations of the Labor Standards Act.

Criteria for Voluntary Retirement: An employee may apply for voluntary retirement under any of the following conditions:：

(1) The employee has attained 15 or more years of service and is at least 55 years of age. 。
(2) The employee has attained 25 or more years of service.
(3) The employee has attained 10 or more years of service and is at least 60 years of age.

Pension Payment Standards:：

(1) *Old Pension System (Defined Benefit)*:
Governed by the *Labor Standards Act*, the pension payment is calculated based on the employee's years of service and the average monthly regular wage for the six months prior to retirement.
(2) *New Pension System (Defined Contribution)*:

Governed by the *Labor Pension Act*, the employer contributes an amount equivalent to 6% of the employee's monthly insured salary to the employee's individual labor pension account.

Employee Retirement Statistics over the Past Three Years：

Year	Number of Retirees	Applicable Retirement Criteria
2023	3	Attained 15 or more years of service and at least 55 years of age / Attained 25 or more years of service.
2024	0	-
2025	4	Attained 15 or more years of service and at least 55 years of age / Attained 25 or more years of service.

3. Other Material Agreements and Policies：

(1) The Company has long established structured policies regarding employment, leave, training, performance evaluations, promotions, and retirement. No material labor disputes have occurred, and employee relations remain harmonious.

(2) Employees are granted 3.5 days of special annual leave upon completing six months of service, and 8 days upon completing one year of service.

(3) Employees are provided with 5 days of fully paid sick leave per year to ensure peace of mind during recovery.

(4) The Company regularly arranges hospital health checkups and cooperates with medical institutions to track health anomalies, assisting employees in managing their well-being.

(5) To promote family harmony, the Company provides comprehensive group insurance (including accident, hospitalization, and cancer coverage) and fully covers the premiums for both employees and their dependents. Family members are also encouraged to join the year-end banquet (fully funded by the Company) and company trips (subsidized by the Company or the Welfare Committee).

(6) The Company employs in-house legal personnel to provide professional legal consultation services to employees for personal or professional inquiries.

(7) Long before the implementation of the Act of Gender Equality in Employment, the Company took the initiative to provide paternity leave to male employees. All applications for parental leave are approved with guaranteed reinstatement rights. A dedicated lactation room is also provided for female employees.

(8) Employee remuneration is distributed in accordance with the Company's Articles of Incorporation and individual performance metrics based on profitability, ensuring employees fully share in business achievements.

(9) The Company regularly hosts employee assemblies to share business updates, publish critical regulations, communicate welfare items, and listen to feedback, facilitating thorough communication between management and staff.

(10) Embracing a collaborative corporate culture, the Company values dialogue between employees and supervisors on key issues, crafting optimal solutions that protect mutual rights and create win-win outcomes.

(11) Regarding the utilization of dispatched labor or outsourced services, the Company adheres to the following principles:

- Vendor Labor Compliance Assessment: Prior to partnering with any dispatching or outsourcing vendors, the Company will thoroughly review their compliance status with labor laws. The assessment results serve as a critical factor in determining whether to establish a partnership.
- Active Audit of Labor Conditions: During the contract execution period, the Company will actively conduct surveys, audits, or other necessary actions regarding the working conditions of dispatched or outsourced workers to ensure their treatment is legal and fully compliant with relevant labor regulations.

ii. Losses Sustained as a Result of Labor Disputes in the Most Recent Three Fiscal Years：

The Company considers its employees to be its most valuable asset and places immense value on their career development. Consequently, relations between management and labor have consistently remained harmonious, and no losses have been incurred as a result of labor disputes.

VI. Cyber Security Management: Information Security Policy and Specific Management Plans

1. Purpose:To safeguard information security, ensure the confidentiality, integrity, and availability (CIA) of information assets, and enhance the quality of information services, the Company has established this Information Security Policy.
2. Policy：The Company's information security policy is to:

