

Stock Code: 2359

**SOLOMON**

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SOLOMON TECHNOLOGY CORPORATION

2025

# Annual Report

Printed on April 30, 2026

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Title:	Vice President	Title:	(Temporarily absent)
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III. Stock Transfer Agency

Name: Shareholder Services Department of President Securities Corporation

Address: B1., No. 8, Dongxing Rd., Songshan Dist., Taipei City

Telephone: (02)2747-8266

URL: <http://www.pscnet.com.tw>

IV. Financial Statements in the Most Recent Year

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CPAs: Wen Ya-Fang and Lin Se-Kai

Address: 27F., No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City

Telephone: (02)2729-6666

URL: <http://www.pwcglobal.com.tw>

V. Name(s) of the Exchange(s) Where Our Securities Are Traded Offshore, and the Method(s) with Which the Information of the Offshore Securities Is/Are Accessed: None.

VI. Company Website: <http://www.solomon.com.tw>

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## Chapter 1. Letter to Shareholders

Dear Shareholders,

The consolidated operating income in 2025 amounted to NT\$4.248 billion. The profit after tax was NT\$238 million and the after-tax EPS was NT\$1.23. The Company's operating results in 2025 and the business plan for 2026 are hereby presented as follows:

### I. 2025 Business Report:

(I) 2025 business plan implementation results and profitability analysis:

1. SOLOMON and subsidiaries (consolidated):

Unit: NT\$ Thousand

Item	2024		2025		Increase/Decrease	
	Amount	%	Amount	%	Amount	%
Operating income	3,503,097	100.00	4,248,292	100.00	745,195	21.27
Gross operating profit	791,136	22.58	962,616	22.66	171,480	21.68
Operating profit	(48,146)	-1.37	68,268	1.61	116,414	-241.79
Pre-tax profit	285,834	8.16	283,897	6.68	(1,937)	-0.68
Net profit (loss) in the current period	158,262	4.52	238,467	5.61	80,205	50.68
Net profit attributable to owners of the parent company	144,012	4.11	211,274	4.97	67,262	46.71
Net profit attributable to non-controlling interests	14,250	0.41	27,193	0.64	12,943	90.83
Earnings per share (NT\$)	0.84		1.23		0.39	

2. SOLOMON (parent-only):

Unit: NT\$ Thousand

Item	2024		2025		Increase/Decrease	
	Amount	%	Amount	%	Amount	%
Operating income	2,125,586	100.00	2,624,109	100.00	498,523	23.45
Gross operating profit	433,215	20.38	524,233	19.98	91,018	21.01
Operating profit	(42,281)	-1.99	17,693	0.67	59,974	-141.85
Pre-tax profit	206,221	9.70	223,706	8.53	17,485	8.48
Net profit (loss) in the current period	144,012	6.78	211,274	8.05	67,262	46.71
Earnings per share (NT\$)	0.84		1.23		0.39	

(II) Financial revenue and expenditure in 2025:

Unit: NT\$ Thousand

Item	Consolidated		Parent-only	
	2024	2025	2024	2025
Net cash inflow (outflow) from operating activities	112,445	471,688	572,026	272,579
Net cash inflow (outflow) from investing activities	(44,640)	249,044	218,044	13,300
Net cash inflow (outflow) from financing activities	458,280	(310,456)	(517,366)	(214,512)
Effect of exchange rate	21,643	388	650	(418)
Increase (decrease) in cash and cash equivalents in the current period	547,728	410,664	273,354	70,949

(III) R&D performance in 2025:

Our company continues to deepen its research and development in AI vision and intelligent systems, integrating generative AI, robotics technologies, and advanced sensing equipment. We focus on smart manufacturing, intelligent operations, and next-generation robotic applications. The major R&D projects and achievements for the year 2025 are as follows:

R&D Initiatives / Major R&D Focus Areas	Major R&D Achievements
AI-Based Defect Detection	<ol style="list-style-type: none"> <li>1. Successfully integrated Generative AI into defect detection applications. By leveraging synthetic data technology to address the shortage of defect samples, customers can rapidly develop AI inspection models even without large volumes of defect data.</li> <li>2. Continued to expand system hardware integration capabilities. In addition to existing industrial cameras, the system now supports a wide range of sensing devices, including line-scan, infrared (IR), X-ray, thermal imaging, and night vision, enhancing the applicability of AI inspection systems across diverse industries.</li> </ol>
Augmented Intelligence	<ol style="list-style-type: none"> <li>1. Enhanced the system's integration capabilities with diverse hardware devices. In addition to AR smart glasses and mobile devices, support has been extended to IP cameras and PTZ cameras, enabling AI recognition to be deployed in a wider range of fixed and remote monitoring scenarios.</li> <li>2. Introduced Vision-Language Models (VLM) to enhance overall system intelligence and user interaction experience, enabling AI systems to better understand visual content and provide more intelligent assistance.</li> </ol>
Humanoid Robot Vision System	<ol style="list-style-type: none"> <li>1. Continued development of distant perception technology for humanoid robots, enabling target recognition at distances of approximately 5 to 10 meters. The system can reliably detect even</li> </ol>

R&D Initiatives / Major R&D Focus Areas	Major R&D Achievements
	<p>small objects, demonstrating long-range recognition capabilities that surpass human vision.</p> <p>2. Developed an end-to-end humanoid robot platform that leverages advanced visual perception modules and AI systems to translate human semantic instructions into executable action workflows, enhancing the robot’s autonomous operation capabilities in real-world environments.</p>

(IV) Budget implementation:

Not applicable since SOLOMON did not make the financial forecast public in 2025.

## II. Overview of the 2026 Business Plan:

### (I) Business Strategies and Production & Sales Policies

Solomon Group operates across diverse business domains, including energy equipment, intelligent automation industrial products, and AI & 3D vision technology integration, with decades of accumulated industry experience. In 2025, Solomon Group will continue to strengthen its R&D capabilities and business development efforts. The key policies and strategic directions are as follows:

#### 1. Energy Equipment Business:

1. Continue to deepen engagement in the semiconductor industry while actively expanding into emerging sectors such as the electric vehicle supply chain, reshoring manufacturing, 5G, and AI-driven high energy consumption industries, in order to meet evolving customer demands for power and energy.
2. Leverage group resources and service advantages to actively pursue collaboration opportunities with Taiwan Power Company and related generator suppliers.
3. In response to energy transformation driven by ESG and carbon reduction policies, actively explore opportunities in the industrial biogas market and enhance both upstream and downstream service capabilities.
4. Actively participate in public infrastructure projects, commercial buildings, and urban renewal developments, providing comprehensive energy solutions.
5. Continue promoting existing products while expanding into new products and integrated application solutions.

#### 2. Intelligent Automation Business:

1. Focus on strategies that connect technologies, products, and distribution channels, with the annual theme of “Connecting Partners to Unlock More AI-Enabled Smart Applications.”
2. Utilize key technologies to integrate with ecosystem partners whose products have strong demand and require AI-driven upgrades. Through product integration, enhance functionality and enable cross-industry applications, achieving AI empowerment and the creation of new value-added products.

3. Continue accumulating diverse smart application case studies, actively onboarding new partners, expanding channels, and broadening sales networks.
4. Fully promote enterprise digital transformation, with a focus on automation equipment, AI & 3D vision, AMR (Autonomous Mobile Robots), and robotic arms.
5. Emphasize ESG-related initiatives by advancing solutions for production lines and facility operations.

### **3. Optoelectronics Business:**

1. Expand the product line of assembled displays (in-house brand) from 10.1” to 27”.
2. Increase product value by evolving from pure LCD module sales to comprehensive solution offerings.

## **(II) Expected Sales Volume and Basis:**

In the field of intelligent automation, we will continue to strengthen R&D innovation in 3D vision and AI technologies, integrating these solutions to address enterprise pain points, improve operational processes, and enhance overall competitiveness.

Meanwhile, in the energy business, in response to the global focus on energy conservation, carbon reduction, and ESG initiatives, we will focus on the development and application of solutions in green energy generation and power grid infrastructure. This will enable us to align with ongoing transformations in the energy industry while contributing to global environmental protection and sustainable development goals.

## **III. Future Strategies for the Development of SOLOMON and the Effects of External Competition, Legal Environment and Overall Business Environment:**

As we enter 2026, uncertainties in the global macroeconomic environment and geopolitical landscape remain. With the post-pandemic restructuring of business operations and the growing global emphasis on ESG and sustainable development, we find ourselves in a new competitive landscape where every strategic decision must be approached with greater prudence.

For Solomon Group, our mission has always been to create value for customers, employees, and shareholders by upholding strong R&D capabilities, outstanding teamwork, and solid industry experience. In the coming year, we will continue to enhance the quality of our products and services, while driving innovation and application integration through ongoing R&D efforts. By doing so, we aim to develop proprietary products that meet evolving market demands and further strengthen our overall competitiveness.

In the energy business, in addition to continuously optimizing operational quality, we will deepen our engagement with technology and manufacturing sectors that have high energy demands, addressing the power needs of emerging industries. Furthermore, in response to the growing awareness of sustainability, we will integrate internal and external resources to introduce ESG-compliant products and services, delivering high value-added energy solutions.

In the intelligent automation business, the widespread adoption of AI concepts has led to increasing demand for AI products and services. Machine vision empowers machines to “see” and understand their surroundings like human eyes, playing a critical role in enhancing product intelligence and improving user experience.

In recent years, the integration of machine vision with deep learning technologies has significantly expanded its application scope. Therefore, in this increasingly mature field, effectively responding to the rapid evolution of open-source software and advancements in AI technologies will be key to Solomon’s continued development of innovative products and services.

**We wish all shareholders good health and all the best!**

**Chairman and General Manager: Chen Cheng-Lung**

## Chapter 2. Corporate Governance Report

### 1. Information of Directors and Managerial Officers

#### (1) Information of Directors:

Date: April 11, 2026 (book closure date)

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Chairman	Republic of China	Chen Cheng-Lung	Male 50-60	2025.6.10	Three years	2009.8.20	14,797,057 shares 8.63%	14,797,057 shares 8.63%	1,893,360 shares 1.10%	0				MBA, New York University Master's in Accountancy, University of Southern California Master's in Economics, University of Michigan Head of BNP Paribas's Securities Research Department in Taiwan and Asia Head of Technology Industries Senior Analyst for the Asian semiconductor industry, Deutsche Securities Analyst for semiconductor industries, Credit Suisse AG Management Consultant, Stern Stewart Director, CASTEC International Corp. Director, INGA NANO Technology Co., Ltd. Chairman, Cornucopia Innovation Corporation Chairman, Solomon Robotics (Thai) Ltd. Supervisor, Baguio Recreation Co., Ltd.	General Manager and Member of Sustainable Development Committee, SOLOMON Technology Corporation Chairman, Solomon Smartnet Corp. Chairman, General Manager, and Member of Sustainable Development Committee, Solomon Data International Corporation Director, Solomon Goldentek Display Corp. Chairman, Moredel Investment Corp. Director, CENZ Automation Co., Ltd. Chairman, Solomon Technology (USA) Corp. Chairman, Solomon Science Technology (VN) Company Limited Chairman, Solomon Energy Technology (Singapore) Pte. Ltd. Director, Solomon Energy Technology Corporation Chairman, Solomon Technology Japan Co., Ltd. Chairman, Solomon Automation (Malaysia) Sdn. Bhd.	Director	Chen Lu Su-Yue Chen Jan-Sun	Mother and son Father and son	1. Reason, reasonable, necessity: Due to the Company's business needs, it is necessary for the Chairman and General Manager to be the same person. 2. Response measure: Four independent director seats are added to the current Board of Directors and more than half of the directors do not serve concurrently as the Company's employees or managerial officers.	

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	Republic of China	Chen Jan-Sun	Male 70-80	2025.6.10	Three years	2022.6.8	7,954,377 shares 4.43%	7,306,377 shares 4.26%	11,783,843 shares 6.87%	0	Bachelor of Electrical Engineering, Tatung University Chairman and General Manager, SOLOMON Technology Corporation Chairman, UTAC (Taiwan) Corporation Chairman, TM Technology Inc. Chairman, Long Men Technology Corporation Director, Solomon Qee Limited Director, Yumon International Trade Shanghai Limited Corporation Director, Total Profit Holding Ltd. Chairman, INGA NANO Technology Co., Ltd. General Manager, Solomon Goldentek Display Corp. Chairman and General Manager, Solomon Smartnet Corp. Chairman and General Manager, Moredel Investment Corp. Chairman and General Manager, Fast Energy Corporation Chairman and General Manager, GD Investment Corp. Director, INGA NANO Technology Co., Ltd. Chairman, Goldentek Smart International Limited Director, Futek Trading Company Ltd. Director, Sheng-Peng Technology Corp.	Director, SOLOMON Technology Corporation Chairman, Solomon Goldentek Display Corp. Director, Solomon Smartnet Corp. Director, Moredel Investment Corp. Director, Goldentek Display System (BVI) Co., Ltd. Director, Solomon Goldentek Display (HK) Ltd. Director, Cornucopia Innovation Corporation Chairman and General Manager, Solomon Energy Technology Corporation Director, Ju Xin Energy Inc. Director, Integrated Solutions Technology, Inc. Chairman, Solomon Goldentek Display (Philippines) Corp.	Director	Chen Lu Su-Yue Chen Cheng-Lung	Spouse Father and son	N/A				
Director	Republic of China	Chen Lu Su-Yue	Female 70-80	2025.6.10	Three years	2001.05.15	12,071,843 shares 7.04%	11,783,843 shares 6.87%	7,306,377 shares 4.26%	0	Junior college Special Assistant, SOLOMON Technology Corporation	Director, SOLOMON Technology Corporation Director, Solomon Data International	Director	Chen Cheng-Lung Chen Jan-Sun	Mother and son Spouse	N/A				
Director	Republic of China	Sheng Xing Investment Co., Ltd.	Juridical person	2025.6.10	Three years	2001.05.15	145,026 shares 0.08%	145,026 shares 0.08%	0	0	None	Director, SOLOMON Technology Corporation	None	N/A						

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	Republic of China	Sheng Xing Investment Co., Ltd. Representative: Wang Wei-Chung	Male 40-50	2025.6.10	Three years	2010.06.18	-	-	165,626 shares 0.10%	-	-	0	0	MBA, Wharton School, University of Pennsylvania BSEE, National Taiwan University Vice President, Taishin Venture Capital Senior Manager, Entie Commercial Bank Investment Manager, China Development Industrial Bank Director, Yeong Chin Machinery Industries Co., Ltd. Director, EasyCard Investment Holdings Co., Ltd. Director, EasyCard Corporation Director, E&R Engineering Corporation Director, Taiwan Sugar Corporation	Chairman, Sunsino Ventures Group Director, Sunder Biomedical Tech. Co., Ltd. Director, Uni-President Asset Management Corporation Director, New Taipei City Fruit & Vegetable Marketing Co., Ltd. Independent Director, SCI Pharmtech Inc. Director, SOLOMON Technology Corporation Supervisor, ANGELIC-FOUNDER Co., Ltd. R.O.C. Certified Securities Investment Analyst One of the Ten Outstanding Young Persons in Taiwan	None			N/A	
Director	Republic of China	Moredel Investment Corp.	Juridical person	2025.6.10	Three years	1998.06.08	100,432 shares 0.06%	100,432 shares 0.06%	-	-	-	0	0	Director, Solomon Data International Director, INGA NANO Technology Co., Ltd.	Director, SOLOMON Technology Corporation Director, Integrated Solutions Technology, Inc.	None			N/A	
Director	Republic of China	Moredel Investment Corp. Representative: Kao Sheng-Hui	Male 70-80	-	-	2021.11.12	-	-	-	-	-	0	0	Bachelor of Electrical Engineering, National Taipei Institute of Technology Director, Long Men Technology Corporation General Manager, Long Men Technology Corporation Business Group General Manager, SOLOMON Technology Corporation Consultant, SOLOMON Technology Corporation Director, SOLOMON Technology Corporation	Chairman and General Manager, Yumon International Trade Shanghai Limited Corporation Director, Solomon Trading (Shenzhen) Ltd. Director, Solomon Energy Technology Corporation	None			N/A	

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							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	Republic of China	Moredel Investment Corp. Representative: Yeh Fu-Ling	Female 50-60	2025.6.10	Three years	2025.6.10	0	0	0	0	0	0	0	University of Pittsburgh Master of Business Administration, Katz School University of Pennsylvania Master of Fine Arts, Department of City Planning National Taiwan University Bachelor of Arts, Department of Sociology Tainery Tech Co., Ltd Independent Director ,The member of audit committee and compensation committee Industrial Technology Investment Corporation Vice President Choice Biotech Chairman CTY Ventures Founder CoAdna Inc. Investor Relationship Manager/Spokesperson Zenitron Corporation Deputy Spokesperson/Special Assistant to Chairman ASUSTeK Computer Inc. Account Manager Global Investment Holding Buy-side Investment Analyst Academia Sinica Research Assistant	Zenitron Corporation Independent Director ,The member of audit committee and compensation committee CVCA Corporate Venture Capital Alliance COO Director, Solomon Energy Technology Corporation					

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Independent Director	Republic of China	Huang Ming-Yu	Male 70-80	2025.6.10	Three years	2022.6.8	0	0	0	0	0	0	0	Department of Accounting, Soochow University Deputy Chairman, PricewaterhouseCoopers Taiwan Vice Chairman, PwC Tax Consulting Co., Ltd.	Chairman, Chuancheng Investment Consulting Co., Ltd. Chairman, Chuancheng Wangwang Investment Co., Ltd. CPA, Zhicheng Accounting Firm Independent Director, Hotai Finance Co., Ltd. Independent Director, Zinwell Corporation, the member of audit committee and compensation committee Independent Director, Taroko Textile Corporation, the member of audit committee and compensation committee Director, Ascent Development Co., Ltd. Director, Bole Film Co., Ltd. Director, Jollify4ever Ltd. Director, Jollify Creative Ltd. Independent Director, SOLOMON Technology Corporation the member of audit committee 、 compensation committee and the Sustainable Development Committee Supervisor , Jiji Creative Entertainment Co., Ltd.	None			N/A	

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Number of shares	Shareholding percentage	Title	
Independent Director	Republic of China	Wu Chih-Fu	Male 60-70	2025.6.10	Three years	2025.6.10	0	0	0	0	0	0	0	<ul style="list-style-type: none"> <li>- Visiting Scholar, University of Oregon Human Physiology</li> <li>- Ph.D., Graduate Institute of Mechanical and Electro-Mechanical Engineering, Tatung University</li> <li>- Director, Development of Cultural and Creative Value Venture Capital Co., Ltd.</li> <li>- Convenor, Design Accreditation Committee (DAC), Institute of Engineering Education Taiwan (IEET)</li> <li>- Member / Vice Chair, Design Accreditation Committee (DAC), Institute of Engineering Education Taiwan (IEET)</li> <li>- President, Chinese Institute of Design</li> <li>- Judge and selector for domestic and international design competitions</li> <li>- Examiner for Civil and Senior Civil Service Exams</li> </ul>	<ul style="list-style-type: none"> <li>- Fellow, Chinese Institute of Design</li> <li>- Honorary President, Chinese Institute of Design</li> <li>- Project Reviewer and Convenor, Conventional Industry Technology Development, Industrial Development Bureau, Ministry of Economic Affairs</li> <li>- Reviewer, Taiwan Industry Innovation Platform Program, Industrial Development Bureau, Ministry of Economic Affairs</li> <li>- Academic Accreditation Committee Member, Higher Education Evaluation &amp; Accreditation Council of Taiwan</li> <li>- Reviewer, Taiwan Assessment and Evaluation Association</li> <li>- Member, Moe Teaching Practice Research Program/MIAOPU design-thinking</li> <li>- Main Reviewer, National Science Technology Council Projects</li> <li>- Jury Chair, Taiwan Excellence Award</li> <li>- National Technical Committee Member, Daily Consumer Product Standards, Bureau of Standards, Metrology and Inspection, M.O.E.A</li> <li>- Final Reviewer, Marine Transport Fleet Selection, Taiwan Society of Naval Architects and Marine Engineers</li> <li>- Reviewer, academic journals (domestic and international)</li> <li>- Committee Member, Business Angel Investment Program, National Development Fund of the Executive Yuan</li> <li>-Independent Director, SOLOMON Technology Corporation the member of audit committee 、 compensation committee</li> </ul>	None			N/A	

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							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Independent Director	Republic of China	Tseeng Yuan-Hsien	Male 50-60	2025.6.10	Three years	2025.6.10	0	0	0	0	0	0	0	Ph. D., Department of Computer Science and Information Engineering (CSIE) National Taiwan University, Director, Information Technology Center, National Taiwan Normal University Chair, Graduate Institute of Library & Information Studies, National Taiwan Normal University	Distinguished Professor, National Taiwan Normal University Independent Director, SOLOMON Technology Corporation the member of audit committee、compensation committee	None			N/A	
Independent Director	Republic of China	Chang Ming-hui	Male 60-70	2025.6.10	Three years	2025.6.10	0	0	0	0	0	0	0	Master of Professional Accounting, The University of Texas at Austin Bachelor of Business Administration in Accounting, National Taiwan University Managing Partner, CEO, COO, and Partner, PwC Taiwan Professor, Tunghai University Adjunct Professor, National Taiwan University and National Chung Cheng University	Independent Director, Member of the Compensation Committee and Audit Committee, Uni-President Enterprises Corp. Independent Director, Member of the Compensation Committee and Audit Committee, Advantech Co., Ltd. Independent Director, Member of the Compensation Committee and Audit Committee, ACCTON Technology Corporation	None			N/A	

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Independent Director	Republic of China	Wang Ching-Chang	Male 60-70	---	---	2016.6.7	0	0	0	0	0	0	0	0	Ph.D., Department of Electrical Engineering, Tatung Institute of Technology Professor & Chair, Department of Electrical Engineering, Tamkang University Professor, Department of Electrical Engineering, Tamkang University Associate Professor, Department of Electrical Engineering, Tamkang University Visiting Scholar, Georgia Institute of Technology, USA Visiting Scholar, University of Manitoba, Canada Visiting Scholar, The University of Electro-Communications, Japan Chair, Doctoral Program in Robotics, Tamkang University Director, Intelligent Automation and Robotics Center, Tamkang University Director of the Board, Taiwan Automation Intelligence and Robotics Association (TAIROA)	Distinguished Professor, Department of Electrical Engineering, Tamkang University Director of the Board, Chinese Automatic Control Society (CACS) Director of the Board, Robotics Society of Taiwan (RST) Supervisor, Taiwan Automation Intelligence and Robotics Association (TAIROA) Director of the Board, HIWIN Education Foundation Independent Director, SOLOMON Technology Corporation Member of Compensation Committee, Audit Committee and Sustainable Development Committee, SOLOMON Technology Corporation	None			N/A

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Independent Director	Republic of China	Wong Chu-Ching	Male 60-70	---	---	2022.6.8	0	0	0	0	0	0	0	0	Ph.D., Business Administration, National Taiwan University MBA, Tatung University Bachelor of Business Administration, National Cheng-Chi University Bachelor of Electrical Engineering, Ming-Chi Institute of Technology Professor and Dean of College of Management, Tamkang University Professor and Chair of Department of Business Administration, Tamkang University Professor and Chair of Center of Innovation and Incubation, Tamkang University Overseas Marketing Manager, Tatung Company Associate Professor, Department of Business Administration, Tatung University Adjunct Professor, National Taipei University of Technology, University of Taipei, Fu Jen Catholic University, and Shih Chien University Independent Director of Some Listed Companies Government Representative Director, HanTech Venture Capital Corporation	Professor, Tamkang University Member and Convener of the Board of Examination, Ministry of Examination, R.O.C. (Civil Service Senior and Special Examination) Selection Member of Public Construction Commission, Executive Yuan, R.O.C. Independent Director, SOLOMON Technology Corporation Member of Compensation Committee and Audit Committee, SOLOMON Technology Corporation	None	None	None	N/A

Title	Nationality or country of registration	Name	Gender Age	Date of election (taking office)	Term	Date of first election	Shareholding at time of election		Current shareholding		Current shareholding of spouse and minor children		Nominee shareholding		Professional and educational background (Note)	Concurrent positions in the Company and other companies (Note)	Other managers, directors or supervisors with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 2)
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Independent Director	Republic of China	Huang Chung-Yuan	Male 50-60	---	---	2022.6.8	0	0	0	0	0	0	0	0	Ph.D., Institute of Computer Science and Engineering, National Chiao Tung University Master's degree, Institute of Computer Science and Engineering, National Chiao Tung University Associate Professor, Department of Computer Science and Information Engineering, Chang Gung University Assistant Professor, Department of Computer Science and Information Engineering, Chang Gung University Section Chief, Division of Instructional Support, Computer Center, Chang Gung University Deputy CEO, Biomedical Technology Cluster, Yuanpei University of Technology Assistant Professor and Chair of Department of Computer Science and Information Engineering, Yuanpei University of Technology Adjunct Assistant Professor, Department of Information Management, Shih Hsin University Lecturer, Department of Computer Science and Information Engineering, China University of Technology Information Course Lecturer, Computer Program, Hsinchu City Bamboo Community University System Engineer, Management Department, WORLDWIDE TELNET CO., LTD. Senior System Engineer, Software Department, Yu Bo Computer Co., Ltd. Director, Teaching Department, Bai Dian Chain Information Classroom Special Assistant to the General Manager, Management Department, Bai Dian Chain Information Classroom Director, Software Development Department, Mediland Enterprise Corporation	Professor, Department of Computer Science and Information Engineering, Chang Gung University Jointly Appointed Professor at Bachelor Program in Artificial Intelligence, Chang Gung University Jointly Appointed Professor at Artificial Intelligence Research Center, Chang Gung University Jointly Appointed Researcher at Cerebrovascular Division, Neurology Department, Linkou Chang Gung Memorial Hospital Independent Director, SOLOMON Technology Corporation Member of Compensation Committee, Audit Committee and Sustainable Development Committee, SOLOMON Technology Corporation	None			N/A

Information of the Major Shareholders of Directors that Are Corporate Shareholders

Date: April 11, 2026 (book closure date)

Name of corporate shareholder	Major shareholders of corporate shareholders
Sheng Xing Investment Co., Ltd.	Chen Chuan-Chuan (20%), Chen Cheng-Lung (20%), Chen Cheng-Lien (20%), Chen Lu Su-Yue (15%), Chen Jan-Sun (10%), Hsu Ching-Hsin (10%), Yang Yu-Pin (5%)
Moredel Investment Corp.	SOLOMON Technology Corporation (100%)

Corporate Shareholders Whose Major Shareholders Are Corporate Shareholder Representatives

Name of company	Major shareholders of company
SOLOMON Technology Corporation	Chen Cheng-Lung (8.63%) 、 Chen Lu Su-Yue (6.87%) Xin Li Investment (6.32%) 、 Chen Jan-Sun (4.26%) Lu Fu Investment Corp. (4.00%) Chen Chuan-Chuan (3.35%) Mo Li Investment (1.60%) Chen Cheng-Lien (1.11%) 、 Yang Yu-Pin (1.10%) Chen Bao-han (0.84%)

(2) Information of Directors:

1. Disclosure of information about the professional qualifications of directors and the independence of independent directors:

Criteria	Professional qualifications and experience (Please refer to P.7-11 Information of Directors for the full educational background and experience)	Independence	Number of publicly listed companies where the director is currently also an independent director
Name			
Chen Cheng-Lung	Having professional accounting, industrial, financial, marketing, or technological backgrounds, professional skills, and industrial experience. Additionally, having the following skills: 1. Operational judgment skills 2. Accounting and financial analysis skills 3. Business management skills 4. Crisis management skills 5. Industrial knowledge 6. International market insights 7. Leadership skills 8. Decision-making skills.	N/A	None
Chen Lu	Having work experience in commerce and investment as well as the skills required for the Company's	N/A	None

Criteria Name	Professional qualifications and experience (Please refer to P.7-11 Information of Directors for the full educational background and experience)	Independence	Number of publicly listed companies where the director is currently also an independent director
Su-Yue	business activities.		
Chen Jan-Sun	Having professional accounting, industrial, financial, marketing, or technological backgrounds, professional skills, and industrial experience. Additionally, having the following skills: 1. Operational judgment skills 2. Accounting and financial analysis skills 3. Business management skills 4. Crisis management skills 5. Industrial knowledge 6. International market insights 7. Leadership skills 8. Decision-making skills.	N/A	None
Wang Wei-Chung	Having practical experience in serving as technical personnel at the associate professor level, as well as strategic management, leadership, and academic skills, focusing on the development of start-ups and operation and management in the investment industry for more than 20 years, being selected as one of the ten outstanding young persons of the Republic of China (corporate entrepreneurship), serving as a director or an independent director at companies in relevant innovative development industries in addition to the subsidiaries (including the Company and the 100%-owned subsidiaries thereof) of Sunsino Venture Group to contribute his corporate governance expertise to the companies, and having skills related to financial accounting, commerce, marketing, and the operational planning, operation, and management practices of technology industries.	N/A	None
Yeh Fu-Ling	Master of Business Administration from the University of Pittsburgh with over five years of experience in business, legal, financial, or banking: Deputy Vice President of Innovation Industrial Technology Transfer, Independent Director of Taiji Energy Technology, Chairman of Qiao Doctor Technology, Founder of Point Management Consultant, Compensation Committee, Audit Committee, and Operations Director of Fuyi And possess the following abilities: 1. Operational judgment 2. Accounting and financial analysis skills 3. Management and Operations	N/A	None



Criteria          Name	Professional qualifications and experience (Please refer to P.7-11 Information of Directors for the full educational background and experience)	Independence	Number of publicly listed companies where the director is currently also an independent director
Tseng Yuan - Hsien	<p>He holds a Ph.D. in Computer Science and Information Engineering from National Taiwan University. He currently serves as Director of the Computer Center at National Taiwan Normal University, Director of the Graduate Institute of Library and Information Studies, and Distinguished Professor at the same university. He is also a Supervisor of the Association for Computational Linguistics and Chinese Language Processing (ACLCLP), Taiwan. His areas of expertise include computer science, information technology, and computational linguistics.</p> <p>None of the circumstances under Article 30 of the Company Act apply</p>	<p>Independent Director Compliant with what is described in Note 2</p>	<p>None</p>
Chang Ming-hui	<p>He holds a Master's degree in Accounting from the University of Texas at Austin and is a Certified Public Accountant in both Taiwan and the United States (Texas). He previously served as Managing Partner of PricewaterhouseCoopers (PwC) Taiwan and Chairman of PwC Business Consulting Co., Ltd. He has also been an adjunct professor at National Taiwan University and National Chung Cheng University, as well as a full-time professor at Tunghai University.</p> <p>He currently serves as an independent director for several companies. His areas of expertise include corporate governance, corporate management, family business succession, and auditing.</p> <p>None of the circumstances under Article 30 of the Company Act apply</p>	<p>Independent Director Compliant with what is described in Note 2</p>	<p>None</p>

2. Diversity and independence of the Board of Directors:

(1) Diversity of the Board of Directors:

Describe the Board of Directors' diversity policy, goals, and achievements. The diversity policy includes but is not limited to director selection criteria, professional qualifications and experience required for the Board of Directors, and board composition by gender, age, nationality, and culture. Specify concrete goals and their achievement for the said policy. If the number of directors of any gender is less than one-third of the total number of directors, specify the reason and the measures to be

taken to enhance the diversity of the Board of Directors:

A. In addition to the “Articles of Incorporation,” the Company has established the “Procedures for Election of Directors” that specifies that the candidate nomination system shall be adopted for the nomination and qualification review of directors. The director nominees are proposed to the shareholders’ meeting for election after being approved by the Board of Directors. The overall composition of the Board of Directors shall be taken into consideration for the “election of directors.” The composition of the Board of Directors shall be determined by taking diversity into account and formulating an appropriate diversity policy based on the Company’s business operations, business type, and development needs. It is advised that such a policy include, but is not limited to, the following two categories of criteria:

- Basic requirements and values: Gender, age, nationality and culture.
- Professional knowledge and skills: Professional background (e.g. law, accounting, industry, finance, marketing or technology), professional skills and industrial experience.
- Members of the Board of Directors shall possess the necessary knowledge, skills and experience for performing their duties. They shall possess the following skills:
  1. Operational judgment skills.
  2. Accounting and financial analysis skills.
  3. Business management skills.
  4. Crisis management skills.
  5. Industrial knowledge.
  6. International market insights.
  7. Leadership skills.
  8. Decision-making skills.

B. More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of consanguinity with any other director.

The Board of Directors of the Company shall consider adjusting its composition based on the results of the performance evaluation.

C. The specific background and expertise management goals are as follows:

- a. The Company’s Board of Directors also values gender equality, and its members shall at least include one female (female representation will be increased to one-third as needed in the future).
- b. The Board of Directors of the Company focuses on operational judgment, business management, and crisis management, and more than two-thirds of the board members shall possess capabilities related to these core items.
- c. There is at least one member with accounting background.
- d. There is at least one member with technology industry background.
- e. Independent directors shall not hold office for more than three consecutive terms in order to maintain their independence.
- f. The number of directors who are employees of the Company, its parent, subsidiary, or sibling companies shall be less than one-third (inclusive) of the board members in order to achieve the purpose of supervision.

The Company’s Board of Directors currently consists of nine directors (including four independent directors, accounting for 44.44%).

The current directors have experience in the fields of commerce, sales, finance, accounting, and education. Two of the Company’s directors is female, demonstrating that the Company values gender equality. We have attained our specific management goals for the diversity of the Board of Directors.

- In the future, the Company will continue to strive for the goal of reaching at least one-third of the total number of directors from each gender; the following measures

are thus planned and adopted:

1. Adjustment of the director nomination mechanism:

- (1) Setting up targets for gender diversity, such as the minimum percentage of female directors (e.g. 30%).
- (2) During the nomination and election process of directors, prioritizing female candidates that possess professional skills.
- (3) Working with professional organizations to get recommended female talent playing a leading role and meeting the Company's needs.

Internal talent development and promotion mechanism:

- (4) Establishing a program for the development of female senior management talent, with leadership training and a mentorship system provided.
- (5) Encouraging internal outstanding female talent to receive decision-making training for a greater opportunity of being elected to the Board of Directors.

Diversity attribute Name of director	Basic composition			Industrial experience				Professional skills			
	Nationality	Gender	Concurrently an employee of associates	Technology industry	Business management	International market	University professor	Commerce	Law	Accounting	Risk management
Chen Cheng-Lung	ROC	Male	Yes	V	V	V		V		V	V
Chen Jan-Sun	ROC	Male	Yes	V	V	V		V		V	V
Chen Lu Su-Yue	ROC	Female	In retirement	V	V			V			V
Wang Wei-Chung	ROC	Male	None	V	V	V		V		V	V
Yeh Fu-Ling	ROC	Female	None	V	V	V		V		V	V
Huang Ming-Yu	ROC	Male	None	V	V	V		V		V	V
Wu Chih-Fu	ROC	Male	None	V	V	V	V	V		V	V
Tseng Yuan -Hsien	ROC	Male	None	V	V	V	V	V		V	V

Chang Ming-hui	ROC	Male	None	V	V	V		V			V
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(2) Independence of the Board of Directors:

Specify the number and percentage of independent directors, and describe the independence of the Board of Directors and justify if none of the circumstances in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act apply, and explain the spousal relationship and first- and second-degree kinship between directors, supervisors, or between directors and supervisors.

The Company's current Board of Directors consists of nine directors (of which four are independent directors, accounting for 44.44%). None of the circumstances specified in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act apply to the four independent directors, including specification of the spousal relationship and first- and second-degree kinship between directors.

(Description of the diversity policy of SOLOMON's Board of Directors and its implementation: Please refer to 2026 annual report)

(3) Information of Managerial Officers:

Date: April 11, 2026 (book closure date)

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Shareholdings of spouse and minor children		Nominee shareholding		Professional and educational background	Concurrent positions at other companies	Managers with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 1)
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
General Manager	Republic of China	Chen Cheng-Lung	Male	2010.07.23	14,797,057	8.63	1,893,360	1.10	0	0	MBA, New York University Master's in Accountancy, University of Southern California Master's in Economics, University of Michigan Head of BNP Paribas's Securities Research Department in Taiwan and Asia Head of Technology Industries Senior Analyst for the Asian semiconductor industry, Deutsche Securities Analyst for semiconductor industries, Credit Suisse AG Management Consultant, Stern Stewart Director, CASTEC International Corp. Director, INGA NANO Technology Co., Ltd. Chairman, Cornucopia Innovation Corporation Director, GD Investment Corp. Director, Fast Energy Corporation Chairman, SOLOMON Technology Corporation General Manager, STC Supervisor, Baguio Recreation Co., Ltd Chairman, Solomon Robotics (Thai) Ltd.	Chairman and General Manager, Solomon Data International Corporation Chairman and Member of Sustainable Development Committee, SOLOMON Technology Corporation Chairman, Solomon Smartnet Corp. Chairman, General Manager, and Member of Sustainable Development Committee, Solomon Data International Corporation Director, Solomon Goldentek Display Corp. Chairman, Moredel Investment Corp.. Director, CENZ Automation Co., Ltd. Chairman, Solomon Technology (USA) Corp. Chairman, Solomon Science Technology (VN) Company Limited Chairman, Solomon Energy Technology (Singapore) Pte. Ltd. Director, Solomon Energy Technology Corporation Chairman, Solomon Technology Japan Co., Ltd. Solomon Automation (Malaysia) Sdn. Bhd.	None	None	None	1. Reason, reasonableness, necessity: Due to the Company's business needs, it is necessary for the Chairman and General Manager to be the same person. 2. Response measure: Four independent director seats are added to the current Board of Directors and more than half of the directors do not serve concurrently as the Company's employees or managerial officers.
Vice President	Republic of China	Lee Quei-Chung	Male	2021.04.19	43,534	0.03	0	0	0	0	Bachelor of Electrical Engineering, Lee-Ming Institute of Technology Power Department Sales Engineer, Axxon Enterprise Corp. Automation Business Unit Assistant General Manager, SOLOMON Technology Corporation Vice President, Automation Business Unit, STC	None	None	None	N/A	

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Shareholdings of spouse and minor children		Nominee shareholding		Professional and educational background	Concurrent positions at other companies	Managers with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 1)
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Vice President	Republic of China	Tseng Chih-ten	Male	2021.04.19 2025.12.04 Departed	0	0	0	0	0	0	Industrial Management Department, Oriental Institute of Technology Project Manager, Quicken System Integration Co., Ltd. Sales Manager, Utitech Technology Co., Ltd. Automation Business Unit Assistant General Manager, STC Sales Vice President, STC	None	None		N/A	
Vice President	Republic of China	Joe Yang	Male	2021.04.19	0	0	0	0	0	0	Department of Business Management, National Taipei University of Technology Sales Director, Jemmytex International Corp. R&D Chief, Sapphire Instruments Co. Ltd. Director of the Technology Equipment Business Unit, STC Gas Business Unit Assistant General Manager, STC Technology Equipment Business Unit Vice President, STC	None	None		N/A	
Vice President	Vietnam	Nguyen Xuan Loc	Male	2022.02.01	0	0	0	0	0	0	Ph.D., Mechanical and Electrical Engineering, National Taipei University of Technology, Taipei, Taiwan Product Manager, Research and Development Department, Samwell Testing Inc. Research and Development Assistant General Manager, Vision Business Unit, STC Vice President of Research and Development, Vision Business Unit, STC	None	None		N/A	
Vice President	Republic of China	Huang Shih-Chang	Male	2024.03.11	0	0	0	0	0	0	Master's in Accounting, Fu Jen Catholic University Deputy Director of Operating Performance Management, TECO Electric & Machinery Co., Ltd. Assistant General Manager of Finance and Accounting Department, Arima Communications Corp. Vice President of the Finance Department and spokesperson, STC	None	None		N/A	

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Shareholdings of spouse and minor children		Nominee shareholding		Professional and educational background	Concurrent positions at other companies	Managers with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 1)
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	Republic of China	George Huang	Male	2016.11.02	0	0	0	0	0	0	Mechanical Engineering, Taipei City University of Science and Technology Project Manager, HUNTEK SYSTEMS CO., LTD. Automation Business Unit Assistant General Manager, STC	None	None	None	N/A	
Senior Sales Assistant General Manager	Republic of China	Andy Chou	Male	2021.04.19	0	0	0	0	0	0	Department of Electrical Engineering, National Taipei Institute of Technology Field Licensing Personnel, Yi Ming Customs Broker Field Licensing Personnel, Jian Guo Customs Broker Director of the Technology Equipment Business Unit, SOLOMON Technology Corporation Senior Sales Assistant General Manager, Technology Equipment Business Unit, STC	None	None	None	N/A	
Director	Republic of China	Norton Liu	Male	2023.10.03	444	0	0	0	0	0	Electrical Engineering, St. John's and St. Mary's Institute of Technology Engineer, Dah Ching Engineering Corp. Director of the Technology Equipment Business Unit, STC	None	None	None	N/A	
Assistant General Manager and Chief Corporate Governance Officer	Republic of China	Huang Chen-Chi	Female	2021.04.19	0	0	0	0	0	0	EMBA, Tamkang University Bachelor of Business Administration, Department of Accounting, School of Business, Soochow University Assistant Manager, PwC Chief Auditor, Sentronic International Co., Ltd. Chief Accountant, Sentronic International Co., Ltd. Manager, Finance Department, SOLOMON Technology Corporation Assistant General Manager of Finance Department, Chief Financial and Accounting Officer and Chief Corporate Governance Officer, STC	None	None	None	N/A	

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Shareholdings of spouse and minor children		Nominee shareholding		Professional and educational background	Concurrent positions at other companies	Managers with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 1)
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	Republic of China	Li Chia-Yun	Male	2022.12.09 ~ 225.07.31 Departed	0	0	0	0	0	0	Master's in Physics, Chung Yuan Christian University Global Sales Manager, C-Double Enterprise Co., Ltd. Lecturer, Ulead Systems, Inc. Research and Development Director of the Vision Business Unit, STC	None	None	None	N/A	
Senior Director	Republic of China	Chung Yu-Hsin	Male	2023.03.01	0	0	0	0	0	0	National Chiao Tung University Master of Science, Institute of Computer Science and Engineering Completed the doctoral program, Knowledge Engineering Laboratory Director of the Vision Business Unit, Yumon International Trade Shanghai Limited Corporation Marketing Director, Pro-Lambda Solutions Co., Ltd. Branch General Manager, Shanghai Yihai Weixun Network Technology Co., Ltd. IT Director/COO, Xinghua Unicom Information Consulting (Shanghai) Co., Ltd. Executive Assistant to the Chairman, Zhengyin Computing Technology (Shanghai) Co., Ltd. Sales VP (Taiwan)/VP (Shanghai), eWings Technologies, Inc. Co-founder/Board member of CoreTech Knowledge Inc. Senior Director of the Vision Business Unit, SOLOMON Technology Corporation	None	None	None	N/A	
Director	Republic of China	Chen Yu-An	Male	2023.03.27	0	0	0	0	0	0	Department of Environmental Engineering, Tunghsuan University Director of the Semiconductor Component Business Unit, ABUNNO Corp. Director of the Component Business Unit, STC	None	None	None	N/A	

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Shareholdings of spouse and minor children		Nominee shareholding		Professional and educational background	Concurrent positions at other companies	Managers with a spousal relationship or a relationship within the second degree of consanguinity			Remarks (Note 1)
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	Republic of China	WANG GUO-SHU	Male	2025.10.14 2026.02.14 Dismissed	0	0	0	0	0	0	National Taiwan University Mechanical Engineering Bachelor's DARWO Technology Co., Ltd. – Principal STÄUBLI INTERNATIONAL AG – Sales Manager Gredmann Taiwan Ltd. – Sales Manager	None	None	None	N/A	
Director	Republic of China	Tai Kai-Chih	Male	2025.11.03	0	0	0	0	0	0	National Taiwan University – Professional Education and Continuing Studies PMBA WINRESP INC.-Vice President Transenergy Technology Co., Ltd.-Vice President Carrier Taiwan.-Engineering Department & AdvanTEC Solutions Center Director	None	None	None	N/A	
Director	Republic of China	SHANG-YU WU	Male	2025.11.25	0	0	0	0	0	0	National United University Department of Safety, Health and Environmental Engineering Senior Manager,STC YU YOU TECH CO., LTD.- Senior Engineer	None	None	None	N/A	
Director	Republic of China	TSAI MING-SHU	Male	2025.12.03	0	0	0	0	0	0	Department of Mechanical Engineering, National Kaohsiung Institute of Technology Jing Yi Plumbing & Electrical Engineering Co., Ltd. Branch Manager, Power Quality Division, STC Associate Vice President, Power Quality Division, STC	None	None	None		

## 2. Remuneration to Directors and Managerial Officers

(1) If any of the following circumstances apply, the remuneration paid to individual directors shall be disclosed:

1. If the parent-only or individual financial statements of the most recent three years show incurred after-tax losses, the names and remuneration of “directors” shall be disclosed separately, unless the incurred profit after tax shown in the parent-only or individual financial statements of the most recent year is sufficient to offset the accumulated losses: None.
2. The remuneration paid to individual directors shall be disclosed if their shareholding ratios were insufficient for three consecutive months or more in the most recent year: None.
3. Where the average pledge ratio of any three months in the most recent year exceeded 50%, the remuneration paid to individual directors with a pledge ratio exceeding 50% in each month shall be disclosed: None.
4. Where the remuneration received by all the Company’s directors accounts for over 2% of the director remuneration paid by all companies in the financial statements and the directors individually receive over NT\$15,000,000 of remuneration (excluding relevant remuneration received for concurrent service as an employee), the remuneration of such individual directors shall be disclosed: None.
5. A TWSE/TPEX listed company’s corporate governance evaluation results in the most recent year fell in the bottom two brackets, or the company’s trading methods have been changed, suspended from trading, terminated from listing on the TWSE/TPEX in the most recent year and up to the date of publication of the annual report, or the company has been rejected for the evaluation by the Corporate Governance Evaluation Committee: Please refer to the tables.
6. The average annual salary of non-managerial full-time employees of a TWSE/TPEX listed company in the most recent year did not reach NT\$500,000: None.
7. The profit after tax of a TWSE/TPEX listed company in the most recent year increased by more than 10%, but the average annual salary of non-managerial full-time employees did not increase from the previous year: None.
8. A TWSE/TPEX listed company’s after-tax income declined by 10%, or NT\$5,000,000, in the most recent year, and the average remuneration per director (excluding remuneration as employees) increased by 10%, or NT\$100,000: None.

