

Solomon Technology Corporation and Subsidiaries

REPRESENTATION LETTER

The companies required to be included in the consolidated financial statements of affiliates in accordance with the “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” as of December 31, 2025 and for the year then ended are all the same as the companies required to be included in the consolidated financial statements of parent and subsidiary companies as provided in International Financial Reporting Standards No.10, and relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. Hence Solomon Technology Corporation and its subsidiaries do not prepare separate consolidated financial statements of affiliates.

Very truly yours,

Solomon Technology Corporation

By Chen Cheng-Lung

Chairman

March 13, 2026