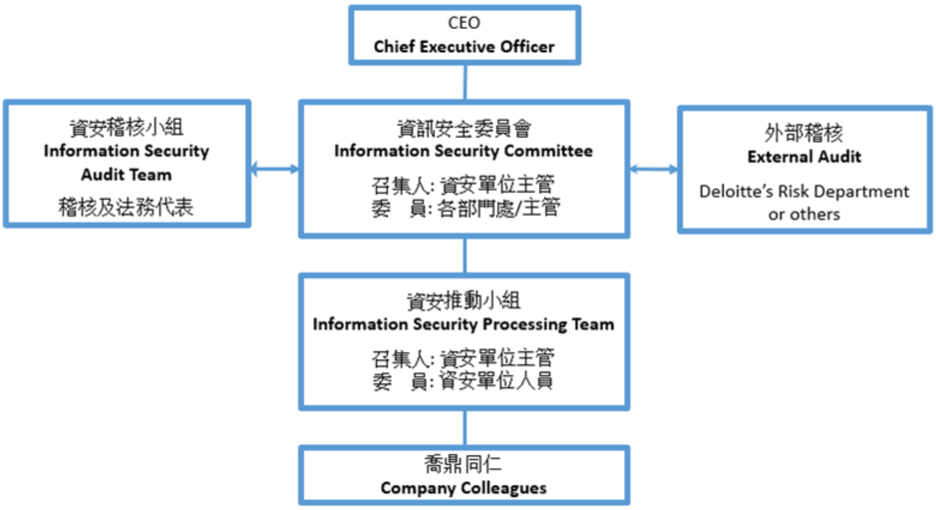
"Maintain the confidentiality, integrity, availability, and regulatory compliance of the Company's information; prevent improper use, leakage, alteration, damage, or loss of information and assets caused by human error, intentional sabotage, or natural disasters, thereby ensuring uninterrupted operations and protecting the Company's rights and interests."

The core guiding principles are divided into two main pillars:

(1) **Information Security Governance:** Control risks, strengthen prevention, and fortify the information security architecture. This involves establishing a comprehensive management system, reinforcing education and training, and optimizing security infrastructure and protective technologies to ensure system availability, restrict unauthorized management/access, and mitigate external threats.

(2) Regulatory Compliance: Establish a compliant framework and continuously review/amend it to satisfy all regulatory requirements and meet international information security standards.

3. Scope：This operational guideline applies to all internal information asset facilities and data management workflows across the Company.
4. Organization, Roles, and Responsibilities：



5. Functional Scope and Duties：

5.1 **CEO** : The primary individual responsible for all corporate decision-making.

5.2 **Information Security Committee:** The highest decision-making body for all information security-related matters.

5.3 **Information Security Promotion Task Force:** Serves as the vital communication bridge to coordinate inter-departmental information security management and execute management-level decisions.

5.4 **Information Security Response Unit:** Responsible for daily information security management and technical operations.

5.5 **Information Security Audit Team:** Responsible for auditing the execution and operational effectiveness of the information security management system.

6. Functional Scope and Duties：

6.1 Information Security Committee：

Review, approve, and oversee information security policies.

Allocate and coordinate information security tasks and resources.

Review, supervise, and perform post-mortems on information security incidents.

Convene management review meetings when material changes occur to understand information security performance and address critical cyber security issues.

6.2 Information Security Promotion Task Force：

Coordinate cross-departmental division of labor regarding information security matters.

Evaluate and align recommended information security technologies, methodologies, and procedures.

Plan, execute, audit, and improve the operations of the information security management system (ISMS).

Supervise daily security workflows and assist all subunits in executing resolutions passed by the Information Security Committee.

Assist in audit operations and report audit findings and recommendations to the Information Security Committee at least once a year.

Oversee, compile, and update the Business Continuity Plan (BCP) and its corresponding drill records.

6.3 Information Security Audit Team：

Plan annual internal audit operations and determine the audit scope and methodology.

Formulate audit plans and operating procedures, and execute information security audits at least once a year.

6.4 Information Security Response Unit：

A. Responsibilities of the Cyber Security Handling Team

- Policy & Framework Implementation: Establish, evaluate, and maintain information security policies, strategic plans, protective measures, and technical specifications.
- Risk Management: Execute robust risk management mechanisms, encompassing comprehensive risk assessments and systematic risk treatment workflows.
- Security Control & Support: Drive the research, development, coordination, training, and operational support for security control mechanisms across corporate functions.
- Business Continuity Management: Consolidate the Business Continuity Plan (BCP) and maintain verified logs of all simulated disaster recovery drills.
- Expert Consultation: Partner and consult with specialized external vendors and domain experts to resolve technical challenges or ambiguities during ISMS deployment.
- Incident Response & Logging: Administer the end-to-end lifecycle of cyber security incidents, including standard notification protocols and compliance logging.
- Damage & Scope Assessment: Determine the blast radius and impact scope of security incidents while conducting formal impact and damage assessments.
- Root Cause & Trend Analysis: Investigate the root causes of cyber security events and analyze historical data to identify emerging threat and attack trends.
- Security Monitoring: Manage automated security monitoring tools and generate actionable security performance and compliance reports.
- Governance Execution: Execute specialized projects and ad-hoc tasks designated by the Information Security Committee.
- Security Awareness Training: Plan, deliver, and track the effectiveness of annual information security education programs and phishing simulations for all personnel.