(2) A TWSE/TPEX listed company shall disclose the remuneration of its top five highest-paid executives (e.g. general manager, vice president, CEO, CFO, or other managerial officers) if the circumstances in the preceding 1 or 5 apply: Please refer to the tables.





### Remuneration Scale

Scale of remuneration paid to the Company's directors	Name of director			
	Sum of the first four remunerations (A+B+C+D)		Sum of the first seven remunerations (A+B+C+D+E+F+G)	
	The Company (Note 8)	All companies in the financial statements (Note 9) H	The Company (Note 8)	All companies in the financial statements (Note 9)I
Less than NT\$1,000,000	Chen Jan-Sun, Chen Lu Su-Yue, Wang Wei-Chung, Yeh Fu-Ling Kao Sheng-Hui Wong Ching-Chang, Huang Ming-Yu, Wu Chih-Fu, Tseng Yuan -Hsien, Chang Ming-hui Wang Chu-Ching Huang Chung-Yuan, Sheng Xing Investment, Moredel Investment	Chen Jan-Sun, Chen Lu Su-Yue, Wang Wei-Chung, Yeh Fu-Ling Kao Sheng-Hui Wong Ching-Chang, Huang Ming-Yu, Wu Chih-Fu, Tseng Yuan -Hsien, Chang Ming-hui Wang Chu-Ching Huang Chung-Yuan, Sheng Xing Investment, Moredel Investment	Chen Lu Su-Yue, Wang Wei-Chung, Yeh Fu-Ling Wong Ching-Chang, Huang Ming-Yu, Wu Chih-Fu, Tseng Yuan -Hsien, Chang Ming-hui Wang Chu-Ching Huang Chung-Yuan, Sheng Xing Investment, Moredel Investment	Chen Lu Su-Yue, Wang Wei-Chung, Yeh Fu-Ling Wong Ching-Chang, Huang Ming-Yu, Wu Chih-Fu, Tseng Yuan -Hsien, Chang Ming-hui Wang Chu-Ching Huang Chung-Yuan, Sheng Xing Investment, Moredel Investment
NT\$1,000,000 (inclusive)–NT\$2,000,000 (exclusive)	0		Kao Sheng-Hui	Kao Sheng-Hui
NT\$2,000,000 (inclusive)–NT\$3,500,000 (exclusive)	Chen Cheng-Lung	Chen Cheng-Lung	0	0
NT\$3,500,000 (inclusive)–NT\$5,000,000 (exclusive)	0	0	0	0
NT\$5,000,000 (inclusive)–NT\$10,000,000 (exclusive)	0	0	Chen Jan-Sun	0
NT\$10,000,000 (inclusive)–NT\$15,000,000 (exclusive)	0	0	Chen Cheng-Lung	0
NT\$15,000,000 (inclusive)–NT\$30,000,000 (exclusive)	0	0	0	Chen Cheng-Lung, Chen Jan-Sun
NT\$30,000,000 (inclusive)–NT\$50,000,000 (exclusive)				
NT\$50,000,000 (inclusive)–NT\$100,000,000 (exclusive)	0	0	0	0
More than NT\$100,000,000				
Total	15	15	15	15

(1)~1 Where the remuneration received by all the Company's directors accounts for over 2% of the director remuneration paid by all companies in the financial statements and the directors individually receive over NT\$15,000,000 of remuneration (excluding relevant remuneration received for concurrent service as an employee), the remuneration of such individual directors shall be disclosed: None.

(1)~2 Remuneration to directors concurrently serving as the General Manager or Vice Presidents:

Date: 2025; unit: NT\$ thousand; thousand shares

Title	Name	Salary (A) (Note 2)		Post-employment pension (B)		Bonus, special disbursement, etc. (C) (Note 3)		Amount of remuneration to employees (D) (Note 4)				Sum of A, B, C and D and its ratio to profit after tax (%) (Note 8)				Remuneration received from non-subsidiary investee companies or parent company (Note 9)
		The Company	All companies in the financial statements (Note 5)	The Company	All companies in the financial statements (Note 5)	The Company	All companies in the financial statements (Note 5)	The Company		All companies in the financial statements (Note 5)		The Company		All companies in the financial statements		
								Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares					
General Manager	Chen Cheng-Lung	6,252	11,532	0	0	4,126	7,126	0	0	0	0	10,378	4.9%	18,658	8.8%	None

Note 1: The amount of the 2025 employees' remuneration is presented as proposed (calculated based on the actual distribution amount last year). Profit after tax refers to the profit after tax in the most recent year's parent-only or individual financial statements.

Remuneration Scale

Scale of remuneration paid to the Company's General Manager and Vice Presidents	Names of General Manager and Vice Presidents	
	The Company	All companies in the financial statements (Note 7) E
Less than NT\$1,000,000	0	0
NT\$1,000,000 (inclusive)–NT\$2,000,000 (exclusive)	0	0
NT\$2,000,000 (inclusive)–NT\$3,500,000 (exclusive)	0	0
NT\$3,500,000 (inclusive)–NT\$5,000,000 (exclusive)	0	0
NT\$5,000,000 (inclusive)–NT\$10,000,000 (exclusive)	0	0
NT\$10,000,000 (inclusive)–NT\$15,000,000 (exclusive)	Chen Cheng-Lung	0
NT\$15,000,000 (inclusive)–NT\$30,000,000 (exclusive)	0	Chen Cheng-Lung
NT\$30,000,000 (inclusive)–NT\$50,000,000 (exclusive)	0	0
NT\$50,000,000 (inclusive)–NT\$100,000,000 (exclusive)		
More than NT\$100,000,000		
Total	1	1

(1)~3 Where the amount of employee remuneration (including that paid in shares and cash) approved by the Board of Directors for distribution to the General Manager and Vice Presidents in the most recent year cannot be estimated, this year's distribution amount shall be calculated in proportion to the actual distribution amount in the previous year and the following table shall be completed.

Date: 2025; unit: NT\$ thousand

	Title	Name	Amount paid in shares	Amount paid in cash	Total	Ratio of total amount to profit after tax (%)
Managerial officers	General Manager	Chen Cheng-Lung	0	380	380	0.2%
	Senior Vice President	Lee Guei-Chung				
	Vice President	Tseng Chih-Jen				
	Vice President	Joe Yang				
	Vice President	Nguyen Xuan Loc				
	Vice President	Huang Shih-Chang				

Note: The amount of the 2025 employees' remuneration is presented as proposed (calculated based on the actual distribution amount last year). Profit after tax refers to the profit after tax in the most recent year's parent-only or individual financial statements.

(2) Remuneration to the General Manager and Vice Presidents:

Date: 2025; unit: NT\$ thousand; thousand shares

Title	Name	Salary (A) (Note 2)		Post-employment pension (B)		Bonus, special disbursement, etc. (C) (Note 3)		Amount of remuneration to employees (D) (Note 4)				Sum of A, B, C and D and its ratio to profit after tax (%) (Note 8)				Remuneration received from non- subsidiary investee companies or parent company (Note 9)
		The Company	All companies in the financial statements (Note 5)	The Company	All companies in the financial statements (Note 5)	The Company	All companies in the financial statements (Note 5)	The Company		All companies in the financial statements (Note 5)		The Company	All companies in the financial statements			
								Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares					
General Manager	Chen Cheng- Lung	17,465	22,745	404	404	7,826	10,826	380	0	380	0	26,075	12.3%	34,355	16.3%	None
Senior Vice President	Lee Guei- Chung															
Vice President	Tseng Chih-Jen															
Vice President	Joe Yang															
Vice President	Nguyen Xuan Loc															
Vice President	Huang Shih- Chang															

Note: The amount of the 2025 employees' remuneration is presented as proposed (calculated based on the actual distribution amount last year). Profit after tax refers to the profit after tax in the most recent year's parent-only or individual financial statements.

Remuneration Scale

Scale of remuneration paid to the Company's General Manager and Vice Presidents	Names of General Manager and Vice Presidents	
	The Company	Parent company and all investee companies E
Less than NT\$1,000,000	0	0
NT\$1,000,000 (inclusive)–NT\$2,000,000 (exclusive)	Tseng Chih-Jen	Tseng Chih-Jen
NT\$2,000,000 (inclusive)–NT\$3,500,000 (exclusive)	Lee Guei-Chung, Huang Shih-Chang, Joe Yang	Lee Guei-Chung, Huang Shih-Chang, Joe Yang
NT\$3,500,000 (inclusive)–NT\$5,000,000 (exclusive)	Nguyen Xuan Loc	Nguyen Xuan Loc
NT\$5,000,000 (inclusive)–NT\$10,000,000 (exclusive)	0	0
NT\$10,000,000 (inclusive)–NT\$15,000,000 (exclusive)	Chen Cheng-Lung	0
NT\$15,000,000 (inclusive)–NT\$30,000,000 (exclusive)	0	Chen Cheng-Lung
NT\$30,000,000 (inclusive)–NT\$50,000,000 (exclusive)	0	0
NT\$50,000,000 (inclusive)–NT\$100,000,000 (exclusive)		
More than NT\$100,000,000		
Total	6	6

(3)~1 Directors concurrently serving as the General Manager or Vice Presidents:

Date: 2024; unit: NT\$ thousand; thousand shares

Title	Name	Remuneration to directors								Sum of A, B, C and D and its ratio to profit after tax %				Remuneration received for concurrent service as an employee						Sum of A, B, C, D, E, F and G and its ratio to profit after tax %				Remuneration received from non-subsidiary investee companies or parent company		
		Remuneration (A)		Post-employment pension (B)		Remuneration to directors (C)		Business execution expense (D)		Salary, bonus, special disbursement, etc. (E)		Post-employment pension (F)		Remuneration to employees (G)		Sum of A, B, C, D, E, F and G		and its ratio to profit after tax %								
		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	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							
Chairman	Chen Cheng-Lung	0	0	0	0	3,037	3,188	35	90	3,072	1.5%	3,278	1.6%	9,587	18,658	0	0	0	0	0	0	12,659	6.0%	21,936	10.4%	None

- (3)~2 Where the amount of employee remuneration (including that paid in shares and cash) approved by the Board of Directors for distribution to the General Manager and Vice Presidents in the most recent year cannot be estimated, this year's distribution amount shall be calculated in proportion to the actual distribution amount in the previous year and the following table shall be completed:

Date: 2025; unit: NT\$ thousand

	Title	Name	Amount paid in shares	Amount paid in cash	Total	Ratio of total amount to profit after tax (%)
Managerial officers	General Manager	Chen Cheng-Lung	0	380	380	0.27%
	Senior Vice President	Lee Guei-Chung				
	Vice President	Tseng Chih-Jen				
	Vice President	Joe Yang				
	Vice President	Nguyen Xuan Loc				
	Vice President	Huang Shih-Chang				

Names of managerial officers to whom employee remuneration was distributed and the remuneration distributed

Date: 2025; unit: NT\$ thousand

	Title	Name	Amount paid in shares	Amount paid in cash	Total	Ratio of total amount to profit after tax (%)
Managerial officers	General Manager	Chen Cheng-Lung	0	567	567	0.27%
	Senior Vice President	Lee Guei-Chung				
	Vice President	Joe Yang				
	Vice President	Tseng Chih-Jen				
	Vice President	Nguyen Xuan Loc				
	Vice President	Huang Shih-Chang				
	Senior Director	Andy Chou				
	Director	George Huang				
	Director	Norton Liu				

	Title	Name	Amount paid in shares	Amount paid in cash	Total	Ratio of total amount to profit after tax (%)
	Assistant General Manager/Chief Financial and Accounting Officer/Chief Corporate Governance Officer	Huang Chien-Chi				
	Director	Li Chia-Yun				
	Senior Director	Chung Yu-Hsiu				
	Director	Chen Yu-An				
	Director	Huang Chia-Hui				
	Director	Wang Yung-Feng				
	Director	Liang Chia-Tung <sup>Note 1</sup>				
	Director	Wang Uo-Shu				
	Director	Tai Kai-Chih				
	Director	Wu Shanag-Yu				
	Director	Tsai Ming-Shu				

The amount of the 2025 employees' remuneration is presented as proposed (calculated based on the actual distribution amount last year). Profit after tax refers to the profit after tax in the most recent year's parent-only or individual financial statements.

Note 1: Resigned or dismissed during 2025–2026

(3)~3 Remuneration to the top 5 highest-paid managers of listed/OTC companies (their names and remuneration shall be disclosed individually):

(e.g. General Manager, Vice Presidents, CEO, CFO, and other managerial officers)

Date: 2025; unit: NTS thousand

Title	Name	Salary (A) (Note 2)		Post-employment pension (B)		Bonus, special disbursement, etc. (C) (Note 3)		Amount of remuneration to employees (D) (Note 4)				Sum of A, B, C and D <b>and</b> its ratio to profit after tax (%) (Note 6)				Whether there was any remuneration received from non- subsidiary investee companies or parent company (Note 7)
		The Company	All companies in the financial statements (Note 5)	The Company	All companies in the financial statements (Note 5)	The Company	All companies in the financial statements (Note 5)	The Company		All companies in the financial statements (Note 5)		The Company	All companies in the financial statements			
								Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares					
General Manager	Chen Cheng- Lung	15,894	21,174	321	321	7,825	10,826	380	0	380	0	24,420	11.56%	32,700	15.48%	None
Senior Vice President	Lee Guei- Chung															
Vice President	Nguyen Xuan Loc															
Vice President	Tseng Chih-Jen															
Vice President	Huang Shih-Chang															

(2) Analysis of the total remuneration paid by the Company and all companies in the consolidated financial statements to the directors, supervisors, General Manager and Vice Presidents of the Company in the most recent two years as a percentage of the profit after tax in the parent-only or individual financial statements and the description of the policy, standard and packages for payment of remuneration, the procedures for determination of remuneration, and the relevance to the operating performance and future risks:

1. Total remuneration paid to directors, supervisors, General Manager, and Vice Presidents in the most recent two years as a percentage of the profit after tax in the parent-only or individual financial statements:

Title \ Item	Total remuneration as a % of the profit after tax in the parent-only financial statements			
	2024		2025	
	The Company	All companies in the financial statements	The Company	All companies in the financial statements
Director	20.28	36.83	12.19	21.86
General Manager and Vice President	18.64	25.63	12.34	16.26

2. The policy, standard and packages for payment of remuneration, the procedures for determination of remuneration, and the relevance to the operating performance and future risks:

The Company pays remuneration to the directors in accordance with the Articles of Incorporation.

The Board of Directors is authorized to determine the remuneration of the Company's directors based on their individual participation in and contribution to the Company's operations and with reference to the general level in the industry at home and abroad.

The Company shall subtract any accumulated losses from earnings in the year (i.e. pre-tax profit before deduction of the profit distributed as remuneration to employees and to directors and supervisors). A minimum amount of 1% of the remaining earnings, if any, shall be appropriated as remuneration to employees and a maximum amount of 2% shall be appropriated as remuneration to directors and supervisors.

At least 10% of the employee compensation mentioned in the preceding paragraph shall be allocated to entry-level employees as distributed remuneration.

The distribution of employees' remuneration in cash or shares and the distribution of directors' remuneration in cash are subject to a resolution adopted with the consent of a majority of all attending directors at a board meeting with more than two-thirds of board members present after being approved by the Compensation Committee, and it shall be subsequently reported at a shareholders' meeting.

Considering their independence, independent directors are not linked to the Company's operating performance and do not participate in the distribution of directors' remuneration. They receive a fixed monthly remuneration. A transportation allowance of NT\$5,000 is paid for directors' attendance at each meeting.

The Company's employees, including the employees of the subsidiaries of the Company meeting certain specific requirements, are entitled to receive employees' remuneration paid in shares or cash.

The salary structure of the employees consists of a total salary that equals the base salary plus meal allowances. Performance bonuses are distributed only when the company's goals are achieved. The salary structure is determined based on professional experience and length of service. The salary of managerial officers is between NT\$80,000 and NT\$500,000.

Definition of entry-level employees: individuals who are not classified as managerial personnel and whose salary level is below a specified threshold. The aforementioned "specified threshold" shall be determined in accordance with the salary standards for entry-level employees as defined under the "Regulations Governing the Additional Deduction of Salary Expenses for Employee Salary Increases by Small and Medium Enterprises."

3. Performance evaluation and compensation policies:

The Company has developed the [Performance Evaluation Management Guidelines] using the current period as the base period. The performance of the employees is evaluated based on their job performance during the review period and their daily attendance and leave records.

<Preparations> Subject: Annual performance evaluation is required for employees reporting to work on or before September 30 of the current year.

<Notification/sending> The HR personnel send a "Notification of Year-end Performance Evaluation for Employees in 20xx" and a "Performance Evaluation Form" by mail to the Group's employees prior to the first week of every December.

<Performance evaluation interviews> The department heads must interview their subordinates during the review period. The business unit heads must determine the employees' performance evaluation ratings and proportionality principles for the ratings.

<Reviews by heads> There are five performance evaluation ratings. The department heads shall actively strengthen guidance and improvement follow-ups for employees with an evaluation rating of "C" (which is substandard).

<Compilation and submission of a performance evaluation form to the top management> The HR personnel compile a "Performance Evaluation Summary Form" based on the performance evaluation forms from all departments and submit the same to the top management.

<Performance evaluation follow-ups> The follow-ups aim to provide opportunities for communication to help improve job performance. They can also provide references for compensation adjustment/distribution and promotion, help identify education and training needs, and be used as references for talent training.

[Salary Management Guidelines] These guidelines have been established in order to provide reference for the salary payment standard and calculation method for the Company's employees and ensure fairness and reasonableness.

<General Salary Payment Procedures> Employees' monthly salary is credited to the account designated by them at the end of every month. If the month end falls on a weekend or holiday, the salary is credited on the working day prior to the weekend or holiday.

<Promotion and Salary Adjustment Procedures> All departments' annual salary adjustments and employee performance ratings made in accordance with the [Performance Evaluation Management Guidelines] are compiled by the HR Department and submitted to the Chairman for approval. However, the annual salary adjustments and employee performance ratings of the Company's managerial officers (above Job Grade 9) shall be presented to the Compensation Committee for review and submitted to the Board of Directors for approval.

Employee compensation includes bonuses for the Company's operating performance that are assessed, calculated and distributed at the end of a fiscal year. The bonuses are calculated based on the Company's operating performance in the fiscal year.

<Employee compensation> includes the company's business performance bonuses and employee remuneration. These are assessed, calculated, and distributed at the end of each fiscal year. The bonus calculation is determined based on the company's achievement of its business performance targets for that year.

Pursuant to the Articles of Incorporation, no less than 10% of the employee remuneration appropriated under the preceding paragraph shall be allocated as compensation for junior-level employees.

### 3. Information on Corporate Governance

#### (1) Information on the operations of the Board of Directors:

1-1. The Board of Directors held 6 meetings (A) (including special board meetings) in 2025 and the attendance of directors in these meetings was as follows:

Title	Name	Actual number of meetings attended (in voting/non-voting capacity) B	Number of meetings attended by proxy	Actual rate of attendance (in non-voting capacity) (%) [B/A]	Remarks
Chairman	Chen Cheng-Lung	5	1	83.33	
Director	Chen Jan-Sun	6	0	100	
Director	Chen Lu Su-Yue	6	0	100	
Director	Wang Wei-Chung	6	0	100	
Director	Yeh Fu-Ling	3	0	100	Directors who step down due to the 2025 board re-election are required to attend 3 meetings.
Director	Kao Sheng-Hui	2	0	66.67	Directors who step down due to the 2025 board re-election are required to

					attend 2 meetings.
Independent Director	Huang Ming-Yu	6	0	100	
Independent Director	Wu Chih-Fu	3	0	100	Directors who step down due to the 2025 board re-election are required to attend 3 meetings.
Independent Director	Tseng Yuan -Hsien	3	0	100	
Independent Director	Chang Ming-hui	3	0	100	
Independent Director	Wong Ching-Chang	3	0	100	Directors who step down due to the 2025 board re-election are required to attend 3 meetings.
Independent Director	Wang Chu-Ching	3	0	100	
Independent Director	Huang Chung-Yuan	3	0	100	
Other information required:					
<p>1. Where any of the following applies to the operations of the Board of Directors, the board meeting dates and sessions, proposals, all opinions from independent directors, and the actions taken by the Company in response to the opinions of the independent directors shall be specified.</p> <p>(1) Matters set forth in Article 14-3 of the Securities and Exchange Act: None.</p> <p>(2) Matters other than the foregoing ones, resolutions adopted by the Board of Directors to which objections or reservations have been expressed by the independent directors in records or written statements: No objections or reservations were expressed by the independent directors in the 2025 meetings.</p> <p>2. With respect to the recusal of any director with a stake in a proposal, the name of the director, the proposal, the reason for recusal and their participation in the voting must be specified: None.</p> <p>3. Listed and OTC companies shall disclose the cycle, period, scope, method, and content of self-evaluations (or peer evaluations) for the Board of Directors and complete Table 2 (2) Implementation of Evaluations for the Board of Directors.</p> <p>4. Goals for enhancement of the functions of the Board of Directors in the current year and the most recent year (e.g. establishment of the Audit Committee, improvement of information transparency) and the assessment of their implementation: The Company has improved information transparency by disclosing board meeting minutes on the Company's website.</p>					

1-2. Board members invited external experts to evaluate the implementation status:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Executed every 3 years	2025.1.1-2025.12.31	Performance evaluation for the Board of Directors and individual directors	<ul style="list-style-type: none"> <li>Commission an external professional organization, the "Taiwan Integrity Management Association," to conduct performance evaluation.</li> <li>Internal self-evaluation by the Board of Directors</li> </ul>	<p>1. Professional competencies of the Board of Directors (board composition and structure, selection and ongoing training of directors).</p> <p>2. Effectiveness of the Board's decision-making (level of participation in company operations, enhancement of decision-making quality).</p> <p>3. The Board's emphasis on and oversight of internal control.</p> <p>4. The Board's attitude toward sustainable development.</p>

			and self-evaluation by individual board members.	
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1–3. Implementation of directors’ self-evaluation:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Once a year	2025.1.1-2025.12.31	Performance evaluation for the Board of Directors and individual directors	Performance evaluation is conducted using the “Board Member Performance Evaluation Questionnaire” issued by a professional institution.	<ul style="list-style-type: none"> <li>•Self-evaluation results: ranging from 4.98 to 5.00 (out of 5), indicating good performance.               <ol style="list-style-type: none"> <li>1. Professional competencies: 5.00</li> <li>2. Decision-making effectiveness: 4.99</li> <li>3. Internal control: 4.98</li> <li>4. Sustainable development: 4.98</li> </ol> </li> <li>• Directors’ suggestions to the Board:               <ol style="list-style-type: none"> <li>1. Operations: From a comprehensive perspective, the Board includes directors with expertise in accounting, finance, technology, and business; major matters are explained and discussed in advance; sufficient information is provided, with active participation from professional directors.</li> <li>2. Suggestions: Future external development strategies, their implementation status, and planning could be presented in a more structured and systematic manner; overall operations are smooth.</li> </ol> </li> </ul>

1-4. Implementation of Audit Committee members' self-evaluation:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Once a year	2025.1.1-2025.12.31	Performance evaluation of functional committee members	A "Self-Evaluation Questionnaire for Performance Evaluation of Functional Committees" was used to complete the performance evaluation.	<ul style="list-style-type: none"> <li>Self-evaluation results: ranging from 4.96 to 5.00 (out of 5), indicating good performance.</li> <li>1. Participation in the Company's operations: 5.00</li> <li>2. Awareness of the duties of the functional committee: 5.00</li> <li>3. Improvement of decision-making quality of the functional committee: 4.96</li> <li>4. Composition and election of members of the functional committee: 5.00</li> <li>5. Internal control system: 5.00</li> <li>Suggestions: Good communication between the Audit Committee and corporate governance personnel.</li> </ul>

1-5. Implementation of Compensation Committee members' self-evaluation:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Once a year	2025.1.1-2025.12.31	Performance evaluation of functional committee members	A "Self-Evaluation Questionnaire for Performance Evaluation of Functional Committees" was used to complete the performance evaluation.	<ul style="list-style-type: none"> <li>ranging from 4.96 to 5.00 (out of 5), indicating good performance. Participation in the Company's operations: 5</li> <li>1. Participation in the Company's operations: 5.00</li> <li>2. Awareness of the duties of the functional committee: 5.00</li> <li>3. Improvement of decision-making quality of the functional committee: 4.96</li> <li>4. Composition and election of members of the functional committee: 5.00</li> <li>Suggestions: NA</li> </ul>

1-6. Self-evaluation implementation status of the Sustainability Committee:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Once a year	2025.1.1-2025.12.31	Performance evaluation of functional committees	Performance evaluation is conducted using the internal "Functional Committee Performance Evaluation Self-Assessment Questionnaire."	<ul style="list-style-type: none"> <li>Self-evaluation results: 5.00 (out of 5), indicating good performance.</li> <li>1. Participation in the Company's operations: 5.00</li> <li>2. Awareness of the duties of the functional committee: 5.00</li> <li>3. Improvement of decision-making quality of the functional committee: 5.00</li> <li>4. Composition and election of members of the functional committee: 5.00</li> <li>Suggestions: Smooth operations.</li> </ul>

## **1-7. External Professional Institution Evaluation, Improvement Recommendations, Improvement Plans, and Actions:**

In 2025, the Company commissioned an external professional institution, the “Taiwan Integrity Management Association,” to conduct a performance evaluation.

一、 The Company’s Board of Directors completed the external professional institution performance evaluation on December 31, 2025.

二、 Evaluation period: January 1, 2025 – December 31, 2025

三、 External professional institution conducting the evaluation: Taiwan Integrity Management Association

四、 Improvement Recommendations and Implementation Status in 2025:

### **• Overall Observations and Conclusions:**

(1) All interviewed directors indicated that there were sufficient opportunities for discussion during meetings. Relevant responsible units provided detailed information to directors prior to board meetings and offered adequate explanations to directors not involved in daily operations, enabling board members to effectively perform their decision-making functions.

(2) The evaluated company follows the ISO 31000 risk management principles to ensure the effective operation of risk management measures. Interviews also revealed that the Board actively discusses technological innovation and strategic positioning, particularly in areas such as AI vision and intelligent robotics applications, continuously strengthening its focus on industry trends and technological changes.

(3) Interviews indicated that all directors recognize the importance of sustainable development issues and affirm the necessity of continuous promotion and development in this area. To further promote corporate sustainability, the Company continues to enhance its performance evaluation and compensation/promotion systems to effectively motivate and retain talent.

### **• Optimization Recommendations:**

#### **(1) Continue strengthening the Board nomination policy:**

According to Article 20 of the Corporate Governance Best Practice Principles, “The composition of the Board of Directors shall take diversity into consideration... including but not limited to the following two aspects: (i) basic conditions and values such as gender, age, nationality, and culture, where female directors are recommended to account for at least one-third of board seats; (ii) professional knowledge and skills such as professional background, expertise, and industry experience.” The ESG evaluation indicators for 2026 will also include as a bonus item that neither gender should account for less than one-third of board seats.

The evaluated company currently has nine directors, including four independent directors, exceeding one-third of the board. New independent directors have been appointed, and none has served more than three terms. Their backgrounds include expertise in industrial technology and financial accounting, which is commendable. However, the proportion of directors of each gender has not yet reached one-third. The Company may continue to evaluate suitable candidates and establish a director talent pool to further promote board diversity in the future.

#### **(2) Enhance the recording of directors’ remarks in board meeting minutes:**

According to interviewed directors, directors maintain close communication with the management team and conduct thorough discussions on agenda items during regular board meetings. However, current board meeting minutes do not record the discussion process or opinions expressed. It is recommended that key discussion points and opinions be

summarized in the minutes to facilitate future decision-making reference and knowledge transfer, and to enhance governance transparency and decision quality.

**(3) Strengthen the independence of whistleblowing channels:**

According to ESG evaluation indicators published by the Taiwan Stock Exchange for 2026, whether a company has established and disclosed whistleblowing mechanisms for illegal (including corruption) and unethical conduct is included as an evaluation item. Additionally, the Business Principles for Countering Bribery (Section 6.5.1) by Transparency International and Social Accountability International emphasize that effective anti-bribery programs require safe and accessible channels for employees and others to report concerns without fear of retaliation.

The evaluated company has established a dedicated email channel for employees and external stakeholders to submit anonymous or named reports, which are received directly by the Chairman, demonstrating strong commitment to integrity and internal oversight. However, to further enhance independence, it is recommended that the Company strengthen the handling and investigation mechanisms so that the Audit Committee or independent directors can directly access whistleblowing information and designate a dedicated unit to handle reporting, investigation, tracking, and reporting. Alternatively, the Company may consider engaging an independent external institution to provide whistleblowing email or hotline services to further enhance independence and encourage reporting.

**(4) Continue optimizing the risk assessment and management mechanism and increase board-level discussions on risk management:**

Enterprise Risk Management (ERM) is a key component of corporate governance, covering internal control, human resources, information security, and market risks. Interviews indicate that the Company has established a comprehensive risk management framework integrating board and functional committee oversight and following ISO 31000 principles.

However, given the Company's industry characteristics and rapid technological evolution—especially in the highly competitive AI vision and intelligent robotics sectors—it is recommended to further refine risk assessment processes and management mechanisms, strengthen information collection and analysis capabilities, integrate cross-departmental data and expertise, and introduce advanced analytical tools to improve risk identification, prediction accuracy, and timeliness.

It is also recommended to explicitly include risk management topics in board meeting agendas, particularly regarding fast-changing technologies, market risks, and regulatory developments, ensuring directors stay informed. Enhanced cross-disciplinary discussions among board members will help improve decision-making quality and risk response capabilities. Additionally, periodic review and updates of risk management policies and procedures should be strengthened to align with international and domestic standards.

**(5) Review the appropriateness of performance evaluation standards and strengthen succession planning:**

Talent development and human capital management are key pillars of corporate sustainability and critical ESG evaluation factors. Effective talent development depends on transparent and appropriate performance evaluation standards and compensation mechanisms.

Based on directors' feedback and questionnaire responses, it is recommended that the Company continue to enhance succession planning for mid- to senior-level management and refine performance evaluation standards. Establishing transparent and forward-looking performance indicators and optimizing compensation systems can improve employee

engagement and loyalty, retain key talent, and ensure sustainable organizational growth and competitiveness.

Furthermore, as the Company continues to expand and focus on emerging technology sectors, it is recommended to develop a systematic succession plan, promote talent cultivation and knowledge transfer across different technical and managerial functions, and increase the frequency of discussions on succession planning and talent diversification strategies. Regular reviews of talent development progress and talent gaps should be conducted to allow timely strategic adjustments in response to external market changes and internal needs.

1-8. Attendance Record of Independent Directors at the Company's Board Meetings in 2025:

Board meeting session	Month	Independent Director						
		Huang Ming-Yu	Wu Chih-Fu	Tseng Yuan - Hsien	Chang Ming-hui	Wong Ching-Chang	Wong Chu-Ching	Huang Chung-Yuan
12-14	March	V				V	V	V
12-15	April	V				V	V	V
12-16	May	V				V	V	V
13-1	June	V	V	V	V			
13-2	August	V	V	V	V			
13-3	November	V	V	V	V			
	Total	6	3	3	3	3	3	3

Note: Reelection of the 13th Board of Directors was conducted in June 2025.

2. Training courses for directors in 2025:

Course title	Continuing education hours	Organizer	Participating directors
Trump 2.0: Corporate Implications of Global Tax Reform and Supply Chain Restructuring	3	Chinese Corporate Governance Association	Chen Cheng-Lung, Chen Lu Su-Yue, Chen Jan-Sun,
New Trends in Copyright and Data Rights in the AI Era	3	Information Systems Audit and Control Association of the Republic of China	Wang Wei-Chung, Wu Chih-Fu, Tseng Yuan -Hsien, Yeh Fu-Ling
2025 Cathay Sustainable Finance and Climate Change Summit	6	Taiwan Stock Exchange	Huang Ming-Yu
Anti-Money Laundering Course – Latest Regulations and Policies on Fraud Prevention	3	Chinese Independent Directors Association	Huang Ming-Yu
Securities Regulations Training Course	3	Hua Nan Securities Co., Ltd.	Huang Ming-Yu
Diversity, Equity, and Inclusion (DEI) in Corporate Governance and Financial Services: Practices and Challenges	3	Taiwan Institute of Directors	Wang Wei-Chung
Financial Regulatory Compliance and Corporate Governance	3	Taiwan Institute of Directors	Wang Wei-Chung
Cross-Strait Political and Economic Risk Outlook under U.S.-China Strategic Competition	3	3   Taiwan Institute of Directors	Chang Ming-hui
Data-Driven and Digital Transformation	3	Taiwan Institute of Directors	Chang Ming-hui
Workplace Misconduct: Awareness and Prevention	3	Chinese Corporate Governance Association	Yeh Fu-Ling
Key Tax Considerations in Mergers and Acquisitions	3	Chinese Corporate	Yeh Fu-Ling

Course title	Continuing education hours	Organizer	Participating directors
		Governance Association	
2025 Insider Trading Prevention Seminar	3	Securities and Futures Institute	Wu Chih-Fu
2025 Legal Compliance Seminar on Insider Equity Transactions	3	Securities and Futures Institute	Wu Chih-Fu
2025 Taishin–Shin Kong Net Zero Summit	3	Chinese National Association of Industry and Commerce	Wu Chih-Fu
15th Taipei Corporate Governance Forum	6	Financial Supervisory Commission	TsengYuan -Hsien
2025 Legal Compliance Seminar on Insider Equity Transactions	3	Securities and Futures Institute	TsengYuan -Hsien

(2) Information on the operations of the Audit Committee and participation in the Board of Directors' operations:

1. Operations of the Audit Committee: The Audit Committee was formed in June 2022 and the supervisor system was abolished.

In 2025, the Audit Committee held 5 meetings (A), and attendance at these meetings was as follows:

Title	Name	Actual number of meetings attended (B)	Number of meetings attended by proxy	Actual rate of attendance (%) (B/A)	Remarks
Independent Director	Huang Ming-Yu	5	0	100	Reelected upon the board re-election in June 2025
	Wu Chih-Fu	3	0	100	Newly appointed following the board re-election in June 2025
	TsengYuan -Hsien	3	0	100	
	Chang Ming-hui	3	0	100	
	Wong Ching-Chang	2	0	100	Resigned following the board re-

	Wang Chu-Ching	2	0	100	election in June 2025
	Huang Chung-Yuan	2	0	100	

Other information required:

1. Where any of the following applies to the operations of the Audit Committee, the Audit Committee meeting dates and sessions, proposals, the dissent, reservations, or major suggestions of any independent director, the relevant resolutions of the Audit Committee, and the actions taken by the Company in response to the opinions of the Audit Committee shall be specified: Refer to 1.1
  - (1) Matters set forth in Article 14-5 of the Securities and Exchange Act.
  - (2) Matters other than the foregoing ones, which have not been approved by the Audit Committee but have been approved in resolutions by at least two-thirds of all directors.
2. With respect to the recusal of any independent director with a stake in a proposal, the name of the independent director, the proposal, the reason for recusal and their participation in the voting must be specified: None
3. Communication between independent directors and the chief internal auditor and CPAs (such information must include the material matters, methods and results of communication regarding the financial and business conditions of the Company):
  - (1) The Audit Committee has regularly reviewed audit reports and exchanged opinions regarding the audits with the chief internal auditor.
  - (2) The CPAs submit regular reports to the Audit Committee, discuss deficiencies related to internal control and audit with the Audit Committee, and request that the auditing department urge the Company's relevant departments to improve their internal procedures to reduce operational risks and enhance operating performance.

1.1 Convening of Audit Committee meetings:

Meeting name	Meeting date	Important resolution and subsequent actions
1st term, 13th meeting	20250311	<ul style="list-style-type: none"> <li>● Auditor’s Report: Communication with Those Charged with Governance</li> <li>● 2024 Performance Self-Evaluation Report of Functional Committees</li> <li>● Approval of the 2024 Financial Statements</li> <li>● Approval of the 2024 Earnings Distribution Proposal (Cash dividend: NT\$1 per share; ex-dividend record date: July 16)</li> <li>● Approval of Authorization for Endorsement and Guarantee Operations</li> <li>● Approval of Issuance of the 2024 “Statement on Internal Control System”</li> <li>● Approval of Amendments to the Company’s “Articles of Incorporation”</li> <li>● Approval of Endorsement and Guarantee for Inmen Energy Technology</li> </ul>
		<p>Opinions from independent directors: None.  The Company’s response to independent directors’ opinions: None.  Resolution result: The above discussions were approved by all attending members.</p>
1st term, 14th meeting	20250509	<ul style="list-style-type: none"> <li>● Approval of the Regular Evaluation of the External Auditor’s Independence and AQIs (Audit Quality Indicators)</li> <li>● Approval of the Consolidated Financial Statements for the First Quarter of 2025</li> </ul>
		<p>Opinions from independent directors: None.  The Company’s response to independent directors’ opinions: None.  Resolution result: The above discussions were approved by all attending members.</p>
2st term, 1th meeting	20250610	<ul style="list-style-type: none"> <li>● Election of Independent Director Huang Ming-You as Convener of the Second Audit Committee</li> </ul>
		<p>Opinions from independent directors: None.  The Company’s response to independent directors’ opinions: None.  Resolution result: The above discussions were approved by all attending members.</p>
2st term, 2th meeting	20250812	<ul style="list-style-type: none"> <li>● Report on Directors’ and Supervisors’ Liability Insurance Coverage</li> <li>● Approval of the Consolidated Financial Statements for the Second Quarter of 2025</li> <li>● Approval of the Earnings Distribution Proposal for the First Half of 2025</li> <li>● Approval of the Extension of the Investment Period for the Five-Year Non-Transferable Bonds Issued by Lion Best Global Limited</li> </ul>
		<p>Opinions from the Audit Committee: None.  The Company’s response to independent directors’ opinions: None.  Resolution result: The above discussions were approved by all attending</p>

Meeting name	Meeting date	Important resolution and subsequent actions
		members.
2st term, 3th meeting	20251111	<ul style="list-style-type: none"> <li>•Discussion of the Consolidated Financial Statements for the Third Quarter of 2025</li> <li>•Approval of Amendments to the “Sustainable Development Best Practice Principles”</li> <li>•Approval of Amendments to the “Compensation Management Policy”</li> <li>•Approval of the Establishment of the 2026 Annual Internal Audit Plan</li> <li>•Approval of Endorsement and Guarantee for Inmen Energy Technology</li> </ul> <p>Opinions from the Audit Committee: None. The Company’s response to independent directors’ opinions: None. Resolution result: The above discussions were approved by all attending members.</p>
2st term, 4th meeting	20260311	<ul style="list-style-type: none"> <li>•Auditor’s Report: Communication with Those Charged with Governance</li> <li>•2025 Performance Self-Evaluation Report of the Board of Directors and Functional Committees</li> <li>•Approval of the 2025Financial Statements</li> <li>•Approval of the 2025 Earnings Distribution Proposal (Cash dividend: NT\$1 per share; ex-dividend record date: July 16)</li> <li>•Approval of Authorization for Endorsement and Guarantee Operations</li> <li>•Approval of Issuance of the 2025 “Statement on Internal Control System”</li> <li>•Report on ESG Implementation Status and Effectiveness for 2025, and the Planning and Strategy Formulation for 2026</li> <li>•Report on the Review Results of Qualifications of Current Independent Directors During Their 2025Term</li> </ul> <p>Opinions from the Audit Committee: None. The Company’s response to independent directors’ opinions: None. Resolution result: The above discussions were approved by all attending members.</p>

2. Participation of the Audit Committee in the Board of Directors' operations:  
In 2025, the Board of Directors held 6 meetings (A), and attendance at these meetings was as follows:

Title	Name	Actual number of meetings attended (in non-voting capacity) (B)	Actual rate of attendance (in non-voting capacity) (%) (B/A)	Remarks
Audit Member	Huang Ming-Yu	6	100	Re-election of Directors in June 2025
	Wu Chih-Fu	3	100	
	Tseng Yuan -Hsien	3	100	
	Chang Ming-hui	3	100	
	Wong Ching-Chang	3	100	
	Wang Chu-Ching	3	100	
	Huang Chung-Yuan	3	100	
Other information required:				
1. Composition and responsibilities of the Audit Committee				
(1) Communication of the Audit Committee with the Company's employees and shareholders: The Audit Committee regularly participates in board meetings, understands the Company's business activities and financial position, and proposes suggestions on operating performance improvement based on its expertise as a reference for the management to make business decisions.				
(2) Communication of the Audit Committee with the chief internal auditor and CPAs:				
A. The Audit Committee has regularly reviewed audit reports and exchanged opinions regarding the audits with the chief internal auditor.				
B. The CPAs have regularly invited the Audit Committee to meetings to discuss with the members the deficiencies related to internal controls and audit. They also ask the auditing department to urge the Company's relevant departments to improve their internal procedures in order to reduce operational risks and enhance the operating performance.				
2. Where the Audit Committee attended board meetings in a non-voting capacity and expressed opinions, the board meeting dates and sessions, proposals, the resolutions of the Board of Directors, and the actions taken by the Company in response to the opinions of the Audit Committee shall be specified: None.				

(2)-1 Communication of directors and Audit Committee members with the chief internal auditor and CPAs:

1. Communication mechanism:

The chief internal auditor submits written information on the implementation of internal audit to the directors and the Audit Committee members on a monthly basis, and holds irregular meetings to explain the implementation of audit plans and internal control. In case of material misconduct or likelihood of material damage to the Company, the chief internal auditor shall immediately report and inform the independent directors and the Audit Committee members of the same.

In order to facilitate the implementation of the Company's governance affairs, the CPAs

communicate with the directors and the Audit Committee members every quarter to ensure the reliability of the Company’s publicly disclosed financial information, discuss the work of auditors, and understand the Company’s material risks and the management’s actions to reduce the risks.

2. Communication policy:

- (1) At least once a year, a separate meeting between CPAs and the chief auditor is convened to discuss external audit opinions formed by the chief internal auditor and CPAs and to communicate the defects of the annual audit. The communicated opinions are recorded and reported to the Board of Directors.
- (2) The chief internal auditor makes reports to the Audit Committee on a regular basis.
  1. Annual internal audit plan;
  2. Annual professional training plan for auditors;
  3. Regularly reporting of the implementation of internal audit operations to the Audit Committee.
- (3) The CPAs participate in at least one Audit Committee meeting each year and report the annual audit results.
- (4) Others: A meeting may be convened from time to time to discuss any material abnormality or matters that independent directors, the chief auditor, and CPAs deem necessary to communicate independently.