6.5 Company Employees：

Abide by information security policies and ensure that daily business operations strictly comply with security regulations.

Ensure that outsourced vendors and contractors fully understand the Company’s security policies, with Non-Disclosure Agreements (NDAs) explicitly attached to contracts.

Actively report suspected cyber security incidents and faithfully execute security protocols within their scope of duties.

7. Information Security Control Measures：

7.1 System Availability:

- Deploy monitoring software to track system and network availability in real time, equipped with automated anomaly alert mechanisms.
- Maintain an off-site disaster recovery system to ensure comprehensive data restoration capabilities, and conduct regular system recovery drill procedures.
- Execute structured hardware and system update schedules to maintain long-term

infrastructure availability.

7.2 **Access Control Management:**

- Enforce rigorous account creation, authorization, and credential management. Passwords and access rights must be properly safeguarded and rotated regularly.
- Conduct periodic inventories and reviews of user accounts and privileged access rights based on business necessity.

- Implement strict access control management for secure server rooms and data centers.

7.3 **External Threat Mitigation:**

- Mandate the installation of antivirus software on all personal computers and verify that virus definitions are updated automatically.
- Implement advanced email protection by integrating **Sandbox Analysis** to perform dynamic security checks on incoming emails and attachments, effectively intercepting malware, phishing attempts, and malicious payloads.

7.4 **Non-Disclosure Agreements (NDAs):**

- All employees, outsourced vendors, and sub-contractors are required to sign confidentiality agreements. Anyone utilizing the Company's data or executing IT-related operations bears the legal obligation to protect the information assets they handle.

8. Security Management Resources：

8.1 **Network Security:** Continuously collaborate with telecom providers to upgrade network defense systems and firewall equipment, enhancing overall Intrusion Prevention Services (IPS).

8.2 **Host and Endpoint Security:** In addition to systematic patch management and vulnerability scanning, the Company has reinforced anti-virus management servers to perform deep scanning and security remediation on critical host infrastructure.

8.3 **Email Gateway Security:** Architected an advanced secure email gateway. This infrastructure strengthens the email system through centralized archiving, auditing, encryption, and advanced **Sandbox Analysis**, running suspicious attachments in an isolated environment to intercept threats prior to delivery.

9. Information Security Incidents：

In 2025, apart from continuously strengthening the vulnerability defenses remediated from the 2024 breach, blocking external DDoS attacks, and isolating fraudulent/phishing emails, no material cyber security incidents occurred.

10. 2025 Information Security Audit Logs：

Feb 2025: Internal Audit of the Computerized Information Processing Cycle.

Apr 2025: Internal Audit of the Control Operations for Cyber Security Inspection.

Feb 2025: *ISO 9001:2015* External Audit and Certification Maintenance.

11. Material Cyber Security Incidents

During the most recent fiscal year and up to the publication date of this annual report, no material cyber security incidents have occurred.

12. Important Contracts: None.

VII. Material Contracts：None.

E、Review and Analysis of Financial Status and Operating Results, and Risk Factors

I. Financial Status：

Unit: NT$ Thousands

Item \ Year	2025	2024	Difference	
			Amount	%
Current Assets	754,588	772,888	-$18,300	($2)
Property, Plant and Equipment (PP&E)	16,154	93,012	(76,858)	(83)
Intangible Assets	7,566	13,233	(5,667)	(43)
Other Assets	4,533	4,495	38	1
Total Assets	881,195	1,041,992	(160,797)	(15)
Current Liabilities	285,700	348,035	(62,335)	(18)
Non-current Liabilities	43,660	91,277	(47,617)	(52)
Total Liabilities	329,360	439,312	(109,952)	(25)
Share Capital	603,258	926,787	(323,529)	(35)
Capital Surplus	84,619	84,966	(347)	(0)
Retained Earnings (Accumulated Deficit)	(51,424)	(323,876)	272,452	(84)
Total Equity	551,609	602,680	(51,071)	(8)

Analysis of Material Changes in Assets, Liabilities, and Equity (Changes exceeding 20%)：

1. **Decrease in Property, Plant and Equipment (PP&E):** Primarily due to the disposal of corporate factory/plant facilities during the current period.
2. **Decrease in Intangible Assets:** Primarily due to continuous amortization recognized during the current period.
3. **Decrease in Non-current Liabilities:** Primarily due to the disposal of the factory, which significantly reduced related land lease liabilities.
4. **Decrease in Total Liabilities:** Primarily driven by the repayment of bank borrowings and the reduction of land lease liabilities following the factory disposal, leading to a simultaneous decline in both current and non-current liabilities.
5. **Decrease in Share Capital:** Due to the execution of a corporate capital reduction during the current period.
6. **Increase in Retained Earnings:** Primarily due to the utilization of the capital reduction to offset accumulated deficits.