3. Communication:

(1) Communication between directors, Audit Committee members and CPAs:

Date	Communication meeting	Communication subject	Communication results
20250311	<ul style="list-style-type: none"> <li>•Private Communication Meeting</li> <li>•Board of Directors</li> <li>•Audit Committee</li> </ul>	<ol style="list-style-type: none"> <li>1. CPAs participated in the Audit Committee meeting and board meeting for explanation and guidance regarding the 2024 financial statements.</li> <li>2. CPAs’ discussion and communication about the questions of the directors (Audit Committee).</li> <li>3. Review of the “Statement of Internal Control” for 2024.</li> </ol>	No opinion
20250509	<ul style="list-style-type: none"> <li>•Board of Directors</li> <li>•Audit Committee</li> </ul>	<ol style="list-style-type: none"> <li>1. Communication with the directors (Audit Committee) in the planning stage of the financial statement audit for 2025.</li> <li>2. Issuance of a communication letter on the 2025 Q1 financial statements to governing bodies.</li> <li>3. CPAs’ response to and communication about the questions of directors (Audit</li> </ol>	No opinion

		Committee).	
20250812	<ul style="list-style-type: none"> <li>•Board of Directors</li> <li>•Audit Committee</li> </ul>	<ul style="list-style-type: none"> <li>•The external auditor attended the Audit Committee and Board of Directors meetings for the review of the Q2 2025 financial statements, providing explanations and guidance.</li> <li>•The external auditor engaged in discussions and communication regarding questions raised by the directors (Audit Committee).</li> </ul>	No opinion
20251111	<ul style="list-style-type: none"> <li>•External Auditor</li> <li>•Board of Directors</li> <li>•Audit Committee</li> </ul>	<ol style="list-style-type: none"> <li>1. CPAs participated in the board meeting for explanation and guidance regarding the 2025 Q3 financial statements.</li> <li>2. CPAs' response to and communication about the questions of directors (Audit Committee).</li> </ol>	No opinion

#### Communication Plan

Communication subject	Form of communication	Expected communication time
<b>Annual audit planning</b> <ul style="list-style-type: none"> <li>• Communication with governing bodies</li> <li>• Roles and responsibilities of the principal auditor</li> <li>• Audit plans</li> <li>• Preliminary opinions on key audit matters</li> <li>• Independence of CPAs</li> </ul>	<ol style="list-style-type: none"> <li>1. Written correspondence</li> <li>2. CPAs attending meetings in person to engage in communication and provide guidance</li> </ol>	March 2025
<b>Interim review</b> <ul style="list-style-type: none"> <li>• Review of the Q1 quarterly report</li> <li>• Review of the Q2 quarterly report</li> <li>• Review of the Q3 quarterly report</li> </ul>	<ol style="list-style-type: none"> <li>1. Written correspondence</li> <li>2. CPAs attending meetings in person to engage in communication and provide guidance</li> </ol>	May 2025 August 2025 November 2025
<b>Annual audit summary</b> <ul style="list-style-type: none"> <li>• Important audit findings</li> </ul>	<ol style="list-style-type: none"> <li>1. Written correspondence</li> <li>2. CPAs attending meetings in person to engage in communication and</li> </ol>	March 2026

	provide guidance	
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(2) Communication between the chief internal auditor and CPAs in Audit Committee meetings:

Date	Attendees	Communication subject	Communication results
20250311	Independent Director Huang Ming-Yu Independent Director Wang Chu-Ching Independent Director Wong Ching-Chang Independent Director Huang Chung-Yuan Chief Auditor Lin Pao-Tsun PwC CPA Wen Ya-Fang PwC Manager Teng Chia-Ling	Financial statements for 2023 Updates of the competent authorities' policies	No opinion
20250509	Independent Director Huang Ming-Yu Independent Director Wang Chu-Ching Independent Director Wong Ching-Chang Independent Director Huang Chung-Yuan Chief Auditor Lin Pao-Tsun	2025 Q1 Financial Statements	No opinion
20250812	Independent Director Huang Ming-Yu Independent Director Wu Chih-Fu Independent Director TsengYuan - Hsien Independent Director Chang Ming-hui Chief Auditor Lin Pao-Tsun PwC CPA Wen Ya-Fang PwC Manager Teng Chia-Ling	2025 Q2 Financial Statements	No opinion
20251111	Independent Director Huang Ming-Yu Independent Director Wu Chih-Fu Independent Director TsengYuan - Hsien Independent Director Chang Ming-hui Chief Auditor Lin Pao-Tsun	2025 Q3 Financial Statements	No opinion

(3) Communication between the chief internal auditor and independent directors:

Session	Communication key points	Communication results
March 2025	Internal Audit Report for January 2025.	No opinion
March 2025	Report and Filing on the Implementation of the 2024 Internal Audit Plan	No opinion
March 2025	Based on the self-assessment results of the 2024 Internal Control System, no material deficiencies were identified; accordingly, the Company issued and filed the "Statement on Internal Control System," confirming that the design and implementation of the internal control system are effective	No opinion
April 2025	Internal Audit Reports for February to March 2025	No opinion
June 2025	Internal Audit Reports for April 2025	No opinion
August 2025	Internal Audit Reports for May to June 2025	No opinion
November 2025	Internal Audit Reports for July to November 2025	No opinion

(4) Separate communication between the CPAs and the independent directors and the chief auditor:

Date	Attendees	Communication subject	Communication results
20250311	Independent Director Huang Ming-Yu Independent Director Wang Chu-Ching Independent Director Wong Ching-Chang Independent Director Huang Chung-Yuan Chief Auditor Lin Pao-Tsun PwC CPA Wen Ya-Fang PwC Manager Teng Chia-Ling	Financial statements for 2024 Advocacy of 2025 government decrees	No opinion

(3) Implementation of corporate governance, differences with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences:

Item assessed	Implementation			Differences with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences
	Yes	No	Summary	
1. Has the company established and disclose its corporate governance best-practice principles in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The principles for corporate governance are: (1) creating an internal control system; (2) protecting the shareholders' equity; (3) enhancing the functions of the Board of Directors; (4) fulfilling the supervisors' functions; (5) respecting the rights and interests of stakeholders; (6) improving information transparency.	Compliant with the Corporate Governance Best-Practice Principles
2. The Company's shareholding structure and shareholders' equity				
(1) Has the company established internal procedures for handling shareholders' suggestions, questions, disputes, and lawsuits? Does the company follow such procedures?	V		Such procedures have been established in the "Corporate Governance Best-Practice Principles." The Company has appointed a spokesperson, an acting spokesperson, and a shareholder services department to deal with relevant problems.	Compliant with the Corporate Governance Best-Practice Principles
(2) Does the company keep a list of major shareholders actually controlling the company and the ultimate controllers of the major shareholders?	V		The list is kept by the Securities Office.	
(3) Has the company established and implemented a system for risk control and firewalls with its associates?	V		The Company has established the "Regulations Governing the Financial and Business Activities between Related Parties" and "Procedures for the Supervision and Management of Subsidiaries" as a basis for the supervision of the subsidiaries in order for the auditors to conduct regular or random audits.	
(4) Has the company established internal regulations that prevent insiders from trading securities using non-public market information?	V		The Company has established the "Procedures for Management of Material Insider Information" and the "Code of Ethical Conduct" as a basis for preventing insider trading.	
3. Composition and responsibilities of the Board of Directors				
(1) Does the board of directors formulate diversity policies and specific management goals? Are the policies and goals thoroughly implemented?	V		1. The Company has one female director. 2. The Company has established the "Corporate Governance Best-Practice Principles" and "Procedures for Election of Directors." The nomination and selection of board members are in compliance with the Company's Articles of Incorporation. The candidate nomination	Compliant with the Corporate Governance Best-Practice Principles

Item assessed	Implementation		Differences with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences
	Yes	No	
			<p>system is adopted, and the educational/work experience and qualifications of each candidate are evaluated to ensure the diversity and independence of board members. Talented people with different professional backgrounds (including accounting, finance, technology) are elected as directors in accordance with the procedures. The Procedures for Election of Directors have been implemented thoroughly.</p> <p>3. The 13th Board of Directors consists of 9 members, including 2 female directors. Directors with employee status account for 33.33%, female directors 22.22%, and independent directors 44.44%.</p> <p>4. The Board of Directors has established a diversity policy for the composition of its members, which is disclosed on the Company's website and this annual report.</p>
(2) Has the company, apart from establishing a compensation committee and an audit committee, voluntarily set up any other functional committee?	V		<p>The Company obtained Board approval in 2024 (Year 113) to establish a "Sustainable Development Committee" composed of three members. Following the re-election of the 13th Board of Directors in 2025 (Year 114), three new committee members, all with director status, were appointed, including one independent director.</p> <p>Under this Committee, the Company has progressively established several functional subcommittees, including "Ethical Management," "Risk Management," "Information Security," "Environmental Protection," and "Occupational Safety."</p>
(3) Has the company established regulations and methods for evaluating the performance of the board of directors? Does the company conduct such performance evaluations on a regular basis each year? Are the results of such performance evaluations submitted to the board of directors and used as a reference for the remuneration of individual directors and for their nomination or re-election?	V		<p>1. In 2022, the Company commissioned Taiwan Institute of Ethical Business, an external professional organization, for the first time to carry out a performance evaluation.</p> <p>2. In November 2025, the Company commissioned the Taiwan Institute for Ethical Business Practices, a professional external organization, to conduct a second performance evaluation.</p> <p>3. Evaluation period: January 1, 2025 to December 31, 2025.</p> <p>4. The Company completed the self-assessment questionnaires for the</p>

Item assessed	Implementation			Differences with the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and the reasons for such differences
	Yes	No	Summary	
			<p>performance evaluation of its functional committees (Remuneration Committee, Audit Committee, and Sustainable Development Committee) in December 2025. The evaluation results, along with areas for further enhancement in the coming year, were reported to the Board of Directors at the meeting held in March 2026. (See details below.)</p> <p>5. Explanation of the external expert evaluation results: (See details below.)</p> <p>6. Explanation of the self-assessment results of the functional committees (Remuneration Committee, Audit Committee, and Sustainable Development Committee): (See details below.)</p>	
(4) Does the company assess the independence of CPAs on a regular basis?	V		<p>The Company's Board of Directors reviews the independence and AQIs of CPAs annually to ascertain whether they comply with the regulations on independence in the Standards of Professional Ethics for Certified Public Accountants of the Republic of China No. 10 and the firm's global independence policy. After the Company has confirmed that there are no financial interests or business relationships between the CPAs and the Company, except for fees related to audit and taxation cases, and has ensured that the CPAs did not violate the principles of independence, the Board of Directors assesses the appointment of the CPAs and the associated fees.</p> <p>At the 4th meeting of the 13th Board of Directors held on March 13, 2026, the Company conducted an evaluation and confirmed that the external auditor had no other financial interests or business relationships and had not violated independence principles. Accordingly, the auditor was reappointed for 2026. (See attached table for details.)</p>	
4.Does the listed/OTC company appoint an appropriate number of competent corporate governance officers and designate a chief corporate governance officer to be in charge of corporate governance affairs (including but not limited to providing the information required for	V		<p>The Securities Office is specialized in corporate governance affairs (including but not limited to providing the information required for directors to perform their duties, managing affairs for board meetings and shareholders' meetings as required by law, conducting company</p>	Compliant with the Corporate Governance Best-Practice

Item assessed	Implementation			Differences with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences
	Yes	No	Summary	
directors or supervisors to perform their duties, assisting directors or supervisors in compliance, managing affairs for board meetings and shareholders' meetings as required by law, and preparing minutes for board meetings and shareholders' meetings)?			registration and change registration, and preparing minutes for board meetings and shareholders' meetings). Assistant General Manager and Chief Financial and Accounting Officer Huang Chien-Chi was appointed as the chief corporate governance officer (concurrently) at the 1211th board meeting held on 2024.8.12. For the authority, scope, and continuing education of the chief corporate governance officer.	Principles
5.Has the company established channels of communication with stakeholders (including but not limited to shareholders, employees, customers and suppliers)? Does the company create a section for stakeholders on its website and give proper responses regarding important issues of corporate social responsibility that concern stakeholders?	V		The Company has appointed a spokesperson and an acting spokesperson. Relevant contact information is disclosed on the Market Observation Post System (MOPS). The Company also discloses relevant financial and shareholder services information on the MOPS and the Company's website to ensure good channels for communication with investors. SOLOMON has established channels of communication with stakeholders, set up a stakeholders' section on the website, and given proper responses regarding important issues of corporate social responsibility that concern the stakeholders.	Compliant with the Corporate Governance Best-Practice Principles
6.Does the company engage any professional shareholder services agent to manage affairs for shareholders' meetings?	V		The Company has engaged a professional shareholder services agent, the Shareholder Services Department of President Securities Corporation, to manage affairs for shareholders' meetings.	Compliant with the Corporate Governance Best-Practice Principles
7.Information disclosure				
(1) Does the company set up a website to disclose financial, business and corporate governance information?	V		Such website has been set up. The URL is: www.solomon.com.tw	Compliant with the Corporate Governance Best-Practice Principles
(2) Does the company use other means to disclose information (e.g. setting up an English website, assigning specialized personnel to collect and disclose corporate information, implementing a spokesperson system, uploading the proceedings of investor conferences to the company's website)?	V		The Company has the Securities Office responsible for collecting information related to the Company. The spokesperson fully discloses material information. The Company has set up a Chinese and an English website, appointed a spokesperson to be in charge of external communications, and designated dedicated personnel to disclose the Company's information on the MOPS as required by law.	

Item assessed	Implementation		Summary	Differences with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences
	Yes	No		
(3) Does the company publish and submit annual financial statements within two months after the end of each fiscal year? Does the company publish and submit financial statements of the first, second and third quarters and the monthly operational status before the required deadline?		V	The Company has many associates, making it impossible to publish and submit the financial statements within two months after the end of the fiscal year. All the other information is published and submitted before the required deadline.	Compliant with the Corporate Governance Best-Practice Principles
8.Does the company have other important information useful for understanding the status of corporate governance of the company (including but not limited to employees' rights, employee care, investor relations, supplier relationships, stakeholders' rights, continuing education of directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and purchase of liability insurance for directors and supervisors by the company)?		V	(1) Employees' rights and employee care: The Company has points of contact for different types of stakeholders, such as the HR Department responsible for dealing with problems related to employees' rights. We have also established the Employee Welfare Committee to take care of the needs of the employees. These points of contact operate smoothly. (2) Investor relations: Communication channels have been created for the spokesperson and acting spokesperson system to answer the questions of shareholders. (3) Supplier relationships: The Company has always maintained good relationships with suppliers. (4) Stakeholders' rights: We respect and protect the rights that stakeholders are entitled to, maintain good communication channels with customers, employees and suppliers, and disclose relevant information in accordance with the regulations of the competent authority to provide the Company's information in a timely manner. (5) Continuing education of directors: A minimum of six hours of continuing education is required each year in accordance with the regulations. (6) Implementation of risk management policies and risk measurement standards: To put the monitoring mechanism into practice and ensure the control of risks, the Company's material operating policies, investment projects, endorsements/guarantees, loaning of funds, bank funding, and other material proposals are assessed and analyzed by appropriate responsible departments and	Compliant with the Corporate Governance Best-Practice Principles

Item assessed	Implementation			Differences with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences
	Yes	No	Summary	
			<p>then implemented based on the resolutions of the Board of Directors, and the Auditing Office also formulates its annual audit plan based on risk assessment results and thoroughly implements the plan.</p> <p>(7) Implementation of customer policies: The Company has dedicated customer service departments responsible for implementing customer policies. These policies are executed smoothly.</p> <p>(8) The Company’s purchase of liability insurance for directors and supervisors and social responsibility: We have taken out a liability insurance policy with coverage of US\$5 million for our directors and key officers. Information on the coverage amount, available coverage, and premium rate of the directors’ liability insurance policy taken out or renewed and other important information were reported at the board meeting held in August 2025.</p> <p>(9) The Company has adopted the “Code of Ethical Conduct,” “Sustainable Development Principles,” “Ethical Management Principles,” and “Corporate Governance Best-Practice Principles” as one of the bases for corporate governance management.</p>	

9. Please describe the matters improved based on the results of corporate governance evaluation released by the Corporate Governance Center of the Taiwan Stock Exchange in the most recent year and specify the priorities and measures for improvement with respect to matters not yet improved.

Note: No matter whether “Yes” or “No” is selected in the Implementation column, it shall be explained in the Summary column.

Table 1

Summary: The Company’s regular assessment of the independence and AQIs (Audit Quality Indicators) of CPAs.

1. In accordance with Article 29, Paragraph 5 of the Company’s “Corporate Governance Best Practice Principles” (which stipulates that the Company shall regularly, at least once a year, evaluate the independence and competence of its appointed auditors; and that if the same auditors have served for seven consecutive years, or have been subject to disciplinary actions or circumstances impairing their independence, the Company shall assess the necessity of replacing them and report the evaluation results to the Board of Directors).
2. The Company’s external auditors for 2025 (Year 114) are Ms. Ya-Fang Wen and Mr. Se-Kai Lin of PricewaterhouseCoopers Taiwan. Their respective tenure as auditors for the Company is described as follows:

Name of CPA	Audit tenure (from start to now)	Accumulated tenure
Wen Ya-Fang	From Q1 of 2023	3 years
Lin Se-Kai	From Q1 of 2025	1 year

3. The Company assesses the independence of CPAs in accordance with Article 47 of the Certified Public Accountant Act and the Bulletin of the Norm of Professional Ethics No. 10 – Integrity, Objectivity and Independence. To sum up, the standards and results of assessing the independence of the two CPAs are as follows:

Item assessed	Assessment result	Compliance with independence requirements
1. Whether the CPA has direct or material indirect financial interests with the Company	No	Yes
2. Whether the CPA has made or received loans or guarantees to or from the Company or the Company’s directors	No	Yes
3. Whether the CPA has close business relationships and a potential employment relationship with the Company	No	Yes
4. Whether the CPA and their audit team members are currently holding or, in the most recent two years, have held director or managerial positions or other positions having a significant impact on the audit work at the Company	No	Yes
5. Whether the CPA has offered any non-audit services that may have a direct impact on the audit work to the Company	No	Yes
6. Whether the CPA has served as a broker to sell the shares or other securities issued by the Company	No	Yes
7. Whether the CPA has acted as a defender of the Company or has mediated any dispute with third parties on behalf of the Company	No	Yes

8. Whether the CPA is a relative of the Company's directors, managerial officers, or personnel holding positions having a significant impact on the audit case	No	Yes
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4. The AQIs issued by PricewaterhouseCoopers Taiwan.
5. In summary, the PwC CPAs had no conflict of interest and were compliant with the principles of independence during their tenure as the Company's auditors. Thus, the Company agreed to continue the appointment in 2026.
6. This case has been reviewed and approved by the 4th Audit Committee Meeting of the 2nd term on March 13, Year 115, and the 4th Board of Directors Meeting of the 13th term.

Table 2

**Information on the chief corporate governance officer (2025):**

1. At the 3rd meeting of the 12th term of the Board of Directors on 2022.11.09, the Company appointed the Executive Assistant to the Chairman, Ms. Chu Shu-E, as the “Chief Corporate Governance Officer” (full-time). As she resigned on 2024.3.31, Assistant General Manager and Chief Financial and Accounting Officer Huang Chien-Chi was appointed at the 11th meeting of the 12th term of the Board of Directors on 2024.8.12 to take the position (concurrently).
2. The functional requirements of the “Corporate Governance Officer” and the corporate governance affairs that the officer is in charge of are described as follows:
  - (1) The corporate governance affairs shall include:
    1. Handling matters related to board meetings and shareholders’ meetings in accordance with the law.
    2. Preparing minutes for board meetings and shareholders’ meetings.
    3. Assisting directors in taking office and receiving continuing education.
    4. Providing directors with information required for executing their duties.
    5. Assisting directors in complying with laws and regulations.
    6. Reporting to the Board of Directors on the investigation result of the compliance with relevant laws and regulations regarding the qualifications of the independent directors for their nomination, election and during their tenure.
    7. Handling matters related to the change of directors.
    8. Other matters stipulated in the Company’s Articles of Incorporation or contracts.
  - (2) Qualifications of the Company’s chief corporate governance officer:  
Having more than 3 years of experience in charge of finance in a public company.
  - (3) Concurrent positions of the chief corporate governance officer:  
The chief corporate governance officer is a managerial officer of the Company and may be served by other personnel in the Company concurrently.
3. **Assistant General Manager and Chief Financial and Accounting Officer Huang Chien-Chi** was appointed as the “Chief Corporate Governance Officer” of the Company. Her educational and work experiences are shown in the following table:

<b>Educational and work experiences of Assistant General Manager Huang Chien-Chi:</b>	
Educational and work experiences	Current position
Bachelor of Business Administration, Department of Accounting, School of Business, Soochow University Assistant Manager, PwC Assistant Manager of Internal Audit, Sentronic International Co., Ltd. Accounting Manager, Sentronic International Co., Ltd. Manager, Finance Department, SOLOMON Technology Corporation	Assistant General Manager of Finance Department and Chief Financial and Accounting Officer, SOLOMON Technology Corporation

4. The continuing education of the chief corporate governance officer in 2025 is as follows:

Course date	Organizer	Course title	Continuing education hours	Total continuing education hours in the current year
2025.3.20~3.21	Ecurities and Futures Institute, Republic of China	Practical Workshop on Sustainability Disclosure for Listed and OTC Companies	9	15
2025.8.22	Chinese National Association of Industry and Commerce, Republic of China	2025 Taishin–Shin Kong Net-Zero Summit Forum	3	
2025.11.14	Chinese Corporate Governance Association	Trump 2.0: Corporate Responses to Global Tax Reform and Supply Chain Restructuring	3	

(3)–1 Description of the diversity policy of SOLOMON’s Board of Directors and its implementation:

● Management goals: Basis: **SOLOMON Technology Corporation Procedures for Election of Directors**

The overall composition of the Board of Directors shall be taken into consideration for the election of the directors of the Company. The composition of the Board of Directors shall be determined by taking diversity into account based on the Company’s business operations, business type and development needs. It is advised that the considerations include, but not be limited to, the following two categories of criteria:

1. Basic requirements and values: Gender, age, nationality and culture.
2. Professional knowledge and skills: Professional background (e.g. law, accounting, industry, finance, marketing or technology), professional skills and industrial experience.
3. Members of the Board of Directors shall possess the necessary knowledge, skills and experience for performing their duties. They shall possess the following skills:
  - (1) Operational judgment skills.
  - (2) Accounting and financial analysis skills.
  - (3) Business management skills.
  - (4) Crisis management skills.
  - (5) Industrial knowledge.
  - (6) International market insights.
  - (7) Leadership skills.
  - (8) Decision-making skills.
4. The specific background and expertise management goals are as follows:
  - (1) The Company’s Board of Directors also values gender equality, and its members shall at least include one female.

- (2) The Board of Directors of the Company focuses on operational judgment, business management, and crisis management, and more than two-thirds of the board members shall possess capabilities related to these core items.
- (3) There is at least one member with accounting background.
- (4) There is at least one member with technology industry background.
- (5) Independent directors shall not hold office for more than three consecutive terms in order to maintain their independence.
- (6) The number of directors who are employees of the Company, its parent, subsidiary, or sibling companies shall be less than one-third (inclusive) of the board members in order to achieve the purpose of supervision.

● Implementation: 13th Term Directors

Name	Gender	Item							
		Operational judgment skills	Accounting and financial analysis skills	Business management skills	Crisis management skills	Industrial knowledge	International market insights	Leadership skills	Decision-making skills
Chen Cheng-Lung	Male	●	●	●	●	●	●	●	●
Chen Jan-Sun	Male	●	●	●	●	●	●	●	●
Chen Lu Su-Yue	Female	●	●	●		●	●		
Wang Wei-Chung	Male	●	●	●	●	●	●	●	●
Yeh Fu-Ling	Female	●	●	●	●	●	●	●	●
Huang Ming-Yu	Male	●	●	●	●	●	●	●	●
Wu Chih-Fu	Male	●	●	●	●	●	●	●	●
Tseng Yuan - Hsien	Male	●	●	●	●	●	●	●	●
Chang Ming-hui	Male	●	●	●	●	●	●	●	●

- Composition Description:

	Item	Proportion %
1	Directors who are employees	33.33
2	Independent Director	44.44
3	Female directors	22.22

- Industrial Experience/Expertise Distribution:

Name \ Item	Gender	Accounting and financial analysis skills	Automated/ intelligent industries	International trade	Investment
Chen Cheng-Lung	Male	●	●	●	●
Chen Jan-Sun	Male	●	●	●	●
Chen Lu Su-Yue	Female	●		●	●
Wang Wei-Chung	Male	●	●	●	●
Yeh Fu-Ling	Female	●	●	●	●
Huang Ming-Yu	Male	●	●	●	●
Wu Chih-Fu	Male	●	●	●	●
TsengYuan -Hsien	Male	●	●	●	●
Chang Ming-hui	Male	●	●	●	●

- Age Distribution of Directors:

Name \ Item	Gender	40-50	50-60	60-70	70-80
Chen Cheng-Lung	Male		●		
Chen Jan-Sun	Male				●
Chen Lu Su-Yue	Female				●
Wang Wei-Chung	Male	●			
Yeh Fu-Ling	Female	●			
Huang Ming-Yu	Male				●
Wu Chih-Fu	Male			●	
TsengYuan -Hsien	Male			●	
Chang Ming-hui	Male			●	

- Term-of-office Distribution of Independent Directors:

Name	Gender	One term	Two terms
Huang Ming-Yu	Male		●
Wu Chih-Fu	Male	●	
Tseng Yuan -Hsien	Male	●	
Chang Ming-hui	Male	●	

(4) Disclosure of the composition, responsibilities and operations of the Compensation Committee:

1. Composition:

The appointment of Independent Directors Huang Ming-Yu, Wu Chih-Fu, Tseng Yuan -Hsien and Chang Ming-hui as the members of the 6th Compensation Committee was approved at the board meeting held on 2025.6.10. The appointment became effective immediately upon approval by the Board of Directors (i.e. on 2025.6.10) and will end on 2028.6.9, the same date on which the term of the directors of the 13th Board of Directors will end. The compensation members elected Member Huang Ming-Yu as the convener.

2. Responsibilities: The Compensation Committee consists of four members appointed by a resolution of the Board of Directors, with an independent director as the convener.

The Compensation Committee holds at least two meetings a year. The reason for convening meetings shall be specified at the time of convening such meetings. A notice shall be given to the members seven days before a meeting. However, this is not applicable in case of an emergency.

3. Operations: In 2025, the Compensation Committee convened on January 23, June 10 and December 29.

Participating members: The four members were present at both meetings.

Meeting date	Session	Proposal	Meeting result	Actions taken by the Company in response to the opinions of the Compensation Committee
2025.1.23	5th term, 7th meeting	<ul style="list-style-type: none"> <li>● Review of change of managerial officers.</li> <li>● Review of the distribution of year-end bonuses and Lunar New Year bonuses to managerial officers for 2024.</li> </ul>	Passed	None
2025.6.10	6th term, 1th meeting	<ul style="list-style-type: none"> <li>● Election of the 6th Convener.</li> </ul>	Independent Director Huang was re-elected as Convener.	None
2025.12.29	6th term, 2th meeting	<ul style="list-style-type: none"> <li>● Report on change of directors and managerial officers.</li> <li>● Review of the distribution of remuneration to directors for 2024.</li> <li>● Review of the distribution of employees' remuneration for 2024.</li> </ul>	Passed	None

(1) Information of members of the Compensation Committee:

Name	Title	Criteria	Independence	Number of publicly listed companies where the committee member is currently also a compensation committee member
		Professional qualifications and experience		
Independent Director Convener	Huang Ming-Yu	More than 20 years of work experience None of the circumstances under Article 30 of the Company Act apply	Compliant with what is described in the note	2
Independent Director	Wu Chih-Fu	More than 20 years of work experience None of the circumstances under Article 30 of the Company Act apply	Compliant with what is described in the note	0
Independent Director	Tseng Yuan-Hsien	More than 20 years of work experience None of the circumstances under Article 30 of the Company Act apply	Compliant with what is described in the note	0
Independent Director	Chang Ming-hui	More than 20 years of work experience None of the circumstances under Article 30 of the Company Act apply	Compliant with what is described in the note	0

(2) Information of operations of the Compensation Committee:

- A. The Compensation Committee of the Company consists of four members.
- B. Term of the current members: June 10, 2025, to June 9, 2028. In 2025, the Compensation Committee held two meetings (A), and the qualifications of the members and their attendance at these meetings were as follows:

Title	Name	Actual number of meetings attended (B)	Number of meetings attended by proxy	Actual rate of attendance (%) (B/A) (Note)	Remarks
Convener	Huang Ming-Yu	3	0	100	Re-elected as Director
Committee Member	Wu Chih-Fu	2	0	100	Newly Elected Director
Committee Member	TsengYuan -Hsien	2	0	100	Newly Elected Director
Committee Member	Chang Ming-hui	2	0	100	Newly Elected Director
Committee Member	Wang Ching-Chang	1	0	100	Re-elected Director Who Stepped Down
Committee Member	Wong Chu-Ching	1	0	100	Re-elected Director Who Stepped Down
Committee Member	Huang Chung-Yuan	1	0	100	Re-elected Director Who Stepped Down
<p>Other information required:</p> <ol style="list-style-type: none"> <li>1. Where the Board of Directors has declined to adopt or amend the suggestions of the Compensation Committee, the board meeting dates and sessions, proposals, the resolutions of the Board of Directors, and the actions taken by the Company in response to the opinions of the Compensation Committee shall be specified (if the compensation approved by the Board of Directors is higher than that suggested by the Compensation Committee, the difference and its reason shall be specified): There was no such circumstance.</li> <li>2. Where the members of the Compensation Committee have expressed objections or reservations in records or written statements to any matter subject to a resolution of the Compensation Committee, the Compensation Committee meeting dates and sessions, proposals, the opinions of all members, and the actions taken in response to their opinions shall be specified: There was no such circumstance.</li> </ol>					

(5) Information of operations of the Sustainable Development Committee:

1. Composition:

- (1) The committee members shall be appointed by resolution of the Board of Directors. The number of members shall not be less than three. Among them, at least one shall be an independent director and at least one or more members shall possess the professional skills required by the Committee. All committee members shall elect a chairperson to act as the convener and meeting chair.
- (2) The Committee has established “Functional Teams” and an “Execution Office” and appointed relevant business managers to ensure the promotion and implementation of sustainable development-related tasks.
- (3) The Company’s Board of Directors approved the establishment of the “Sustainability Development Organizational Charter” on November 10, 2023.
  - 1st Sustainability Development Committee:

Appointed Chairman Chen Cheng-Lung and Independent Directors Wong Ching-Chang and Huang Chung-Yuan, as members. The appointment took effect upon approval by the Board (i.e., November 10, Year 112) and will continue until June 7, Year 114, which coincides with the expiration of the 12th Board of Directors' term.

- 2nd Sustainability Development Committee:  
The Board appointed Chairman Chen Cheng-Long, Independent Director Huang Ming-Yu, and Director Yeh Fu-Ling as members. The appointment term runs from June 10, 2025 to June 9, 2028, aligning with the expiration of the 13th Board of Directors' term.

2. Duties:

- (1) Establishing sustainable development policies.
- (2) Formulating annual sustainable development plans and strategic directions.
- (3) Tracking, reviewing, and reporting the implementation and effectiveness of sustainable development to the Board of Directors.
- (4) Making decisions on other matters related to sustainable development.

3. Duties of functional teams:

According to the Company's needs, functional teams including those for "nomination," "ethical management," "risk management," "information security," "environmental protection," and "occupational safety" may be established for the Committee to implement corporate sustainability work.

The "Department of Infrastructure" acts as the "Executive Unit" of the Committee to comprehensively manage the Committee's operations and integrate the annual plans and execution of each "functional team."

4. Operation and implementation performance:

The Company's 2025 ESG implementation and performance and the establishment of plans and strategies for 2026 were approved by the Sustainable Development Committee on 2025.12.24 Second Meeting of the 2nd Term and reported to the Board of Directors:

I. Implementation and performance related to ESG sustainability issues in 2025:	
1	Initial ESG counseling and consultation meeting in January.
2	Education and training on information collection for ESG report in January.
3	Collection of greenhouse gas inventory data from January to March.
4	Data collection for ESG report from February to April.
5	Sustainability Report Document Review in April.
6	Completion of greenhouse gas inventory and report in April.
7	Completion of the Sustainability Report and external verification of the greenhouse gas inventory in May.
8	Obtain the third-party assurance statements for the Sustainability Report and the greenhouse gas inventory in June.

9	Completion of the Sustainability Report design/layout in July.
10	Upload of the Sustainability Report to the Market Observation Post System (MOPS) in August.
11	<p>Reporting on the annual ESG performance to the “Sustainable Development Committee” and the Board of Directors in December.</p> <p>➤ <b>Performance related to sustainability governance</b></p> <ul style="list-style-type: none"> <li>✓ Comprehensive corporate governance structure and diversified functional committees. <ul style="list-style-type: none"> <li>● Audit Committee, Compensation Committee, and Sustainable Development Committee</li> </ul> </li> <li>✓ Diversity of the Board of Directors, with gender equality valued. <ul style="list-style-type: none"> <li>● The members of the Board of Directors have experience in different industries and fields of expertise.</li> <li>● A female director is included to promote gender equality and diversify the corporate sustainable development.</li> </ul> </li> <li>✓ Implementation of comprehensive and strict risk assessment management. <ul style="list-style-type: none"> <li>● The Company has established various control systems with reference to the principles of ISO 31000 risk management system in order to respond to possible crises in a timely manner and maintain the sustainable operation of the Company.</li> </ul> </li> <li>✓ Setup of an information security system. <ul style="list-style-type: none"> <li>● ISO 27001 Information Security Management System (ISMS) international standard certification was obtained in May, 2025.</li> <li>● Four information security training sessions and one information security drill were completed in 2025.</li> </ul> </li> </ul> <p>➤ <b>Performance related to environmental issues</b></p> <ul style="list-style-type: none"> <li>✓ Carbon emissions inventory with the ISO 14064-1 greenhouse gas inventory management system. <ul style="list-style-type: none"> <li>● The Company has introduced the greenhouse gas inventory and obtained the third-party verification statement.</li> <li>● Electricity consumption in 2024 decreased by 4% compared to 2023.</li> </ul> </li> <li>✓ Identification of climate risks and opportunities based on the international framework of TCFD. <ul style="list-style-type: none"> <li>● Risks: Operational impacts arising from rising raw material costs, increasing average temperatures, enhanced emissions reporting requirements, and changes in customer behavior.</li> <li>● Opportunities: R&amp;D and innovation for new products and services, shifts in consumer preferences, and participation in renewable energy projects along with the adoption of energy-saving measures.</li> </ul> </li> <li>✓ Environmental Protection and Ocean Sustainability. <ul style="list-style-type: none"> <li>● Employees participated in beach cleanup activities, taking concrete actions to promote the Company’s sustainability values.</li> </ul> </li> </ul> <p>➤ <b>Social Performance</b></p> <ul style="list-style-type: none"> <li>✓ Talent Development and Support for Disadvantaged Groups.</li> </ul>

	<ul style="list-style-type: none"> <li>● Promote AI talent training to accelerate intelligent industry applications.</li> <li>● Encourage employees and local communities to participate in blood donation drives.</li> <li>● “Shoes for Life” – collection of second-hand shoes.</li> <li>● Provide donations to support disadvantaged groups.</li> <li>● Support domestic cultural development and create social impact.</li> </ul> <p>✓ SASB International Framework – ESG Industry Metrics for the Electrical &amp; Electronic Equipment Sector</p> <ul style="list-style-type: none"> <li>● Adopt SASB standards to disclose material ESG industry metrics, such as energy management, product safety, and end-of-life product management.</li> </ul> <p>✓ Collaborating with Suppliers for Sustainable Development</p> <ul style="list-style-type: none"> <li>● Establish environmental and social screening criteria for suppliers, and require the signing of documents such as the “Integrity Commitment Statement,” “Occupational Safety and Health Questionnaire,” and “CSR Self-Assessment Questionnaire.”</li> </ul>
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II. Establishment of plans and strategies for 2026	
<b>1. Reporting on ESG plans:</b>	
<p>In response to the timeline set by the Financial Supervisory Commission (FSC), the Company is required to complete the preparation and assurance of Solomon's and New Metropolis's Sustainability Reports by 2025.</p> <p>In 2024, the first phase was completed, including the preparation of the Solomon/New Metropolis Sustainability Reports. In 2025, third-party assurance was introduced for the first time, along with report design and layout.</p> <p>To further enhance the reliability and quality of the Sustainability Reports, the level of third-party assurance will be upgraded from AA1000 Type I to Type II in 2026.</p>	
December 2025	Kick-off meeting held in December 2025, to identify stakeholders and introduce the materiality assessment survey for the Sustainability Report.
January to April 2026	The draft of the sustainability report for 2025 (general disclosures and disclosures of indicators for economic topics, social topics, and environmental and occupational safety topics, TCFD and SASB – data confirmation) has been completed.
May 2026	GREAT Certification will verify the AA1000 certification (sustainability report for 2025). ISO 27001 Surveillance Audit conducted by SGS Taiwan Ltd.
June 2026	Obtainment of the third-party assurance statement.
July 2026	Completion of Sustainability Report layout and design.
August 2026	Upload to the Market Observation Post System (MOPS) for public disclosure.

5. Information of members of the Sustainable Development Committee:

Member name	Whether the member is an independent director	Expertise
Chen Cheng-Lung	No	Please refer to relevant information in Information of Directors.
Huang Ming-Yu	Yes	Please refer to relevant information in Information of Directors. More than 20 years of work experience None of the circumstances under Article 30 of the Company Act apply
Yeh Fu-Ling	Yes	Please refer to relevant information in Information of Directors.

(5) Promotion of sustainable development, differences with the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences:

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
1. Has the company established a governance framework to promote sustainable development? Has the company established a specialized (or designated an existing) department to promote sustainable development, which senior management is authorized by the board of directors to manage under the supervision of the board?	V		<p>The Group established the <b>Sustainability Development Committee</b> in November 2023, with task forces organized under the dimensions of Corporate Governance, Environmental, Social, and Economic aspects to promote sustainable development.</p> <p>The ESG sustainability process is outlined as follows:  Interviews/ESG scope assessment → Kick-off meeting/training → Identification of material topics → Identification of material aspects → Selection of performance indicators → Task assignment → Data collection, consolidation, and discussion → Preparation of ESG report draft → Internal review and revision → External assurance and revision → Official publication/continuous updates.</p> <p>The Company has established the “Sustainability Development Best Practice Principles.” In addition, the Board of Directors approved the “Sustainability Development Organizational Charter” on November 10 2023, and resolved to establish the 1st Sustainability Development Committee (term: November 10, 2023 to June 7, 2025).  For the 2nd Sustainability Development Committee, Chairman Chen Cheng-Long, Director Yeh Fu-Ling, and Independent Director Huang Ming-Yu were appointed as members, with a term from June 10, 2025 to June 9, 2028.</p> <p>To implement sustainability-related initiatives, the Committee may establish functional task forces as needed, including Nomination, Ethical Management, Risk Management, Information Security, Environmental Protection, and Occupational Safety.</p> <p>An “Executive Unit” has been set up under the Committee, with the Infrastructure Department serving this role, responsible for overseeing</p>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>committee affairs and integrating the annual plans and execution of each functional task force.</p> <p>The implementation status for 2025 and the work plan for 2026 were approved by the Committee in December,2025, and will be reported to the Board of Directors in 2026.</p>	
2. Does the company conduct any risk assessment regarding environmental, social and corporate governance issues related to the company's operations according to the materiality principle? Has the company established any relevant risk management policy or strategy? (Note 2)	V		<p>With an eye to better corporate governance, a sound risk management mechanism was established in 2024 to control all possible risks within an affordable range, establish a risk management system, and serve as the basis for various risk management and execution, so that the operational effectiveness of risk management can be improved.</p> <p>In accordance with the risk management process—comprising risk identification, risk analysis, risk evaluation, risk treatment, and risk reporting—the Company formulates risks, opportunities, and corresponding mitigation measures based on 13 risk categories. For 2025, the identified risks include: 8 market risks, 15 operational risks, 7 strategic risks, 3 financial risks, 1 investment risk, 4 legal risks, 5 information security risks, 4 environmental risks, 0 occupational safety risks, 7 human resource risks, 1 sustainability risk, 1 climate change risk, and 0 others.</p> <p>The Risk Management Task Force plans to complete, before Q4 of 2025, an evaluation of the effectiveness of the implementation of risk management practices for 2025 to ensure proper execution and compliance with the system. The Risk Management Task Force prepares a report by the end of each year and reports to the Sustainability Development Committee at least once annually.</p> <p>After the Risk Management Team confirms the risk management status, the convener reports to the Board of Directors at least once a year. The Securities Office discloses relevant information in accordance with the regulations of the competent authority, and discloses information related to</p>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			risk management on the Company’s website, sustainability report, and annual report. Such information includes the “Risk Management Policy and Procedure,” organizational structure for risk governance and management, and details of risk management practices and implementation (e.g. the frequency and date of reporting to the Board of Directors and committees).	
3. Environmental issues				
(1) Does the company create an appropriate environmental management system based on the industrial characteristics of the company?	V		Electricity: Energy-efficient lighting, replacement of water chiller units with new inverter water chiller units (variable frequency to save energy) Water: Installation of touchless water faucets and water-saving toilets. Paper: Reducing paper use and encouraging the replacement of paper documents with electronic ones in administrative processes and the use of printed and recycled paper. Waste: Garbage sorting and waste recycling by commissioned professional waste disposal companies to reduce environmental impacts The companies in the industry that the Company is in are mainly engaged in products and services. Our business activities’ impact on the environment mostly comes from the water and electricity consumed and the waste generated in our office and business premises. Hence, we have created suitable environmental management systems in this regard (such as water resource saving, energy-efficient air conditioning and lighting, and waste management procedures). ISO 14001 is not applicable since the Company is not a manufacturer.	No major difference
(2) Is the company committed to achieving more efficient use of energy and using renewable materials with low environmental impacts?	V		The Group has started to propose energy saving and carbon reduction plans based on the data of the annual greenhouse gas inventory: Achieving more efficient use of resources to reduce environmental impacts:	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>1. We continue to reduce the use of paper and encourage the replacement of paper documents with electronic ones in administrative processes. Relevant measures include using printed and recycled paper and actively strengthening internal review and procurement systems and other fully computerized systems.</p> <p>2. The Company carries out garbage sorting, recycles usable resources, and commissions a professional waste disposal company to recycle waste to reduce environmental impacts.</p>	
(3) Does the company assess the present and future potential risks and opportunities arising from climate change for the company? Does the company take any measures in response to climate-related issues?	V		<p><b>Climate Change–Related Risks, Opportunities, and Corresponding Response Measures</b></p> <p><b>Risks: Short Term (1–2 years)</b></p> <p>1. <b>Rising Raw Material Costs</b> Impact: Fluctuations in raw material prices may increase production costs. Mitigation Measures: a. Actively seek alternative materials to enhance product flexibility and adaptability. b. Establish long-term partnerships with suppliers to secure more favorable procurement pricing.</p> <p>2. <b>Energy Cost Volatility</b> Impact: Rising fuel prices may increase transportation and operational costs. Mitigation Measures: a. Plan to adopt a diversified energy mix to reduce reliance on a single energy source.</p>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>b. Introduce smart energy-saving systems to reduce consumption and control costs.</p> <p><b>Risks: Medium to Long Term (3–5 years)</b></p> <p>1. <b>Changes in Customer Behavior</b> Impact: Customers may shift toward alternative products in response to extreme climate conditions. Mitigation Measures: a. Establish customer feedback mechanisms to proactively understand and respond to changing needs. b. Incorporate customer demand analysis into annual planning to identify alternative products early.</p> <p>2. <b>Rising Average Temperatures</b> Impact: Increased energy consumption leading to higher electricity costs. Mitigation Measures: a. Implement energy-saving measures and conduct regular maintenance of air-conditioning systems to improve efficiency. b. Regulate indoor temperature settings (e.g., not lower than 26°C) to optimize energy use.</p> <p><b>Opportunities: Short Term (1–2 years)</b></p> <p>1. <b>Improved Efficiency in Production and Distribution Processes</b> Impact: Enhancing efficiency can reduce operating costs. Measures: a. Focus on product categories, adopt bulk purchasing strategies,</p>	

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>and reduce inventory variety. b. Increase the proportion of local sourcing to lower transportation costs.</p> <p><b>Opportunities: Medium to Long Term (3–5 years)</b></p> <p>1. <b>Product and Service Optimization, R&amp;D, and Adoption of New Technologies</b> Impact: Can influence customer preferences and enhance competitive advantage. Measures: a. Continuously develop new products and integrated solutions to improve customer operational efficiency. b. Monitor emerging consumer trends and proactively launch new products to meet market demand.</p>	
(4) Does the company make statistics of the greenhouse gas emissions, water usage and total weight of waste over the previous two years? Has the company established policies for energy saving and carbon reduction, greenhouse gas reduction, reduction of water usage or management of other waste?	V		<p>The Company's strategies for energy saving and carbon reduction and greenhouse gas reduction are as follows:</p> <p>1. The Company has fully implemented water-saving facilities to reduce water waste and consumption, including the installation of sensor-activated faucets, urinal flush controls, and water-efficient toilets. In addition, a leak management system has been strengthened through periodic inspections of pipelines and restroom equipment to minimize water loss.</p> <p>2. Energy-efficient air conditioning: We reinforce the control of the use of air conditioning (e.g. by having Taipower install water chiller unit temperature adjusters to keep the air conditioning at 26°C), and has installed air conditioning timers, which can help reduce about 2% of</p>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>electricity consumption (carbon emissions) every year.</p> <p>3. Energy-efficient lighting: The use of lighting equipment is further controlled (e.g. by turning lights off during lunch breaks, before getting off work, and when not in use), which can help reduce electricity consumption (carbon emissions) by 1%.</p> <p>4. Garbage sorting and recycling: Since we are not a manufacturer, we do not generate hazardous waste. For general domestic waste, waste sorting and recycling bins are set up for waste reduction and resource recycling to protect the environment.</p> <p>Information on water consumption or total waste weight is not considered material to the Group, and all handling is conducted in accordance with local government regulations. Although waste management is not a material issue for the Group, we continue to leverage service carbon footprint verification and greenhouse gas assurance results to develop green service innovations and optimize operational processes, thereby reducing carbon emissions associated with waste generated during service delivery.</p> <p>The above strategies and practices will be propagated to all employees throughout the year and thoroughly implemented.</p> <p>Water consumption: 2024/13,858 m<sup>3</sup>; 2025/15,015 m<sup>3</sup>  Total waste weight: 2024/52,241 kg; 2025/55,000 kg  Policy issues will be communicated to the employees by means of announcement to encourage them to protect the earth together.</p>	
4. Social issues				
(1) Has the company established relevant management policies and procedures in accordance with applicable laws and regulations and international human rights conventions?	V		The Company recognizes and voluntarily follows internationally recognized human rights standards such as the “UN Universal Declaration of Human Rights,” “United Nations Global Compact,” “United Nations Guiding Principles on Business and Human Rights” and “International	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences						
	Yes	No								
			<p>Labour Organization,” thereby formulating the “SOLOMON Human Rights Policy” to respect the protections stipulated by human rights covenants, with the policy disclosed on the Company’s website. We regularly examine our own operations, value chain, investment activities, and other related activities by paying attention to major social issues and data monitoring every year to identify and assess groups at risk and potential human rights risks, and we continue to monitor and improve plan implementation results.</p> <p>The Company’s human rights management policies and specific plans are summarized as follows:</p> <table border="1"> <thead> <tr> <th>Human rights management policy</th> <th>Specific plan</th> </tr> </thead> <tbody> <tr> <td>Providing a safe and healthy work environment</td> <td>See 1. The Company’s employee welfare measures, retirement system and their implementation 2. Measures to protect employees’ work environment and personal safety 3. Employee compensation 4. Establishment and implementation of reasonable employee welfare measures (including compensation, leave, and other benefits) 5. Performance evaluation and compensation policy.</td> </tr> <tr> <td>Assisting employees in maintaining physical and</td> <td>The lights are turned off at noon for 40 minutes to provide employees with sufficient lunch time.</td> </tr> </tbody> </table>	Human rights management policy	Specific plan	Providing a safe and healthy work environment	See 1. The Company’s employee welfare measures, retirement system and their implementation 2. Measures to protect employees’ work environment and personal safety 3. Employee compensation 4. Establishment and implementation of reasonable employee welfare measures (including compensation, leave, and other benefits) 5. Performance evaluation and compensation policy.	Assisting employees in maintaining physical and	The lights are turned off at noon for 40 minutes to provide employees with sufficient lunch time.	
Human rights management policy	Specific plan									
Providing a safe and healthy work environment	See 1. The Company’s employee welfare measures, retirement system and their implementation 2. Measures to protect employees’ work environment and personal safety 3. Employee compensation 4. Establishment and implementation of reasonable employee welfare measures (including compensation, leave, and other benefits) 5. Performance evaluation and compensation policy.									
Assisting employees in maintaining physical and	The lights are turned off at noon for 40 minutes to provide employees with sufficient lunch time.									