II. Operating Results：

Unit: NT$ Thousands

Item \ Year	2025	2024	YoY Change (Amount)	%
Net Operating Revenue	583,850	573,192	$10,658	2
Operating Costs	390,744	374,852	15,892	4
Operating Gross Profit	193,106	198,340	(5,234)	(3)
Operating Expenses	327,475	317,691	9,784	3
Operating Net Loss	(134,369)	(119,351)	(15,018)	13
Non-operating Income and Expenses	91,973	13,367	78,606	588
Net Income (Loss) Before Tax	(42,396)	(105,984)	63,588	(60)
Income Tax Expense	11,140	46,494	(35,354)	(76)
Net Income (Loss) for the Year	(53,536)	(152,478)	98,942	(65)

1. Analysis of Material Changes (Changes below 20% are omitted in accordance with regulations)

(1) **Non-operating Income/Expenses, Net Loss Before Tax, and Net Loss for the Year:** The significant fluctuations were primarily due to the recognition of gains from the disposal of factory facilities during the current period. (2) **Income Tax Expense:** The variance was driven by the recognition of a valuation allowance for deferred tax assets. In FY 2024, this expense was heavily concentrated in the US subsidiary. In FY 2025, although the scope expanded to include the Taiwan parent company alongside the US and European subsidiaries, the total recognized amount decreased compared to the previous period. The shift was mainly due to the US subsidiary adjusting its deferred tax asset allowance. 。 2. Expected Sales Volume and Underlying Basis for the Coming Year：The Company has not compiled formal financial forecasts; hence, this section is not applicable. 3. Potential Impact on Future Financial/Business Performance and Mitigation Plans：The Company intends to initiate a private placement to raise capital, which will be utilized to repay bank loans and enrich working capital. Operationally, the Company is actively acquiring new clients, accelerating the research and development of next-generation offerings, and launching new products to expand revenue streams while stringently optimizing expense controls.

III. Cash Flow：

(i) Liquidity Analysis for the Most Recent Two Fiscal Years

Year / Item	2025	2024	YoY Change (%)
Cash Flow Ratio (%)	0	0	-
Cash Flow Adequacy Ratio（%）	66.97	88.11	(23.99)
Cash Reinvestment Ratio (%)	0	0	-
Explanation of Variance: The decrease in the Cash Flow Adequacy Ratio was primarily caused by an expansion in corporate inventory levels during the current fiscal year.			

(ii) Cash Liquidity Analysis for the Coming Year (FY 2026)

Unit: NT$ Thousands

Cash Balance at Beginning of Year(1)	Estimated Net Cash Flow from Operating Activities (2)	Estimated Net Cash Flow from Investing & Financing Activities (3)	Estimated Cash Surplus (Deficit) (1)+(2)+(3)	Remedial Measures for Estimated Cash Deficit	
325,227	-130,000	101,474	296,701	N.A.	N.A.

Analysis of Cash Flow Changes for the Current Year (FY 2026): Operating under the core principle of maintaining robust cash liquidity, the Company dynamically balances its cash position against operational and investment needs. In response to global macroeconomic shifts, the Company implements rolling updates and rigid controls over cash outlays to retain an optimal volume of cash and cash equivalents. An appraisal indicates that the Company's cash liquidity for FY 2026 remains highly stable. **Operating Activities:** Cash outflows are projected due to: (1) expanding recruitment of specialized R&D talent for AI-driven storage devices, and purchasing additional R&D testing equipment and materials for high-frequency and Application-Specific Integrated Circuit (ASIC) business segments; and (2) advancing strategic product readiness for upcoming product rollouts. **Investing Activities:** None. **Financing Activities:** Net cash inflow of NT$101,474 thousand generated via a private placement, fully allocated to reinforce corporate working capital.