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>mental health and work-life balance</p> <p>The Company's Employee Welfare Committee provides subsidies for hospitalization, maternity and company trips, etc.</p> <p>Prohibiting forced labor and abiding by the labor laws and regulations of the local government</p> <p>A leave system is implemented to encourage employees to value work-life balance.</p> <p>Including human rights clauses in contracts entered into with suppliers and implementing on-site audits</p> <p>The Company reaches out to new suppliers and provides them with a "Basic Supplier Information Form," a "Supplier Survey Form," a "Letter of Commitment to Integrity," a "Declaration for Non-use of Conflict Minerals," an "Occupational Safety and Health Survey Form," and "Supplier/Contractor Social Responsibility Guidelines."</p> <p>In 2025, the Company also conducted human rights-related training for employees, with a total of 1,186 participants and 1,784 training hours. Going forward, the Company will continue to focus on human rights issues and promote related training programs to enhance awareness and reduce the likelihood of associated risks.</p>	
(2) Has the company established and implement reasonable employee welfare measures (including compensation, leave and other benefits)? Is the operating performance or result appropriately reflected in the compensation for employees?	V		<p>The [Employee Welfare Committee Management Guidelines] have been established in accordance with Article 6 of the Organizational Rules of the Employee Welfare Committee to offer welfare subsidies to employees, ranging from marriage allowance, funeral allowance, maternity allowance, solatium for injury/illness hospitalization, cash gifts for festivals to emergency aid for the employees.</p> <p>The [Attendance Management Guidelines] specify that the guidelines apply</p>	No major difference

Item promoted	Implementation		Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	
		<p>to all matters related to the employees' attendance and leave. New or existing types of leave are introduced or changed as required by law to ensure the rights and interests of the employees.</p> <p>[Salary Management Guidelines]</p> <p>The guidelines are established in order to provide reference for the salary payment standard and calculation method for the Company's employees and ensure fairness and reasonableness. The General Salary Payment Procedures and Promotion and Salary Adjustment Procedures are also explicitly specified.</p> <p>[Performance Evaluation Management Guidelines]</p> <p>The Company uses the current period as the base period. The performance of the employees is evaluated based on their job performance during the review period and their daily attendance and leave records. The compensation policy is also regularly reviewed by the Compensation Committee to pursue internal equity and external competitiveness.</p> <p>The Compensation Committee has been established to review the compensation policy on a periodic basis to achieve internal equity and external competitiveness. The Company's performance evaluation system includes evaluating the employees' core competence and performance regarding corporate social responsibility and uses the evaluation result as a basis for year-end bonuses, salary adjustment, and promotion.</p> <p>We have a leave system in place in compliance with the government's regulations.</p> <p>The Employee Welfare Committee has been set up to promote physical and arts activities and take care of the families of employees.</p> <p>[Performance Evaluation Management and Compensation Policies]</p> <p>Employee compensation includes bonuses for the Company's operating performance that are assessed, calculated and distributed at the end of a</p>	

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			fiscal year. The bonuses are calculated based on the Company's operating performance in the fiscal year.	
(3) Does the company provide employees with a safe and healthy work environment and carry out safety and health education to employees regularly?	V		<p>We have formulated protective measures for the personal safety and work environment of our employees.</p> <ol style="list-style-type: none"> <li>[Plan for Prevention of Ergonomic Hazards] To protect the employees from being exposed to an unsatisfactorily designed work environment, repetitive tasks, poor working postures or improper time management at work for a long period of time, relevant preventive measures shall be adopted in accordance with Article 6, Paragraph 2, Subparagraph 1 of the Occupational Safety and Health Act and Article 324-1 of the Regulations for the Occupational Safety and Health Equipment and Measures to prevent ergonomic hazards resulting from work, including musculoskeletal injury or illness. In 2025, 226 employees conducted a "Survey on Musculoskeletal Disorders." The result showed that there were 21 employees with suspected musculoskeletal disorders, and guidance has been provided for improvement.</li> <li>[Plan for Prevention of Diseases Induced by Overwork] In an effort to prevent overwork from causing diseases to the Company's employees, health management measures are provided for our employees who work in shifts, at night or long periods of time to protect them from developing cerebrovascular and cardiovascular diseases due to overwork and thereby ensure their physical and mental health. These measures are implemented in accordance with Article 6, Paragraph 2, Subparagraph 2 of the Occupational Safety and Health Act and Article 324-2 of the Regulations for Occupational Safety and Health Equipment and Measures. In 2025, a total of 15 employees received face-to-face physician counseling and health education. Follow-up interviews about their health conditions have been conducted with them afterwards.</li> </ol>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>3. [Plan for Prevention of Unlawful Infringement When Performing Duties] In order to protect our employees from being treated improperly by their employers, managers or colleagues by means of taking advantage of their positions or status, and from being subject to verbal abuse, physical aggression, intimidation, threats, and other bullying or violent behaviors that result in psychological or physical harm or even endanger their lives from the people they serve or other third parties, the prevention plan has been developed in accordance with Article 6, Paragraph 2, Subparagraph 3 of the Occupational Safety and Health Act, Article 11 of the Enforcement Rules of the Occupational Safety and Health Act, and Article 324-3 of the Regulations for Occupational Safety and Health Equipment and Measures. By doing so, we hope to prevent internal and external unlawful infringement during the performance of duties, ensure a safe workplace, and protect the physical and mental health of our employees. In Year 114, a total of one case related to physical, psychological, verbal, or sexual harassment was reported.</p> <p>4. [Maternal Health Protection and Management Plan] Pursuant to the regulations on maternal health protection in Articles 30 and 31 of the Occupational Safety and Health Act, it is advisable for business entities to properly draw up and adopt necessary safety and health measures and develop maternal health protection plans for matters related to maternal health protection so as to ensure the physical and mental health of female employees in pregnancy, after childbirth, and during lactation and thereby protect maternal health. In 2025, 0 employee had a face-to-face assessment with a doctor after childbirth, and it was confirmed that her job would not cause harm to her maternal health.</p> <p>5. [Health Management Guidelines] To ensure the health of the Company's employees, prevent work-related disorders, and conduct early diagnosis</p>	

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>and treatment in case of disorders, the guidelines have been established and company health check-ups have been organized at the end of every year. The health check-up rate equal to the total number of people receiving health check-ups in 2025 (243)/total number of the Company's employees (327) reached 74%.</p> <p>6. Describe the number of fires in the year, the number of casualties, the number as a percentage of all employees, and relevant improvement measures in response to fires: None.</p> <p>An ISO 45001 occupational safety and health management system has been introduced for three years since 2021. The system has been certified by the SGC to optimize its operation.</p> <p>In 2025, there were 3 occupational injury cases, with a total workforce of 310 employees, resulting in an occupational injury rate of 0.97%.</p> <p>The Occupational Safety and Health Committee holds regular meetings on a quarterly basis to review and improve the prevention measures for occupational accidents to avoid their occurrence. We also draw our employees' attention to occupational accidents through education and training.</p> <p>We offer our employees a comfortable, safe and healthy work environment, such as an employee rest area and reading room. The Company takes out group insurance and organizes health check-ups and safety and health training for all employees every year. Moreover, all the Company's offices carry out industrial safety and fire safety inspections as well as drills every six months, perform environmental cleaning and disinfection on a monthly basis, and clean water towers and water dispensers every three months. A variety of activities is organized by the Welfare Committee to help the employees stay physically and mentally balanced.</p>	

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			Specific access management measures: Building security guards are dispatched to monitor the security of the building 24 hours. Pandemic prevention measures: The Company has alcohol-based hand sanitizer available.	
(4) Does the company have an effective plan for development and training of the career abilities of employees?	V		<p>[Education and Training Management Procedures] In order to foster high-performance talent and management associates that meet the organization's needs for growth, we have set standards for the design, implementation, analysis, tracking, and improvement of education and training courses in the hope of achieving standardization and clarity. These courses include education and training courses for new employees, professional on-the-job training, external training, and training on core competencies. With the aim of developing the Company's core competencies, education and training is provided to allow all departments to better pass on their expertise (technology) and train talent.</p> <p>[Rotation Management Guidelines] Intra-departmental and interdepartmental job rotation for employees can not only help the organization become more flexible, preventing organizational rigidity, but also increase the flexibility of manpower utilization. The Company has gradually noticed the importance of employee career management and cultivated a pool of high-performing talent with multiple skills.</p> <p>[Replacement Plan Management Procedures] The purpose of the procedures is to cultivate suitable replacements at all levels in a systematic manner and create a talent pool to help continue all business strategies or plans without interruption and reduce the risk of key staff turnover.</p> <p>We make sure all employees possess the required core competencies and ensure the management has the needed management competencies. We have also clearly defined the behaviors that need to be displayed for each competency and provide competency-based education and training.</p>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
(5) Regarding customer health and safety, customer privacy, marketing and labeling in relation to products and services, does the company comply with applicable laws and international standards? Has the company established policies and complaint procedures for the protection of consumer or customer rights?	V		<p>[Communication Management Procedures] The procedures aim to implement the management systems, keep the consistency between the information communicated internally and the information on the quality management system, and provide information and responses on the quality management system to execute reliable and effective internal/external communication and stakeholder communication.</p> <p>[Customer Service Management Procedures] We offer timely and effective services to customers, ensuring their satisfaction with the products provided by the Company to build a positive company and product image.</p> <p>[Information Management Procedures]</p> <ol style="list-style-type: none"> <li>1. Cybersecurity policy: Relevant systems are regularly reviewed to see if they keep up with changes in the business environment and make timely adjustments if necessary. Regular internal audits are conducted to strengthen the Company's information security management.</li> <li>2. Confidentiality measures for customers' data: <ol style="list-style-type: none"> <li>a. Data collection method– We and our subsidiaries collect customers' data in marketing activities and transactions with their consent in accordance with the applicable laws and regulations. This also includes publicly disclosed information and the legal data disclosed by government agencies.</li> <li>b. Data storage and retention methods– All customers' data are retained safely in the Company's database. In addition, with respect to access to controlled data, according to the internal management regulations of the Company and our subsidiaries, personnel who are not duly authorized shall not have access to or change customers' data.</li> </ol> </li> </ol>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>c. Data security and protection methods– We and our subsidiaries use security mechanisms to encrypt data during transmission and have installed firewalls to avoid illegal intrusions and prevent customers’ data from being accessed illegally. Meanwhile, the customers’ passwords are stored in a randomized manner to protect them from being obtained illegally.</p> <p>The Company complies with the RoHS requirements and does not use products made from “conflict minerals.”</p>	
(6) Does the company have any supplier management policy that requires suppliers to comply with relevant regulations with regard to issues of environmental protection, occupational safety and health or labor rights. What is the status of its implementation?	V		<p>[Supplier Management Procedures] related to the ISO 45001 Occupational Health and Safety Management System</p> <p>Purpose:</p> <ol style="list-style-type: none"> <li>1. The procedures are used to establish maintenance procedures to ensure compliance with the occupational health and safety requirements in national laws and regulations before purchasing goods and receiving services and to meet all applicable occupational health and safety requirements before use.</li> <li>2. New suppliers: Purchasing personnel may create a supplier record for suppliers only after confirming their compliance with relevant criteria. The personnel reach out to new suppliers and provide them with a “Basic Supplier Information Form,” a “Supplier Survey Form,” a “Letter of Commitment to Integrity,” a “Declaration for Non-use of Conflict Minerals,” an “Occupational Safety and Health Survey Form,” and “Supplier/Contractor Social Responsibility Guidelines.” Each year, the “Social Responsibility Survey” and “Business Continuity Survey” will be conducted during the supplier evaluation.</li> <li>3. Supplier evaluation: a. Quality evaluation, b. Delivery evaluation, c. Transaction rate evaluation, d. Service evaluation, e. Others</li> </ol>	No major difference

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>4. Evaluation results: The purchasing personnel classify/manage suppliers according to the evaluation results.</p> <p>The Company does not make transactions with suppliers with a record of major industrial safety accidents or air pollution violations</p> <p>1. Supplier selection:  Purchasing units and units with needs shall select suppliers based on their compliance with occupational safety and health regulations as well as required occupational safety and health specifications. Purchasing personnel gather information on suppliers capable of supplying the Company's raw materials, machinery, equipment, and services for preliminary approval by relevant units after assessment. A "Basic Supplier Information Form" is filled out and filed for application. The application is then reviewed in accordance with the procurement regulations. All qualified suppliers are required to sign a "Solomon Group Letter of Commitment to Integrity" and a "Declaration for Non-use of Conflict Minerals," or provide relevant supporting documents.</p> <p>2. Supplier management:  A. Periodic evaluation:  Supplier evaluation: Suppliers with three or more deliveries made are evaluated semi-annually.  Contractor evaluation: Contractors with one or more deliveries made are evaluated semi-annually.  For key suppliers, an on-site audit is conducted once every three years.</p> <p>B. Supplier evaluation items:</p>	

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>Quality evaluation: Count the deliveries and quality nonconformities during the period to calculate the quality pass rate.</p> <p>Delivery evaluation: Count the deliveries and delayed deliveries during the period to calculate the on-time delivery rate.</p> <p>Transaction rate evaluation: Count the quotations as well as placed and unplaced orders during the period to calculate the transaction rate.</p> <p>Service evaluation: Calculate the service evaluation score based on technical support, warranty and maintenance, education and training, service attitude, and response speed.</p> <p>C. Contractor evaluation items:</p> <p>Quality evaluation: Calculate the quality score based on construction quality and the quality of materials used.</p> <p>Construction period evaluation: Calculate the score based on the ability to control the progress and efficiency.</p> <p>Construction safety evaluation: Calculate the score based on industrial safety and health management capabilities.</p> <p>Service evaluation: Calculate the score based on the acceptance and overall cooperation.</p> <p>3. Evaluation results:</p> <p>Purchasing personnel add up the scores of all evaluation items and assign the supplier to the corresponding level according to its total evaluation score.</p> <p>Level A suppliers: The total evaluation score falls between 90 and 100.</p> <p>Level B suppliers: The total evaluation score falls between 80 and 89.</p> <p>Level C suppliers: The total evaluation score falls between 70 and 79.</p> <p>Level D suppliers: The total evaluation score is less than 70. The</p>	

Item promoted	Implementation		Summary	Differences with the Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No		
			<p>personnel shall also fill out a “Supplier Discipline Assessment Form” and request the supplier for clarification and improvement.</p> <p>Level E suppliers: The total evaluation score is less than 70 and inquiry is suspended.</p> <p>Level F suppliers: The total evaluation score is less than 70, with permanent suspension.</p> <p>4. Implementation:</p> <p>In the reporting year, the Group conducted supplier training for a total of 35 participants, with a total duration of 2 hours.</p>	
5. Does the company prepare a sustainable development report and other reports that disclose non-financial information of the company based on internationally accepted report preparation standards or guidelines? Do the foregoing reports receive the assurance or guarantee opinions of any third-party certifying agency?	√		The Company has prepared the Year 2024 Sustainability Report and other non-financial disclosures in accordance with internationally recognized reporting standards and guidelines, and has obtained assurance from an independent third-party verifier (GRI Standards Assurance – SGS/GRI, if “格瑞” refers to GRI-based assurance, otherwise keep as “GRE”). The Company is currently in the process of preparing the Year 2025 Sustainability Report.	No major difference
6. Where the company has established its own principles of sustainable development in accordance with the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies,” the differences between the operations of the company and such principles must be described: No major difference.				
7. Other important information useful for understanding the status of promotion of sustainable development: None.				

Note 1: If “Yes” is selected in the Implementation column, please specify the important policies, strategies, and measures adopted and their implementation; if “No” is selected, please explain the differences and the reasons therefor in the “Differences with the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons for such differences” column and specify the relevant policies, strategies, and measures to be adopted in the future.

Note 2: The principle of materiality refers to identifying environmental, social and corporate governance issues that have a significant impact on the Company’s investors and other stakeholders.

Note 3: Please refer to the Best Practice Examples on the website of the Corporate Governance Center of Taiwan Stock Exchange for the disclosure method.

(5)–1 The Company’s climate-related information:

1. Climate-related implementation:

Item	Implementation
<ol style="list-style-type: none"> <li>1. Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management.</li> <li>2. Describe how the identified climate risks and opportunities affect the Company’s business, strategy and finance (short, medium, and long term).</li> <li>3. Describe the financial impact of extreme climate events and transition actions.</li> <li>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</li> <li>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.</li> <li>6. If there is a transition plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</li> <li>7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.</li> <li>8. If climate-related targets are set, the activities covered, the scope of greenhouse gas emissions, the planned schedule, and the progress of each year shall be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and number of the carbon offsets or the number of the RECs shall be described.</li> <li>9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and concrete action plans (indicated in 1-1 and 1-2 separately).</li> </ol>	<p>In August 2023, the Board of Directors approved the Risk Management Policy and Procedure. The risk management team will operate in accordance with the procedure and will start the investigation, analysis, evaluation and handling of the 2025 risk management assessment in the fourth quarter. The risk management team will communicate and coordinate with its upper unit to formulate risk management action plans for continuous monitoring and improvement. The plans are included in the audit plan for regular review.</p>

1-1. The Company’s greenhouse gas inventory and assurance in the most recent two years:

1-1-1. Greenhouse gas inventory information:

Describe the greenhouse gas emissions (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/NT\$ million), and data coverage for the most recent two years.

**2024**

Solomon	Category 1 emissions: 297.6160 (metric tons CO <sub>2</sub> e/year)
Group	Category 2 emissions: 4113.8697 (metric tons CO <sub>2</sub> e/year)
	Category 3 emissions: 967.8815 (metric tons CO <sub>2</sub> e/year)

Category 4 emissions: 943.4980 (metric tons CO<sub>2</sub>e/year)  
Categories 1–4 emissions: 6322.865 (metric tons CO<sub>2</sub>e/year)

Intensity: 1.805(metric tons CO<sub>2</sub>e/NT\$ million) 6322.865/3503.10

**Note 1:**

Direct emissions (Scope 1, emissions from sources owned or controlled by the Company), energy indirect emissions (Scope 2, indirect greenhouse gas emissions from the consumption of purchased electricity, heat, or steam), and other indirect emissions (Scope 3, emissions resulting from the Company’s activities that are not included in energy indirect emissions, including emissions from the use of products and services).

**Note 2:**

The coverage of data for direct emissions and energy indirect emissions shall be handled in accordance with the timeline specified under Article 10, Paragraph 2 of these Regulations. Disclosure of other indirect emissions is voluntary.

**Note 3:**

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

**Note 4:**

Greenhouse gas emission intensity may be calculated per unit of product/service or revenue; however, at a minimum, it shall be disclosed based on revenue (in NT\$ million).

1-1-2 Greenhouse gas assurance information:

Describe the status of assurance in the most recent two years and up to the publication date of the annual report, including the scope of assurance, assurance institution, assurance standard, and assurance opinion.

Assured information on the 2024 greenhouse gas inventory:

The Solomon Group includes Solomon Headquarters, Hsinchu Office, Taichung Office, Kaohsiung Office, Headquarters (Factory), Nangang Building (Warehouse), Shenzhen Company, U.S. Company, Vietnam Company, Japan Company, Hong Kong Branch, Thailand Company, Solomon Smartnet Corp., Moredel Investment Corp., Solomon Energy Technology Corporation, Singapore Company, DAV Company, DAV Nangang Building, Cornucopia Innovation Corporation, Cornucopia Innovation Corporation Nangang Building, SDG Company, SDG Kaohsiung (Factory), SDG Dongguan Company (Factory), Shanghai Yumon Company, Beijing Office, and Suzhou Office.

Assurance institution: DNV

Assurance standard: ISO 14064-1:2018

Assurance opinion: For the level of assurance for the verification statement, Category 1 and Category 2 attained a level of reasonable assurance, and Category 3 and Category 4 attained a level of limited assurance.

1-2. Greenhouse gas reduction targets, strategies, and concrete action plans:

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

The base year for the Solomon Group's greenhouse gas inventory has been revised to Year 113, with third-party assurance to be conducted in the second quarter.

<p>The Company's basic information</p> <p><input type="checkbox"/> Companies with capital of more than NT\$10 billion, companies in the steel industry or cement industry</p> <p><input type="checkbox"/> Companies with capital over NT\$5 billion and less than NT\$10 billion</p> <p><input checked="" type="checkbox"/> Companies with capital of less than NT\$5 billion</p>	<p>According to the Sustainable Development Roadmap of Public Companies, at least the following shall be disclosed</p> <p><input type="checkbox"/> Parent-only inventory financial statements      <input type="checkbox"/> Inventory for subsidiaries in the consolidated financial statements</p> <p><input type="checkbox"/> Parent-only assurance financial statements      <input type="checkbox"/> Assurance for subsidiaries in the consolidated financial statements</p>
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Scope 1 (Note 1)	Total emissions (metric tons CO2e)	Intensity (metric tons CO2e/NT\$ million) (Note 2)	Total annual turnover	Assurance institution	Assurance description
SOLOMON	76.5640	0.0361	2,123,381,422	DNV	(Note 3)
Solomon Energy	0.0000	0.0000	147,845,423		
Cornucopia Innovation	9.4333	0.2127	44,342,963		
Solomon Goldentek Display (Kaohsiung)	34.9970	0.0483	725,007,700		
Solomon Goldentek Display (Dong Guan)	155.1078	0.2139			
Yumon	15.3961	0.0559	275,330,445		
Solomon Data International	6.1178	0.0327	187,188,874		
Solomon Group (Total)	<b>297.6160</b>	<b>0.0850</b>	<b>3,503,096,827</b>		
Scope 2 (Note 1)	Total emissions (metric tons CO2e)	Intensity (metric tons CO2e/NT\$ million) (Note 2)	Turnover	Assurance institution	Assurance description
SOLOMON	486.7283	0.2292	2,123,381,422	DNV	(Note 3)
Solomon Energy	0.0000	0.0000	147,845,423		
Cornucopia Innovation	45.9927	1.0373	44,342,963		
Solomon Goldentek Display (Kaohsiung)	297.4653	0.4103	725,007,700		

Solomon Goldentek Display (Dong Guan)	3210.6066	4.4284			
Yumon	11.5484	0.0419	275,330,445		
Solomon Data International	61.5284	0.3287	187,188,874		
Solomon Group (Total)	<b>4113.8697</b>	<b>1.1744</b>	<b>3,503,096,827</b>		
<b>Scope 3 (Note 1)</b>	<b>Total emissions (metric tons CO2e)</b>	<b>Intensity (metric tons CO2e/NT\$ million) (Note 2)</b>	<b>Turnover</b>	<b>Assurance institution</b>	<b>Assurance description</b>
SOLOMON	565.9304	0.2665	2,123,381,422	DNV	<b>(Note 3)</b>
Solomon Energy	16.1211	0.1090	147,845,423		
Cornucopia Innovation	8.0435	0.1814	44,342,963		
Solomon Goldentek Display (Kaohsiung)	198.8662	0.2743	725,007,700		
Solomon Goldentek Display (Dong Guan)	17.0750	0.0236			
Yumon	139.7287	0.5075	275,330,445		
Solomon Data International	22.1166	0.1181	187,188,874		
Solomon Group (Total)	<b>967.8815</b>	<b>0.2763</b>	<b>3,503,096,827</b>		
<b>Scope 4 (Note 1)</b>	<b>Total emissions (metric tons CO2e)</b>	<b>Intensity (metric tons CO2e/NT\$ million) (Note 2)</b>	<b>Turnover</b>		
SOLOMON	110.6323	0.05210	2,123,381,422	DNV	<b>(Note 3)</b>
Solomon Energy	0.0000	0.0000	147,845,423		
Cornucopia Innovation	159.9771	3.6080	44,342,963		
Solomon Goldentek Display (Kaohsiung)	63.4791	0.0876	725,007,700		
Solomon Goldentek Display (Dong Guan)	589.7123	0.8134			
Yumon	5.3762	0.0195	275,330,445		
Solomon Data International	14.3210	0.0765	187,188,874		

Solomon Group (Total)	943,4980	0.2693	3,503,096,827		
Scope 1–Scope 4 (Note 1)	Total emissions (metric tons CO2e)	Intensity (metric tons CO2e/NT\$ million) (Note 2)	Turnover	Assurance institution	Assurance description
SOLOMON	1239.855	0.5839	2,123,381,422	DNV	(Note 3)
Solomon Energy	16.121	0.1090	147,845,423		
Cornucopia Innovation	223.447	5.0394	44,342,963		
Solomon Goldentek Display (Kaohsiung)	594.808	0.8204	725,007,700		
Solomon Goldentek Display (Dong Guan)	3972.502	5.4792			
Yumon	172.049	0.6249	275,330,445		
Solomon Data International	104.084	0.5560	187,188,874		
<b>Solomon Group (Total)</b>	<b>6322.865</b>	<b>1.8049</b>	<b>3,503,096,827</b>		

**Note 1:**

Direct emissions (Scope 1), representing greenhouse gas (GHG) emissions from sources owned or controlled by the Company; energy indirect emissions (Scope 2), representing indirect GHG emissions from the generation of purchased electricity, heat, or steam consumed by the Company; and other indirect emissions, representing emissions arising from the Company's activities that are not included in energy indirect emissions. Scope 3 refers to indirect GHG emissions from the use of products by the organization, while Scope 4 refers to indirect GHG emissions from the use of services by the organization.

**Note 2:**

GHG emission intensity may be calculated based on per unit of product/service or per unit of revenue. At a minimum, such intensity shall be disclosed based on revenue (in NT\$ million).

**Note 3:**

Assurance information for the 2024 GHG inventory is as follows:

**Assurance scope:**

The Solomon Group, including Solomon Headquarters, Hsinchu Office, Taichung Office, Kaohsiung Office, Headquarters (Factory), Nangang Building (Warehouse), Shenzhen Company, U.S. Company, Vietnam Company, Japan Company, Hong Kong Branch, Thailand Company, Sanmen Company, Modi Investment Company, Yingmen Company, Singapore Company, Xinmen Company, Xinmen Nangang Building, Yesheng Company, Yesheng Nangang Building, Fuxiang Company, Fuxiang Kaohsiung (Factory), Fuxiang Dongguan Company (Factory), Shanghai Yumen Company, Beijing Office, and Suzhou Office.

**Assurance standard:**

ISO 14064-1:2018

**Assurance opinion:**

Based on the assurance statement, Scope 1 and Scope 2 emissions are subject to a **reasonable level of assurance**, while Scope 3 and Scope 4 emissions are subject to a **limited level of assurance**.

**2023**

Solomon Group Category 1 emissions: 243.3808 (metric tons CO<sub>2</sub>e/year)  
Category 2 emissions: 4288.8994 (metric tons CO<sub>2</sub>e/year)  
Category 3 emissions: 149.0807 (metric tons CO<sub>2</sub>e/year)  
Category 4 emissions: 773.2874 (metric tons CO<sub>2</sub>e/year)  
Category 1–4 emissions: 5454.648 (metric tons CO<sub>2</sub>e/year)

Intensity: 1.2936 (metric tons CO<sub>2</sub>e/NT\$ million) 5454.648/4219.903

**Note 1:**

Direct emissions (Scope 1), defined as greenhouse gas (GHG) emissions from sources owned or controlled by the Company; energy indirect emissions (Scope 2), defined as indirect GHG emissions from the consumption of purchased electricity, heat, or steam; and other indirect emissions, defined as emissions arising from the Company's activities other than energy indirect emissions. Scope 3 refers to indirect GHG emissions from the use of products by the organization, while Scope 4 refers to indirect GHG emissions from the use of services by the organization.

**Note 2:**

The coverage of data for direct emissions and energy indirect emissions shall be determined and disclosed in accordance with the timeline specified by the competent authority pursuant to Article 10, Paragraph 2 of the applicable regulations. Disclosure of other indirect emissions information is voluntary.

**Note 3:**

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

**Note 4:**

GHG emission intensity may be calculated on a per unit of product/service or per unit of revenue basis. At a minimum, such intensity shall be disclosed based on revenue (in NT\$ million).

1-1-2 Greenhouse gas assurance information:

Describe the status of assurance in the most recent two years and up to the publication date of the annual report, including the scope of assurance, assurance institution, assurance standard, and assurance opinion.

**Assurance Information for the 2023 GHG Inventory:**

**Assurance scope:**

The Solomon Group, including Solomon Headquarters, Hsinchu Office, Taichung Office, Kaohsiung Office, Headquarters (Factory), Nangang Building (Warehouse), Shenzhen Company, U.S. Company, Vietnam Company, Japan Company, Hong Kong Branch, Thailand Company, Sanmen Company, Modi Investment Headquarters, Yingmen Company, Singapore Company, Xinmen Company, Xinmen Nangang Building, Yesheng Headquarters, Yesheng Nangang Building, Fuxiang Company, Fuxiang Kaohsiung (Factory), Fuxiang Dongguan Company (Factory), Shanghai Yumen Company, Beijing Office, and Suzhou Office.

**Assurance provider:**

SGS

**Assurance standard:**

ISO 14064-1:2018

**Assurance opinion:**

According to the verification statement, Scope 1 and Scope 2 emissions are subject to a **reasonable level of assurance**, while Scope 3 and Scope 4 emissions are subject to a **limited level of assurance**.

**Note 1:**

The disclosure shall be made in accordance with the timeline prescribed by the competent authority pursuant to Article 10, Paragraph 2 of the applicable regulations. If the Company is unable to obtain complete GHG assurance information by the annual report publication date, it shall state that “complete assurance information will be disclosed in the Sustainability Report.” If the Company does not prepare a Sustainability Report, it shall state that “complete assurance information will be disclosed on the Market Observation Post System (MOPS).” The complete assurance information shall be disclosed in the annual report of the following year.

**Note 2:**

The assurance provider shall comply with the relevant regulations governing assurance providers for sustainability reports as prescribed by the Taiwan Stock Exchange Corporation (TWSE) and the Taipei Exchange (TPEX).

**Note 3:**

For disclosure details, please refer to the best practice reference examples available on the Corporate Governance Center website of the Taiwan Stock Exchange.

**1-2. Greenhouse gas reduction targets, strategies, and concrete action plans:**

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

The Solomon Group has revised its base year for greenhouse gas (GHG) inventory to 2023. To manage the impacts of climate change on its operations, the Group has established short-, medium-, and long-term targets. Energy consumption and GHG emissions across offices and factories are regularly monitored and reviewed to ensure progress toward these targets and to continuously enhance energy conservation and carbon reduction performance.

**1. GHG Reduction Targets (compared to the base year):**

- **Short-term (2027):** 2% reduction
- **Medium- to long-term (2030):** 5% reduction

**2. Energy Conservation and GHG Reduction Strategies:****(1) Water resource conservation:**

The Company has fully adopted water-saving facilities to reduce water consumption and waste, including sensor-operated faucets, water-efficient urinals, and low-flow toilets. In addition, a strengthened water leakage management system has been implemented, with regular inspections of pipelines and sanitary equipment to minimize water loss.

**(2) Energy-saving measures for air conditioning systems:**

The Company has enhanced control over air conditioning usage, including coordination with the power utility to set the temperature of chillers at 26°C. Timer devices have been installed for air conditioning equipment, resulting in an annual electricity (and associated carbon emissions)

reduction of approximately 2%.

**(3) Energy-saving measures for lighting systems:**

Lighting usage is actively managed through measures such as turning off lights during lunch breaks and after working hours, as well as promoting energy-saving habits among employees. These measures achieve an annual reduction of approximately 1% in electricity consumption (and associated carbon emissions).

**(4) Waste classification and recycling:**

As a non-manufacturing entity, the Company does not generate hazardous waste. General waste is managed through proper waste classification and recycling systems to reduce waste generation and promote resource reuse, thereby supporting environmental protection.

**Note 1:**

The disclosure shall be made in accordance with the timeline prescribed by the competent authority pursuant to Article 10, Paragraph 2 of the applicable regulations.

**Note 2:**

The base year shall refer to the year in which the GHG inventory is completed based on the boundary of the consolidated financial statements. For example, pursuant to the regulations under Article 10, Paragraph 2, companies with paid-in capital of NT\$10 billion or more are required to complete the GHG inventory for the 2024 consolidated financial statements in 2025; accordingly, the base year shall be 2024. If the Company has completed the GHG inventory for the consolidated financial statements in an earlier year, such earlier year may be adopted as the base year. In addition, base year data may be calculated based on a single year or as an average of multiple years.

**Note 3:**

For disclosure details, reference may be made to the best practice examples available on the Corporate Governance Center website of the Taiwan Stock Exchange.

The Company's basic information

- Companies with capital of more than NT\$10 billion, companies in the steel industry or cement industry
- Companies with capital over NT\$5 billion and less than NT\$10 billion
- Companies with capital of less than NT\$5 billion

According to the Sustainable Development Roadmap of Public Companies, at least the following shall be disclosed

- Parent-only inventory
- Parent-only assurance
- Inventory for subsidiaries in the consolidated financial statements
- Assurance for subsidiaries in the consolidated financial statements

Describe the greenhouse gas emissions (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/NT\$ million), and data coverage for the most recent two years.

**2024**

Solomon Group  
Category 1 emissions: 297.6160 (metric tons CO<sub>2</sub>e/year)  
Category 2 emissions: 4113.8697 (metric tons CO<sub>2</sub>e/year)  
Category 3 emissions: 967.8815 (metric tons CO<sub>2</sub>e/year)  
Category 4 emissions: 943.4980 (metric tons CO<sub>2</sub>e/year)  
Categories 1–4 emissions: 6322.865 (metric tons CO<sub>2</sub>e/year)

Intensity: 1.805(metric tons CO<sub>2</sub>e/NT\$ million) 6322.865/3503.10

**Note 1:**

Direct emissions (Scope 1, emissions from sources owned or controlled by the Company), energy indirect emissions (Scope 2, indirect greenhouse gas emissions from the consumption of purchased electricity, heat, or steam), and other indirect emissions (Scope 3, emissions resulting from the Company's activities that are not included in energy indirect emissions, including emissions from the use of products and services).

**Note 2:**

The coverage of data for direct emissions and energy indirect emissions shall be handled in accordance with the timeline specified under Article 10, Paragraph 2 of these Regulations. Disclosure of other indirect emissions is voluntary.

**Note 3:**

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

**Note 4:**

Greenhouse gas emission intensity may be calculated per unit of product/service or revenue; however, at a minimum, it shall be disclosed based on revenue (in NT\$ million).

1-1-2 Greenhouse gas assurance information:

Describe the status of assurance in the most recent two years and up to the publication date of the annual report, including the scope of assurance, assurance institution, assurance standard, and assurance opinion.

Assured information on the 2024 greenhouse gas inventory:

The Solomon Group includes Solomon Headquarters, Hsinchu Office, Taichung Office, Kaohsiung Office, Headquarters (Factory), Nangang Building (Warehouse), Shenzhen Company, U.S. Company, Vietnam Company, Japan Company, Hong Kong Branch, Thailand Company, Sanmen Company, Modi Investment Holding Company, Yingmen Company, Singapore Company, New Metropolis Company, New Metropolis Nangang Building, Yesun Headquarters, Yesun Nangang Building, Fuxiang Company, Fuxiang Kaohsiung (Factory), Fuxiang Dongguan Company (Factory), Shanghai Yumen Company, Beijing Office, and Suzhou Office.

Assurance institution: DNV

Assurance standard: ISO 14064-1:2018

Assurance opinion: For the level of assurance for the verification statement, Category 1 and Category 2 attained a level of reasonable assurance, and Category 3 and Category 4 attained a level of limited assurance.

1-2. Greenhouse gas reduction targets, strategies, and concrete action plans:

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

The base year for the Solomon Group's greenhouse gas inventory has been revised to Year 2024, with third-party assurance to be conducted in the second quarter.

<p>The Company's basic information</p> <p><input type="checkbox"/> Companies with capital of more than NT\$10 billion, companies in the steel industry or cement industry</p> <p><input type="checkbox"/> Companies with capital over NT\$5 billion and less than NT\$10 billion</p> <p><input checked="" type="checkbox"/> Companies with capital of less than NT\$5 billion</p>	<p>According to the Sustainable Development Roadmap of Public Companies, at least the following shall be disclosed</p> <p><input type="checkbox"/> Parent-only inventory      <input type="checkbox"/> Inventory for subsidiaries in the consolidated financial statements</p> <p><input type="checkbox"/> Parent-only assurance      <input type="checkbox"/> Assurance for subsidiaries in the consolidated financial statements</p>
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Scope 1 (Note 1)	Total emissions (metric tons CO2e)	Intensity (metric tons CO2e/NT\$ million) (Note 2)	Total annual turnover	Assurance institution	Assurance description
SOLOMON	72.8181	0.0284	2,560,082,276	DNV	(Note 3)
Solomon Energy	0.0000	0.0000	73,565,447		
Cornucopia Innovation	8.2439	0.1197	68,899,827		
Solomon Goldentek Display (Kaohsiung)	21.8895	0.0271	809,162,914		
Solomon Goldentek Display (Dong Guan)	118.7451	0.1468			
Yumon	19.2476	0.0429	449,150,952		
Solomon Data International	2.4366	0.0094	259,041,955		
Solomon Group (Total)	<b>243.3808</b>	<b>0.0577</b>	<b>4,219,903,371</b>		
Scope 2 (Note 1)	Total emissions (metric tons CO2e)	Intensity (metric tons CO2e/NT\$ million) (Note 2)	Turnover	Assurance institution	Assurance description
SOLOMON	607.3722	0.2372	2,560,082,276	DNV	(Note 3)
Solomon Energy	0.0000	0.0000	73,565,447		
Cornucopia Innovation	57.1303	0.8292	68,899,827		
Solomon Goldentek Display (Kaohsiung)	305.0075	0.3769	809,162,914		
Solomon Goldentek Display (Dong Guan)	3237.7756	4.0014			
Yumon	13.8141	0.0308	449,150,952		
Solomon Data International	67.7997	0.2617	259,041,955		

Solomon Group (Total)			<b>4, 219, 903, 371</b>		
<b>Scope 3 (Note 1)</b>	<b>Total emissions (metric tons CO2e)</b>	<b>Intensity (metric tons CO2e/NT\$ million) (Note 2)</b>	<b>Turnover</b>	<b>Assurance institution</b>	<b>Assurance description</b>
SOLOMON	128. 0182	0. 0500	2, 560, 082, 276	DNV	<b>(Note 3)</b>
Solomon Energy	9. 1197	0. 1240	73, 565, 447		
Cornucopia Innovation	4. 8609	0. 0706	68, 899, 827		
Solomon Goldentek Display (Kaohsiung)	2. 4284	0. 0030	809, 162, 914		
Solomon Goldentek Display (Dong Guan)	NA	NA			
Yumon	NA	NA	449, 150, 952		
Solomon Data International	4. 6535	0. 0180	259, 041, 955		
Solomon Group (Total)	<b>149. 0807</b>	<b>0. 0353</b>	<b>4, 219, 903, 371</b>		
<b>Scope 4 (Note 1)</b>	<b>Total emissions (metric tons CO2e)</b>	<b>Intensity (metric tons CO2e/NT\$ million) (Note 2)</b>	<b>Turnover</b>		
SOLOMON	123. 5849	0. 0483	2, 560, 082, 276	DNV	<b>(Note 3)</b>
Solomon Energy	0. 0000	0. 0000	73, 565, 447		
Cornucopia Innovation	13. 0065	0. 1888	68, 899, 827		
Solomon Goldentek Display (Kaohsiung)	61. 3632	0. 0758	809, 162, 914		
Solomon Goldentek Display (Dong Guan)	556. 1992	0. 6874			
Yumon	5. 1868	0. 0115	449, 150, 952		
Solomon Data International	13. 9468	0. 0538	259, 041, 955		
Solomon Group (Total)	<b>773. 2874</b>	<b>0. 1832</b>	<b>4, 219, 903, 371</b>		
<b>Scope 1–Scope 4 (Note 1)</b>	<b>Total emissions (metric tons CO2e)</b>	<b>Intensity (metric tons CO2e/NT\$ million) (Note 2)</b>	<b>Turnover</b>		
SOLOMON	931. 7934	0. 3640	2, 560, 082, 276		
Solomon Energy	9. 1197	0. 1240	73, 565, 447		

Cornucopia Innovation	83.2416	1.2082	68,899,827	DNV	(Note 3)
Solomon Goldentek Display (Kaohsiung)	390.6886	0.4828	809,162,914		
Solomon Goldentek Display (Dong Guan)	3912.7199	4.8355			
Yumon	38.2485	0.0852	449,150,952		
Solomon Data International	88.8366	0.3429	259,041,955		
<b>Solomon Group (Total)</b>	<b>5454.648</b>	<b>1.2926</b>	<b>4,219,903,371</b>		

**Note 1:**

Direct emissions (Scope 1), representing greenhouse gas (GHG) emissions from sources owned or controlled by the Company; energy indirect emissions (Scope 2), representing indirect GHG emissions from the generation of purchased electricity, heat, or steam consumed by the Company; and other indirect emissions, representing emissions arising from the Company's activities that are not included in energy indirect emissions. Scope 3 refers to indirect GHG emissions from the use of products by the organization, while Scope 4 refers to indirect GHG emissions from the use of services by the organization.

**Note 2:**

GHG emission intensity may be calculated based on per unit of product/service or per unit of revenue. At a minimum, such intensity shall be disclosed based on revenue (in NT\$ million).

**Note 3:**

Assurance information for the 2024 GHG inventory is as follows:

**Assurance scope:**

The Solomon Group, including Solomon Headquarters, Hsinchu Office, Taichung Office, Kaohsiung Office, Headquarters (Factory), Nangang Building (Warehouse), Shenzhen Company, U.S. Company, Vietnam Company, Japan Company, Hong Kong Branch, Thailand Company, Sanmen Company, Modi Investment Company, Yingmen Company, Singapore Company, Xinmen Company, Xinmen Nangang Building, Yesheng Company, Yesheng Nangang Building, Fuxiang Company, Fuxiang Kaohsiung (Factory), Fuxiang Dongguan Company (Factory), Shanghai Yumen Company, Beijing Office, and Suzhou Office.

**Assurance standard:**

ISO 14064-1:2018

**Assurance opinion:**

Based on the assurance statement, Scope 1 and Scope 2 emissions are subject to a **reasonable level of assurance**, while Scope 3 and Scope 4 emissions are subject to a **limited level of assurance**.

(6) Status of ethical management, differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences:

Item assessed	Implementation			Differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	Summary	
1. Establishment of ethical management policies and plans				
(1) Has the company established any ethical management policy adopted by the board of directors? Do the regulations and external documents of the company specify the policy and practices of ethical management and the commitments of the board of directors and the senior management to actively implementing the ethical management policy?	V		The Company operates based on the philosophy of “Uprightness, Integrity, Diligence, Thrift.” The “Ethical Management Principles” have also been established. We always include an integrity clause in the contracts with suppliers and customers. The Board of Directors and the top management actively live up to the commitments in the business strategies.	No major difference.
(2) Has the company established any mechanism for the assessment of the risks of unethical behavior to perform regular analysis and assessment of operating activities with higher risks of unethical behavior within the scope of the company’s business? Has the company established, on the basis of the foregoing, any plan for the prevention of unethical behavior, including at least measures for the prevention of the behavior under Article 7, Paragraph 2 of the “Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies”?	V		The Company has established the “Code of Ethical Conduct,” “Corporate Social Responsibility Principles,” “Ethical Management Principles,” and “Corporate Governance Best-Practice Principles.” Furthermore, the Company gives the employees a full understanding of our determination to implement ethical management and relevant policies and preventive programs through education, training and propagation.	
(3) Does the company specify and implement the operating procedures, behavioral guidelines, penalties for violations and complaint system in the plan for the prevention of unethical behavior? Is the foregoing plan reviewed and amended on a regular basis?	V		The Company communicates the prohibition of business activities involving “unethical conduct” and “disclosing confidential information” to the employees at assemblies (meetings).	
2. Implementation of ethical management				
(1) Does the company assess the history of integrity of its business counterparties? Do the contracts between the company and business counterparties include any provisions governing ethical behavior?	V		We have well-developed corporate governance and risk control mechanisms in place. The Auditing Office audits all departments on a regular or irregular basis, implements a monitoring mechanism, and	No major difference.