IV. Impact of Major Capital Expenditures in the Most Recent Fiscal Year：None.

V. Investment Policy, Main Reasons for Profit or Loss, Improvement Plans, and Investment Plans for the Coming Year：

(1) Investment Policy: The Company's investment policy strictly dictates that all equity-accounted investments remain exclusively aligned with our core business operations (information storage). The Company does not engage in any non-core or speculative peripheral investments.

Subsidiary	Main Reasons for Profit or Loss	Improvement and Remediation Plans
PTU PTE PNC PTJ	OEM clients accelerated orders previously due to global material shortages, leading to subsequent excess inventory. Coupled with a weak global economic environment, overall market momentum has slowed, causing clients to adopt a conservative ordering stance.	1. **Centralized Strategy:** The Taiwan headquarters will centralize all supply chain planning, utilizing Taiwan as the main fulfillment base to optimize global subsidiary distribution. 2. **Cost Optimization:** Downsize underutilized operational structures and eliminate non-essential expenditures to tightly control operating expenses. 3. **Inventory Clearance:** Aggressively liquidate excess inventory through appropriate channels, spanning finished goods, semi-finished products, and raw materials.

(2) Investment Plans for the Coming Year : None.

VI. Analysis and Assessment of Risk Factors：

(i) Impact of Interest Rate Changes, Exchange Rate Fluctuations, and Inflation on Corporate Profit and Loss, and Future Mitigation Measures：

1. Impact of Interest Rate Changes and Future Mitigation Measures：

2025 Unit: NT$ Thousands

Net Interest Income (Expense) (A)	-177
Operating Revenue (B)	583,850
Operating Income (Loss) (C)	(134,369)
(A)/(B)	(0.03)%
(A)/(C)	0.13%

Risk Analysis: The Company's bank borrowings are primarily based on floating market rates plus a specific spread. Based on the cash flow volatility of floating-rate assets and liabilities on the balance sheet date, a 0.5% increase or decrease in market interest rates would cause the consolidated cost of capital to fluctuate accordingly. Consequently, this would decrease or increase the Net Loss Before Tax by **NT$938 thousand** for FY 2025.

Mitigation Measures: To minimize the impact of interest rate volatility, the Company will periodically evaluate corporate borrowing rates against prevailing market benchmarks. The financial team maintains close communication with lending banks to actively negotiate and secure the most favorable financing and borrowing terms.

2. Impact of Exchange Rate Fluctuations and Future Mitigation Measures：

2025 Unit: NT$ Thousands

Net Foreign Exchange Gain (Loss) (A)	(5,237)
Operating Revenue (B)	583,850
Operating Income (Loss) (C)	(134,369)
(A)/(B)	(0.90)%
(A)/(C)	3.90%

Risk Analysis: The Company's foreign exchange risk exposure is primarily associated with USD-denominated monetary assets and liabilities on the balance sheet date. Based on sensitivity analysis, a 1% appreciation or depreciation of the NTD against the USD would increase or decrease the Net Income Before Tax by **NT$1,299** for FY 2025.

Mitigation Measures: To insulate corporate earnings from currency volatility, the Company’s finance department works closely with the foreign exchange desks of corresponding financial institutions to gather real-time intelligence on global currency trends. The Company dynamically manages its foreign currency exposure and utilizes professional hedging instruments—including **forward exchange contracts** and **currency options**—to systematically mitigate operational risks derived from exchange rate fluctuations.

3. Impact of Inflation on Corporate Profit and Loss and Future Mitigation Measures：

Risk Analysis & Mitigation: The Company did not experience any material adverse impact from inflation during the most recent fiscal year. Price quotes provided to customers and received from suppliers are predominantly structured with dynamic, market-driven mechanisms.

Moving forward, the Company will continue to closely monitor global inflationary indicators and adjust raw material buffer stock proactively. Furthermore, by securing structured procurement contracts for critical raw materials with core partner vendors, the Company has stabilized material costs, rendering the overall impact of inflation on profitability limited.

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(ii) Policies for engaging in high-risk, high-leverage investments, lending funds to others, endorsement guarantees, and derivatives transactions, the main reasons for profit or loss, and future countermeasures：

1. The company has not engaged in high-risk, high-leverage investments in the most recent year.

2. Fund loan to others: None.

3. Endorsement guarantee: None.

4.Derivatives trading: None.

The company engages in derivative commodity transactions mainly to avoid market risks caused by fluctuations in exchange rates and interest rates, not for arbitrage and speculation purposes. It follows the relevant laws and regulations promulgated by the competent authority, generally accepted accounting principles, and strictly abides by the company's "Procedures for Acquisition or Disposal of Assets". In the future, the company will engage in derivative commodity transactions for the purpose of hedging risks, and will not engage in profit-oriented operations to avoid heavy losses caused by misjudgment or human factors.

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

The 2026 research and development plan and estimated reinvestment funds are as follows:：

Unit: NT$ thousand

R&D Project Name	Project Details	Estimated R&D Expenditure
Edge AI Video Analytics Platform R&D	Vess A8000 series and next-gen AI surveillance platforms: Implementing GPU-accelerated computing to strengthen edge AI inference capabilities and optimize image preprocessing and object detection efficiency.	68,301
High-Performance Multimedia Collaboration Storage System	Advanced Pegasus/VTrak series (including Thunderbolt 4/5 support): Optimized for 8K video production and cloud collaboration workflows, enhancing seamless integration with high-speed network architectures.	
Software-Defined Storage (SDS) and GreenBoost Technology	VTrak D5000 / J5960 series: Developing energy-efficient storage architectures that meet corporate ESG requirements, enabling automated data tiering and high-density expansion.	
Intelligent Data Protection & Predictive Maintenance	Full software stack (RAID/management software): Developing machine learning-based disk prediction mechanisms (Predictive Failure Analysis) to significantly reduce system downtime risks.	

Note: The budget for the aforementioned R&D projects accounts for approximately 60% of the total R&D expenditures for FY 2026.

(iv) Impact of Domestic and Foreign Material Policies and Regulations and Mitigation Measures：The Company continuously monitors domestic and foreign policy changes and regulatory developments that may affect its financial and business operations. During the most recent fiscal year and up to the publication date of this annual report, no material changes in policies or regulations have occurred that significantly impacted the Company's financial or business performance.

(v) Impact of Technological and Industrial Changes on Corporate Financial and Business Performance and Mitigation Measures：

The Company remains highly attentive to emerging technological trends and industry shifts. In addition to ensuring the timely launch of next-generation products, the Company dynamically aligns its product capabilities and technical enhancements with market trends and customer requirements. This proactive approach strengthens our core market competitiveness and expands our global market share.

(vi) Impact of Corporate Image Changes on Corporate Crisis Management and Mitigation Measures：

Brand Evolution and Image: Since its inception, the Company has focused on researching and developing high-tech, high-value-added products, marketing them globally under our proprietary "PROMISE" brand. The Company has long maintained an excellent corporate reputation built on high quality, exceptional performance, and robust stability. In recent years, the Company has successfully transformed into a comprehensive storage solution provider, shifting its strategic core from hardware-centric manufacturing to software and firmware-driven development. Armed with a refreshed logo and a modernized corporate identity, Promise is effectively embracing market evolution and capturing new milestones.

Crisis Management Framework: The Company attaches paramount importance to its crisis management capabilities. A robust corporate framework has been established to address internal or external crises that could disrupt finances, business, internal administration, or sustainable operations. Upon detecting a threat, a highly agile Crisis Response Task Force will be convened immediately. The President serves as the commander, while heads of relevant business units lead specific task modules based on their professional expertise. This flexible cross-functional unit is designed to swiftly formulate response protocols, contain risk contagion, deliver instant impact assessments, and maintain clear communication channels, thereby safeguarding our long-term corporate image and ensuring business continuity.

(vii) Expected Benefits, Potential Risks, and Mitigation Measures of Mergers and Acquisitions (M&A):None.

(viii) Expected Benefits, Potential Risks, and Mitigation Measures of Plant Expansion：Not applicable.

(ix) Risks Associated with Concentration of Purchasing or Sales：The Company continuously optimizes its global sales footprint to mitigate dependency on any single regional market. In FY 2025, by reinforcing localized marketing campaigns and after-sales infrastructure in the Americas, the revenue contribution from the Americas market increased significantly from 11.94% in FY 2024 to 14.97%.

Looking forward into FY 2026, the Company will continue to deepen its strategic collaborations with ODM partners. By leveraging the localized engineering and sales support of our global subsidiaries—spanning the United States, Europe, Japan, and Shanghai, China—the Company will flexibly deploy resources to ensure the diversification, resilience, and security of its global revenue streams.

(x) Impact and Risks of Large-Scale Share Transfers or Changes in Directors, Supervisors, or Major Shareholders with over 10% Shareholding：None.

(xi) Impact, Risks, and Mitigation Measures of Changes in Management Control：None.

(xii) Litigious or Non-Litigious Matters：None.