Item assessed	Implementation			Differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	Summary	
			controls risks.	
(2) Has the company set up any unit subordinate to the board of directors that is responsible for the promotion of corporate ethical management and gives a report to the board of directors regarding its ethical management policy and unethical behavior prevention plan as well as their supervision and implementation on a regular basis (at least annually)?	V		<p>The Company has established the “Corporate Sustainability Committee” subordinate to the Board of Directors, with an “Ethical Management Team” formed thereunder to implement the Group’s affairs regarding ethical management, anti-corruption, anti-bribery and legal compliance, and report the implementation status to the Board of Directors of the Company every year. The latest report was in December 2025.</p> <p>The “Department of Infrastructure” acts as the “Executive Unit” of the Committee to comprehensively manage the Committee’s operations and integrate the annual plans and execution of each “functional team.”</p> <p>The Company’s Group has established the “Ethical Management Principles” in 2014; the establishment and amendment of this policy and these principles shall be subject to the approval of the Board of Directors. The Board of Directors of the Company exercises the due care of a good administrator to supervise the Company’s prevention of unethical behaviors, thereby ensuring the implementation of the ethical management policy.</p> <p>The Group organizes internal and external education and training on ethical management issues (including courses on compliance with ethical management regulations, accounting systems, professional technology, internal control, and book club).</p> <p>Internal and external training programs across the Group reached 3,789 participants, totaling 6,980 training hours.</p>	
(3) Has the company established any policy for prevention of conflicts of interest, provide any appropriate channel for representation, and	V		The Company has established the Employee Ethical Code of Conduct that clearly stipulates that all employees shall act in the best interest of	

Item assessed	Implementation			Differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	Summary	
implement such policy?			Solomon Group when performing their duties and avoid engaging in any behavior that may constitute a conflict between their interests and those of Solomon Group.	
(4) Has the company established effective accounting and internal control systems to ensure the implementation of ethical management? Does the internal audit department have any relevant audit plan based on the results of the assessment of the risks of unethical behavior? Does the company, in accordance with the foregoing plan, conduct an audit of the compliance with the unethical behavior prevention plan, or engage a CPA to conduct such an audit?	V		We have established effective accounting and internal control systems, and the Auditing Office has formulated relevant audit plans based on the results of the assessment of the risks of unethical behavior. An audit has also been conducted to assess compliance with the unethical behavior prevention plan in accordance with the foregoing plans.	
(5) Does the company organize internal and external training sessions on ethical management on a regular basis?	V		The Group organizes internal and external education and training on ethical management issues (including courses on compliance with ethical management regulations, accounting systems, professional technology, internal control, and book club). Internal and external training programs across the Group reached 3,789 participants, totaling 6,980 training hours.	
<b>3. Operations of the whistleblowing system of the company</b>				
(1) Has the company established specific systems for whistleblowing and rewards? Has the company established any convenient whistleblowing channel and appoint any personnel responsible for dealing with the persons who are the targets of whistleblowing?	V		Procedure for handling unlawful infringement in the workplace: <ul style="list-style-type: none"> <li>● Internally to the internal employees of the Group:               <ol style="list-style-type: none"> <li>1. The Company has established a Grievance Committee, which consists of employer and employee representatives. The Grievance Committee shall have one chairperson (HR Department) who shall serve as the meeting chair. If the chairperson is unable to preside over a meeting for any reason, the chairperson may designate another member to act on behalf thereof. The Committee shall have three to seven members and may engage experts and scholars to be</li> </ol> </li> </ul>	No major difference.
(2) Has the company established standard operating procedures for the investigation of cases reported by whistleblowers, including subsequent measures required after the completion of the investigation and the relevant confidentiality measures?	V			

Item assessed	Implementation			Differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	Summary	
			<p>its members if necessary, and the female representation in the Committee shall not be less than one-half.</p> <p>2. Reporting and handling: Employees are encouraged to voluntarily report all incidents of attack or intimidation and assist in follow-up. The grievance or reporting process must be objective, fair, and impartial. The rights and privacy of the victim, grievant or whistleblower must be kept in full confidentiality to ensure that they will not be retaliated against.</p> <p>3. Employees who encounter unlawful infringement in the workplace may file a “Report/Grievance Form for Unlawful Infringement in the Workplace” through the grievance channel for handling. The Company shall start the investigation within seven days after receiving or transferring a grievance, and shall complete the investigation within one month. If necessary, the deadline may be extended by one month.</p> <p>4. After receiving a report, the Grievance Committee will handle it according to the Operating Procedure for Unlawful Infringement in the Performance of Duties. The handling of the report shall be recorded in accordance with the format of the “Report and Handling Form for Unlawful Infringement in the Workplace.”</p> <p>5. Internal incidents: In case of organizational unlawful infringement, depending on the nature and severity of the incident, security guards, security personnel, or the police may be requested to intervene if necessary.</p> <p>6. External incidents: A network must be established with the local police and prosecutors to report unlawful infringement.</p> <p>7. Evaluation and improvement of implementation effectiveness: After</p>	

Item assessed	Implementation			Differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	Summary	
			<p>an unlawful infringement incident in the workplace occurs, each unit, along with the occupational safety and health and human resources management units, shall review the environment and job accommodation procedures. If hazard prevention or control measures are found to be insufficient, the implementation method or priority shall be adjusted in a timely manner to find room for improvement.</p> <p>8. The investigation reports, meeting minutes, training contents, evaluation reports, notices, medical treatment and compensation records related to the unlawful infringement in the Company's workplace shall also be retained to facilitate annual risk assessment and analysis.</p> <p>9. All investigation reports of unlawful infringement in the workplace shall be recorded in writing and kept for subsequent review.</p> <p>10. The system for whistleblowing and rewards is defined in the "Regulations Governing Rewards and Penalties for Employees," and a dedicated email address for grievances, <a href="mailto:hr@solomon.com.tw">hr@solomon.com.tw</a>, is set up; the Grievance Committee is responsible for handling relevant cases.</p> <p>11. The prevention program execution records or documents shall be archived and retained for at least three years, and personal privacy shall be protected.</p> <p>Number of internal cases handled in 2025: 0.  No corruption or anti-competitive behavior occurred in 2025.</p> <ul style="list-style-type: none"> <li>Externally to the internal employees:</li> </ul> <p>Seminars are organized to promote the awareness of integrity and</p>	

Item assessed	Implementation			Differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	Summary	
			<p>confidentiality obligations of the Group’s employees.</p> <p>Whistleblowing system – email address for whistleblowing and grievances:</p> <p>An external party finding any specific evidence that any of the Company’s internal employees has violated the Regulations shall file a whistleblowing report to <a href="mailto:119@solomon.com.tw">119@solomon.com.tw</a>. All the emails sent to this whistleblowing email address are received by the Chairman, and the identity of the whistleblowers will be kept confidential. The HR Department is the dedicated unit for handling the reports on employees’ unethical behaviors.</p> <p>If a whistleblowing case involves a director or a senior manager, the case will be further reported to the independent directors. A whistleblower protection system will also be established to keep the identity of the whistleblower and the content strictly confidential, guaranteeing that the whistleblower is protected from any improper treatment stemming from such whistleblowing.</p> <p>Number of external cases handled in 2025: 0.</p> <p>No corruption or anti-competitive behavior occurred in 2025.</p> <ul style="list-style-type: none"> <li>● Whistleblower protection system: <ul style="list-style-type: none"> <li>• The Company strictly prohibits any form of retaliation to the whistleblowers (demotion, dismissal, threatening, harassment, etc.)</li> <li>• If a whistleblower is treated improperly due to their whistleblowing, they may appeal to the Grievance Committee or government authorities, and the Company will provide legal and administrative support.</li> </ul> </li> </ul>	

Item assessed	Implementation			Differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies, and the reasons for such differences
	Yes	No	Summary	
			<ul style="list-style-type: none"> <li>The Company can provide whistleblowers with additional protection measures, such as job transfer, anonymous contact channels or legal consultation support, according to the situation.</li> </ul>	
(3) Does the company adopt measures to protect whistleblowers from improper retaliation as a result of whistleblowing?	V		The Company's guidelines specify that any employee who finds any specific evidence of ethical management violations shall make a report via the email addresses at which the Chairman personally receives emails and require that the identity of the whistleblower shall be kept confidential. If the whistleblowing allows Solomon Group to incur less damage, appropriate rewards may be given.	
4. Enhancement of information disclosure Does the company disclose its ethical management principles and the results of their promotion on its website and the Market Observation Post System?	V		The Company's website <a href="http://www.solomon.com.tw">www.solomon.com.tw</a> has been set up, and we will disclose relevant information on the website.	No major difference.
5. Where the company has established its own principles of ethical management in accordance with the "Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies," the differences between the operations of your company and such principles must be described: No major difference.				
6. Other important information useful for understanding the status of ethical management at the company: (e.g. the company's review and revision of its ethical management principles): We state clearly in sales contracts or orders that unethical business behavior is prohibited.				

(7) Other important information useful for understanding the status of corporate governance: None.

(8) Implementation of the internal control system

1. Statement of Internal Control: (Please refer to the MOPS.)

<https://mopsov.twse.com.tw/mops/web/t06sg20>

2. Review reports from CPAs engaged to review the internal control system: None.

(9) Important resolutions adopted at shareholders' meetings and by the Board of Directors:

Resolutions by the Board of Directors:

Meeting name	Meeting date	Important resolution and subsequent actions	Matters set forth in Article 14-3 of the Securities and Exchange Act
12th term, 14th meeting	20250311	<ul style="list-style-type: none"> <li>• Communication between CPAs and the corporate governance personnel.</li> <li>• Operating performance report for February 2025.</li> <li>• Approved filings for the acquisition or disposal of securities for the period from January to March 2025.               <ul style="list-style-type: none"> <li>• Participation in the third capital contribution of GAP Total Return Fund I Limited Partnership in the amount of USD 350,000.</li> <li>• Participation in the fourth capital contribution to the Company's U.S. subsidiary in the amount of USD 650,000.</li> </ul> </li> <li>• Report on the schedule planning for the "Sustainable Development Roadmap of Public Companies" (inventory and verification of greenhouse gas information) for Q1 of 2025.</li> <li>• Audit report.</li> <li>• Board performance evaluation review report for 2024.</li> <li>• 2024 Business Report.</li> <li>• Review of "employees' remuneration" and "directors' remuneration" for 2024.</li> <li>• <b>Review of the financial statements for 2024.</b></li> <li>• Review of the earnings distribution (a cash dividend of NT\$1) for 2025 with the ex-dividend date set on July 16, 2025.</li> <li>• <b>Review of the authorization for the Company's endorsements/guarantees.</b></li> <li>• <b>Review of the issuance of the "Statement of Internal Control" for 2024.</b></li> <li>• Proposal for the amendment of the Company's Articles of Incorporation.</li> <li>• Proposal for the election of the 13th Board of Directors.</li> <li>• Proposal for the removal of non-compete restrictions on the 13th Board of Directors.</li> <li>• Proposal for the extension of the Company's bank credit facilities.</li> <li>• <b>Proposal for the endorsement and guarantee provided to Yingmen Energy Technology Co., Ltd.</b></li> <li>• Proposal for convening the 2025 Annual General Meeting of Shareholders.</li> </ul>	Subparagraphs 1, 5, 9

Meeting name	Meeting date	Important resolution and subsequent actions	Matters set forth in Article 14-3 of the Securities and Exchange Act
		<p>Opinions from independent directors: All relevant projects were presented to and approved by the Audit Committee without objection.</p> <p>The Company's response to independent directors' opinions: None.</p> <p>Resolution result: The above matters to be ratified and discussions were approved by all attending directors.</p>	
12th term, 15th meeting	20250417	<ul style="list-style-type: none"> <li>• Comprehensive operating performance report for March 2025.</li> <li>• Proposal for the nomination of candidates for the 13th Board of Directors.</li> </ul> <p>Opinions from independent directors: All relevant projects were presented to and approved by the Audit Committee without objection.</p> <p>The Company's response to independent directors' opinions: None.</p> <p>Resolution result: The above matters to be ratified and discussions were approved by all attending directors.</p>	NA
12th term, 16th meeting	20250510	<ul style="list-style-type: none"> <li>• Comprehensive operating performance report for April 2025.</li> <li>• Report on approved filings for the acquisition or disposal of securities for the period from March to April 2025.</li> <li>• Report on the corporate value enhancement plan.</li> <li>• Proposal for the periodic evaluation of the independence of the external auditors and Audit Quality Indicators (AQIs).</li> <li>• <b>Proposal for the approval of the consolidated financial statements for the first quarter of 2025.</b></li> </ul> <p>Opinions from independent directors: All relevant projects were presented to and approved by the Audit Committee without objection.</p> <p>The Company's response to independent directors' opinions: None.</p> <p>Resolution result: The above matters to be ratified and discussions were approved by all attending directors.</p>	Subparagraphs 9
13th term, 1th meeting	20250610	<ul style="list-style-type: none"> <li>• Proposal for the election of the Chairperson of the 13th Board of Directors. All directors unanimously elected Mr. Chen Cheng-Lung as the Chairperson of the current Board.</li> <li>• Comprehensive operating performance report for May 2025.</li> <li>• Report on approved filings for the acquisition or disposal of securities for May 2025.</li> <li>• Proposal for the appointment of members of the 6th Remuneration Committee and the 2nd Audit Committee. Mr. Huang Ming-Yu, Mr. Wu Chih-Fu, Mr. Tseng Yuan-Hsien, and Mr. Chang Ming-Hui, all independent directors, were appointed. The term of appointment is from June 10, 2025 to June 9, 2028, concurrent with the term of the 13th Board of Directors.</li> <li>• Proposal for the appointment of members of the 2nd Sustainability Development Committee. Mr. Chen Cheng-Lung (Director), Ms. Yeh Fu-Ling (Director), and Mr. Huang Ming-Yu (Independent Director) were appointed. The term of appointment is from June 10, 2025 to June 9, 2028,</li> </ul>	NA

Meeting name	Meeting date	Important resolution and subsequent actions	Matters set forth in Article 14-3 of the Securities and Exchange Act
		<p>concurrent with the term of the 13th Board of Directors.</p> <p>Opinions from independent directors: All relevant projects were presented to and approved by the Audit Committee without objection.</p> <p>The Company’s response to independent directors’ opinions: None.</p> <p>Resolution result: The above matters to be ratified and discussions were approved by all attending directors unanimously or after a revision.</p>	
13th term, 2th meeting	20250812	<ul style="list-style-type: none"> <li>• Attendance of the external auditors at the Board meeting.</li> <li>• Comprehensive operating performance report for July 2025.</li> <li>• Report on approved filings for the acquisition or disposal of securities for the period from June to July 2025.</li> <li>• Report on directors’ liability insurance coverage.</li> <li>• Internal audit report.</li> <li>• Proposal for the approval of the consolidated financial statements for the second quarter of 2025.</li> <li>• Proposal for the distribution of earnings for the first half of 2025 (no distribution).</li> <li>• Proposal for the completion of the 2024 Sustainability Report.</li> <li>• Proposal for the extension of bank credit facilities. Mega International Commercial Bank, Taipei Branch; Far Eastern International Bank</li> <li>• Proposal for the extension of the term of investment in the non-transferable five-year bonds issued by Lion Best Global Limited.</li> </ul> <p>Opinions from independent directors: None.</p> <p>The Company’s response to independent directors’ opinions: None.</p> <p>Resolution result: There was no proposal for ratification and discussion this time.</p>	Subparagraphs 2,9
13th term, 3th meeting	20251111	<ul style="list-style-type: none"> <li>• Comprehensive operating performance report for October 2025.</li> <li>• Report on approved filings for the acquisition or disposal of securities for the period from September to October 2025. Investment in the establishment of a Malaysian subsidiary, incorporated on August 22, 2025, with a share capital of RM 1,000,000 (approximately USD 240,000), with the remittance completed on October 29, 2025.</li> <li>• Internal audit report.</li> <li>• Proposal for the approval of the consolidated financial statements for the third quarter of 2025.</li> <li>• Proposal for the amendment of the “Sustainable Development Best Practice Principles.”</li> <li>• Proposal for the amendment of the “Compensation Management Policy.”</li> <li>• Proposal for the endorsement and guarantee provided to Yingmen Energy Technology Co., Ltd.</li> <li>• Proposal for the extension of credit facilities with Taishin International Bank.</li> <li>• Proposal for the adoption of the 2026 Annual Internal Audit Plan.</li> </ul>	Subparagraphs 1, 5, 9

Meeting name	Meeting date	Important resolution and subsequent actions	Matters set forth in Article 14-3 of the Securities and Exchange Act
		<p>Opinions from independent directors: None.  The Company’s response to independent directors’ opinions: None.  Resolution result: There was no proposal for ratification and discussion this time.</p>	
13th term, 4th meeting	20260313	<ul style="list-style-type: none"> <li>• Communication between the external auditors and corporate governance.</li> <li>• Comprehensive operating performance report for February 2026.</li> <li>• Report on approved filings for the acquisition or disposal of securities for the period from January to March 2026.</li> <li>• Report on the performance evaluation of the Board of Directors and functional committees for 2025.</li> <li>• Report on ESG implementation and performance for 2025, and the plans and strategies for 2026.</li> <li>• Report on the qualification review results of incumbent independent directors for 2025.</li> <li>• 2025 Business Report.</li> <li>• Internal audit report.</li> <li>• Proposal for the approval of 2025 employees’ compensation (including compensation for non-managerial employees) and directors’ remuneration.</li> <li>• <b>Proposal for the approval of the 2025 financial statements.</b></li> <li>• Proposal for the distribution of 2025 earnings (cash dividend of NT\$1 per share), with the ex-dividend record date set on July 19, 2026.</li> <li>• <b>Proposal for the authorization of the Company’s endorsement and guarantee operations.</b></li> <li>• <b>Proposal for the issuance of the 2025 Internal Control Statement.</b></li> <li>• <b>Proposal for the amendment of the “Payroll Cycle.”</b></li> <li>• <b>Proposal for the periodic evaluation of the independence of the external auditors and Audit Quality Indicators (AQIs).</b></li> <li>• Proposal for the extension of bank credit facilities.</li> <li>• <b>Proposal for the endorsement and guarantee provided to Yingmen Energy Technology Co., Ltd.</b></li> <li>• Proposal for convening the 2026 Annual General Meeting of Shareholders.</li> </ul> <p>Opinions from independent directors: None.  The Company’s response to independent directors’ opinions: None.  Resolution result: There was no proposal for ratification and discussion this time.</p>	Subparagraphs 1, 5,7, 9

Implementation of resolutions at shareholders' meetings: Annual general meeting on June 10, 2025.

Proposal	Resolution	Implementation
2024 Business Report	Reported	
Audit Committee's 2024 Report	Reported	
Report on the distribution of remuneration to employees and to directors in 2024	Reported	The distribution was completed.
Report on the distribution of shareholder bonuses in 2024	Reported	
Ratification of the business report and financial statements for 2024	Ratified	
Ratification of the earnings distribution for 2024: A cash dividend of NT\$1 Total amount: NT\$171,471,052	Ratified	The ex-dividend date was set on 2025.7.16. The cash dividend was distributed on 2025.7.28.
Proposal for the amendment of the Company's Articles of Incorporation	Discussion	Approved
Election of the 13th Board of Directors	Election	Adoption of candidate nomination system Number of directors to be elected: 9 (including 4 independent directors) Term of office: June 10, 2025 to June 9, 2028 Successfully elected: <b>Directors:</b> <ul style="list-style-type: none"> <li>• Chen Cheng-Lung</li> <li>• Chen Chien-San</li> <li>• Chen Lü Su-Yu</li> <li>• Wang Wei-Chung (Representative of Sheng Hsing Investment Co.)</li> <li>• Yeh Fu-Ling (Representative of Modi Investment Co.)</li> </ul> <b>Independent Directors:</b> <ul style="list-style-type: none"> <li>• Huang Ming-Yu</li> <li>• Wu Chih-Fu</li> <li>• Tseng Yuan-Hsien</li> <li>• Chang Ming-Hui</li> </ul>
Proposal for the removal of non-compete restrictions on the 13th Board of Directors	Discussion	Approved

(10) Different opinions expressed by directors in records or written statements with regard to important resolutions adopted by the Board of Directors: In 2025 and as of the publication date of the annual report, there were no different opinions from directors or supervisors with regard to important resolutions adopted by the Board of

Directors. For the important resolutions adopted at shareholders' meetings and by the Board of Directors.

#### 4. Information of Professional Fees for CPAs

Unit: NT\$ thousand

Name of CPA firm	Name of CPA	CPA audit period	Audit fees	Non-audit fees	Total
Pricewaterhouse Coopers Taiwan	Wen Ya-Fang Lin Se-Kai	2025	3,080	490	3,570
Description of non-audit fees	(1) NT\$400 thousand for auditing of profit-seeking enterprise income tax, (2) NT\$50 thousand for reading and consideration of other information, (3) NT\$40 thousand for review of the non-managerial full-time employee salary checklist, totaling NT\$490 thousand				

- (1) Audit fees paid in the year when the CPA firm was changed that were less than those paid in the previous year: N/A (None).
- (2) Audit fees that were reduced by 10% or more compared to those in the previous year:
1. Reduced amount and percentage: N/A
  2. Reason for the reduction: N/A

#### 5. Information of Change of CPAs

None.

#### 6. Information of Positions That the Chairman, General Manager or Financial/Accounting Manager of the Company Served in at the Firm of the CPAs or Any of Its Associates in the Most Recent Year

None.

#### 7. Transfers of Shares and Changes in Pledged Shares Held by Directors, Supervisors, Managerial Officers, and Major Shareholders

- (1) Changes in shares held by directors, managerial officers, and major shareholders: (Please visit the MOPS for details)

<https://mopsov.twse.com.tw/mops/web/stapap1>

- (2) Information of transfers of shares (managerial officers and shareholding):

Unit: shares

Name (Note 1)	Reason for transfer of shares (Note 2)	Transaction date	Counterparty	Relationship between the counterparty and the Company, directors, supervisors, managerial officers, and shareholders with a shareholding of more than 10%	Number of shares	Transaction price
Chen Lu Su-Yue	Giftng	2025.4.9	Chen Hsuan-An	Grandparent and grandchild	23,000	N/A

Chen Lu Su-Yue	Giftng	2025.4.9	Xin Li Investment	None	265,000	N/A
Chen Jan-Sun	Giftng	2025.4.9	Chen Hsuan-An	Grandparent and grandchild	23,000	N/A
Chen Jan-Sun	Giftng	2025.4.9	Lu Fu Investment Corp.	None	177,000	N/A
Chen Jan-Sun	Giftng	2025.4.9	Xin Li Investment	None	88,000	N/A

## (3) Information of pledged shares:

Name (Note 1)	Reason for changes in pledges (Note 2)	Date of change	Counterparty	Relationship between the counterparty and the Company, directors, supervisors, managerial officers, and shareholders with a shareholding of more than 10%	Number of shares	Shareholding percentage	Pledge percentage	Pledge (redemption) amount
N/A								

## 8. Information of shareholders with top 10 shareholdings and the relationship between them

Number of shares: shares; date: April 11, 2026

Name (Note 1)	Shareholding in own name		Shareholdings of spouse and minor children		Nominee shareholding		Names and relationship of top 10 shareholders who are related parties as defined by the statements of financial accounting standards no. 6 or are spouses or relatives within the second degree of consanguinity.	
	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Name	Relationship
Chen Cheng-Lung	14,797,057	8.63	1,893,360	1.10	0	0	Chen Lu Su-Yue, Chen Jan-Sun Chen Cheng-Lien, Chen Chuan-Chuan	Parents Brother and sister
Chen Lu Su-Yue	11,783,843	6.87	7,306,377	4.26	0	0	Chen Jan-Sun Chen Cheng-Lung, Chen Cheng-Lien, Chen Chuan-Chuan	Spouse Children
Xin Li Investment Corp.	10,842,114	6.32	0	0	0	0	None	
Xin Li Investment Representative: Chen Chuan-Chuan	5,739,267	3.35	0	0	0	0	Same (Chen Chuan-Chuan)	
Chen Jan-Sun	7,306,377	4.26	11,783,843	6.87	0	0	Chen Lu Su-Yue Chen Cheng-Lung, Chen Cheng-Lien, Chen Chuan-Chuan	Spouse Children
Chen Chuan-Chuan	5,739,267	3.35	0	0	0	0	Chen Lu Su-Yue, Chen Jan-Sun Chen Cheng-Lung, Chen Cheng-Lien	Parents Brothers
Lu Fu Investment Corp.	6,857,000	4.00	0	0	0	0	None	
Lu Fu Investment Representative: Chen Cheng-Lien	1,900,000	1.11	286,636	0.17	0	0	Same (Chen Cheng-Lien)	

Name (Note 1)	Shareholding in own name		Shareholdings of spouse and minor children		Nominee shareholding		Names and relationship of top 10 shareholders who are related parties as defined by the statements of financial accounting standards no. 6 or are spouses or relatives within the second degree of consanguinity.	
	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Name	Relationship
Chen Cheng-Lien	1,900,000	1.11	286,636	0.17	0	0	Chen Lu Su-Yue, Chen Jan-Sun Chen Cheng-Lung, Chen Chuan-Chuan	Parents Brother and sister
Mo Li Investment Corp.	2,748,803	1.60	0	0	0	0	None	
Mo Li Investment Representative: Chen Chuan-Chuan	5,739,267	3.35	0	0	0	0	Same (Chen Chuan-Chuan)	
Yang Yu-Pin	1,893,360	1.10	14,797,057	8.63	0	0	Chen Lu Su-Yue, Chen Jan-Sun Chen Cheng-Lung, Chen Chuan-Chuan Chen Cheng-Lien	Spouse Spouse- parenets Spouse- sister in law
Chen Po-Han	1,447,000	0.84	0	0	0	0	None	

## 9. Comprehensive Shareholding Percentages

Number of shares held by the Company, the directors, supervisors and managerial officers of the Company, and companies directly or indirectly controlled by the Company in a single investee company, and the comprehensive shareholding percentage calculated on a consolidated basis.

Date: December 31, 2025

Unit: shares; %

Investee company (Note)	The Company's investment		Investments of directors, supervisors, managerial officers and directly or indirectly controlled companies		Comprehensive investment	
	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %	Number of shares	Shareholding percentage %
Solomon (Cayman)	7,232,836	100.00	0	0	7,232,836	100.00
Solomon Smartnet Corp.	20,000,000	100.00	0	0	20,000,000	100.00
Solomon Goldentek Display Corp.	42,871,029	70.77	11,220,000	18.52	54,091,029	89.29
Moredel Investment Corp.	28,460,900	100.00	0	0	28,460,900	100.00
Solomon Data International Corporation	4,972,676	24.04	5,662,857	27.37	10,635,533	51.41
Total Profit Holding Limited	3,088,700	100.00	0	0	3,088,700	100.00
Cornucopia Innovation Corporation	6,100,000	35.06	2,660,000	15.29	8,760,000	50.34
Solomon Science Technology(VN)Company Limited	-	100.00	0	0	-	100.00
Solomon Technology (USA) Corp.	31,000	100.00	0	0	31,000	100.00
Solomon Technology Japan co.,Ltd	2,200	100.00	0	0	2,200	100.00
Solomon Energy Technology Corporation	22,000,000	100.00	0	0	22,000,000	100.00
Solomon Automation (Malaysia) Sdn. Bhd.	1,000,000	100.00	0	0	1,000,000	100.00
Sheng-Peng Technology Corp.	510,000	51.00	0	0	510,000	51.00

**Note:** Classified as a long-term investment.

**Note:** Sheng Peng Technology Co., Ltd. was approved for dissolution on September 1, 2025 and is currently undergoing liquidation.

## Chapter 3. Financing: Capital and shares

### 1. Sources of share capital

#### (1) Share capital formation process:

Unit: shares/NT\$

Year/month	Issue price	Authorized share capital		Paid-in share capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Sources of share capital	Non-cash property used as share payment	Others
1990.05	10	70,000,000	700,000,000	25,000,000	250,000,000	Establishment (cash)	None	Public offering approved by Letter (1990)-Tai-Cai-Zheng-(I) No. 02927
1991.08	10	70,000,000	700,000,000	55,000,000	550,000,000	Cash capital increase of NT\$300,000,000	None	Approved by Letter (1991)-Tai-Cai-Zheng-(I) No. 02467 dated August 29, 1991
1993.08	10	70,000,000	700,000,000	60,500,000	605,000,000	Capitalization of retained earnings of NT\$55,000,000	None	Approved by Letter (1993)-Tai-Cai-Zheng-(I) No. 30403 dated July 29, 1993
1994.06	10	70,000,000	700,000,000	63,525,000	635,250,000	Capitalization of retained earnings of NT\$30,250,000	None	Approved by Letter (1994)-Tai-Cai-Zheng-(I) No. 27666 dated June 16, 1994
1995.08	10	73,053,750	730,537,500	73,053,750	730,537,500	Capitalization of retained earnings of NT\$95,287,500	None	Approved by Letter (1995)-Tai-Cai-Zheng-(I) No. 39116 dated July 3, 1995
1996.04	10	140,000,000	1,400,000,000	91,317,188	913,171,880	Capitalization of retained earnings of NT\$182,634,380	None	Approved by Letter (1996)-Tai-Cai-Zheng-(I) No. 25327 dated April 23, 1996
1997.06	50	180,000,000	1,800,000,000	160,000,000	1,600,000,000	Cash capital increase of NT\$458,535,150 Capitalization of retained earnings of NT\$228,292,970	None	Approved by Letter (1997)-Tai-Cai-Zheng-(I) No. 28357 dated April 28, 1997
1998.07	45.17	350,000,000	3,500,000,000	234,511,436	2,345,114,360	Capitalization of retained earnings of NT\$320,000,000 Capital reserve of NT\$160,000,000 Capitalization of employee bonuses of NT\$28,444,440 NT\$236,669,920 of common shares issued upon conversion of SOLOMON's CBs (A)	None	Approved by Letter (1998)-Tai-Cai-Zheng No. 53274 dated June 28, 1998 Approved by Letter (1997)-Tai-Cai-Zheng (I) No. 88603 dated December 18, 1997
1998.12	45.17 35.48	350,000,000	3,500,000,000	234,784,821	2,347,848,210	NT\$2,733,850 of common shares issued upon conversion of SOLOMON's CBs (B)	None	Approved by Letter (1997)-Tai-Cai-Zheng (I) No. 88603 dated December 18, 1997
1999.12	35.48 34.88	350,000,000	3,500,000,000	242,963,954	2,429,639,540	NT\$81,791,330 of common shares issued upon conversion of SOLOMON's CBs (C)	None	Approved by Letter (1997)-Tai-Cai-Zheng (I) No. 88603 dated December 18, 1997
2000.07	34.88 28.44	500,000,000	5,000,000,000	300,489,134	3,004,891,340	Capitalization of retained earnings of NT\$281,838,180 Capital reserve of NT\$242,963,950 Capitalization of employee bonuses of NT\$25,052,280 NT\$25,397,390 of common shares issued upon conversion of SOLOMON's CBs (A)	None	Approved by Letter (2000)-Tai-Cai-Zheng-(I) No. 57693 dated July 05, 2000 Approved by Letter (1997)-Tai-Cai-Zheng (I) No. 88603 dated December 18, 1997
2000.12	28.44	500,000,000	5,000,000,000	300,496,166	3,004,961,660	NT\$70,320 of common shares issued upon conversion of SOLOMON's CBs (B)	None	Approved by Letter (1997)-Tai-Cai-Zheng (I) No. 88603 dated December 18, 1997
2001.08	10	500,000,000	5,000,000,000	376,170,820	3,761,708,200	Capitalization of retained earnings of NT\$491,654,070 Capital reserve of NT\$208,580,510 Capitalization of employee bonuses of NT\$56,511,960	None	Approved by Letter (2001)-Tai-Cai-Zheng-(I) No. 143097 dated July 15, 2001
2002.12	15.90	500,000,000	5,000,000,000	376,183,398	3,761,833,980	NT\$125,780 of common shares issued upon conversion of SOLOMON's CBs (B)	None	Approved by Letter (1997)-Tai-Cai-Zheng (I) No. 88603 dated December 18, 1997
2007.4.11	11.85	500,000,000	5,000,000,000	376,203,398	3,762,033,980	Conversion of employee stock warrants into 20,000 common shares at NT\$11.85 per	None	Tai-Zheng-Shang-Zi No. 09600077051 dated

Year/month	Issue price	Authorized share capital		Paid-in share capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Sources of share capital	Non-cash property used as share payment	Others
						share		2007.4.2
2007.7.12	11.85	500,000,000	5,000,000,000	377,419,898	3,774,198,980	Conversion of employee stock warrants into 1,216,500 common shares at NT\$11.85 per share	None	Tai-Zheng-Shang-Zi No. 0960022480 dated 2007.8.7
2007.10.1	11.85	500,000,000	5,000,000,000	387,393,980	3,877,393,980	Conversion of employee stock warrants into 10,319,500 common shares at NT\$11.85 per share	None	Tai-Zheng-Shang-Zi No. 0960031867 dated 2007.10.21
2007.12.31	11.85	500,000,000	5,000,000,000	388,362,398	3,883,623,980	Conversion of employee stock warrants into 623,000 common shares at NT\$11.85 per share	None	Tai-Zheng-Shang-Zi No. 09700021871 dated 2008.1.22
2008.3.26	11.85	500,000,000	5,000,000,000	388,924,398	3,889,243,980	Conversion of employee stock warrants into 562,000 common shares at NT\$11.85 per share	None	Tai-Zheng-Shang-Zi No. 09700087381 dated 2008.4.9
2008.4.2	10	500,000,000	5,000,000,000	212,924,938	2,129,243,980	Cash capital reduction of NT\$1,760,000,000 Reduction of 176,000,000 shares Capital reduction rate: 45.25301%	None	Jin-Guan-Zheng-Yi-Zi No. 0970012359 dated 2008.4.2
2008.8.23	10	500,000,000	5,000,000,000	236,394,474	2,363,944,740	Capitalization of retained earnings of NT\$212,924,400 Capitalization of employee bonuses of NT\$21,776,360	None	Jin-Guan-Zheng-Yi-Zi No. 0970038687 dated 2008.7.31
2008.12.1	10	500,000,000	5,000,000,000	228,837,474	2,288,374,740	Cancellation of treasury stocks of NT\$75,570,000	None	Jin-Guan-Zheng-San-Zi No. 0970064126 dated 2008.11.21
2009.4.14	10	500,000,000	5,000,000,000	225,854,474	2,258,544,740	Cancellation of treasury stocks of NT\$29,830,000	None	Jin-Guan-Zheng-San-Zi 0980002890 dated 2009.1.20 Jin-Guan-Zheng-San-Zi 0980012178 dated 2009.3.20
2009.6.10	10	500,000,000	5,000,000,000	180,854,474	1,808,544,740	Cash capital reduction of NT\$450,000,000 Reduction of 45,000,000 shares Capital reduction rate: 19.92433411%	None	Jin-Guan-Zheng-Fa-Zi No. 0980027376 dated 2009.6.10
2009.12.24	10.70	500,000,000	5,000,000,000	188,057,744	1,880,577,440	Conversion of employee stock warrants into 7,203,270 common shares at NT\$10.70 per share	None	Tai-Zheng-Shang-Zi No. 09900009151 dated 2010.1.11
2013.8.6	10	500,000,000	5,000,000,000	182,416,012	1,824,160,120	Cash capital reduction of NT\$56,417,320 Reduction of 5,641,732 shares Capital reduction rate: 3%	None	Jin-Guan-Zheng-Fa-Zi No. 1020029698 dated 2013.8.6
2014.7.14	10	500,000,000	5,000,000,000	171,471,052	1,714,710,520	Cash capital reduction of NT\$109,449,600 Reduction of 10,944,960 shares Capital reduction rate: 6%	None	Jin-Guan-Zheng-Fa-Zi No. 1030025659 dated 2014.7.14

(2) Type of shares:

Date: April 11, 2026

Type of shares	Authorized share capital			Remarks
	Outstanding shares (Note 1)	Unissued shares	Total	
Common shares	171,471,052 shares	328,528,948 shares	500,000,000 shares	Including 56,000,000 shares for exercising stock warrants and warrants attached to preferred shares or to corporate bonds

(3) Information on the shelf registration system: None.

## 2. List of Major Shareholders

Date: April 11, 2026 (book closure date)

Name of major shareholders	Number of shares held (shares)	Shareholding percentage (%)
Chen Cheng-Lung	14,797,057	8.63
Chen Lu Su-Yue	11,783,843	6.87
Xin Li Investment Corp.	10,842,114	6.32
Chen Jan-Sun	7,306,377	4.26
Lu Fu Investment Corp.	6,857,000	4.00
Chen Chuan-Chuan	5,739,267	3.35
Mo Li Investment Corp.	2,748,803	1.60
Chen Cheng-Lien	1,900,000	1.11
Yang Yu-Pin	1,893,360	1.10
Chen Po-Han	1,447,000	0.84

## 3. The Company's Dividend Policy and Its Implementation

### (1) Dividend policy (Articles of Incorporation):

Article 27: Dividends and bonuses shall be distributed based on the percentage of shares held by each shareholder. No dividend and bonus shall be distributed if the Company has no earnings.

Article 28: The Company shall subtract any accumulated losses from earnings in the year (i.e. pre-tax profit before deduction of the profit distributed as remuneration to employees and to directors and supervisors). A minimum amount of 1% of the remaining earnings, if any, shall be appropriated as remuneration to employees and a maximum amount of 2% shall be appropriated as remuneration to directors.

Not less than 10% of the employee compensation referred to in the preceding paragraph shall be allocated as compensation to grassroots employees.

The distribution of employees' remuneration in cash or in shares and the distribution of directors' remuneration in cash are subject to a resolution adopted with the consent of a majority of all attending directors at a board meeting with more than two-thirds of board members present and shall be subsequently reported at a shareholders' meeting.

The Company's employees, including the employees of the parent or subsidiaries of the Company meeting certain specific requirements, are entitled to receive employees' remuneration paid in shares or cash.

The Company may distribute earnings or offset losses after the end of each half of a fiscal year.

If there are earnings at the half-year-end closing of a fiscal year, they shall first be used to pay taxes, offset accumulated losses, and estimate retained remuneration to employees and to directors and supervisors. There shall be 10% of the earnings also set aside as legal reserve, unless the balance of the legal reserve has accumulated to the same amount as the Company's paid-in capital. Provision for or reversal of special reserves is then

required pursuant to the law. The remaining earnings, if any, shall be added to the undistributed earnings carried over from the previous fiscal year as the shareholder bonus. The Board of Directors shall draw up a distribution proposal. Distribution of earnings by issuing new shares is subject to a resolution adopted at a shareholders' meeting; distribution of earnings in cash is subject to a resolution of the Board of Directors.

Where the Company has earnings at the year-end closing of a fiscal year, 10% thereof shall be set aside as a legal reserve as required by law, after they are used to pay taxes and offset accumulated losses, unless the balance of the legal reserve has accumulated to the same amount as the Company's paid-in capital. Provision for or reversal of special reserves is then required pursuant to the law. The remaining earnings, if any, shall be added to the undistributed earnings carried forward from the first half of the fiscal year as accumulated distributable earnings. The Board of Directors shall subsequently draw up a distribution proposal and submit the same to a shareholders' meeting for a resolution on the distribution of bonuses to shareholders.

The Board of Directors is authorized to adopt a resolution to distribute the abovementioned earnings, legal reserve, and capital reserve in cash at a meeting attended by more than two-thirds of directors with the consent of a majority of all attending directors and the distribution shall be reported at a shareholders' meeting. The distribution of the earnings, legal reserve, and capital reserve by issuing new shares is subject to a resolution adopted at a shareholders' meeting according to the preceding paragraph. Article 29: The industry where the Company operates is at a stage of steady growth in its development cycle. In consideration of the demand for funds in the future and long-term financial planning, the Company not only distributes earnings in accordance with the preceding article, but also ensures that the percentage of cash dividends distributed is not less than 20% of the shareholders' bonuses distributed in the year. However, if the cash dividends are less than NT\$0.50 per share, the bonuses may be distributed in the form of stock dividends.

The Company may determine the most appropriate dividend policy and distribution method based on the Company's actual operations in the current year and in consideration of capital budgeting for the following year.

(2) Dividend policy:

1. If there are earnings in a fiscal year, the planned dividend amount is NT\$0.50–2 per share
2. The dividend is basically distributed in cash.

(3) Dividend distribution proposed at the annual general meeting in 2025:

**SOLOMON Technology Corporation**  
**2025 Statement of Earnings Distribution**

Unit: NTS

Item	Amount
Opening undistributed earnings	2,426,923,550
Plus (less): Remeasurement of defined benefit plans	4,590,269
Plus (less): Net profit after tax in the current year	211,274,371
Less: 10% set aside as legal reserve	<b>(21,586,464)</b>
Plus (less): Reversed (set aside) as special reserves	(25,890,482)
Distributable earnings	2,595,311,244
Distributable items:	
Shareholder bonus (a cash dividend of NT\$1 per share)	<b>(171,471,052)</b>
Closing undistributed earnings	2,423,840,192

Note: The Ministry of Finance's Tai-Tsai-Shui Letter No. 871941343 dated April 30, 1998 specifies that separate recognition is required for earning distribution. Priority is given to the 2025 earnings for this earning distribution.

Note: The Board of Directors has resolved that the 2025 cash dividend will be distributed. The 2025 Statement of Earnings Distribution is yet to be ratified by the annual general meeting in 2026.

4. Effects of Bonus Shares Proposed at the Annual General Meeting on the Business Performance and Earnings per Share of the Company

N/A.

5. Remuneration to employees and to directors

(1) The percentage or range of the remuneration to employees and directors as specified in the Articles of Incorporation:

Article 28 of the Articles of Incorporation:

The Company shall subtract any accumulated losses from earnings in the year (i.e. pre-tax profit before deduction of the profit distributed as remuneration to employees and to directors and supervisors). If there are any remaining earnings, a minimum amount of 1% shall be appropriated as remuneration to employees and a maximum amount of 2% shall be appropriated as remuneration to directors.

Not less than 10% of the employee compensation referred to in the preceding paragraph shall be allocated as compensation to grassroots employees.

The distribution of employees' remuneration in cash or in shares and the distribution of directors' remuneration in cash are subject to a resolution adopted with the consent of a majority of all attending directors at a board meeting with more than two-thirds of board members present and shall be subsequently reported at a shareholders' meeting.

The Company's employees, including the employees of the subsidiaries of the Company meeting certain specific requirements, are entitled to receive employees' remuneration paid in shares or cash.

- (2) The basis of the estimate of the remuneration to employees and directors, the basis of calculation of the number of shares distributed as the remuneration to employees, and the accounting treatment in case of any difference between the actual amount of distribution and the estimate:
1. Basis of estimate:  
The Company shall subtract any accumulated losses from earnings in the year (i.e. pre-tax profit before deduction of the profit distributed as remuneration to employees and to directors). If there are any remaining earnings, a minimum amount of 1% thereof shall be appropriated as remuneration to employees and a maximum amount of 2% shall be appropriated as remuneration to directors and supervisors.
  2. The basis of the calculation of the number of shares distributed as the remuneration to employees and the accounting treatment in case of any difference between the actual amount of distribution and the estimate: N/A.
- (3) Distribution of remuneration approved by the Board of Directors:
1. The amount of remuneration distributed, in cash or in shares, to employees and directors: (Where there is any difference between the amount and the estimated amount in the year when the expenses are recognized, the difference and the reason and treatment thereof shall be disclosed)
    - (1) Employee remuneration (cash): NT\$2,306,248 in total (2025)
      - Compensation for grassroots employees (10% of employee compensation): NT\$230,625.
    - (2) Employee remuneration (shares): NT\$0 (2025)
    - (3) Director remuneration: NT\$4,612,497 in total (2025)
    - (4) Description of the differences between the amounts and the estimated amounts in the year when the expenses are recognized: No difference.
  2. The amount of remuneration distributed in shares to employees and its ratio to the sum of the profit after tax in the parent-only financial statements and employee remuneration in the current period:
    - (1) The amount of remuneration distributed in shares to employees: NT\$0
    - (2) The ratio of the aforesaid remuneration to the sum of the profit after tax and employee remuneration in the current period:  $NT\$0 / (NT\$211,274 \text{ thousand} + NT\$2,306 \text{ thousand}) = 0\%$
- (4) Actual distribution of remuneration to employees and directors in the previous year (including the number of shares, the amount distributed, and the stock price) and differences (if any) between the distributed amounts and the recognized amounts of remuneration to employees and directors; such differences and the reason and treatment thereof shall be specified:
1. Employee remuneration (cash): NT\$2,125,993 in total (2024)
    - Compensation for grassroots employees (10% of employee compensation): NT\$0.
  2. Employee remuneration (shares): NT\$0 (2024)
  3. Director remuneration: NT\$4,251,986 in total (2024)
  4. Description of the differences between the amounts and the estimated amounts in the year when the expenses are recognized: No difference.
- (5) Policy on Compensation for Non-managerial Employees and the Actual Distribution Thereof: 2025:

1. In accordance with Article 28 of the Company's Articles of Incorporation as described in Item (1) above.
2. As stipulated in the Compensation Management Policy:
  - A. Definition of non-managerial employees: Employees who are not classified as managerial personnel and whose salary level is below a specified threshold. The aforementioned "specified threshold" is determined in accordance with the definition of salary levels for non-managerial employees under the "Regulations Governing Additional Tax Deductions for Salary Increases of SMEs."
  - B. Compensation for non-managerial employees: Based on the total amount of employees' compensation approved by the Board of Directors for the year, no less than 10% shall be allocated for distribution to non-managerial employees.
3. Actual distribution of compensation to non-managerial employees:  
For 2025, compensation for non-managerial employees (10% of total employees' compensation) amounted to NT\$230,625.  
(Note: This provision was approved by the shareholders' meeting in 2025 through an amendment to the Company's Articles of Incorporation and became effective in 2025.)

6. Repurchase of the Company's Own Shares

No shares of the Company were repurchased in 2025 and as of the publication date of the annual report.

## Chapter 4. Fundraising status: others

### 1. Issuance of Corporate Bonds

The Company did not issue corporate bonds in 2025 and as of the publication date of the annual report.

### 2. Issuance of Preferred Shares

The Company did not issue preferred shares in 2025 and as of the publication date of the annual report.

### 3. Issuance of Depositary Receipts

The Company did not issue global depositary receipts in 2025 and as of the publication date of the annual report.

### 4. Issuance of Employee Stock Warrants and Restricted Stock Awards for Employees

The Company did not issue employee stock warrants and restricted stock awards for employees in 2025 and as of the publication date of the annual report.

### 5. Issuance of New Shares with Shares Acquired or Assigned from Other Companies

The Company did not issue new shares with shares acquired or assigned from other companies in 2025 and as of the publication date of the annual report.

### 6. Implementation of the Fund Usage Plan

#### (1) Plan Description

Issues or private placements of securities that have not been completed as of the end of the quarter prior to the publication date of the annual report or issues or private placements of securities that were completed in the most recent three years of which the planned benefits have not been shown: None.

#### (2) Implementation

Comparison between the implementation of the aforesaid plans for their purposes and the estimated benefits: None.