(Note: Neither the Company nor its directors, supervisors, president, de facto controllers, major shareholders holding more than 10% of total shares, or subsidiaries are involved in any material litigious, non-litigious, or administrative disputes that have concluded or are currently pending, which could significantly affect shareholders' equity or securities prices.)

(xiii) Other Material Risks and Mitigation Measures：None.

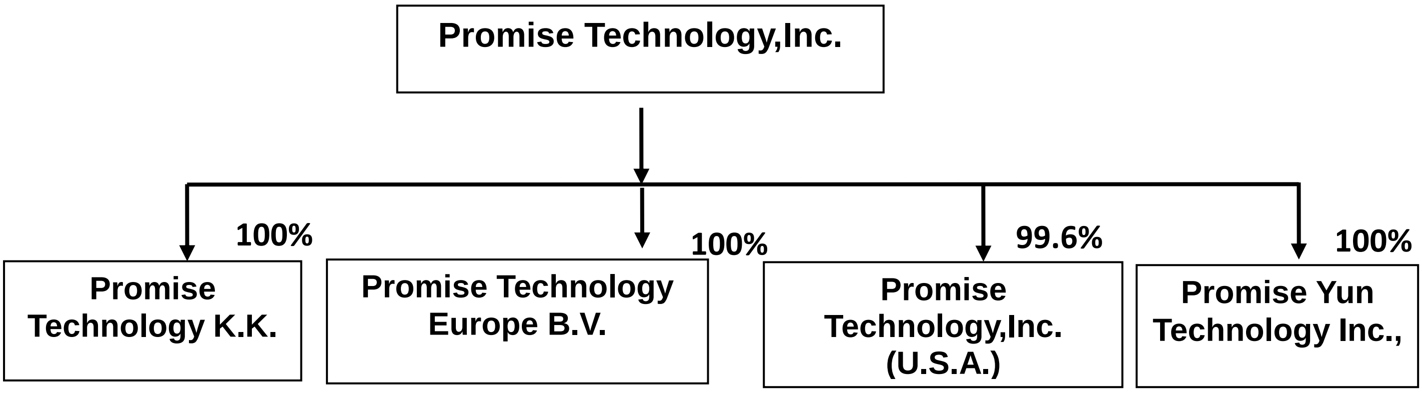
VII. Other Material Matters：None.

F、Other items deserving special mention.

I. Information about related companies：

(i) Business Report on Affiliated Companies：

1. Organization chart of related companies：



2. Basic information of each affiliated enterprise：

Unit: NT$ thousands

Company Name	Date of establishment	address	Paid-in capital	Main business or production items
Promise Technology,Inc. (U.S.A)	1988/12/19	39889 Eureka Drive, Newark, CA 94560, USA	225,937	Sales of high-performance controllers for computer storage devices and fast storage devices for computers
Promise Technology Europe B.V.	1994/03/07	Science Park Eindhoven 5228 5692 EL Son The Netherlands	4,975	Sales of high-performance controllers for computer storage devices and fast storage devices for computers
Promise Technology K.K.	2009/07/21	3rd Floor, Muramatsu Building, No. 8-5, Hongo 3-chome, Bunkyo-ku, Tokyo	6,772	Sales of high-performance controllers for computer storage devices and fast storage devices for computers
Promise Yun Technology Inc.,	2023/3/13	Room 301, South, 3rd Floor, Building 1, No. 24, Jiafeng Road, China (Shanghai) Pilot Free Trade Zone	34,630	Sales of high-performance controllers for computer storage devices and fast storage devices for computers

3. Presumed to have control and subordination of the same shareholder information：None.

4. The industries covered by the business operations of the overall related enterprises:

   The businesses operated by the company and its affiliated companies include research and development, manufacturing, and sales of the company's products, design of related integrated circuits, and general investment.

5. Information on the directors, supervisors and general managers of each affiliated enterprise：

Subsidiary Company	Title	Name / Representative	Shares Held	
			(Thousands of Shares / Units)	Shareholding Ratio
Promise Technology,Inc.(U.S.A)	DIRECTOR	Chi-Chen Chang	48,596	99.6%
Promise Technology Europe B.V.	MANAGEMENT /DIRECTOR	Jyh-En Lee	130	100%
Promise Technology K.K.	Representative Director	Lee,Jyh-En	2	100%
Promise Yun Technology Inc.,	DIRECTOR	Lee,Jyh-En	-	100%