## Chapter 5. Overview of Operations

### 1. Information of Business Activities

#### (1) Scope of business:

##### 1. Information of main business activities and their proportion:

Industry category	Industry subcategory	Percentage of the Company's revenue related to the industry to the total revenue %
Electromechanical Business Group	Uninterruptible power systems (UPS)	40
Intelligence Business Group	Intelligent products	29
Optoelectronic manufacturing industry	TN/STN/TFT – LCD parts and components	21
Electronic channel industry	IC and other channels	8
Other electronics industries	Other electronics industries	2
<b>Total</b>		<b>100</b>

### 2. Current main products:

#### (1) SOLOMON:

Division/sub-division		Product
	PC	<ol style="list-style-type: none"> <li>1. Diesel generators, ATS automatic switches, parallel systems from the US Cummins Power Generation</li> <li>2. Dynamic uninterruptible power systems (UPS) from the German Piller</li> <li>3. Busways from the German Siemens</li> <li>4. Turbine generator systems from the Japanese Kawasaki</li> <li>5. System design, planning, integration, installation, part purchase/sale, and repair and maintenance services for the above equipment</li> </ol>
Technology Equipment Business Unit	PQ	<ol style="list-style-type: none"> <li>1. Electromechanical products: <ul style="list-style-type: none"> <li>- High frequency uninterruptible power supply equipment/high frequency SMR uninterruptible power supply equipment/UPS energy storage equipment from Eaton</li> <li>- IDC products from Eaton</li> <li>- DC chargers and low frequency inverters from the German BENNING</li> <li>- Custom-designed medium voltage and low voltage distribution boards</li> <li>- Power quality testing and improvement</li> </ul> </li> <li>2. After-sales services: <ul style="list-style-type: none"> <li>- Regular maintenance of electromechanical products</li> </ul> </li> </ol>

Division/sub-division	Product
	<ul style="list-style-type: none"> <li>- Repair/renewal/installation/refurbishment of electromechanical products</li> </ul>
Gas Equipment Business Unit	<ol style="list-style-type: none"> <li>1. Generators with internal gas combustion engines and their parts and components <ul style="list-style-type: none"> <li>- Jenbacher Gas Engine Generator Sets</li> </ul> </li> <li>2. Waste heat boilers/heat exchangers</li> <li>3. Steam turbine generator units</li> <li>4. Solid recovered fuel (SRF) gasification devices</li> <li>5. Repair and maintenance and regular after-sales service and maintenance of the equipment above</li> </ol>
Automation Business Unit	<ol style="list-style-type: none"> <li>1. Full range of ROCKWELL product lines</li> <li>2. Smart IIoT <ul style="list-style-type: none"> <li>- IIoT platform (PTC ThingWorx)</li> <li>- IIoT gateway (SIA IoT Gateway)</li> <li>- IIoT secure remote gateway (Secomea Gateway)</li> </ul> </li> <li>3. Augmented reality (AR) solutions <ul style="list-style-type: none"> <li>- AR development kit (PTC Vuforia)</li> <li>- 3D modeling tool (PTC Creo)</li> </ul> </li> <li>4. Virtual reality education and training solutions <ul style="list-style-type: none"> <li>- Virtual reality development kit (Emulate 3D)</li> </ul> </li> <li>5. Smart manufacturing solutions <ul style="list-style-type: none"> <li>- Shop floor management solutions (PLEX MES, PLEX QMS)</li> <li>- Asset efficiency management platform (PLEX APM)</li> </ul> </li> <li>6. OT cybersecurity management solutions (Firewall, IPS, NDR, SIEM, SOAR, DR)</li> <li>7. OT server fault tolerance system, edge computing/servers</li> <li>8. Industrial Ethernet and communications</li> <li>9. Non-invasive central monitoring systems</li> <li>10. Internet of Machines (IoM) integration consulting services</li> <li>11. OT/IT information integration consulting services</li> </ol>
Robot Business Unit	<ol style="list-style-type: none"> <li>1. Robotic arms <ul style="list-style-type: none"> <li>- Horizontal Four-axis Multi-joint SCARA Robot/Shibaura Machine</li> <li>- Vertical Six-axis Multi-joint Robot/ Universal Robots &amp; Kawasaki Robot &amp; Shibaura Machine</li> </ul> </li> <li>2. Force sensing grippers <ul style="list-style-type: none"> <li>- Robotiq (six-axis force sensor/smart gripper)</li> <li>- On Robot (smart gripper/six-axis force sensor)</li> </ul> </li> <li>3. End-gripping modules</li> <li>4. Automated guided vehicles (AGVs) <ul style="list-style-type: none"> <li>- Mobile Industrial Robots</li> <li>- Peripheral modules of Mobile Industrial Robots</li> </ul> </li> </ol>
Vision Business Unit	<ol style="list-style-type: none"> <li>1. Self-developed products <ul style="list-style-type: none"> <li>- 3D vision – robotic bin picking systems</li> </ul> </li> </ol>

Division/sub-division	Product
	<ul style="list-style-type: none"> <li>- 2D vision – robotic bin picking systems</li> <li>- 3D structured light scanner/measurement software</li> <li>- Vision-guided robots</li> <li>- Deep Learning</li> </ul> <p>2. Sale/agency business for the following products:</p> <ul style="list-style-type: none"> <li>- AOI/AI testing system modules</li> <li>- AOI/AI machine vision-related parts</li> <li>- 2D/3D testing software</li> <li>- Robotic arm positioning systems</li> <li>- Vision measurement and testing systems</li> <li>- Barcode and OCR identification systems</li> <li>- 3D vision – robotic bin picking systems</li> <li>- 2D vision – robotic bin picking systems</li> <li>- Vision-guided robot systems</li> <li>- Robotic arm anti-collision systems</li> <li>- 3D image stitching systems</li> </ul>
LCD Business Unit	<p>1. Distribution/agency business for the following products:</p> <ul style="list-style-type: none"> <li>- TFT LCD (Cell 、COG 、FOG 、Module)</li> <li>- Driver IC</li> </ul> <p>2. Sale of SOLOMON’s customized private label LCD modules 、 Touch Panel 、 AD boards and HMI.</p>
Component Business Unit	<ol style="list-style-type: none"> <li>1. A-D/D-A Converter/PWM/PFC/CC-CV/Combo IC</li> <li>2. Audio/DC Amplifier</li> <li>3. Power/LED Driver</li> <li>4. LDO/Adjustable Regulator</li> <li>5. Discrete - Switching/Rectifier/Schottky/Zener Diode</li> <li>6. Bipolar/Digital Transistor</li> <li>7. LV/HV MOSFET / Super Junction MosFET</li> <li>8. Photocoupler/Photo Power TRIAC</li> <li>9. Infrared LED/Phototransistor</li> <li>10. TVS/ESD/Varistor</li> <li>11. Connector 、 Fuse</li> <li>12. E-Cap</li> <li>13. MLCC</li> <li>14. Film Cap</li> <li>15. Polymer Cap</li> <li>16. EDLC</li> <li>17. Inductor</li> <li>18. Feram</li> <li>19. Dram 、 EEprom</li> </ol>

(2) Solomon Energy Technology:

Company name	Product
Solomon Energy Technology	<ol style="list-style-type: none"> <li>1. SOLOMON diesel generators</li> <li>2. SOLOMON parallel systems</li> <li>3. SOLOMON busways and related systems</li> <li>4. Agency business for Mitsubishi Heavy Industries' diesel generator series</li> <li>5. System design, planning, installation, part purchase/sale, and repair and maintenance services for the above equipment</li> </ol>

3. New products to be developed:

(1) SOLOMON:

Department	Product
Vision Business Unit	<p>The Company continues to strengthen AI-powered vision algorithms, focusing on solutions for smart logistics, smart manufacturing, and retail. The key development directions of major products are summarized as follows:</p> <p><b>Accupick Pro:</b></p> <ol style="list-style-type: none"> <li>1.Integration of LLM and VLM capabilities to enable rapid deployment for users.</li> <li>2.Integration with quadruped robots and the Super Vision system.</li> </ol> <p><b>Solvision:</b></p> <p>Adoption of an AI + AOI architecture to expand into the field of precision measurement.</p> <p><b>Meta-aivi:</b></p> <ol style="list-style-type: none"> <li>1.Launch of a no-code platform to lower the barrier to digital transformation.</li> <li>2.Introduction of AI agents to enhance human-machine collaboration efficiency.</li> </ol>
Robot Business Unit	<ol style="list-style-type: none"> <li>1. Integrate robotic arms with vision and AI deep learning applications</li> <li>2. Develop and apply integration modules for AGVs equipped with robotic arms</li> <li>3. Use AMR in conjunction with vision for wafer cassette picking</li> </ol>
Automation Business Unit	<ol style="list-style-type: none"> <li>1. Plant/production line automation equipment asset management solutions</li> <li>2. Cloud-based production line quality management system</li> <li>3. 5G private networks OT/IT cybersecurity solutions</li> <li>4. Rotary machinery variable-frequency control AI intelligent platform</li> </ol>
Gas Equipment Business Unit	<ol style="list-style-type: none"> <li>1. Explore project opportunities in the industrial biogas market (paper making and chemical engineering) in a systematic and in-depth manner</li> <li>2. Due to the rapid increase of electricity demand in Taiwan, more efforts will be devoted to developing the market in</li> </ol>

Department	Product
	Taiwan
LCD Business Unit	1.TFT-LCD panel driver boards (AD boards and total solution packages) 2.Human-Machine Interface (HMI) and medical peripheral application products
Component Business Unit	1.In 2026, the Company will continue to identify and secure new product line distributorships to strengthen its product portfolio. 2.In November 2025, the Company finalized a new distributorship agreement with Salltech, expanding its discrete component sales.

(2) Solomon Energy Technology:

Company name	Product
Solomon Energy Technology	1. SOLOMON generators 2. Mitsubishi OEM diesel generators

(2) Overview of industry:

The Company's business units operate in different industries. The industries in which the main business units are engaged are described as follows:

1. Overview of industries related to power quality equipment:

(1) Current status and development of the industries:

Due to the US–China trade war, a large number of Taiwanese companies in China have returned Taiwan. In addition, semiconductor wafer manufacturers and electronics companies have expanded their production on a large scale. All these factors have contributed to a rapid increase in the demand for electricity in Taiwan. According to the data of the Ministry of Economic Affairs, the domestic electricity consumption is expected to grow by 2.5% per year on average from 2021 to 2027. In addition, the application of emerging technologies such as 5G, AI, and electric vehicles has sped up, further increasing the demand for electricity consumption.

Under the policy of energy transformation, the government promotes the replacement of coal-fired power plants with natural gas power plants, and boosts the development of renewable energy. However, the power supply quality is unstable due to the renewable energy's characteristic of intermittent power generation, which causes enterprises to increase the adoption of backup power to ensure stable production.

Global climate change has led to the rise of green industry and the implementation of low-carbon economy policies, including the current mainstream of new energy construction, energy storage system, and ESG promotion. Gradually aware of the risks of greenhouse gas emissions caused by electricity consumption, enterprises are accelerating the improvement of power consumption efficiency and energy management. The technology industry particularly needs stable and high-quality electricity to support the demand for 24-hour production. Accordingly, the innovation of power supply systems and hardware facilities has become critical.

The expansion of the IT industry and the digital transformation have facilitated the rapid construction of data centers, and the growth of data traffic resulting from cloud computing, IoT, and AI has increased enterprises' demand for UPS. The UPS system has become a key technology to ensure the stable operation of data centers and prevent data losses due to voltage fluctuations or power interruptions. In addition, the popularity of remote work and e-commerce has accelerated the expansion of data centers, particularly in the Asia Pacific region, where demand growth is the fastest. The reason is that the power infrastructure in the region is relatively unstable, while the digital economy is developing rapidly.

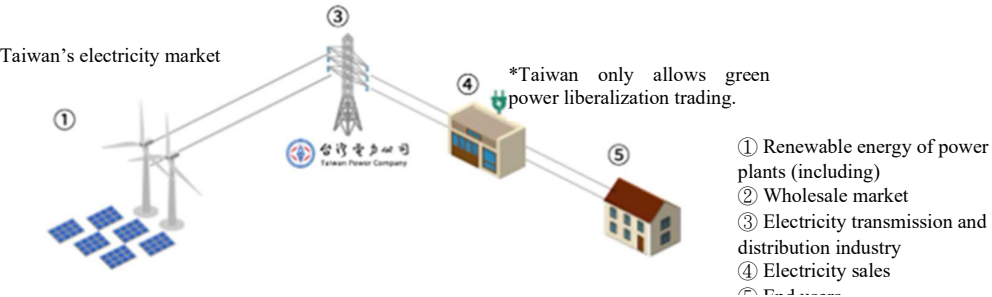
The electricity quality equipment market has strong growth potential due to multiple drivers such as the continuous increase in electricity demand, the promotion of green energy policy, and the development of digital economy. Enterprises should focus on the development of UPS and related technologies to meet the needs of high-performance and stable power supply and thereby support the steady development of the industry.

(2) Relationship among the upstream, midstream and downstream industries:

The Company's customer base covers a wide range of business areas, including high-tech industries, oil refining, petrochemicals, chemicals, natural gas, electricity, transportation, steel, and environmental engineering, and is diversified and not limited to a single area. The services provided by the Company are designed by professional engineering personnel according to the needs of clients. The plant construction requirements of the clients are translated into engineering drawings (including design and shop drawings), and then the projects are completed with the support of contractors according to the engineering drawings. In the process of building a plant, sufficient professionalism is required in the supply of all materials and equipment, as well as construction standards and specifications to ensure that the projects can meet the requirements of the clients and finish within the construction contract period. Therefore, plant construction is an industry with extremely high technical entry barriers.

Upstream (Raw materials)	Midstream (Product production/technical development)	Downstream (Markets with demand)
Steel materials, cylinders, pistons, cylinder covers, inlet valves, exhaust valves, piston pins, connecting rods, crankshafts, bearing flywheels, permanent magnets, armature coils, etc.	Diesel generators (Electricity for emergency response)	Technology sector, petrochemical sector, manufacturing sector, public construction projects, hospitals, banks, IDCs, composite buildings, etc.
Transformers, cabinets, cables, capacitors, PCB, batteries, etc.	Uninterruptible power systems (UPS) (Electricity protection)	Technology sector, petrochemical sector, manufacturing sector, public construction

		projects, medical equipment, financial sector, computer equipment, etc.
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(3) Development trends and competition of products:

In China, the investment in the chip industry and the construction of data centers are growing rapidly due to the support of policies, which, coupled with carbon peaking and carbon neutrality policies, have expanded the demand for energy storage systems. With OEM brands continuing to increase their market share with their cost-related advantages, the market competition is becoming fiercer. This trend has brought higher requirements to suppliers of high-end and specialized equipment, and enterprises must respond to market challenges with technological and service innovations.

Though the US–China trade war has prompted Taiwanese companies to return to Taiwan, the stress of power rationing and shortage is a realistic problem in Taiwan. Enterprises thus have a strong need for emergency response ability and stable electricity. The dominant brands in the high-end market include Cummins and Caterpillar, while the major players in the middle market include Tatung, Kohler, TECO, etc. The Company has invested in Solomon Energy Technology, in order to expand the market scope and meet the needs of different levels of OEM brands.

Taiwan is actively promoting energy transformation, with the proportion of renewable energy power generation planned to be increased to 20% by 2025. While this creates a new opportunity for the electricity equipment industry, it also increases the challenges to grid stability. UPS plays an important role in this process, supporting the operation of high-tech industries by ensuring a stable power supply, particularly in the semiconductor industry and other industries with high requirements for power quality.

The expansion of Taiwan's IT industry is promoted by 5G, Industry 4.0 and digital transformation, and the demand for data centers is increasing. The UPS system has become a key to stable operation, preventing data losses and economic losses due to voltage fluctuations or power interruptions. The Company has worked with Eaton to actively promote 5G SMR modules and UPS solutions to meet the need for efficient and stable electricity in new infrastructure construction.

SOLOMON's collaboration with Benning focuses on industrial grade UPS, DC

chargers and smart power management systems, helping technology manufacturers maintain the stable operation of equipment. At the same time, these solutions can support the stability of processes in the semiconductor and high-tech industries and help respond to changes in market demand brought about by energy transformation.

Taiwan's energy transformation and China's market upgrade are both driving the progress of the electricity equipment industry. Based on highly reliable power solutions, the Company will continue to develop the market, promote the steady development of the technology industry, and contribute to the sustainable energy transformation.

## 2. Overview of industries related to gas generation:

### (1) Current status and development of the industries:

#### A. Policy:

The current policy environment shows unprecedentedly clear support for gas-fired power generation, particularly in its roles in peak shaving and distributed applications.

#### **Enhanced strategic positioning:**

China's National Energy Administration has explicitly stated that natural gas power generation is an important source of flexible regulation and a key component in building a new-type energy system. Under the "dual carbon" goals, its role in facilitating renewable energy integration and ensuring the safe and stable operation of the power system has been placed at the core.

#### **Key breakthroughs in pricing and market mechanisms:**

Policy focus is shifting from merely encouraging construction to establishing sustainable business models. Core measures include promoting the participation of gas-fired power in electricity spot markets and ancillary service markets to generate revenue, as well as exploring capacity compensation mechanisms and gas-electricity price linkage mechanisms. These aim to ease fuel cost pressures and ensure reasonable project returns. For example, regions such as Guangdong and Shanghai have piloted two-part tariff systems for peak-shaving units.

#### **Encouragement of innovative development models:**

The government clearly supports joint operations of gas power projects and encourages collaboration between gas power companies, upstream gas suppliers, and renewable energy developers. This integrated "gas-power-renewables" model helps reduce costs, stabilize supply chains, and deliver comprehensive energy service value.

The Taiwanese government is committed to promoting energy transition, using gas-fired power as a transitional energy source to replace coal-fired generation and achieve carbon neutrality goals. At the same time, renewable energy development plans have increased demand for diversified energy sources, encouraging the adoption of technologies such as gas engines and waste-to-energy solutions (e.g., solid recovered fuel). In addition, policies support corporate investment in industrial biogas utilization and distributed energy system development, creating diversified market demand.

#### B. Industry:

Mainland China’s gas-fired power generation industry is transitioning from scale expansion to a stage of high-quality and refined operations.

**Continued growth in installed capacity:**

By 2025, the total installed capacity of gas-fired power in China is expected to reach approximately 160 million kW, with an average annual growth rate exceeding 10% over the past decade—significantly higher than the average growth rate of overall power generation capacity. The regional distribution is highly concentrated in economically developed load centers such as the Yangtze River Delta, the Pearl River Delta, and the Beijing-Tianjin-Hebei region.

**Distributed gas-fired generation entering a golden period:**

The “dual carbon” goals have created historic opportunities for distributed energy. By the end of 2020, Mainland China had more than 600 natural gas distributed energy projects, with a total installed capacity of about 22.74 million kW. It is projected that by 2029, installed capacity of distributed gas engine power generation could exceed 52 million kW, with a compound annual growth rate (CAGR) of approximately 9.9% from 2024 to 2029.

**Surging emerging demand:**

The rapid development of Artificial Intelligence Data Centers (AIDC) is generating explosive demand for gas-fired power generation, particularly gas turbine units. The “tidal” electricity consumption pattern of AIDCs aligns well with the fast start-stop capability and wide operating range (30%–100%) of gas units, while also being cleaner than diesel generators. In 2024, global demand for gas turbines increased by 38% year-on-year.

In Taiwan, demand for gas power-related equipment is also growing rapidly, especially for gas engine generator sets and components such as Jenbacher Gas Engine Generator Sets, which have gained a competitive edge due to their high efficiency and stable performance. With the deeper application of technologies such as cooling radiators, heat exchangers, and solid recovered fuel (SRF) gasification systems, Taiwanese manufacturers hold advantages in providing integrated solutions. In addition, equipment maintenance and servicing have become an indispensable part of the industry, offering comprehensive after-sales support, extending equipment lifespan, and improving system operational efficiency.

C. Application:

The application of gas-fired power generation is expanding from traditional roles such as regional peak shaving and combined heat and power (CHP) to broader integrated energy utilization and emerging critical infrastructure sectors.

**Traditional strongholds (CHP / waste utilization):**

In industrial parks, commercial complexes, hospitals, as well as landfill sites and wastewater treatment plants, gas engines achieve cascading energy utilization through combined cooling, heating, and power (CCHP) systems, with overall efficiency exceeding 90%.

**Emerging strategic sectors (data centers / flexible power sources):**

As mentioned earlier, data centers—especially AIDC—have become a key growth driver. At the same time, demand is increasing for fast-response backup power and flexible generation to ensure grid stability and

uninterrupted power supply for critical infrastructure.

**Diversification of fuel applications:**

Gas engines offer strong fuel flexibility. In addition to natural gas, biogas, landfill gas, coalbed methane, and even hydrogen-blended natural gas have become mature fuel options. This enables projects to utilize localized, low-cost, or even negative-cost gas resources, enhancing both economic and environmental benefits.

In Taiwan, industries such as paper manufacturing and chemicals are increasingly recognizing the economic and environmental benefits of biogas power generation. The growing application of gas engines and related systems is driving demand for customized solutions, creating significant opportunities for system-level project development. Rapid growth in electricity demand is also accelerating the adoption of gas-fired power systems, particularly in large-scale infrastructure and distributed energy projects, where technologies such as cooling systems and gasification units play a key supporting role.

Looking ahead, Taiwan's gas-fired power industry is expected to benefit from policy support and technological advancements. By enhancing product technologies and strengthening competitiveness in integrated solutions, the industry can further penetrate the industrial biogas market and expand domestic power applications, continuing to drive energy transition and economic growth.

(2) Relationship among the upstream, midstream and downstream industries:

With the background of energy transformation, the gas-fired power generation industry in China and Taiwan has shown rapid development and close relationship among the upstream, midstream and downstream industries.

A. Overview of industry:

**China Market:**

By 2025, the gas-fired power generation industry is in a clearly defined strategic "window period," positioned as a key pillar in building a new-type power system. Total installed capacity is expected to exceed 160 million kW by the end of 2025.

In the global power generation mix, gas-fired power in Mainland China accounts for only 3.2%, significantly lower than the global average of 22%, indicating substantial growth potential.

Applications are primarily concentrated in major load centers such as the Yangtze River Delta, Pearl River Delta, and the Beijing-Tianjin region, which together account for about 80% of the national total. Among these, the southern regions are mainly focused on peak-shaving units, while the northern regions are dominated by combined heat and power (CHP) systems.

**Taiwan's market:**

The gas-fired power generation sector has grown rapidly due to the energy structure adjustment and the increase in electricity demand. Particularly, the application of technologies such as generators with internal combustion engines, heat exchangers and solid recovered fuel supports the industrial circular economy and the development of distributed energy.

B. Relationship among the upstream, midstream and downstream sectors:

Upstream: The supply of natural gas resources is fundamental. The related pipelines and infrastructure for storage and transportation directly affect the scale of industrial development.

Midstream: Core technology equipment, such as gas internal combustion engines, CCPP systems and heat exchangers, determines the operating efficiency and the effect of energy saving and emission reduction of the industry.

Downstream: The applications are mainly urban infrastructure, industrial parks, and renewable energy projects, and the after-sales maintenance and repair service helps ensure long-term operational efficiency.

C. Future trends:

**Vertical integration of the industry chain:**

Joint operation models such as “gas supply–power generation–end users” or “equipment–investment–operation” will become more prevalent, enhancing overall risk resilience and profit margins.

**Deep digital empowerment:**

The Internet of Things (IoT), big data, and artificial intelligence will be integrated across the entire industry chain, enabling full-chain digitalization—from predictive equipment maintenance and intelligent plant dispatch optimization to comprehensive energy management.

**Closed-loop green fuel systems:**

Upstream production of biogas and landfill gas, combined with downstream distributed power generation, will form regional “waste-to-energy” green cycles, aligning with the principles of a circular economy.

The markets of both sides are driven by policies and technology. Taiwan will focus on distributed energy and renewable fuel gasification, while China will focus on CHP to satisfy regional energy demand. Overall, gas-fired power generation technology is promising in terms of energy conservation, carbon reduction, and energy efficiency improvement; it is expected to continuously support the processes of urbanization and industrial upgrading.

(3) Development trends and competition of products:

Gas-fired Generation vs. Coal-fired Power Plants	
Emissions	The CO <sub>2</sub> emissions from gas-fired generation are over 50% less than those from coal-fired power plants. Their NO <sub>x</sub> emissions are about 10% of those from coal-fired power plants. Gas-fired generation releases nearly zero sulfur dioxide and smoke/dust emissions, demonstrating its advantages in terms of environmental protection.
Land use	In most cases, the floor space required for building a gas-fired power plant is only 54% of that required for a coal-fired power plant. Building gas-fired power plants is thus feasible in load centers in cities experiencing power shortages, enabling on-site power supply.
Operation	Gas-fired power plants have the advantages of flexible operation and fast activation/deactivation, making them the best option for grid peak load regulation.
Data source: GE Power, Guosheng Securities Institute	

A. The gas-fired power generation markets in China and Taiwan continue to grow due to energy transformation and demand for energy saving:

China's market: CHP projects are concentrated in developed regions, including Shanghai, Beijing, Jiangsu, Zhejiang, and Shandong, where customer resources are abundant and the demands for power and heat are high. Based on the "following the thermal load" (FTL) principle, CHP projects have the advantages of energy saving and regional exclusivity, and meet the demand for heat supply of local industrial parks and cities.

Taiwan's market: Emphasis is placed on the development of high-efficiency gas generators and renewable fuel technologies, and the application of distributed energy systems is also highlighted to support the circular economy and renewable energy strategies.

B. The competition between China and Taiwan in the gas-fired power generation market:

China's market: Enterprises have more than 10 years of experience in CHP investment and operation, and the selection of project sites is subject to the requirements for heat load capacity and the restrictions of the heat supply radius. This makes it difficult for competitors to enter existing markets and creates a significant competitive advantage of exclusivity.

Taiwan's market: Taiwanese companies focus on technology upgrade and after-sales services. In the face of market competition from international equipment importers and local companies, they compete for greater market share by providing high value-added technology solutions.

C. Summary:

The gas-fired power generation markets in China and Taiwan both focus on developed regions with high demand as the core. Enterprises respond to market challenges with the first-mover advantage and technological innovation, and realize region-based and project-based development following the promotion of energy transformation.

3. Overview of industries related to intelligent equipment applications:

(1) Current status and development of the industries:

Industrial automation and control systems (IACS), as a key pillar of smart manufacturing and sustainable development, are widely used in the fields of manufacturing, energy, transportation, etc. As the world sees a digitalization trend, enterprises are accelerating the implementation of artificial intelligence (AI), Internet of Things (IoT) and edge computing technologies, fulfilling real-time monitoring and AI decision-making through automation to improve production efficiency and reduce waste. In energy-intensive industries, the automation and control systems can precisely regulate loads and effectively reduce energy consumption, supporting the achievement of the goals of energy conservation and emission reduction.

Meanwhile, international requirements on environmental sustainability, such as the EU's "Carbon Border Adjustment Mechanism" (CBAM), has prompted enterprises to adopt low-carbon technology. Industrial automation and control systems have become the core tool for optimizing processes and realizing a low-carbon economy; they help manufacturers deal with the pressure of carbon cost and boost competitiveness.

Enterprises should achieve the intelligentization of all processes through

industrial automation and control systems to enhance production efficiency, invest in technological innovation to extend equipment life, and comply with international safety standards such as IEC 62443 to ensure system stability and environmental compliance. In the future, as technology evolves, IACS will bring more value in terms of improving asset performance and reducing environmental impact.

(2) Relationship among the upstream, midstream and downstream industries:

SOLOMON is an agent of Rockwell Automation, USA in Taiwan, and is also a partner of Parametric Technology (PTC). Through the cooperation with these leading international companies, SOLOMON provides a strong integrated solution, especially for the vertical integration in the industrial field.

Specifically, SOLOMON has integrated Rockwell Automation's professional knowledge in the field of industrial automation with the independently developed AI visual recognition technology and PTC's AR solutions, providing effective solutions for the problems faced by the manufacturing industry, such as labor shortages, an aging labor force, and operational negligence. This not only significantly reduces operating costs, but also helps improve operating accuracy and environmental friendliness.

In addition, SOLOMON makes use of the support of the 5G private networks to develop various applications in a rapid manner for the manufacturing industry, such as quick identification of 3D scenarios based on cloud computing services, thereby saving operating time and improving work efficiency.

SOLOMON's products are sold to enterprises in various industries, including semiconductor and electronics, steel, transportation and logistics, tire, petrochemical and mining, consumer goods, food processing, pulp and paper, public construction, and water treatment, etc. Particular attention is paid to the setup of a safe B2B network, with an eye to a supply chain with better stability.

(3) Development trends and competition of products:

Following the current trend of digital transformation and innovation, the issues of carbon tax and cybersecurity have become increasingly important. As a result, enterprises are actively using digital technology to change their business models, processes, products, and services. This process usually involves the application of multiple software and services, including ERP (enterprise resource planning), CRM (customer relationship management), MES (manufacturing execution system), QMS (quality management system), data analysis tools, cloud services and collaborative work, etc. These systems work together to improve the operational efficiency and flexibility of enterprises.

Under this background, the solutions provided by SOLOMON cover the demand for a vertically integrated application platform, especially FactoryTalk DataMosaix and PTC ThingWorx, which can effectively solve the connection issues between various systems and provide comprehensive cloud and mobile application support. These platforms can support the data exchange among different systems, promote the integration and real-time analysis of data, and improve the Company's ability to respond to environmental changes in an agile manner.

In terms of hardware solutions, the Company offers diversified IoT solutions for production equipment and machines, so that enterprises can realize intelligent management of production equipment. In addition, the Company has abundant

experience in OT/IT cybersecurity solutions, especially in the context of large semiconductor factories. This reflects that the cybersecurity measures of the Company can effectively respond to the increasingly complex network-security challenges, and protect enterprises' production systems from external threats.

For data centers, EMS (energy management system) is specially designed by the Company to optimize energy efficiency and resource utilization, which plays a key role in supporting corporate green production and carbon reduction targets.

In terms of data analysis tools, SOLOMON's solutions include screening of raw data collected from production machines and verification by various algorithms on FactoryTalk DataMosaix. Such data, after being processed, will be presented in a diversified dashboard to help decision-makers of enterprises make accurate judgments and provide specific suggestions for further improvement of business performance.

In conclusion, the comprehensive solutions provided by SOLOMON not only cover the needs for digitalization and cybersecurity, but also combine multiple technology fields such as smart manufacturing, data analysis and energy management, thereby supporting enterprises to successfully achieve digital transformation in the face of challenges related to carbon tax and cybersecurity.

#### 4. Overview of vision-related industries:

##### (1) Current status and development of the industries:

In recent years, with the continuous enhancement of artificial intelligence, machine learning, and computing power, the machine vision industry has shown stable growth and in-depth application. In 2025, the rise of generative AI has further injected new energy into the field of machine vision. Many companies have begun to apply generative models to image enhancement, data synthesis and other scenarios, and provide more data for model training.

The continued progress of deep learning and computer vision algorithms has enabled machine vision systems to reach a new level in terms of recognition capability and precision. Particularly, with the promotion of multimodal learning, machine vision can not only process static images but also combine data from voices, languages, and more to make comprehensive judgments, significantly expanding the breadth and depth of application scenarios.

Currently, machine vision has been deeply applied in the industries of manufacturing, automobile, medical care, retail and security monitoring. The applications are not limited to quality inspection, object recognition and classification; innovative applications in autonomous driving, surgery assistance, and customer interaction are also increasing. For example, advanced vision algorithms are used for real-time analysis of road situations for the autonomous driving technology, and vision systems are used for precise disease testing and surgical guidance in the medical field.

The machine vision market continues to show a robust growth, and it is expected to maintain a stable compound annual growth rate of double digits in the next few years. It is worth noting that with the popularization of edge computing, more machine visual solutions with low latency and high efficiency are widely used, which further promotes the applications of the industry.

For the machine vision industry, 2025 marked its golden age of technology acceleration and application expansion. The technology integration of generative

AI, the deepening of multimodal applications, and the wide deployment of edge devices brought unprecedented opportunities for the development of machine vision. In the future, machine vision is likely to play a more critical role in smart manufacturing, automated logistics, digital healthcare and other fields, and become an important stimulant to industrial transformation.

(2) Relationship among the upstream, midstream and downstream industries:

Upstream (technology and raw material supply): Upstream industries include the manufacturers and suppliers of core components and raw materials such as sensors, lenses, lighting systems, and processors, as well as the developers of basic software and algorithms. These technologies and components form the foundation of machine vision systems; their performance directly affects the application scope and precision of the systems.

Midstream (machine vision system integration): Midstream enterprises focus on integrating the upstream-provided hardware components with software technologies to provide a complete machine vision system. This includes the design and production of machine vision equipment (such as cameras and image processing equipment), as well as the provision of related software solutions and services. Midstream enterprises need to pay close attention to downstream market demand in order to provide customized high-efficiency products and solutions for specific industries.

Downstream (applications and end markets): The downstream sector focuses on the wide range of applications of machine vision systems in various end industries, including manufacturing, automotive, medical care, security monitoring, agriculture, retail, and other fields. These industries make use of machine vision technology for automated inspection, quality control, navigation and positioning, etc., in order to boost production efficiency, reduce costs, and improve user experience.

(3) Development trends and competition of products:

The rapid development of open-source software has been driving down the development threshold for software while driving up the popularity of AI technology in different industries. The market demand for AI products and services continues to rise, and machine vision technology has become an important pillar to promote smart products and enhance user experience. The combination of machine vision and deep learning enables equipment to “see” the surrounding environment like a human eye and interpret the surroundings; the application scope has been further expanded from the traditional manufacturing industry to fields such as automated logistics, medical care, agriculture, and retail.

According to the latest market research report, the global machine vision market is expected to maintain a stable growth in the next few years, with 3D machine vision technology as the main growth momentum.

In the face of the more and more complex automation requirements, SOLOMON’s extensive manufacturing and testing expertise enables the Company to stay ahead of the competition in AI and 3D vision applications. The Company provides solutions with vision-guided robots, vision inspection, and smart depalletizing, etc., and offers frontline operators AI-driven AR solutions. In the future, SOLOMON will continue to utilize the most advanced AI machine vision technology to improve the productivity and profitability of customers,

respond to the competition in the global market, and accordingly achieve a win-win situation.

5. Overview of industries related to robotic intelligence:

(1) Current status and development of the industries:

The robot industry is growing rapidly at a global level. With the technological innovation, expanding demand and market maturity, the applications of robots have been expanded from the industrial production field in early days to multiple fields such as service industry, medical care, logistics, and agriculture.

According to the report of the International Federation of Robotics (IFR), the global robot market has exceeded US\$50 billion in 2024, and will continue to grow in the next few years, especially with the contributions of AI, automated production, and smart logistics. The demand for industrial robots and service robots is particularly increasing, which has led to a steady growth in the overall market. With the breakthrough and progress in technology, the following is introduced:

- A. AI and deep learning: AI has become the core technology for the advancement of robots. The development of deep learning and reinforcement learning has significantly increased robots' ability in terms of environmental perception, language understanding, and problem-solving.
- B. Machine vision technology: With the advancement of visual perception technology, robots can identify objects and distinguish colors more accurately, achieve depth perception, and perform automated navigation, thereby improving the precision and efficiency of automation.
- C. Collaborative robots (cobots): Collaborative robots are gradually replacing traditional industrial robots. These robots can work with human beings, and they have higher flexibility and safety in interactions to meet the needs in different work environments.
- D. Autonomous driving and mobile robots: The development of unmanned driving technology is a strong technical support for the development of mobile robots (such as automated guided vehicles, and drones). These devices have huge potential for applications in the fields of logistics, transportation, rescue, etc.

To meet this demand, it is necessary to continue developing robotic automation processes and artificial intelligence technology. Improving efficiency is key to promoting a manufacturing industry that emphasizes production efficiency and yield.

(2) Relationship among the upstream, midstream and downstream industries:

The upstream, midstream, and downstream sectors of the robot industry are closely linked to each other, forming a complete industrial chain. The upstream sector is responsible for providing key raw materials and technical support; the midstream sector is responsible for the design, manufacturing, and integration of robots; while the downstream sector is the ultimate market for robot applications. The close cooperation and collaborative innovation among these three sectors promotes the development of the entire robot industry.

(3) Development trends and competition of products:

The robotics industry is undergoing a deep transformation toward greater

intelligence, autonomy, collaboration, and service orientation. Through deep integration with cutting-edge technologies such as artificial intelligence (AI), machine vision, and the Internet of Things (IoT), the application landscape of robotics is rapidly expanding across multiple domains.

In the competitive market landscape, global deployment, the pace of technological innovation, precise cost control, and progress in industry standardization have become key factors for companies to stand out.

Looking ahead, as technological breakthroughs continue and global markets open further, the industry is poised to embrace unprecedented growth opportunities. However, companies must also address multiple challenges, including rapid technological iteration, cost pressures, and evolving regulatory requirements.

#### 6. Overview of the optoelectronic industry:

##### (1) **Industry Scale and Economic :**

Taiwan's panel industry continues to grow steadily. According to estimates by the Industrial Technology Research Institute (ITRI), Taiwan's panel industry output value is projected to reach approximately NT\$783.1 billion in 2025, roughly the same as in 2024, representing only a modest annual growth of about 0.1%, indicating relatively stable expansion.

The global flat panel display market continues to expand and is expected to grow at a compound annual growth rate (CAGR) of approximately 6.2%–6.6% over the next 5–10 years, driven by emerging technologies such as OLED and Micro LED.

Revenue growth for OLED panels remains limited. Although unit shipments are increasing, overall OLED panel revenue growth in 2025 is expected to be modest, mainly due to declining average selling prices and weak macroeconomic demand.

##### (2) **Industry Outlook for 2026:**

###### **A. Continued advancement in high-end display technologies:**

Technologies such as OLED, QD-OLED, and Micro LED will continue to evolve toward higher brightness, lower power consumption, and thinner designs.

**B. Automotive displays and immersive experiences (e.g., AR/VR)** are expected to become key growth drivers.

###### **C. Integration and platformization trends:**

Display products will become more deeply integrated with AI, IoT, and intelligent in-vehicle systems, enhancing overall functionality and user experience.

###### **D. Shifts in demand structure:**

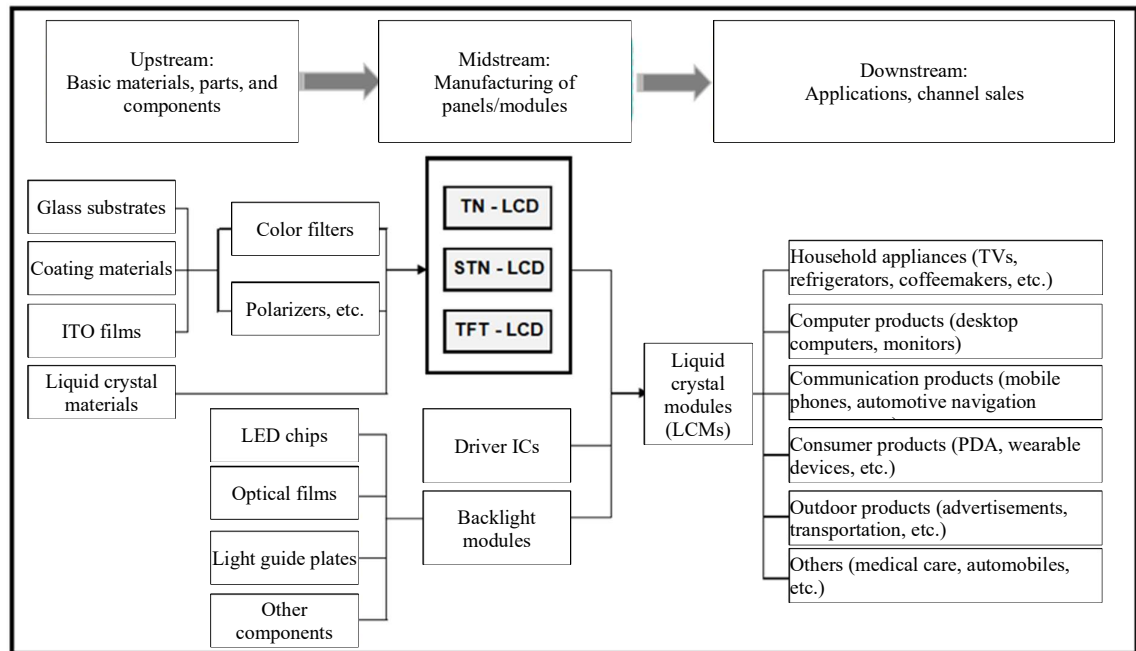
In the consumer segment, replacement demand cycles and AI PCs are expected to revive display demand. Meanwhile, smart automotive applications and augmented reality devices will create new market opportunities. In addition, regional market dynamics in China, North America, and Southeast Asia will play a leading role in shaping global demand cycles.

###### **E. Supply capacity and pricing:**

With expanded production capacity and mass production of diverse technologies in 2026, panel shipment volumes are expected to continue growing. However, intensified price competition may compress manufacturers' profit margins.

##### (3) Relationship among the upstream, midstream and downstream industries:

The relationship among the upstream, midstream and downstream LCD panel industries is depicted in the following graph: (figure updated)



#### 7. Overview of industries related to electronic components:

Taiwan's electronic components industry supply chain plays a critical role. Benefiting from emerging applications such as AI, 5G, and electric vehicles, the market is experiencing significant growth. Taiwan maintains technological leadership particularly in IC manufacturing, PCBs, and passive components. Looking ahead, demand from AI PCs, high-end servers, and automotive electronics will serve as key growth drivers, guiding the industry toward high-end and high value-added development.

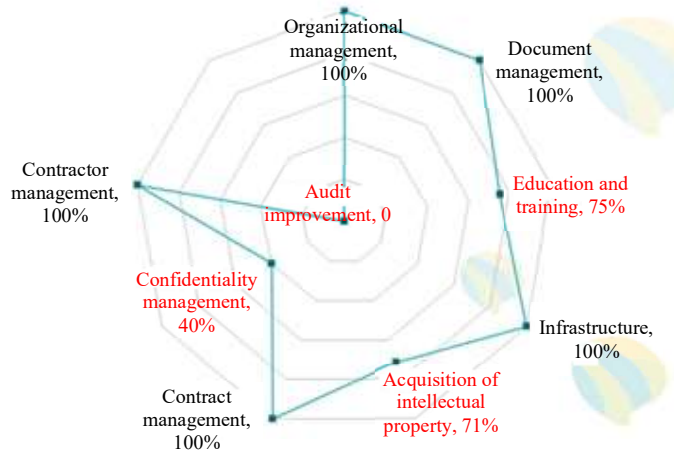
##### **Industry Overview and Trends:**

(1) **AI-driven growth:** The rise of artificial intelligence, especially AI PCs and AI servers, has significantly increased demand for high-speed, high-specification electronic components.

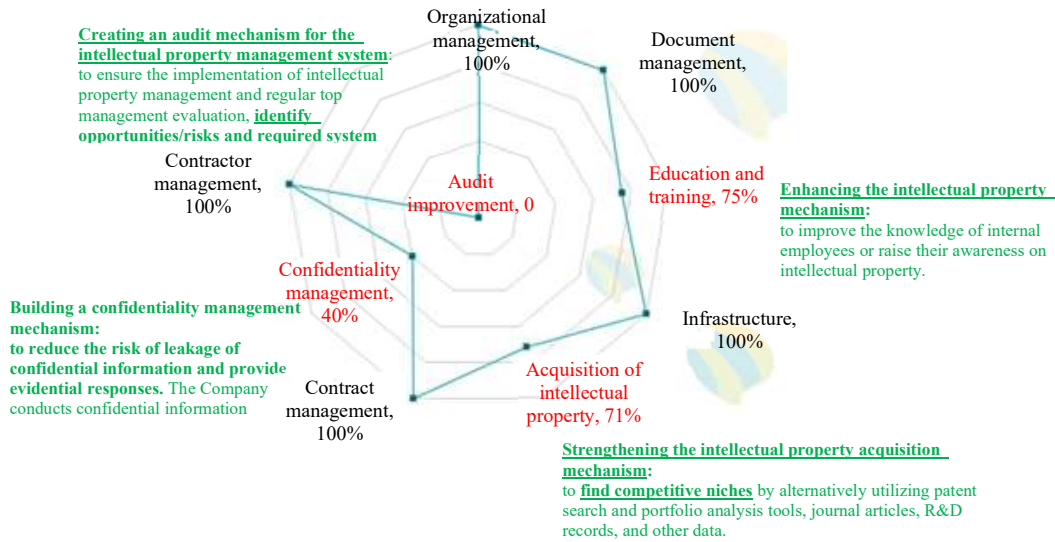
(2) **Diversified end-use applications:** Applications such as 5G, the Internet of Things (IoT), electric vehicles, automotive electronics, and high-performance computing (HPC) are driving increased demand for various types of electronic components.