6. Overview of the operations of each related enterprise：

December 31, 2025

Unit: NT$ thousands

Name	capital amount	total assets	total liabilities	net worth	operating income	Operating profit (loss)	Current after-tax profit (loss)	EPS (after tax)
Promise Technology,Inc. (U.S.A)	225,937	126,897	70,514	56,383	113,365	(37,120)	(41,763)	N/A
Promise Technology Europe B.V.	4,975	32,169	45,558	(13,389)	55,833	(13,500)	(17,435)	N/A
Promise Technology K.K.	6,772	25,059	5,413	19,646	81,588	(4,974)	(4,920)	N/A
Promise Yun Technology Inc.,	34,630	21,242	23,464	(2,222)	23,447	(4,163)	(4,126)	N/A

(ii) Consolidated financial statements of affiliated companies：

Affiliated Enterprise Consolidated Financial Statement

The company's 2025 years (from January 1 to December 31, 2025) should be included in the preparation of the consolidated financial reports of affiliated companies and According to International Financial Reporting Standards No.10, the companies that should be included in the preparation of the parent-subsidiary consolidated financial report are the same, and the relevant information that should be disclosed in the parent-subsidiary consolidated financial report has been disclosed in the parent-subsidiary consolidated financial report disclosed above, and will not be prepared separately Consolidated financial reports of affiliated companies.

Hereby declare

Company Name：Promise Technology,Inc.
Chairman：Lee, Jyh-En

March 27, 2026

(iii) Affiliate Relationship Report: Not applicable.

II. Handling of privately placed securities in the most recent year and up to the date of：
Private Equity Zone Search- https://mops.twse.com.tw/mops/#/web/t116sb01
i. Market Type:Please select" Listed company"
ii. Stock Code : 3057

III. Information about holding or disposing of the company's stocks by subsidiaries in the most recent year and as of the publication date of the annual report：None.

IV. Special matters to be recorded：None.

G、Events that caused significant influence on shareholders' equity or stock price pursuant to Subparagraph III, Paragraph II, Article 36 of the Securities and Exchanges Act in the most recent year to the date this report was printed：None.

Annex I

PROMISE TWCHNOLOGY,INC

Statement of Declaration of Internal Control

Date：March 12, 2026

Based on the self-assessment findings, Promise Technology,Inc. states the following with regard to its internal control system during 2025：

I、The Company understands that the establishment, implementation and maintenance of an internal control system are the responsibility of the Board of Directors and managers of the Company. The Company already established such system. The purpose of the system is to reasonably ensure that the effectiveness and efficiency of operations (including profits, performance, and protecting the security of assets), reliability, timeliness, transparency, and regulatory compliance of reporting, as well as the compliance with applicable laws, regulations, and bylaws are achieved.

II、Any internal control system has its inherent limitations. No matter how well an internal control system is designed, it can only provide reasonable assurance regarding the achievement of the above three objectives. Moreover, the effectiveness of an internal control system may be altered as a result of changes in the environment and circumstances. However, a self-monitor mechanism is installed in the internal control system of the Company. The Company will make corrections once the deficiencies are identified.

III、The Company judges the effectiveness of the design and implementation of internal control based on the criteria for the effectiveness of internal control system provided in “Regulations Governing Establishment of Internal Control Systems by Public Companies” (hereinafter referred to as “Regulations”). The criteria for the effectiveness of internal control adopted by the Regulations divide internal control system into five elements based on the process of management control: 1. Control environment, 2. Risk assessment, 3. Control activities, 4. Information and communications, 5. Monitoring activities. Each of the elements in turn contains certain audit items, Please refer to the Regulations for aforementioned items.

IV、The Company has adopted the aforementioned judgment items to evaluate the effectiveness of the design and implementation of internal control system.

V、Based on the findings of such evaluation, the Company believes that, as of December 31, 2025, an effective internal control system (that includes the supervision and management of the subsidiaries) has been maintained to provide reasonable assurance over the effectiveness and efficiency of the Company’s operations, the reliability, timeliness and transparency of reporting, and compliance with relevant rules and applicable laws and regulations.

VI、The Statement of Declaration will be the main part of the annual report and prospectus of the Company and publicly disclosed. If the aforementioned disclosed content contains misrepresentation or nondisclosure, the Company is subject to the liability of Article 20, 32, 171, and 174 of the Securities and Exchange Act.

VII、The Statement of Declaration was unanimously approved by the Board on March 12, 2026, in the presence of 7 directors.

PROMISE TWCHNOLOGY,INC

Chairman and Presidents：Lee, Jyh-En

Promise Technology,Inc.

Chairman and Presidents　：Lee,Jyh-En