#### 8. The Company's intellectual property management plan

(1) The Company's intellectual property management self-assessment plan:



(2) The Company's assessment results:

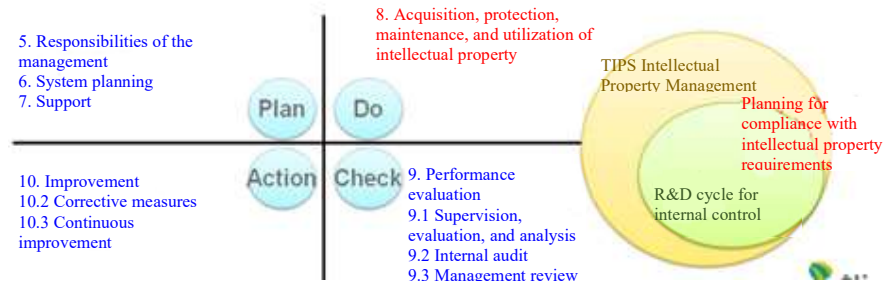


(3) Intellectual property management plan: Introduction of TIPS

•Reducing the risk of R&D results being used without authorization  
 •Facilitating the circulation and use of R&D results

The introduction cost is reduced by using the ISO 9001 framework

•There have been 10 units within the intellectual property management (TIPS) framework (since 2007):



(3) Overview of technology, research and development:

1. R&D expense:

Unit: NT\$ thousand

Year	2025	Q1 2026
R&D expense	162,787	44,981

2. Successfully developed technologies or products:

Period	2025	2026, as of the publication date of the annual report
Successfully developed products	<p><b>1.AccupickPro on Linux systems</b> is highly integrated with NVIDIA hardware and software, utilizing the Jetson series hardware and various Isaac tools.</p> <p><b>2.Solvision AI + AOI</b> improves defect detection accuracy.</p> <p><b>3.Meta-aivi AI + AR</b> uses 3D path guidance lines and text prompts to guide component assembly, while marking the correct orientation for each part.</p>	<p><b>1.Accupick</b> adds text and voice interaction features between the system and customers.</p> <p><b>2.META-aivi</b> enhances and optimizes web and app functionalities.</p> <p><b>3.Integrates</b> ecosystem partner products to build an automated inspection system.</p>

(4) Long-term and short-term business development plans:

Business unit	Long-term business development plan	Short-term business development plan
Technology Equipment Business Unit	<ol style="list-style-type: none"> <li>Position the Company as a power quality system service provider and focus on all activities related to power quality except those that Taipower is engaged in.</li> <li>Grasp the business opportunities from the Chinese government's pursuit of independence in the chip industry through plant construction and branch out into the diesel generator industry and relevant repair and maintenance services.</li> <li>Keep up with the pace of 5G and data center deployment and expansion in China.</li> <li>Grow the Company's design and project talent pools and improve integrity in the project closure phase.</li> <li>Cultivate repair and maintenance personnel and develop and expand the Company's aftermarket business.</li> </ol>	<ol style="list-style-type: none"> <li>Shift from fuel to power quality: Product layout and organization structuring for biogas power generation systems, UPS, and energy storage systems.</li> <li>Distribute the Company's offices in Taipei, Hsinchu, Taichung, and Kaohsiung.</li> <li>Target markets in Eastern and Northern China.</li> <li>Build talent pipelines in data centers and 5G markets on a continuous basis.</li> <li>Further expand the Company's business in the repair and maintenance market.</li> <li>Place short-term focus on projects and investments (for plant construction) in Taiwan to make prominent achievements in application markets, thereby boosting the Company's market share.</li> <li>Strengthen the integrity of business in Northern, Central and Southern Taiwan and grasp the development trends of the six municipalities in Taiwan and the government's policies for encouraging domestic investments to serve companies with needs.</li> </ol>

Business unit	Long-term business development plan	Short-term business development plan
Gas Equipment Business Unit	<ol style="list-style-type: none"> <li>1. Retain long-term repeat customers in the natural gas market, such as gas companies and power construction companies.</li> <li>2. Work with professional organic waste treatment groups/suppliers to expand the Company's business in the biogas market.</li> <li>3. Expand the business with a long-term profit-seeking mindset. Strive for a win-win situation for the Company and customers through long-term after-sales services.</li> <li>4. Offer flexible long-term options that meet customers' requirements (e.g. adopting quarterly or annual payment).</li> <li>5. Ask manufacturers to control channels of parts and adhere to the principle of local service provision.</li> <li>6. Create a reasonable scientific spare parts mechanism to guarantee a competitive edge in the aftermarket.</li> <li>7. Seize the business opportunities from the replacement of imported equipment with locally manufactured equipment.</li> </ol>	<ol style="list-style-type: none"> <li>1. In natural gas projects, prioritize collaboration with upstream investors who have control over gas resources.</li> <li>2. Actively expand into diversified gas-source power generation markets, such as coalbed methane and syngas.</li> <li>3. Establish and continuously optimize tool and spare parts inventory management systems.</li> <li>4. For mainstream equipment models, increase the stock of critical emergency spare parts to enhance customer satisfaction.</li> <li>5. Build a unified technical and project documentation database to enable knowledge management.</li> <li>6. Deepen services for key biogas project clients by providing comprehensive solutions covering the entire project lifecycle.</li> </ol>
Automation Business Unit	<ol style="list-style-type: none"> <li>1. Obtain MERLION Programme 2025 certification from ROCKWELL.</li> <li>2. Cooperate with certifying agencies and industry associations to keep in line with ESG requirements and develop 5G applications required by the industry.</li> <li>3. Develop integrated applications of AR and AI vision technologies to provide diverse applications for the manufacturing industry.</li> <li>4. Utilize the product portfolio of the products under the Company's agency business to continuously develop new application solutions for AIoT processes and factory management systems.</li> <li>5. Continue developing the second flagship product line.</li> </ol>	<ol style="list-style-type: none"> <li>1. Promote the plans of new products released by ROCKWELL every year.</li> <li>2. Adjust the mode as having dedicated personnel responsible for respective products/markets/applications.</li> <li>3. Integrate RA QMS systems with AI vision solutions to develop production line quality inspection solutions.</li> <li>4. Combine AR and AI vision and start with smart inspection to promote the inheritance of experience and the implementation of standard operating procedures.</li> <li>5. Focus on existing goals such as facility maintenance and management, cybersecurity, and the enhancement of energy management solutions.</li> <li>6. Transform the business model by forming alliances with system integrators (SI) to strengthen revenue growth.</li> <li>7. Continuously monitor and support the overseas expansion and factory setup needs of Taiwanese businesses.</li> </ol>

Business unit	Long-term business development plan	Short-term business development plan
Vision Business Unit	<ol style="list-style-type: none"> <li>1. Continue to expand the application in new industries and deepen the collaboration relationship with strategic partners.</li> <li>2. Continuously invest R&amp;D talent and develop high-efficiency machine vision systems that optimize production efficiency to maintain a leading position in the market. Set up branches in key global markets, enhance local technical support, and achieve market deployment.</li> </ol>	<ol style="list-style-type: none"> <li>1. Expand the worldwide network of the agency business and set up more international offices through exhibitions and diversified marketing channels (by land, sea, and air).</li> <li>2. Collaborate with relevant software and hardware partners to build an ecosystem network that develops differentiated vision products and expands the application market. Additionally, increase the sales of AI 3D products by lowering the bar for customers to adopt these products and encouraging them to purchase more advanced products afterwards.</li> </ol>
Robot Business Unit	<ol style="list-style-type: none"> <li>1. Work with SIs in developing automation solutions and automated integration</li> <li>2. Forge technical partnerships with end customers to jointly develop new process applications and future development solutions.</li> <li>3. Cooperate with manufacturers to jointly solve customer needs and adopt new product solutions.</li> <li>4. Ensure collaboration and integration of internal units.</li> </ol>	<ol style="list-style-type: none"> <li>1. Penetrate into target markets and retain existing customers.</li> <li>2. Promote duplicating applications and expand service scope.</li> <li>3. Create added value with product portfolios.</li> <li>4. Target application markets: <ol style="list-style-type: none"> <li>(1) Collaborative material handling in the midstream and downstream semiconductor industry</li> <li>(2) Automated material handling in medical and food industries</li> <li>(3) Automated assembly of electronic components</li> <li>(4) Automated material handling in warehousing, logistics, and e-commerce industries</li> <li>(5) Automated inspection of automotive components</li> </ol> </li> </ol>
Component Business Unit	<p>Mainly promote the applications in servers, gaming machines, instruments, and charging stations.</p>	<ol style="list-style-type: none"> <li>1. Improve business skills and increase the number of actions.</li> <li>2. Organize regular internal training and case sharing.</li> <li>3. Systematically track various project sources.</li> <li>4. Cement the relationship with manufacturers and customers to maximize trilateral cooperation.</li> <li>5. Increase revenue, orders, and gross profit margin, collect receivables, and reduce inventory.</li> </ol>

Business unit	Long-term business development plan	Short-term business development plan
LCD Business Unit	<ol style="list-style-type: none"> <li>1. Increase product lines of the agency business.</li> <li>2. Increase the added value and solutions of products.</li> <li>3. Expand into the medical application market, using panel products as the core to extend sales to related peripheral products.</li> </ol>	<ol style="list-style-type: none"> <li>1. Existing brand for agency business (HannStar Display): Focus on the commencement of production of big selling sizes.</li> <li>2. Work closely with Solomon Goldentek Display, a subsidiary of the Group, to provide customers with customized services for medium-sized and small-sized products, creating synergies and achieving win-win results.</li> <li>3. Integrate a two-way value chain with suppliers to become interdependent strategic partners.</li> </ol>

## 2. Overview of Markets and Production/Sales

### (1) Industry-specific performance indicators:

The performance indicators specific to the industry where the Company operates generally are financial structure and solvency. The financial structure of a company can be determined by its “debt asset ratio” and “long-term funds to fixed assets.” The “solvency” of a company can be used to measure its operational risk level. The higher the ratio, the better its liquidity position, and the lower its operational risk level. The following table shows the Company’s performance measured based on the two indicators:

Item/Year		2024	2025
Financial structure	Debt to asset ratio (%)	37.16	37.92
	Long-term funds to fixed assets (%)	1471.09	1442.82
Solvency	Current ratio (%)	232.51	153.18
	Quick ratio (%)	161.02	160.87
	Times interest earned (%)	12.65	12.66

We will make persistent improvements in the hope of putting up a better performance this year.

(2) Market analysis:

1. Technology Equipment Business Unit:

(1) Generators and UPS:

Main product	Generators		Dynamic UPS		Static UPS
Sales region	Taiwan	China	Taiwan	China	Taiwan, China
Market share	N/A	N/A	N/A	N/A	N/A
Future market growth and supply and demand	Growth	Growth	Growth	Growth	Growth
Competitive niches	<ol style="list-style-type: none"> <li>1. Agent of the world's No.1 brand</li> <li>2. SOLOMON has operated in the market for decades, with a good reputation from customers</li> <li>3. The Company owns a well-organized professional service team</li> <li>4. We collect comprehensive market information to fully grasp the business opportunities in the market</li> </ol>	<ol style="list-style-type: none"> <li>1. The Company acts as an agent of the world's No.1 brand</li> <li>2. We have extensive experience and a good corporate reputation</li> <li>3. The Company owns a well-organized professional service team</li> <li>4. We have actively set up more offices</li> </ol>	<ol style="list-style-type: none"> <li>1. The Company acts as an agent of the world's top 3 brands</li> <li>2. SOLOMON has operated in the market for years, with a good reputation from customers</li> <li>3. The Company owns a well-organized professional service team</li> <li>4. We collect comprehensive market information to fully grasp the business opportunities in the market</li> </ol>	<ol style="list-style-type: none"> <li>1. The Company acts as an agent of the world's top 3 brands</li> <li>2. We have extensive experience and a good corporate reputation</li> <li>3. The Company owns a well-organized professional service team</li> </ol>	<ol style="list-style-type: none"> <li>1. The Company acts as an agent of the world's top 3 brands</li> <li>2. SOLOMON has operated in the market for years, with a good reputation from customers</li> <li>3. The Company owns a well-organized professional service team</li> <li>4. We collect comprehensive market information to fully grasp the business opportunities in the market</li> </ol>
Advantages for development prospects	The government's energy transformation and 5G development as well as the demand for green energy increase business	China's chip independence as well as 5G and data center investment and construction increase business opportunities	The government's energy transformation as well as the demand of technology plants and data centers increase business	China's chip independence as well as 5G and data center investment and construction increase business opportunities in the market	The government's energy transformation as well as the demand of technology plants and data centers increase business opportunities in the market

Main product	Generators		Dynamic UPS		Static UPS
	opportunities in the market	in the market	opportunities in the market		
Disadvantages for development prospects	The products have a higher price, making them less competitive to reach customers who use prices as the main consideration when making purchase decisions				
Countermeasures	<ol style="list-style-type: none"> <li>1. Highlighting product features and differentiation and asking for reasonable cost reductions from suppliers to increase market share</li> <li>2. Cementing customer relationships in order to increase competitiveness with excellent products and services</li> </ol>				

(2) Busways:

Main product	Busways
Sales region	Taiwan
Market share	N/A
Future market growth and supply and demand	The products are associated with large plant construction investments in the industry; economic revival will increase corporate investments
Competitive niches	<ol style="list-style-type: none"> <li>1. We offer customers a comprehensive series of busways, ranging from medium voltage busways to low voltage busways and from metal-enclosed busways to cast resin busways</li> <li>2. The Company owns a well-organized professional service team</li> </ol>
Advantages for development prospects	<ol style="list-style-type: none"> <li>1. By using appropriate strategies, the demand for the products can be stimulated, thereby scaling up the market</li> <li>2. Products made in China are allowed to be imported</li> </ol>
Disadvantages for development prospects	There are many alternatives
Countermeasures	<ol style="list-style-type: none"> <li>1. Developing and integrating other products for tie-in sales</li> <li>2. Developing Taiwanese companies and markets in China</li> <li>3. Working with more competitive companies</li> </ol>

(3) Aftermarket:

Main product	Maintenance/inspection and repair/renewal/installation/refurbishment
Sales region	Taiwan, China
Market share	NA
Future market growth and supply and demand	Continuous growth
Competitive niches	<ol style="list-style-type: none"> <li>1. SOLOMON has strong relationships with industrial park/plant customers and possesses system integration capabilities well recognized by customers.</li> <li>2. The Company offers customers using our products for 15 years or more system upgrading/improvement options in response to the risk of power shortage in Taiwan.</li> <li>3. We promote new products/services to existing customers and expand our services.</li> </ol>

Advantages for development prospects	<ol style="list-style-type: none"> <li>1. Taiwan is facing a higher risk of power rationing.</li> <li>2. Old power systems have reached the end of their useful life and it is not easy to get spare parts for maintenance or the spare parts may not be stable enough.</li> <li>3. As industrial park customers have adopted lean staffing in plants, there is room for developing monitoring products.</li> </ol>
Disadvantages for development prospects	<ol style="list-style-type: none"> <li>1. Customers tend to compare the prices of the Company's products and services with those from their other service providers due to their homogeneity.</li> <li>2. As power system improvement/upgrading projects involve production line stoppages and other factors, it is difficult to determine the implementation time.</li> </ol>
Countermeasures	<ol style="list-style-type: none"> <li>1. Strengthening customer relationships and assisting customers in improvement planning to gain a competitive edge in niche markets.</li> <li>2. Further training our technical service teams on finishing power system improvement/optimization during annual service days to avoid production line stoppages that result in failure to implement projects.</li> </ol>

## 2. Gas Equipment Business Unit:

Main product	Jenbacher Gas Engines
Sales region	Taiwan and Eastern China
Market share	70% (Based on Capacity)
Future market growth and supply and demand	5–8% growth
Competitive niches	<ol style="list-style-type: none"> <li>1. Policy foundations ensure long-term development. The government has clearly positioned natural gas power generation as an “important flexible regulating power source” and a “key component of building a new-type energy system.”</li> <li>2. Market demand provides sustained momentum. Globally, demand for gas-fired power generation is expected to accelerate in 2026, contributing about 30% of the growth in global natural gas demand. The Asia-Pacific region—especially China—is one of the key growth markets. In addition, applications are expanding from traditional centralized power plants to more flexible and efficient models such as distributed energy and combined heat and power (CHP).</li> <li>3. China has improved its energy structure and increased the percentage of gas-fired power generation. Distributed power stations have been greatly promoted and developed in the areas where we operate our agency business.</li> <li>4. Jenbacher occupies a world-leading position in terms of gas internal combustion engine technology in the industry with good product quality and reputation.</li> <li>5. We have completed several key national projects, such as China National Petroleum Corporation's data centers, Shanghai Disneyland, Nanjing Lukou International Airport, and National Expo Exhibition Complex. Thanks to the increasing number of projects that we have implemented in recent years and our stable after-sales services, the Company has entered a stable development stage.</li> <li>6. Our after-sales team is OEM-trained, which is a powerful weapon in the aftermarket and can facilitate word-of-mouth before sales.</li> </ol>

Advantages for development prospects	<ol style="list-style-type: none"> <li>1. China has heavily promoted distributed natural gas, encouraged the development of natural gas load-following power plants, and advanced natural gas cogeneration systematically to progressively turn natural gas into one of the main energy sources in China's modern clean energy system.</li> <li>2. The floor space required for a gas-fired power plant is half of that required for a coal-fired power plant of the same scale. The water consumption of a gas-fired power plant is less than one-third that of a coal-fired power plant. The overall emission performance of gas-fired power plants is significantly better than that of coal-fired power plants retrofitted in accordance with the ultra-low emission policy. Therefore, in the process of pursuing high-quality economic transformation, the advantages of developing gas-fired power have become increasingly evident in the developed regions of Eastern China, where land resources are becoming scarce and environmental protection regulations, along with water use restrictions, are becoming stricter, making the development of gas-fired power increasingly urgent.</li> <li>3. Gas-fired power generation (including cogeneration and distributed energy) features high energy efficiency, low emissions, a small floor area, low water consumption, and fast activation/deactivation. These advantages make it extremely suitable for power and heat (cooling) load centers, allowing it to replace distributed coal-fired boilers and small coal-fired power plants for heat supply. Gas-fired power generation thus plays a key and significant role in improving environmental quality.</li> <li>4. Gas-fired power plants can be quickly activated/deactivated, have good load adaptability, and can be operated flexibly, making them a perfect load-following power plant option that can help enhance grid safety. Gas-fired power plants' performance in terms of security is outstanding for grids with an increasing proportion of variable energy sources.</li> <li>5. China has systematically developed gas-fired power projects in critical regions such as the Greater Bay Area, the Yangtze River Delta, and the BTH region. Lifting the policy that prohibits cogeneration development, creating a favorable environment for gas-fired power development, and promoting nationwide clean energy to achieve high-quality development are the goals that "14th Five-Year Plan" intends to accomplish for the gas-fired power industry.</li> <li>6. Emerging fuel segments hold significant potential. China possesses the world's largest potential for biomethane production, with annual resources reaching up to 135 billion cubic meters, and has set clear production growth targets. International institutions also project that biogas production and consumption will continue to grow rapidly. This creates highly favorable conditions and strong development prospects for our strategy of partnering with specialized organic waste treatment groups to expand our biogas business.</li> </ol>
Disadvantages for development prospects	<ol style="list-style-type: none"> <li>1. The economic growth rate slows down, leading to a weakening of power demand in the whole society</li> <li>2. The electricity price is adjusted downward</li> <li>3. The fuel price fluctuates</li> <li>4. Project production time</li> </ol>
Countermeasures	<ol style="list-style-type: none"> <li>1. Putting extra focus on exploiting non-natural gas markets: such as environmental protection companies, environmental health companies, water service providers, drainage companies, municipal service providers, the coalbed methane market in Western China, and the market for renewal of old equipment</li> <li>2. Exploiting the coalbed methane market</li> <li>3. Developing new products (main control cabinets, desulfurization systems)</li> <li>4. Adopting a new business model (investment-finance-leasing)</li> </ol>

3. Automation Business Unit:

(1) All of Rockwell Automation's product lines & the peripheral brand Encompass

Main product	All of Rockwell Automation's product lines & the peripheral brand Encompass
Sales region	Taiwan
Market share	About 8%
Future supply and demand and growth in the market	<ol style="list-style-type: none"> <li>1. 5G private networks feature a stable wireless connection with high speed and low latency, providing a stable wireless option for the flexible deployment of production lines in the manufacturing industry and accelerating the promotion of smart manufacturing and digital transformation.</li> <li>2. In response to the worldwide requirements of net zero emissions and ESG, the manufacturing industry needs more energy management mechanisms and the installation of various monitoring devices, and the demand for the integration of automation software and hardware will be doubled.</li> <li>3. Following the trend of digital transformation, the emergence of enterprise Internet of Things (IoT) and machine learning has driven a significant increase in relevant investments in semiconductor and related supply chains.</li> <li>4. For the biotechnology industry, which needs to comply with FDA and GMP regulations, in addition to facilitating production traceability, material tracking, and process control with an MES, additional software and hardware are required to collect and monitor production data generated during the manufacturing process to ensure product quality.</li> <li>5. Overseas plant construction demand is surging. Integrate company resources to provide one-stop, end-to-end services.</li> </ol>
Competitive niches	<ol style="list-style-type: none"> <li>1. Rockwell Automation (RA) is the world's largest industrial automation company. Its brand Allen-Bradley® is renowned all over the world for its innovation and excellence.</li> <li>2. RA is the No.1 brand that offers the manufacturing industry in the United States comprehensive automated production solutions and has over 60% market share in the US. It specializes in three major fields, namely the variable-frequency drive field, system control field, and information service field.</li> <li>3. The Company has worked with Encompass, a Western brand whose products are sold along with RA products and also a world-renowned automation equipment manufacturer, in offering integrated solutions to expand our business and sharpen our edge.</li> <li>4. The characteristic of diversity may be used for data collection and process tracking during the production process, and the analyzed product portfolio can increase competitiveness and capture more markets.</li> <li>5. The Company integrates with the products of 5G operators and PTC series to provide the best AIoT solution. Meanwhile, the Company offers on-premises and cloud AIoT solutions for customers to choose from.</li> <li>6. The represented brand, Rockwell, is the largest supplier in the United States. Leveraging its nationwide distribution network and service capabilities, we support Taiwanese companies in building plants.</li> </ol>

Advantages for development prospects	<ol style="list-style-type: none"> <li>1. We strive to be certified by ROCKWELL as a maintenance center to offer local services to users of AB Products that have developed in Taiwan for more than 45 years.</li> <li>2. RA has comprehensive IIoT solutions as well as extensive relevant experience in multiple fields and industries, offering brand effect and highly trusted by customers.</li> <li>3. RA has collaborated with several cybersecurity software and hardware companies to provide comprehensive cybersecurity solutions, assist industrial users with cybersecurity protection, and prevent any disruption in factory operations resulting from cybersecurity issues.</li> <li>4. With the aim of achieving integrated marketing, SOLOMON works with brands as their agent to provide customers with a one-stop shopping and service experience, thereby sharpening the competitive advantages of our products and services.</li> <li>5. The market demand for IIoT is gradually emerging; it is the best time to expand the Company's business in the market.</li> <li>6. Integrate peripheral systems to become an expert in automation solutions.</li> </ol>
Disadvantages for development prospects	<ol style="list-style-type: none"> <li>1. RA's product lines are for large-scale industrial applications, so it is less competitive in terms of small systems and equipment.</li> <li>2. The introduction of industrial software and cloud applications requires a relatively long time, and the results are not likely to be seen immediately.</li> <li>3. The industries of petrochemical and steel have a lot of faith in DCS in manufacturing processes. Thus, it is not easy for PLC to compete with DCS.</li> <li>4. Cloud applications and the subscription economy have not yet been widely recognized by small and medium enterprises.</li> <li>5. The market demands for AIoT and digital transformation are still growing.</li> <li>6. Geopolitical instability and rising raw material costs are increasing expenses year by year, dampening purchasing willingness.</li> <li>7. Cost pressures are squeezing margins, reducing profit space.</li> </ol>
Countermeasures	<ol style="list-style-type: none"> <li>1. Optimized use of resources: Cloud Academy/RAU and other programs from manufacturers are used to improve personnel quality.</li> <li>2. Active action: Cooperating with companies, governments, and academic institutions, such as the Institute for Information Industry or CPC, through PTC's smart manufacturing technology programs to look for more business opportunities for RA products in the industries of speciality chemicals and EV.</li> <li>3. Differentiation: Teaming up with SIs to develop new applications and tackling challenges in using SI for Python development through RA's safety PLC support and edge computing.</li> <li>4. Reinforcement: Finding strategic partners in the industry to expand market coverage.</li> <li>5. Development of a second flagship product.</li> </ol>

(2) PTC AIoT & AR and relevant peripheral brands

Main product	PTC AIoT & AR and relevant peripheral brands
Sales region	Taiwan
Market share	About 10%
Future supply and demand and growth in the market	<ol style="list-style-type: none"> <li>1. 5G private networks' unique features, including millimeter waves and low latency, enable companies in the manufacturing industry to run high-mix low-volume (HMLV) production and offer options in a flexible way, thereby accelerating the promotion of intelligent transformation.</li> <li>2. To be able to quickly adjust their operational strategies, the companies in the manufacturing industry pay more attention to issues such as AI, the enhancement of operational familiarity of new personnel, and their implementation of operating procedures.</li> <li>3. The use of AIoT and machine learning has matured in the manufacturing industry, which encourages semiconductor companies, electronics industries, and petrochemical manufacturers to substantially adopt and invest in such technologies.</li> </ol>
Competitive niches	<ol style="list-style-type: none"> <li>1. PTC is a world-renowned platform for 3D CAD, PLM, ALM and IoT as well as an AR solution provider. Its products of ThingWorx and Vuforia are known for innovation and lead the industry.</li> <li>2. PTC has been rated as one of the world's top 3 leading brands by Gartner and Forrester for its AIoT &amp; AR technology for consecutive years. Its 3D painting product Creo holds a high market share worldwide.</li> <li>3. The Company has introduced products that can be sold along with IoT gateway products so that business systems such as MES, ERP, APS, etc. can be integrated in a top-down manner with M2M technology in order to create a real-time war room system.</li> <li>4. We have formed an alliance with telecom service providers to provide the best integrated AIoT solutions. The Company offers on-premises and cloud AIoT solutions, both of which have high acceptance among customers.</li> </ol>
Advantages for development prospects	<ol style="list-style-type: none"> <li>1. The Company's cooperation with telecom service providers, HPE, and PTC allows us to focus on 5G AIoT private network applications and offer comprehensive solutions.</li> <li>2. PTC has comprehensive IIoT and AR solutions as well as extensive relevant experience. The products thereof are user-friendly and help shorten the time for solution setup.</li> <li>3. Digital transformation, AIoT and machine learning have been gradually accepted by users; it is the best time to expand the Company's business in the market.</li> </ol>
Disadvantages for development prospects	<ol style="list-style-type: none"> <li>1. As AIoT requires complete vertical integration application assessment and a longer introduction period, we will need to compete with streamlined and single application solutions.</li> <li>2. Local companies have not yet accepted the subscription-based capital expenditure.</li> <li>3. As AR application cases are still rare, it is difficult to attract investment from users.</li> </ol>

Countermeasures	<ol style="list-style-type: none"> <li>1. Active action: Looking for more business opportunities in automotive parts/components and industrial machinery industries by utilizing PTC's solutions to plan smart manufacturing technology programs through quasi-government consulting units.</li> <li>2. Differentiation: Offering demonstrative guidance with Vuforia AR and combining AI vision applications to allow new employees in the manufacturing industry to get up to speed faster and implement standard operating procedures.</li> <li>3. Reinforcement: Forming strategic partnerships with 5G operators to expand market coverage.</li> </ol>
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### (3) Aftermarket

Main product	<ol style="list-style-type: none"> <li>1. Customized processing services</li> <li>2. Supplementary modern service-based solutions for new packaged application portfolios</li> <li>3. Refurbishment of old products and upgrading of solutions</li> <li>4. Maintenance services for RA's products</li> </ol>
Sales region	Taiwan
Market share	N/A
Future supply and demand and growth in the market	We strive to be certified by ROCKWELL as a maintenance center to offer local services to users of AB Products that have developed in Taiwan for more than 45 years.
Competitive niches	<ol style="list-style-type: none"> <li>1. We have built strong relationships with RA's existing customers in industrial parks. Our maintenance services/trial runs/customized frequency converters equipped with the predictive failure detection function are highly recognized by the customers.</li> <li>2. In response to the aging of the systems and equipment of Taiwanese customers and the risk of the discontinuation of old equipment, the Company offers customers using our products for 15 years or more system refurbishment/upgrading and improvement options.</li> <li>3. We promote new products/services to existing customers and expand our services.</li> </ol>
Advantages for development prospects	<ol style="list-style-type: none"> <li>1. We can enhance the machine/equipment utilization and system stability of customers and transform their machines/equipment and systems into new modern products and system applications that can be integrated with IoT, thereby exploiting new markets, new technologies, and new applications.</li> <li>2. Old systems have reached the end of their useful life and it is not easy to get spare parts for maintenance or the spare parts may not be stable enough.</li> <li>3. Industrial park customers have adopted lean staffing in plants, which can facilitate the development of asset management and network-security monitoring applications.</li> </ol>
Disadvantages for development prospects	<ol style="list-style-type: none"> <li>1. Customers tend to compare the prices of the Company's products and services with those from their other service providers due to their homogeneity.</li> <li>2. As the projects related to the refurbishment of old products and the upgrading of solutions involve production line stoppages and other factors, it is difficult to determine the implementation time.</li> <li>3. Competition from multiple distributors is eroding market share, requiring the launch of differentiated service offerings.</li> </ol>

Countermeasures	<ol style="list-style-type: none"> <li>1. Strengthening customer relationships and assisting customers in improvement planning to gain a competitive edge in niche markets.</li> <li>2. Introducing supplementary modern service-based solutions for new packaged application portfolios to differentiate the Company from the existing competitors and avoid price wars.</li> <li>3. Implementing projects in planned stages (if possible) and strengthening the technical service teams' implementation of "accountability" practices.</li> </ol>
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4. Vision Business Unit:

Main product	Solvision	AccuPick	Solmotion	Meta-AIVI
Sales region	Worldwide	Worldwide	Worldwide	Worldwide
Market share	N/A	N/A	N/A	N/A
Future market growth and supply and demand	<p>For the machine vision industry, 2024 marked its golden age of technology acceleration and application expansion. The technology integration of generative AI, the deepening of multimodal applications, and the wide deployment of edge devices brought unprecedented opportunities for the development of machine vision. In the future, machine vision is likely to play a more critical role in smart manufacturing, automated logistics, digital healthcare and other fields, and become an important stimulant to industrial transformation.</p>			<p>The product is a new application in the market with very few products for similar applications, and there are almost no competitors. It is widely used in many industries, not limited to manufacturing. In addition, it is easy to integrate with partners' products to develop new products and applications.</p>
Competitive niches	<ol style="list-style-type: none"> <li>1. Our self-developed software is highly customizable and scalable to meet a diversity of requirements.</li> <li>2. With a user-friendly UI, it helps visual system integrators and equipment manufacturers to easily use the latest AI visual inspection technology to solve various challenges encountered by customers. It can identify and position irregular defects or features, and easily solve the</li> </ol>	<ol style="list-style-type: none"> <li>1. Our self-developed software is highly customizable and scalable to meet a diversity of requirements.</li> <li>2. AccuPick 3D has been successfully integrated with 20 major world-renowned robot brands, and more brands are being added to the list of brands that it supports. Furthermore, AccuPick can also be connected to and applied with the products of major PLC brands, such as Rockwell Automation, Siemens, Mitsubishi, and Omron.</li> <li>3. In automated bin</li> </ol>	<ol style="list-style-type: none"> <li>1. By identifying the position of objects through visual comparison technology, our robotic arms are able to solve the problem of needing fixtures/jigs to fix workpieces in the past in a timely manner with high efficiency.</li> <li>2. The system can even accurately locate high-complexity objects at changing positions and determine their directions and optimal paths to guide robots in completing tasks successfully.</li> <li>3. Solmotion can be integrated with</li> </ol>	<ol style="list-style-type: none"> <li>1. This product has been developed in response to the trend of labor shortages. It can help corporate customers shorten the time required for rookie training and assist customers in producing products smoothly.</li> <li>2. This product optimizes personnel's product testing speed and efficiency through human-machine collaboration.</li> <li>3. Developed based on the Company's core technology and equipped with the advantage of an excellent user</li> </ol>

	<p>visual problems that are difficult to be solved with traditional optics. In addition, SolVision can also recognize the results that are unidentifiable by traditional AOI software and significantly improve the accuracy of defect recognition.</p> <p>3. It can greatly shorten the time for AOI optical hardware evaluation and design, and reduce algorithm development time and costs.</p>	<p>picking solutions, the robot path planning module that AccuPick is equipped with (optional) is able to quickly identify the optimal path for picking to avoid collision and can be used with the 20 supported global robot brands. Besides this, AccuPick series products enable the functions of highly precise optical scanning and quick image scanning and processing.</p>	<p>AccuPick products to create complete smart manufacturing solutions.</p> <p>4. With an intuitive and easy-to-operate interface, the users only need to mark objects for the system to automatically learn the object parts and easily edit the robot path and placement direction, without programming or coding.</p>	<p>interface with existing products, the product can be quickly introduced for different applications in a diversity of industries to actively expand new markets.</p> <p>4. This product adopts AI and AR technologies, integrates multiple devices (such as AR glasses, drones, mobile phones, tablets, surveillance cameras, industrial cameras, body cameras, and AMR/AGV), and can be customized according to customer needs and the settings.</p>
Advantages for development prospects	<p>1. Growth accelerated by the demand for smart manufacturing</p> <p>As the world faces increasing labor costs and workers show less willingness to engage in highly intensive or dangerous tasks, companies are accelerating their efforts to introduce smart manufacturing. Particularly, large international enterprises are actively promoting automation. This trend has brought about huge demand for smart automation, which has become a market opportunity worth grasping.</p> <p>2. Wide range of applications of machine vision technology stimulated by AI technology</p> <p>The rapid rise of AI technology has further expanded the scope of machine vision applications. Speed, precision and convenience of operation have become the three keys. The applications of machine vision have matured in terms of quality testing, recognition and process optimization.</p> <p>3. Better efficiency of automation and human-machine collaboration based on AI deep learning</p> <p>AI deep learning enables robotic arm to execute more functions in automation and increase its industrial applications. Meanwhile, in the fields of non-automation, AI technology can help personnel maintain operational quality and improve work efficiency, thereby realizing the best benefits of human-machine collaboration.</p>			
Disadvantages for development prospects	<p>The high initial investment cost and the shortage of technical talent have made the implementation of smart manufacturing and AI technology challenging. In addition, the fierce market competition, traditional industries' low acceptance in terms of new technologies, and issues regarding data security and privacy have further affected companies' trust and willingness to introduce. At the same time, external economic uncertainties, policy changes and supply chain interruptions may also hinder the investment process. Moreover, the technology is updated too quickly, which may increase the costs of enterprises and impact long-term competitiveness.</p>			
Countermeasures	<p>We will develop standardized and modular solutions to reduce the difficulty of technology implementation and meet the diversified industrial needs. At the same time, the Company will continue to innovate and launch differentiated products, and strengthen market education by demonstrating the effectiveness of successful cases to</p>			

	improve customer acceptance of new technologies. In addition, we will keep our technological agility, adopting a system that is scalable and flexible to upgrade to ensure that enterprises maintain long-term competitiveness in a rapidly changing technological environment.
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5. Robot Business Unit:

Main product	Robotic arms	Autonomous mobile robots (AMRs)
Sales region	Taiwan	Taiwan
Market share	N/A	N/A
Future market growth and supply and demand	There is higher dependence on cooperative robots. Workers in the manufacturing industry are used to working with people. However, there is currently a major trend toward the use of cooperative robots (cobots/AMRs) that work with humans in the manufacturing industry and other business environments. Cooperative robots are safe and easy to set up and can move between areas in work premises or factories. Traditional industrial robotic arms and fixed-rail robots are expected to be gradually replaced in the following ten years.	
Competitive niches	<ol style="list-style-type: none"> <li>1. We act as the agent of multiple well-known robotic arm brands of different natures worldwide to offer products ranging from cooperative and industrial robotic arms to high-precision micro-robotic arms and provide customers with more diverse application options to meet their different needs.</li> <li>2. The Company owns a well-organized professional service team and has customer education and training courses.</li> </ol>	<ol style="list-style-type: none"> <li>1. Our products are competitive with similar products in terms of price.</li> <li>2. SOLOMON is so far the largest agent in Taiwan.</li> <li>3. We have accumulated rich application experience as a product agency and also have a well-organized professional service team.</li> <li>4. The Company possesses the capability of peripheral system and equipment integration.</li> </ol>
Advantages for development prospects	Smart manufacturing is the next challenge that industrial robots will face. How to strengthen software/hardware integration and human-robot collaboration will be a future development focus. For the manufacturing industry, the goal of the next stage will also be to integrate human-robot collaboration with AMR and achieve intelligent automation and flexibility as well as efficient production and manufacturing.	
Disadvantages for development prospects	<ol style="list-style-type: none"> <li>1. There are more and more robotic arm brands every year, leading to intense competition among homogeneous products and more options for customers.</li> <li>2. As robotic arms or AMR are asset equipment in nature, they have a long customer assessment and testing period. Their sales and introduction can thus be easily affected.</li> <li>3. Most customers need comprehensive solutions. The point of contact with individual suppliers has to provide sales solutions, if appropriate.</li> </ol>	
Countermeasures	<ol style="list-style-type: none"> <li>1. Improving customers' overall satisfaction with the Company and boosting their willingness to buy our products through collaborative experimentation and analysis and by providing the customers with planning options.</li> <li>2. Presenting manufacturers' and the Company's successful projects to customers to enhance their confidence in investment and introduction.</li> </ol>	

6.LCD Business Unit:

Brand	HannStar Display 、 China Star 、 Visionox 、 Solomon Systech	SOLOMON's own brands
Sales region	Greater China	Taiwan 、 Europe 、 the United States 、 Japan 、 South Korea and Southeast Asia
Main product	TFT LCD (Cell, FOG, MDL, Touch Module), Driver IC	1. Customized liquid crystal modules 2. AD boards 3. HMI
Future market growth and supply and demand	<p>1. Supply and Demand Conditions :</p> <p><b>(1)LCD Panels:</b>                      (a) OLED panel shipments will remain strong in 2025.                      (b) Growth in the traditional LCD market is slowing, but large-size panels continue to grow steadily.                      (c) Overall supply and demand are gradually moving toward healthier inventory levels.</p> <p><b>(2) Display Driver ICs:</b>                      In 2025, the market is expected to face a situation of stable volumes but weaker profitability. Although consumer electronics such as smartphones, TVs, and PCs have not seen significant declines, cautious inventory stocking by brands and channels, coupled with intense competition in the China market, has suppressed average selling prices of driver ICs, leading to declining profitability.</p> <p><b>Future Growth Potential:</b>  <b>(1) LCD Panels:</b>                      (a) <b>Larger TV sizes:</b> The average TV size continues to increase, with particularly strong demand for 70 inches and above.                      (b) <b>High-end displays:</b> Benefiting from the maturation of Mini LED technology, shipment momentum is increasing. Meanwhile, OLED penetration is rising in tablets and laptops, and automotive applications—driven by smart cockpits and electric vehicles—are boosting panel demand.</p> <p><b>(2) Display Driver ICs:</b>                      (a) As OLED grows, demand for high-end driver ICs will accelerate.                      (b) Higher refresh rates and higher resolutions are driving increased demand for driver ICs with higher performance and lower power consumption.</p>	<p><b>1. Supply and Demand Conditions:</b>                      (1) Demand for mid-sized LCD modules is steadily increasing, with the industry shifting from scale expansion to stable volume and improved quality.                      (2) The penetration of new flexible display technologies, such as Mini LED backlighting, is rising in the mid-size segment, driving products toward higher-end development.                      (3) Production capacity is concentrated in mainland China, which has become the world's primary supply source due to its complete supply chain and economies of scale. As a result, supply of standard products is ample, leading to intense competition.</p> <p><b>2. Future Growth Potential:</b>  <b>(1) Technology Upgrades:</b>                      (a) High resolution, narrow bezels, and low-power modules will become the mainstream.                      (b) Advances in backlight technology will enhance display quality and extend the lifecycle of LCD modules.</p> <p><b>(2) Application Expansion:</b>                      (a) <b>Automotive:</b> In-vehicle displays such as large central control screens, dashboards, and HUDs will become key growth drivers, with electric vehicle adoption further boosting panel demand.                      (b) The AI smart glasses market is growing rapidly, with over 110% year-on-year growth in 2025 and an estimated compound annual growth rate (CAGR) of around 30% or higher.</p> <p><b>(3) Demand for industrial control modules is expected to grow steadily, driven by automation, smart manufacturing, and Industrial IIoT.</b></p>

Competitive niches	<p>1. Possess a strong distributor team that provides value-added services such as small-quantity supply and cutting, enhancing customer stickiness.</p> <p>2. Flexibly support delivery models across Taiwan, Mainland China, and Hong Kong, with efficient logistics coordination and a well-established warehousing management system to promptly meet customer delivery requirements.</p>	<p>1. Our own brand offers a comprehensive product lineup for sizes below 15.6 inches, with strong specification coverage to effectively meet diverse customer application needs.</p> <p>2. We have a price advantage and can provide low-volume, high-mix customized products through a one-stop service, addressing customers' pain points of sourcing from multiple suppliers.</p>
Advantages for development prospects	<p>1. We have cultivated diverse markets and built a stable, strong customer base. Once new agency product lines are introduced, they can be quickly integrated into existing customer channels, effectively expanding revenue scale.</p> <p>2. The team has long been deeply engaged in the optoelectronics industry, possessing strong market expertise. This enables precise identification of customer needs and pain points, effective management of core competitive products, and continuous expansion into high-potential niche markets.</p>	<p>1. In addition to leveraging resources from our affiliated module manufacturer, "Fuxiang," we have established stable partnerships with multiple competitive contract manufacturing partners, enabling flexible support for diverse customer customization needs.</p> <p>2. We have long been strategically positioned in the higher-margin medical application sector and have built stable, strong partnerships with European and American brand customers.</p>
Disadvantages for development prospects	<p>1. The three major panel manufacturers in mainland China (BOE, China Star, and HKC) have massive production capacity, leading to a long-term oversupply in the industry. During economic downturns, intensified price competition results in significant panel price volatility.</p> <p>2. Competition in the mainland China market has become increasingly intense, while exports are affected by China-U.S. tariff policies. This has led to shrinking demand and downward pricing pressure, increasing the difficulty of operating in the mainland market.</p>	<p>1. There are numerous small- and medium-sized module manufacturers in mainland China. Due to low entry barriers in assembly and limited product differentiation, competition is primarily price-driven, resulting in significantly compressed profit margins.</p> <p>2. Given the intense competition and limited profit margins in the mainland China market, most module manufacturers are shifting toward export markets for expansion. However, without sufficient product differentiation, they quickly fall into homogeneous competition, turning the market into a red ocean once again.</p>
Countermeasures	<p>1. Maintain strong relationships with both suppliers and customers, forming mutually dependent partnerships.</p> <p>2. Develop agency products with strong market value and growth potential.</p>	<p>1. In terms of products, the focus is on technological innovation and efficiency improvement to create higher value-added products.</p> <p>2. In terms of markets, the focus is on expanding into niche application sectors such as medical, specialty vehicles, and defense.</p>

### 7.Component Business Unit:

Main product	Active, passive and protection elements
Sales region	Taiwan
Market share	N/A
Future market growth and supply and demand	There are uncertainties about whether traditional mainstream products will grow steadily or recover in 2025. The reason is that the market supply and demand are unclear, leading to limited growth momentum. However, the derivatives of AI, automotive electronics, and satellite communication will show significant growth.
Competitive niches	The department has a diversified agency line and can respond to the global environment, such as the multi-party relationship between the United States, China, and Taiwan.
Advantages for development prospects	1. The products of each department of the Company are suitable for a wide range of applications and can be cross sold. 2. With a large number of customers, the Company can cultivate in industries with future growth potential.
Disadvantages for development prospects	As electronics agents have been merged in recent years, if we do not actively promote more brands, there will be a risk of being replaced.
Countermeasures	We will maintain good interactions with manufacturers and customers, actively promote new projects, and keep track of all project sources.

### (3) Important applications and manufacturing processes of main products:

Business unit	Main product	Important applications	Production and manufacturing process
Technology Business Unit	Diesel generators	Used as an emergency power supply in the semiconductor industry, panel industry, electronic technology industry, commercial buildings, hospitals, conference centers, and other types of plants or buildings.	(1) Agency business, no manufacturing process involved (2) Own brand products, shipped after being assembled from engines, alternators, and controllers ordered by Solomon Energy Technology from ES in Singapore
	UPS		
	Busways	Used as a power transmission/distribution material in public construction projects and industrial buildings.	
Gas Equipment Business Unit	Jenbacher Gas Engines	Gas-fired distributed energy supply (cogeneration, combined cooling, heating and power (CCHP)), biogas power generation (organic industrial wastewater, domestic sewage), landfill gas power generation, special gas power generation (associated petroleum gas, coalbed methane, furnace gas from steelmaking processes).	Agency business, no manufacturing process involved

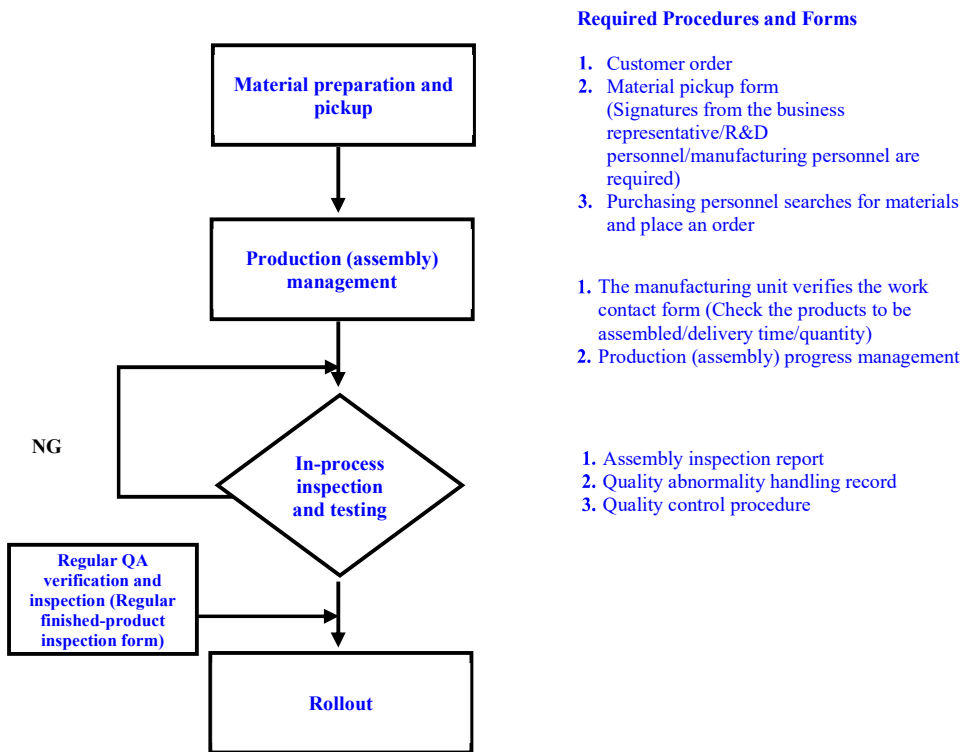
Business unit	Main product	Important applications	Production and manufacturing process
Automation Business Unit	Rockwell Automation	RA is a company with globally well-known leading brands that offer comprehensive automated production solutions in the manufacturing industry. Its products are widely used in advanced electronic information technology, food and beverage, plastics, automotive, tire, biopharmaceutical, sewage treatment, power plant, printing, and petroleum and gas industries.	Agency business, no manufacturing process involved
	PTC	IIoT platforms, AR, machine learning, communication integration.	
	HPE	Servers used for IIoT platforms and industrial data centers (IDCs).	
	CKD	Automated assembly and handling and automated flow control equipment in semiconductor and FPD industries.	
	MTE	Products used to improve power quality, e.g. in the semiconductor industry and for commercial buildings and tunnel air conditioning systems.	
	Secomea	Remote monitoring equipment in line with Germany's Industry 4.0 and compliant with NIST SP 800-115 & ISECOM OSSTMM network-security standards.	
Robot Business Unit	Universal Robots Shibaura Machine Kawasaki MecaDemic	Robots are greatly helpful when it comes to saving on manpower, replacing workers in dangerous work environments, and even improving repetitive processing capabilities. They can help bridge the gap between manual assembly/production lines and automated production lines. Industrial robots are used in assembly, processing, welding, cutting, pressurization, the handling of goods, testing, etc. and are most used in automotive, automotive part/component, electronics, chemical engineering, rubber, and plastics industries.	Agency business, no manufacturing process involved
	MiR	AMRs can be easily controlled by connecting them to smartphones and tablets. Furthermore, they are able to autonomously ride elevators through wireless remote control and are used for material handling in production lines, flexible workstation transfer, and in the warehousing and logistics industry.	

Business unit	Main product	Important applications	Production and manufacturing process
	OnRobot Robotiq	Standard robot peripherals and accessories can accelerate the sale and integration of robots. After the peripherals and accessories are installed on robots, the robots can be set up quickly and used for grabbing, sucking, screwing, and grinding.	
Vision Business Unit	<ol style="list-style-type: none"> <li>1. 3D vision – robotic bin picking systems</li> <li>2. AI defect detection system modules</li> <li>3. Widely used AR+AI vision systems</li> <li>4. Robot-guided VGR modules</li> </ol>	<ol style="list-style-type: none"> <li>1. Used for the automation of production lines and the replacement of workers in feeding in the automotive part industry, electronics industry, rubber and plastics industry, food industry, pharmaceutical and biotech industries, textile industry, metal processing industry, foundry industry, daily necessities and retail, and logistics and warehousing industry.</li> <li>2. Used for the automation of production lines, such as checking uppers, identifying defects of the assembly and appearance of servers/circuit boards/wafers, comparing and classifying samples (e.g. agricultural products), quickly categorizing objects (dining utensils, medical devices, etc.), and recognizing characters on barcode labels.</li> <li>3. Used in combination of AI and AR technologies for human-machine collaboration and integrating multiple devices (mobile phones, tablets, IP cameras, body cameras, AR glasses, drones, AMR/AGV, etc.), with a wide range of industrial applications.</li> <li>4. Used to weld/glue/grind/burnish/drill metal parts/components and position or apply glue to soles.</li> </ol>	The business unit's manufacturing and production process is shown in the table
Component Business Unit	Film capacitors	Mainly used in motherboard audio circuits, high-end sound cards, servers, high-wattage drivers, and power supplies.	Agency business, no manufacturing process involved
	High-voltage and high-capacity MLCCs	IPC, network communication products, and other industries.	
	LED	TFT-LCD backlight and light fixtures.	

Business unit	Main product	Important applications	Production and manufacturing process
	ADIC- 1.PWM/PFC/CC-CV/ Combo IC 2.Ballast Controller.	*SMPS、LIPS、Charger、 Adaptor、Ballast、LED Lighting	
	DCIC- 1.Buck/BoostConvert 2.LED Driver. 3.CMOS/Bipolar	*TV、Panel、STB、NET WORKING、PC、DSC、 PHONE、PAD、Audio、HD BOX。	
	LDO. Discrete- 1.SBD/Rectifier Diode. 2.HighVoltage Transistor 3.LV/HV MOSFET 4.SmallSignal Transistor 5.TVS/ESD	*ALL	
	TVS overvoltage protection elements (diodes & fuses)	Used in network communication, laptops, tablets, consumer electronics, and other application markets.	
	Computer connectors	Used in connection applications for computers and industrial, medical and consumer electronics.	
	LAN transformers	Mainly used in the RJ-45 connector ports of network communication and computer products.	
	LCD Business Unit	Large-sized TFT LCD modules	
Medium-sized TFT LCD modules		Mainly used in medical care, tablets, automobiles, industrial control, white goods, robots, POS terminals, and clerical machines.	
Small-sized TFT LCD modules		Mainly used in AR/VR, toys, game consoles, mobile phones, handheld devices, wearable devices, GPS, dash cams, smart home appliances, security products, projectors, etc.	
Driver IC		All TFT LCD modules must be used in conjunction with driver ICs. TVs, notebooks, tablets, and mobile phones require the largest amount of TFT LCD modules.	
AD boards		Required by all displays.	

Business unit	Main product	Important applications	Production and manufacturing process
	HMI	Used in the fields of industrial automation, medical equipment, transportation and logistics, public facilities and urban management, game entertainment, etc.	

Table. Vision Business Unit's Manufacturing and Production Process



**Required Procedures and Forms**

1. Customer order
  2. Material pickup form  
(Signatures from the business representative/R&D personnel/manufacturing personnel are required)
  3. Purchasing personnel searches for materials and place an order
- 
1. The manufacturing unit verifies the work contact form (Check the products to be assembled/delivery time/quantity)
  2. Production (assembly) progress management
- 
1. Assembly inspection report
  2. Quality abnormality handling record
  3. Quality control procedure

(4) Supply of primary raw materials:

Business unit	Supply of primary raw materials
Technology Equipment Business Unit	N/A (non-manufacturing industries)
Gas Equipment Business Unit	
Automation Business Unit	
Robot Business Unit	
Component Business Unit	
LCD Business Unit	
Vision Business Unit	There are over 20 suppliers offering main parts and components. The hardware product portfolio consists of cameras, lenses, projectors, transmission lines, power supply units, hardware locks, assembly parts (including custom cases), and custom industrial computers. The delivery time for standard items is about 1.5 months while the delivery time for custom items is three months at the most.

(5) List of suppliers and customers accounting for no less than 10% of the total purchases and sales of the Company in any of the most recent two years:

1. Information of major suppliers in the most recent two years (consolidated information):

Unit: NT\$ thousand

Item	2025				2024				Q1 2026 (Note 2)			
	Name	Amount	Share of annual net purchase [%]	Relationship with the issuer	Name	Amount	Share of annual net purchase [%]	Relationship with the issuer	Name	Amount	Share of net purchase as of the previous quarter in the current year [%]	Relationship with the issuer
1	Supplier R	1,523,285	46.49	None	Supplier R	603,180	30.75	None	Supplier R	315,373	48.24	None
2	Supplier C	457,675	13.97	None	Supplier C	220,130	11.22	None	Supplier C	44,082	6.74	None
3	Supplier G	173,152	5.28	None	Supplier G	181,592	9.26	None	Supplier G	31,237	4.78	None
4	Supplier L-H	201,006	6.13	None	Supplier L-H	97,925	4.99	None	Supplier L-H	52,848	8.08	None
5	Supplier S	99,722	3.04	None	Supplier S	108,928	5.55	None	Supplier S	2,448	0.37	None
6	Supplier M	38,078	1.16	None	Supplier M	57,887	2.95	None	Supplier M	0	0	None
	Others	783,670	23.93	None	Others	691,662	35.28	None	Others	207,715	31.79	None
	Net purchase	3,276,588	100		Net purchase	1,961,304	100		Net purchase	653,703	100.00	

2. Information of major customers in the most recent two years (consolidated information):

Unit: NT\$ thousand

Item	2025				2024				Q1 2026 (Note 2)			
	Name	Amount	Share of annual net sales [%]	Relationship with the issuer	Name	Amount	Share of annual net sales [%]	Relationship with the issuer	Name	Amount	Share of net sales as of the previous quarter in the current year [%]	Relationship with the issuer
1	Y	379,311	8.93	無	Y	155,706	4.44	-	Y	103,462	11.62	無
2	C	13,100	0.31	無	C	231,460	6.61	無	C	0	0	無
3	K	196,806	4.63	無	K	152,279	4.35	無	K	79,146	8.89	無
	Others	3,659,075	86.13	無	Others	2,963,652	84.60	無	Others	707,458	79.49	無
	Net sales	4,248,292	100.00		Net sales	3,503,097	100.00		Net sales	890,066	100.00	

3. Employees in Service  
(Consolidated Information)

Year		December 31, 2025	December 31, 2024	March 31, 2026
Number of employees	Administration departments	594	669	541
	Sales departments	348	176	362
	Total	942	845	903
Average age		44.23	44.42	44.84
Average length of service (years)		8.45	9.76	8.71
Distribution of educational level %	Ph.D.	0.53	0.59	0.55
	Master's	12.85	15.74	14.29
	Bachelor's	29.72	31.95	31.78
	College	15.71	17.99	15.50
	High school or lower	41.19	33.73	37.87

4. Information of Environmental Protection Expenses

- (1) Losses incurred due to environmental pollution (including any relevant compensation and environmental protection inspection results that are not compliant with laws and regulations, in which case the date of punishment, punishment notice number, legal provisions violated, and the content of the legal provisions shall be specified) for the most recent year and as of the publication date of the annual report; the estimated amount of such losses that may occur currently or in the future, as well as measures taken in response, shall be disclosed: None.
- (2) Future measures in response: All our produced products use RoHS-compliant parts and components. We also ask our agency brands to provide RoHS-compliant products at customers' requests. Compliance with the RoHS Directive is a fundamental requirement for products to be sold in the industry. It neither causes an extra financial burden to the Company nor affects the Company's business.

5. Labor-Management Relations

- (1) Employee welfare measures, continuous education, training and retirement systems and their implementation, agreements between employees and the employer, and measures for the protection of employee rights:

1. Recruitment:

The Company recruits and selects employees through open selection procedures while adhering to meritocratic principles and the philosophy of putting the right people in the right places. We strongly believe that "only with the right people can problems be solved." Excellent professionals are the key to leading companies toward good performance and values. Hiring and retaining excellent talent is one of the Company's HR strategy goals.

2. Employee development:

The Company provides a work environment that enables continuous learning and

development, allowing employees to contribute their strengths and be equipped for their jobs. We offer internal and external core/management competency and professional training courses that are systematically planned for employees in different positions. Additionally, we provide on-the-job training and a mentoring system for new hires to help them onboard quickly. Through education and training courses, the employees are able to continuously accomplish the tasks and goals that are assigned to them by the organization, thereby constantly sharpening the Company's core competitive edge.

An extract from the "Employee Education and Training Regulations" is as follows:

- (1) Vision: Fostering high-performance talent to create value and promote the fast growth of the organization.
- (2) Mission: Training talent needed currently or in the future in a systematic manner through integration of the Company's internal and external resources.
- (3) Scope: Applicable to all the Company's employees.
- (4) Responsibility:
  - a. Education and Training Center: Responsible for the establishment of training policies and systems, the formulation of annual plans, the setting and management of budgets, the planning, implementation, and assessment of courses, the management and use of education and training resources, the cultivation and management of internal instructors, the co-organization of professional skill tests, and other education and training matters.
  - b. Units requiring talent: Responsible for reporting their training requirements, conducting on-the-job training (OJT), and actively training excellent successors for the units for the purpose of organizational development. The Company has developed the [Rotation Management Guidelines] and [Replacement Plan Management Procedures] for the key management to make systematic training and succession plans.
- (5) Education and training system – divided into three parts by nature:
  - a. Off-the-job training (OFF JT): refers to the education and training taking participants out of their jobs temporarily.
  - b. On-the-job training (OJT): refers to the job instructions given by the head or designated mentor to employees in the workplace.
  - c. Self-development (S.D.): refers to the company-encouraged courses or activities planned in a way that meets the development needs of both the Company and employees.
- (6) Education and training programs – classified into three types by the way in which they are implemented:
  - a. Internal training: Education and training planned and organized by the Company.
  - b. External training: Education and training courses organized by external training organizations, to which employees may apply for participation in order to use external training resources effectively and make up for deficiencies in internal training.
  - c. Outsourced training: Education and training courses whose planning and implementation are outsourced to external training organizations in order to use external training resources effectively and make up for deficiencies in internal training.

3. Employee training courses:

The Group organizes internal and external education and training on ethical management issues (including courses on compliance with ethical management regulations, accounting systems, professional technology, internal control, and book club).

- Total annual training for all group employees: 3,789 participants / 6,980 total hours.

Internal training: 3,490 participants / 4,919.5 total hours

External training: 299 participants / 2,060.5 total hours

- **Training Overview for the Year:**

The course categories for group-wide training programs are as follows:

Course Category	Course Topic	Number of Participants	Training Hours
Regulatory Compliance	8	26	104
Risk Management	2	4	8
Professional Skills	90	953	2,415.5
General Education	18	120	515
Business Management	19	145	656
Ethical Management	1	534	534
Information Security	8	477	482
Occupational Safety	66	1,530	2,265.5
<b>Total</b>	<b>212</b>	<b>3,789</b>	<b>6,980</b>

- Overall training participation was strong, effectively enhancing employees' professional capabilities and work efficiency. Moving forward, course content and formats will continue to be refined based on practical feedback to better align with actual operational needs.

4. Competent authority-designated certificates received by personnel responsible for the transparency of financial information:

Name	Company	Title	Certificate description	Organizer	Continuing education hours
Chien-Chi Huang	SOLOMON	Accounting Supervisor	Continuing Education Program for Accounting Supervisors of Issuers/Securities Firms/Stock Exchanges	Accounting Research and Development Foundation, R.O.C.	12
Jen-Fu Huang	SOLOMON	Deputy Accounting Supervisor	Continuing Education Program for Accounting Supervisors of Issuers/Securities Firms/Stock Exchanges	Accounting Research and Development Foundation, R.O.C.	12
Bao-Cun Lin	SOLOMON	Audit Supervisor	Practical Audit Techniques	Institute of Internal Auditors, R.O.C.	6
Bao-Cun Lin	SOLOMON	Audit Supervisor	“Digital Transformation of Internal Auditing” Seminar	Institute of Internal Auditors, R.O.C.	6
Chiao-Hsueh Chen	SOLOMON	Deputy Auditor	Practical Audit Techniques	Institute of Internal Auditors, R.O.C.	6
Chiao-Hsueh Chen	Solomon	Deputy Auditor	“Digital Transformation of Internal Auditing” Seminar	Institute of Internal Auditors, R.O.C.	6

Name	Company	Title	Certificate description	Organizer	Continuing education hours
Chien-Chi Huang	Solomon	Corporate Governance Officer	Sustainability Disclosure Practices for Listed Companies	Securities and Futures Institute, R.O.C.	9
Chien-Chi Huang	Solomon	Corporate Governance Officer	2025 Taishin–Shin Kong Net Zero Summit Forum	Chinese National Association of Industry and Commerce, R.O.C.	3
Chien-Chi Huang	Solomon	Corporate Governance Officer	Trump 2.0: Global Tax Reform and Supply Chain Restructuring	Taiwan Corporate Governance Association	3
Min-Chieh Huang	SGD	Accounting Supervisor	Continuing Education Program for Accounting Supervisors of Issuers/Securities Firms/Stock Exchanges	Accounting Research and Development Foundation, R.O.C.	12
Yu-Chung Hsieh	SGD	Audit Supervisor	Pre-Service Training Program for Newly Appointed Internal Auditors	Institute of Internal Auditors, R.O.C.	18
Feng-Mei Wu	SGD	Deputy Auditor	Legal Issues in ESG Development	Securities and Futures Institute, R.O.C.	6
Feng-Mei Wu	SGD	Deputy Auditor	Self-Assessment Practices	Institute of Internal Auditors, R.O.C.	6
Szu-Mei Chen	DAV	Accounting Supervisor	Continuing Education Program for Accounting Supervisors of Issuers/Securities Firms/Stock Exchanges	Accounting Research and Development Foundation, R.O.C.	12
Li-Yu Yeh	DAV	Deputy Accounting Supervisor	Continuing Education Program for Accounting Supervisors of Issuers/Securities Firms/Stock Exchanges	Accounting Research and Development Foundation, R.O.C.	12
Hsiu-Ping Chueh	DAV	Audit Supervisor	Practical Audit Techniques	Institute of Internal Auditors, R.O.C.	6
Hsiu-Ping Chueh	DAV	Audit Supervisor	“Digital Transformation of Internal Auditing” Seminar	Institute of Internal Auditors, R.O.C.	6
Wen-Feng Chen	DAV	Deputy Auditor	ESG Information Management from EHS, Food Safety, and Occupational Safety Penalty Cases	Securities and Futures Institute, R.O.C.	6
Wen-Feng Chen	DAV	Deputy Auditor	AI Privacy and Personal Data Protection	Securities and Futures Institute, R.O.C.	6
Hsueh-Ping Chen	DAV	Corporate Governance Officer	2025 Taishin–Shin Kong Net Zero Summit Forum	Chinese National Association of Industry and Commerce, R.O.C.	3

Name	Company	Title	Certificate description	Organizer	Continuing education hours
Hsueh-Ping Chen	DAV	Corporate Governance Officer	New Perspectives on Corporate Governance in 2026 – Embracing Change	Taiwan Investor Relations Institute	3
Hsueh-Ping Chen	DAV	Corporate Governance Officer	15th Taipei Corporate Governance Forum	Financial Supervisory Commission, R.O.C.	6
Hsueh-Ping Chen	DAV	Corporate Governance Officer	Trump 2.0: Global Tax Reform and Supply Chain Restructuring	Taiwan Corporate Governance Association	3

#### 5. Employee benefits:

##### (1) Description of the defined pension contribution plan:

Under the defined contribution plan, pension contributions that shall be made are recognized as pension cost in the current period on an accrual basis. Pre-paid contributions are recognized as assets to the extent that a cash refund or reduction in future payments is available.

##### (2) Description of the defined benefit plan:

- a. Under the defined benefit plan, net obligations are calculated based on the discounted future benefits earned by employees for services rendered during the current period or in the past and stated at the present value of the defined benefit obligations on the balance sheet date less the fair value of plan assets. The defined benefit obligations are calculated by an actuary using the projected unit credit method every year. The discount rate is the yield rate of government bonds on the balance sheet date.
- b. Remeasurements arising from the defined benefit plan are recognized as other comprehensive income and recorded in retained earnings in the period of their incurrence.
- c. Expenses related to the service cost in the previous period are immediately recognized as profit or loss.

##### (3) Implementation of the defined benefit plan:

The Company has established a defined benefit pension plan in accordance with the “Labor Standards Act.” The plan is applicable to the length of service of all full-time employees calculated before the “Labor Pension Act” was implemented on July 1, 2005, and the length of service of employees who choose to stay in the pension scheme under the Labor Standards Act calculated after the implementation of the “Labor Pension Act.” The pension paid to employees who meet the criteria for retirement is calculated based on their length of service and their average salary for the 6 months prior to their retirement. Employees whose length of service is no more than 15 years (inclusive) will receive two base points for each year of service and employees whose length of service is more than 15 years will receive one base point for each additional year of service. The maximum number of accumulated base points is 45. The Company makes a pension contribution of 2% of the total salary on a monthly basis and deposits it into a special account with the Bank of Taiwan in the name of the Labor Pension Fund Supervisory Committee. In addition, before the end of each fiscal year, if the balance of the labor pension fund account referred to in the preceding paragraph is insufficient to pay the pension calculated above to employees expected to meet the criteria for retirement in the following fiscal year, the

Company will make a full, one-off contribution by the end of March of the next fiscal year.

The Company's defined retirement benefit plan fund assets are entrusted by the Bank of Taiwan through contracted management according to the proportion and amount for contracted management items set forth in the annual investment/utilization plan of the fund and within the scope as defined in Article 6 of the Regulations for Management, Utilization and Supervision of the National Pension Insurance Fund (i.e. being deposited in domestic or foreign financial institutions, invested in domestic/foreign listed, OTC, or privately offered equity securities and in domestic/foreign real estate-related securitized products, etc.) The relevant utilization is supervised by the Labor Pension Fund Supervisory Committee. Regarding the utilization of the fund, the minimum earnings approved to be distributed every year shall not be less than the attainable earnings calculated based on the 2-year time deposit interest rates offered by local banks. Any deficit shall be made up for with the money from the national treasury upon the approval of the competent authority. As the Company has no right to participate in the utilization and management of the fund, the classification of the fair value of plan assets cannot be disclosed in accordance with Paragraph 142 of IAS 19. Please refer to the labor pension fund utilization report for each year published by the government for the fair value of all assets constituting the fund on December 31, 2024 and 2023.

(4) Implementation of the defined contribution plan:

Since July 1, 2005, the Company has had its defined contribution plan in place in accordance with the "Labor Pension Act." The plan is applicable to employees who are of Taiwanese nationality. The Company and its domestic subsidiaries make and deposit a labor pension distribution of 6% of the salary of the employees who choose to opt in to the labor pension scheme under the "Labor Pension Act" into their personal accounts with the Bureau of Labor Insurance every month. The pension is paid monthly or at once to the employees based on the amount of money in their personal pension accounts and the accumulated gains.

The pension costs recognized by the Group in accordance with the aforesaid pension plan in 2025 and 2024 were NT\$43,755 (thousand) and NT\$41,633 (thousand), respectively.

A: The contribution percentage and contribution status under new and old systems:

- (a) New system: Since July 1, 2005, for employees who choose to opt in to the labor pension scheme under the "Labor Pension Act": a monthly pension contribution of no less than 6% of the employees' monthly salaries is made and deposited to their personal pension accounts set up by the Bureau of Labor Insurance. This allows the employees' pensions to accrue wherever they work without being affected by job changes or the closure or shutdown of business entities. Such pension accounts are owned by the employees.
- (b) Old system: A monthly pension contribution of 2% of employees' monthly salaries is made and deposited to the dedicated account. If the amount of pension contributions in the account reaches the total present value of pensions required for all employees to apply for payment of their pensions after they meet the criteria for retirement, the making of

such contribution may be suspended upon approval by the local competent authority.

B: Procedure and qualifications for employees to apply for payment of their pensions:

**Application Procedure**

- (a) An application for retirement must be filed one month before the retirement.
- (b) When applying for retirement, employees should complete a retirement application and a list of tasks that they are responsible for and submit the same to the Company for approval.
- (c) After approving the employees' pension applications, the Company gives a notice to the Labor Pension Fund Supervisory Committee to review such applications.

**Qualifications for Application**

- (a) Employees who meet any of the following conditions may apply for retirement:
  - Serving the Company for over 15 years and at the age of 55 or more.
  - Serving the Company for over 25 years.
  - Serving the Company for over 10 years and at the age of 60 or more.
- (b) Employees who do not meet any of the following conditions may not be forced into retirement:
  - At the age of 65 or more.
  - Mentally incapacitated or physically disabled to be competent in their jobs.
- (c) Employees who meet the criteria for retirement should apply for retirement in accordance with the "Labor Standards Act."
- (d) For employees transferred within the Group, their length of service and pensions may be calculated on a consolidated basis.
- (e) Employees who die during their employment are considered retired.
- (f) Employees who need long-term recovery from illness during their employment are allowed to apply for project retirement.

C: Operations of the Pension Management Committee:

The Supervisory Committee holds meetings pursuant to the law and may convene special meetings, if necessary.

(5) Employee bonuses and remuneration to directors:

Employee bonuses and remuneration to directors are recognized as expenses and liabilities when they are subject to legal or constructive obligations and their amounts can be estimated reasonably. Any difference between the amounts of the bonuses and remuneration actually distributed as resolved at the shareholders' meeting and the estimated amounts is treated as an accounting estimate change. In addition, the Group calculates the number of shares to be provided as share bonuses based on the fair value per share on the day prior to the resolution date of the shareholders' meeting in the financial statement year, with ex-right and ex-dividend effects taken into account.

(6) Employee benefit system:

According to the regulations of the Employee Welfare Committee, a monthly contribution of 5% of employees' salaries should be made as annual operating

funds that are used to provide employee benefits and organize the committee's activities.

(7) Other company benefits:

- A. Basic benefits: The Company enrolls in labor insurance, health insurance, and pension systems and takes out group insurance for all employees to protect their labor rights.
- B. Festival cash gifts: We give cash gifts for Labor Day, Dragon Boat Festival, and Moon Festival, ranging from NT\$500 to NT\$1,000 per festival.
- C. Employee Welfare Committee: The Company organizes domestic trips on an irregular basis, holds merchant promotions, and provides subsidies for marriage, funerals, hospitalization, and maternity as well as solatium for injury/illness hospitalization and other welfare subsidies.
- D. Leisure activities and vacations: As the Group is a contracted member of Uni-Resort Mawudu, the employees may enjoy the resort rooms and meals at member prices.
- E. Health check-ups: SOLOMON offers a safe and healthy work environment to employees in compliance with the applicable labor laws and regulations and organizes annual health check-ups for regular tracking.
- F. Club activities: Employees may apply to form clubs or participate in a variety of club activities to promote exchange and interaction between the employees.
- G. Childcare and after-school care: The Group contracts with Hess International Educational Group to provide after-school programs for kindergarten and elementary school children at all branches across Taiwan.
- H. Offers for salary transfer accounts: 10 free inter-bank withdrawals or transfers per month.

6. Labor-management agreements:

The company's labor-management agreements are based on the Labor Standards Act and implemented in accordance with the company's personnel management regulations upon employees' commencement of service. In response to amendments to relevant labor laws and regulations, the minimum monthly wage was adjusted to NT\$27,470 and the minimum hourly wage to NT\$183 in 2024; the minimum monthly wage was further adjusted to NT\$28,590 in 2025 and NT\$29,500 in 2026. In 2025, the labor insurance premium rate is 12.5% (comprising an 11.5% ordinary accident insurance rate and a 1% employment insurance rate). The company will adjust its relevant systems in accordance with applicable laws and regulations to ensure compliance.

An extract from the "Code of Service for Employees" is as follows:

- (1) Employees shall separate personal matters from work, respect individual personalities mutually, treat each other with sincerity, and collaborate to attain the business goals of the Company.
- (2) Employees shall comply with all the Company's regulations and observe the reasonable instructions of managerial officers at all levels without skimping on the job. The managerial officers at all levels shall give instructions to the employees in a polite manner.
- (3) Employees may not disclose their salaries on purpose or ask others about their salaries.

- (4) Without written consent from the Company, employees may not run businesses privately or concurrently hold positions in other companies.
  - (5) Without written consent from the Company, employees may not disclose, communicate, hand over, or transfer the Company's confidential information known or obtained by them to others or externally publish or announce such information. They shall also comply with the "Document Confidentiality Regulations" to secure confidential documents.
  - (6) Employees shall do their jobs in a thorough manner without avoiding responsibility or procrastinating and they may not handle personal matters during their work time.
  - (7) Without written consent from the Company, employees may not run or be engaged in a business that is the same as or similar to that of the Company for themselves or any third party.
  - (8) Employees may not read any documents that are irrelevant to their jobs and print and disclose publicly any data or written materials without the consent of the Company.
  - (9) Employees may not be greedy and lazy or extravagant and debauched, gamble, use drugs, abuse alcohol, cause trouble, violate national laws and regulations, or commit other dishonorable acts.
  - (10) All the Company's employees shall observe all the regulations and systems/guidelines and announcements of the Company and plants.
  - (11) Employees shall take good care of public property without abusing, destroying, or embezzling it. They shall have full responsibility for the public property that they administer or receive for use.
  - (12) Employees shall obey the Company's transfer or deployment arrangements. Employees who go on business trips or are dispatched or transferred shall follow the schedule without causing errors or delays.
  - (13) Employees shall wear employee ID cards during their work time, or they will accept relevant punishments without objections.
  - (14) The Company may reward employees for obtaining patents on inventions related to production, manufacturing, and R&D technologies and the ownership of the patents belongs to the Company.
  - (15) Employees are obligated to obey reasonable orders given by their managers within the scope of supervision. However, where they have any opinion on such orders, a report may be made at any time.
7. Corporate Activities and Corporate Social Responsibility (CSR) Initiatives, Participation, and Achievements for 2025 (Group) :

Item	Activity	Description of participation	Implementation performance
1	National Taiwan Normal University	Academic-Industry Collaboration Academic Feedback Fund	NT\$150,000
2	Sponsoring the Development Center for Spinal Cord Injuries for rehabilitation and training expenses	Corporate donation	NT\$10,500

Item	Activity	Description of participation	Implementation performance
3	Eden Social Welfare Foundation	Participation of the Group's employees	Donation of invoices and a small amount of money
4	Cih Yue Charity Foundation	Corporate donation	NT\$500,000
5	Yu Yuan Education Foundation	Corporate donation	NT\$200,000
6	Management Committee of Houcuo Longfeng Temple, Zhunan Township	Corporate donation	NT\$23,000
7	Step30's public welfare activity (donation to Africa)	Participation of the Group's employees	129 pairs of old shoes collected
8	Blood Donation Campaign	Participation of the Group's employees	A total of 126 blood bags were collected.
9	Cultural Activity – <i>Protect Our Planet</i> Film Appreciation Event	Participation of the Group's employees	A total of 49 employees and their family members participated.
10	Cultural Activity – Shilin Street Culture Guided Tour – Organized by the Taipei Performing Arts Center	Participation of the Group's employees	A total of 17 employees and their family members participated.
11	Year-End Charity Bazaar and Christmas Giving Event, jointly organized by the Genesis Social Welfare Foundation, Yu-Cheng Social Welfare Foundation, Phoebe Care Association – Gaofei Sheltered Workshop, and Huashan Shuangfu Baptist Church	Participation by group employees and employees of companies leasing office space in the Neihu Building	The proceeds from the charity bazaar totaled approximately NT\$50,000.
12	Ocean Conservation and Sustainable Beach Cleanup Activity	Participation by group employees	A total of 45 people participated.

(2) Losses incurred due to labor-management disputes (including any labor inspection result not compliant with the Labor Standards Act, in which case the date of punishment, punishment notice number, legal provisions violated, the content of the legal provisions, and punishment content shall be specified), the estimated amount of such losses that may occur in the future and measures in response:

The Company had no labor-management disputes in the most recent year and as of the publication date of the annual report, and thus no losses were incurred. Our personnel management regulations are implemented in compliance with the Labor Standards Act



Purpose: Promote the information management system, establish a safe and reliable information operating environment, ensure data, system, equipment and network security, strengthen information security management, ensure the confidentiality, integrity and availability of information assets, and raise the information security awareness of relevant personnel, in order to provide an environment conducive to the continuous operation of the Company's information services, comply with relevant laws and regulations, avoid internal and external deliberate or accidental threats, and improve service quality, achieving the goal of sustainable operations.

Scope:

1. All employees, partners or units of the Company shall comply with this policy.
2. Cybersecurity management covers control measures for four aspects to prevent any possible risks and damages caused to the Company by improper use, leakage, tampering, and damage of information as a result of human negligence, deliberate acts or natural disasters. The control measures are described as follows:
  - 2.1 Organizational control measures.
  - 2.2 Personnel control measures.
  - 2.3 Physical control measures.
  - 2.4 Technical management.

(3) Specific management plans:

As technology advances, the Company continues to install and upgrade information security management systems, implements relevant management measures in a non-stop manner to prevent external cybersecurity threats, and establishes an operating code of conduct for internal personnel in order to improve the security of the Company's overall information environment and reduce internal personnel information security risks.

Category	Description	Relevant measure
Permission management	Personnel account and permission management and management measures for system operations	Management and approval of personnel accounts and permissions
		Regular inventory of personnel accounts and permissions
Access control	Control measures for personnel's access to internal/external systems and data transmission channels	Internal/external access control measures
		Control measures for data leakage channels
External threats	Potential vulnerabilities and viruses on internal systems and protection measures	Regular host/computer updates
		Regular network-security inspection and repair
		Virus protection and malware detection
System availability	System availability status and handling measures in case of service interruptions	Monitoring of the system/network availability status
		Measures in response to service interruptions
		Data backup and redundancy and on-premises/off-site redundancy mechanisms
		Regular disaster recovery drills

(4) Resources invested in cybersecurity management:

1. Information security education and training are organized to upgrade the information security knowledge and professional skills of all employees. Information security education and training courses are provided for new employees when they report to

work, thereby improving the information security awareness of the Company's employees. We also provide related professional skills training for full-time personnel.

2. The Company implements business continuity management procedures, formulates a business continuity plan (BCP), and conducts business continuity exercises every year to ensure continuous operations of the Company's business. This allows us to respond at critical moments and improve our information services.
3. For participation in collaborative cyber defense mechanisms, in order to strengthen our active defense strategy, we have joined the TWCERT/CC Information Security Alliance, through which we can obtain intelligence on information security and cyber hacking from time to time, share threat intelligence, gain industry experience, give internal cybersecurity alerts in a timely manner, review internal equipment and system updates, and constantly enhance the defense capacity to promote key partners' trust in the Company's goodwill and information security level.
4. Introduction of the ISO 27001 information security management system in 2024: The Company intends to obtain third-party international information security certification, and strengthen information security and protection (e.g. through an email security filtering mechanism and SOC cybersecurity monitoring services).
  - Schedule of obtaining the certification: The Company expects to be certified in Q1 2025 and obtain the certification in Q2 2025.
5. Implementation of the IEC 62443 4-1 product safety development in 2024: The Company has been certified in November.
6. Number of employees deployed:  
The Company adopts a group-based method for management:
  - (1) Cybersecurity personnel: 2 persons; 4 in total in the Group
  - (2) Information personnel (assisting the cybersecurity personnel): 5 persons
7. In 2025, a total of 8 meetings were convened to discuss proposals such as ISO 27001.
8. External training:

No.	Course title	hours	Number of trainees
1	CYBERSEC 2025 Taiwan Cybersecurity Conference	24 hours	2
2	CyCraft AI Cybersecurity Annual Conference	8 hours	2
3	Hsi-Et CEH Master Intensive Review Course	14 hours	1

**(5) Losses, Potential Impacts, and Response Measures Resulting from Material Cybersecurity Incidents:**

**Period:** Most recent fiscal year and up to the publication date of this annual report

The Company experienced one material cybersecurity incident in 2025. Operations remained normal, and after assessment, the incident had no impact on the Company's financial condition or business operations.

The Company has established a comprehensive multi-layered defense mechanism, including firewalls, intrusion detection systems, antivirus systems, vulnerability scanning, and patch management, to continuously enhance its cybersecurity defense capabilities. However, due to the inherent risk arising from the time gap between evolving attack methods and defense mechanisms, past defense achievements cannot

guarantee that future incidents will not occur. Therefore, the Company will continue to optimize and improve its information security requirements in line with evolving cybersecurity threats.

The Company remains committed to fulfilling its information security obligations and management responsibilities, reducing operational risks, safeguarding customer rights and interests, and maximizing investment value and returns for shareholders.

## 7. Important Contracts

### (1) SOLOMON Technology Corporation

No.	Nature of contract	Contracting party	Start and expiry dates of contract	Main subject	Restrictions
1	Agency	PROTEK DEVICES L.P.	2004.05.03~ (without an expiration date)	Serve as an agent of the company's electrostatic protection devices and other products	Non-exclusive agent in Taiwan
2	Distribution (the Company is the supplier)	Lanjing Electronics Co., Ltd.	2024.01.30~ 2025.01.29	Distribution of the Company's related products	Non-exclusive distributor in Taiwan
3	Distribution (the Company is the supplier)	J-System Co., Ltd.	2025.02.11~ 2026.02.10	Distribution of the Company's related products	Non-exclusive distributor in South Korea
4	Distribution	Piller Power Systems GmbH	2005.11.13~ 2008.11.14 Automatically extended for one year when expired	Distribution of the company's dynamic uninterruptible power systems and related products	Non-exclusive distributor in Taiwan
5	Distribution	EPLAN Software & Service GmbH & Co. KG	2012.05.01~ 2012.12.31 Automatically extended for one year when expired	Distribution of the company's related products	There are clauses prohibiting the sale of competitive products
6	Distribution	ROBOTIQ, Inc.	2015.09.29~ 2018.09.28 Automatically extended for three years when expired	Distribution of the company's related products	The distribution territory is Taiwan

No.	Nature of contract	Contracting party	Start and expiry dates of contract	Main subject	Restrictions
7	Distribution	LMI TECHNOLOGIES LTD..	2016.09.12~ 2016.12.31 Automatically extended for one year when expired	Distribution of the company's related products	The distribution territory is Taiwan
8	Distribution	HannStar Display Corp.	2017.01.01~ 2017.12.31 Automatically extended for one year when expired	Distribution of the company's related products	Sales regions include Taiwan, Hong Kong, China, and Southeast Asia
9	Distribution	MTE Power Quality Solutions Pte.	2017.01.01~ 2017.12.31 Automatically extended for one year when expired	Distribution of the company's related products	The distribution territory is Taiwan
10	Distribution	OptoForceKit,	2017.06.05~ 2017.12.31 Automatically extended for one year when expired	Distribution of the company's related products	Non-exclusive distributor in Taiwan
11	Distribution	TOSHIBA TELI CORPORATION	2019.04.22~ 2020.04.21 Automatically renewed when expired	Distribution of the company's related products	The distribution territory is Taiwan
12	Distribution	Mitsubishi Electric Corporation	2020.01.20~ 2020.12.31 Automatically extended for one year when expired, with a maximum of five years	Distribution of the company's air conditioning equipment	The distribution territory is Taiwan
13	Distribution	MECADEMIC Inc.	2021.01.01~ 2021.12.31 Automatically extended for one year when expired	Distribution of the company's related products	Non-exclusive distributor in Taiwan

No.	Nature of contract	Contracting party	Start and expiry dates of contract	Main subject	Restrictions
14	Distribution	ROCKWELL AUTOMATION TAIWAN CO., LTD.	2022.10.01~2029.09.30	Distribution of the company's related products	Distributor in Taiwan
15	Distribution	INNIO Jenbacher GmbH & Co OG	2024.08.01~2027.07.31	Distribution of the company's related products	The distribution territory is Taiwan and some provinces in China
16	Distribution	Mobile Industrial Robot	2024.04.07~2030.04.06	Distribution of the company's related products	The distribution territory is Taiwan
17	Distribution	UNIVERSAL ROBOTS	2025.01.01~2025.12.31	Distribution of the company's related products	The distribution territory is the Asia Pacific region
18	Distribution	Fujitsu Semiconductor Memory Solution Limited	2024.05.01~2025.04.30	Distribution of the company's related products	The distribution territory is Taiwan, etc.
19	Distribution	Solomon Systech Limited.	2025.01.01~2025.12.31	Distribution of the company's related products	The distribution territory is Taiwan, etc.
20	Distribution	FAOI Robot System (Suzhou) Co., Ltd.	2025.01.16~2026.03.31	Distribution of the company's related products	Non-exclusive distributor in Taiwan
21	Distribution	CKD Taiwan Corporation	2025.03.01~2027.02.28	Distribution of the company's related products	Non-exclusive distributor in Taiwan
22	Agent	Kawasaki Heavy Industries Ltd., Taipei Branch (Japan)	2021.11.01~2022.10.31 Automatically extended for one years when expired	Sale of the company's general industrial robotic arms	Including customer after-sales services
23	Annual procurement	Taiwan Cummins Sales & Service Co., Ltd	2025.03.03~2026.03.02	Procurement of diesel engines from the company Generator units	According to the company's global policy

## (2) Yumon International Trade Shanghai Limited Corporation

No.	Nature of contract	Contracting party	Start and expiry dates of contract	Main subject	Restrictions
1	Distributor	Cummins (China) Investment Company Limited	2026.01.01~ 2026.12.31	Power generator set sales 、 installation, commissioning and maintenance services	Shanghai, Suzhou, East China high-tech manufacturing industry, and overseas EPC projects
2	Distribution	INNIO Jenbacher GmbH & Co OG	2024.08.01~ 2027.07.31	Distribution of the company's related products	The distribution territory is some provinces in China

## (3) Solomon Goldentek Display Corp.

No.	Nature of contract	Contracting party	Start and expiry dates of contract	Main subject	Restrictions
1	Non-exclusive agency contract	INABA DENKI SANGYO CO., LTD	From December 22, 2011, until either party proposes termination of the contract, at which point the contract shall become void.	Non-exclusive agency contract	None
2	Sales contract	ACTE AS NORWAY	From April 19, 2014, unless either party gives one month's prior notice, the contract shall remain valid; otherwise, the contract shall become void.	Sales contract	None
3	Transaction agreement	Sci Can	2015.08.06~ Transaction termination date	Transaction agreement	None

No.	Nature of contract	Contracting party	Start and expiry dates of contract	Main subject	Restrictions
4	Supplier agreement	SCICAN	2018.10.01~ Transaction termination date	Supplier agreement	None
5	Commission agreement	ASTA TECHNOLOGIES	2021.04.22~2026.12.31	Commission agreement	None
6	Distribution/agency	Masters SP zoo	2024.04.15~ Agency termination date	Distribution/agency contract	None
7	Distribution contract	Taiwan DerLight Energy Co., Ltd.	2024.04.15~ Distribution termination date	Distribution contract	None
8	Commission agreement	Masters SP zoo	2024.08.01~2028.07.31	Commission agreement	None
9	Distribution contract	GBC Gloryrich Business Corp.	2025.02.15~ Distribution termination date	Distribution contract	None
10	Joint Development Agreement	Coretronic Intelligent Opto Corporation	Effective Date ~ May 31, 2026	Joint Development Agreement	None

## Chapter 6. Review and Analysis of the Financial Position and Financial Performance and the Assessment of Risk Events

### 1. Financial Position

Unit: NT\$ thousand

Item \ Year	2025.12.31	2024.12.31	Difference	
			Amount	%
Current assets	8,026,928	7,878,942	147,986	1.88
Non-current assets	2,074,617	2,064,061	10,556	0.51
Total assets	10,101,545	9,943,003	158,542	1.59
Current liabilities	3,558,783	3,388,615	170,168	5.02
Non-current liabilities	271,664	306,676	(35,012)	(11.42)
Total liabilities	3,830,447	3,695,291	135,156	3.66
Share capital	1,714,711	1,714,711	0	0.00
Capital reserves	911,351	911,355	(4)	(0.00)
Retained earnings	3,283,995	3,239,601	44,394	1.37
Other equity	(135,037)	(109,147)	(25,890)	23.72
Treasury stocks	-6,042	(6,042)	0	0.00
Equity attributable to owners	5,768,978	5,750,478	18,500	0.32

of the parent company				
Non-controlling interests	502,120	497,234	4,886	0.98
Total equity	6,271,098	6,247,712	23,386	0.37
Description of changes: (if the increase or decrease is 20% or more and the increased or decreased amount reaches NT\$10 million)				
1. Other equity changes: mainly attributable to the valuation of financial assets measured at fair value through other comprehensive income (FVOCI).				

## 2. Financial Performance

### (1) Operating Result Comparison:

Unit: NT\$ thousand

Item \ Year	2025	2024	Amount of increase (decrease)	Percentage of change (%)
Operating income	4,248,292	3,503,097	745,195	21.27
Gross operating profit	962,616	791,136	171,480	21.68
Operating profit	68,268	(48,146)	116,414	241.79
Pre-tax profit	283,897	285,834	(1,937)	(0.68)
Net profit in the current period	238,467	158,262	80,205	50.68
Other comprehensive income in the current period (after tax, net)	(27,060)	24,633	(51,693)	(209.85)
Total comprehensive income in the current period	211,407	182,895	28,512	15.59
Net profit attributable to owners of the parent company	211,274	144,012	67,262	46.71
Net profit attributable to non-controlling interests	27,193	14,250	12,943	90.83
Total comprehensive income attributable to owners of the parent company	189,975	169,483	20,492	12.09
Total comprehensive income attributable to non-controlling interests	21,432	13,412	8,020	59.80
Earnings per share	1.23	0.84	0.39	46.43
Analysis and description of the percentage of changes: (if the increase or decrease is 20% or more and the increased or decreased amount reaches NT\$10 million)				
1. Operating profit and net income for the current period increased compared to the previous period, mainly due to higher operating revenue in the current period.				

### (2) Potential effects of expected sales volumes and their basis on the Company's future finance and business, and measures in response:

The development opportunities in the smart manufacturing market are concentrated more on the "smart manufacturing" and "smart logistics" fields. We support the government's forward-looking infrastructure and energy development policies and grasp the investment opportunities that Taiwanese companies bring back. The Company also increases the number of global distributors and sets up more offices across countries to gain deeper understanding of local markets and improve the development success rate. We will continuously keep track of market development trends and optimize our product portfolio in 2025, and will focus on the development of the Energy & Power Business Group and Smart Manufacturing Business Group. Meanwhile, we will ensure a sound financial structure and thereby keep creating value for the Company and shareholders.

### 3. Cash flow

#### (1) Analysis of changes in cash flows in the most recent two years:

Unit: NT\$ thousand

Item \ Year	2025	2024	Amount of increase (decrease)	%	Description
Operating activities	471,688	108,839	362,849	333.38	The decrease in prepaid payments for goods and the increase in contract liabilities during the current period resulted in an increase in net cash inflows from operating activities.
Investing activities	249,044	(41,034)	290,078	706.92	The increase in time deposits maturing during the current period resulted in net cash inflows from investing activities.
Financing activities	(310,456)	458,280	(768,736)	(167.74)	The decrease in short-term borrowings and the distribution of cash dividends during the current period resulted in net cash outflows from financing activities.
Net cash flow	410,664	547,728	(137,064)	(25.02)	

#### (2) Liquidity analysis for the most recent two years:

Item/Year	2025 %	2024 %	Percentage of increase/decrease %
Cash flow ratio	13.25	3.21	312.77
Cash flow adequacy ratio	47.29	35.40	33.59
Cash reinvestment ratio	3.99	(2.40)	266.25

Analysis and description of the percentage of changes:  
The decrease in prepaid payments for goods and the increase in contract liabilities during the current period resulted in an increase in net cash inflows from operating activities.

#### (3) Cash flows and cash flow analysis for 2026 (estimation):

Unit: NT\$ thousand

Opening cash balance (A)	Annual cash inflow (B)	Annual cash outflow (C)	Cash balance (deficit) (D)=(A)+(B)-(C)	Remedy for cash deficit	
				Investment plan	Financial management plan
2,213,779	735,000	731,000	2,217,779	—	—

1. Analysis of changes in cash flows for 2024:

(1) Operating activities:  
A net cash inflow from the expected operating activities in the following year would be mainly related to continuous transaction risk control, stably growing operating revenue, the accelerated collection of accounts receivable, and the control of the purchase and use of materials with the production and sales balance mechanism. These factors would increase the cash turnover and thereby sustain a net cash inflow from operating activities.

(2) Investing activities:  
Cash flows from the expected investing activities in the following year would mainly be the investments in industries associated with the business activities of the Company and associates.

<p>(3) Financing activities: Cash flows from the expected financing activities in the following year would mainly be the short-term loans generated from the distribution of cash dividends and capital movements.</p> <p>2. Expected remedies for cash deficits and liquidity analysis for 2026: N/A.</p>
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4. Effects of Material Capital Expenditure in 2025 on Finance and Business

The Company did not have material capital expenditure plans in 2025.

5. Investment Policies for 2025, the Main Reasons for Profits or Losses, the Improvement Plan, and the Investment Plan for 2026

(1) The Company’s investments in 2025 mainly focused on relevant core businesses:

1. We continuously implemented all new investment projects and monitored investee companies according to our investment/merger regulations and the investee companies’ management mechanisms, enabling all investment projects and investee companies to run based on our investment/merger management mechanism and create maximum profits.

2. Investment profits in 2026

The main reasons for the profits from the contribution of our subsidiary, Solomon Goldentek Display Corp., were the efforts of the management and marketing teams and their persistence in improving management and optimizing processes, thereby realizing profits.

(2) Investment plan for 2026:

The Company will plan to dispose of investments in non-core businesses, simplify the investment structure, and focus on investments in and mergers with potential strategic partners related to the Company’s business.

6. Risk Events

Analysis of relevant matters in 2025 and as of the publication date of the annual report:

(1) Effects of interest rate and exchange rate changes and inflation on the profit/loss of the Company, and future measures in response:

Item	2025 (NT\$ thousand)
Interest income	160,538
Interest expense	24,342
Net foreign exchange gain/loss	(118,828)

The Company regularly assesses bank borrowing rates and keeps in close touch with banks for lower borrowing rates. For foreign exchange rates, we develop clear foreign exchange operation strategies and strictly control relevant procedures to monitor foreign exchange changes and make strategic adjustments if necessary.

(2) Policies on high-risk and high-leverage investments, loaning of funds to others, endorsements/guarantees, and derivative transactions, the main reasons for profits or losses, and future measures in response:

The Company was not engaged in high-risk, high-leverage investment trading in 2025. The Company’s trading of derivatives, loaning of funds to others, and making of endorsements/guarantees complied with the Company’s “Procedures for Financial Derivatives Transactions,” “Operating Procedures for Loaning of Funds to Others,” and “Operating Procedures for Endorsements and Guarantees.”

(3) Future (2026) R&D plans and expected R&D expense:

Project name	Current progress	Main factors leading to R&D success in the future	Expected R&D expense
Development of advanced functions for AccuPick	In progress	The system features rapid learning capabilities and highly efficient deployment, built upon a highly integrated system platform. By combining an intuitive and consistent user interface with unified control logic, together with a modular design and multifunctional integrated architecture, the overall solution is able to effectively support the integration of more complex algorithms and process control applications, further enhancing system scalability and long-term operational value.	NT\$30,000 thousand
Development of advanced functions for Solvision	In progress	Centered on Solomon’s AI deep-learning inspection platform, the system integrates a wide range of commercially available hardware devices—including lighting equipment, cameras, and optical lenses—according to on-site requirements, thereby effectively improving overall inspection accuracy and system performance.	
Development of advanced functions for SuperVision	In progress	With capabilities including long-distance recognition, precise operation, and a high degree of automation, the solution is able to maintain recognition accuracy, operational stability, and overall process efficiency even in complex and dynamic application environments, demonstrating both practicality and scalability.	
AR+AI systems and applications	In progress	As AR and AI technologies continue to mature and their application scenarios expand, related applications are no longer limited to the manufacturing industry and are now being widely adopted in non-manufacturing sectors such as retail, healthcare, logistics, and food services. Leveraging the Company’s long-established expertise in AI and 3D vision technologies, we continue to promote the integrated application of AR and AI. Relevant R&D efforts and practical implementations have already achieved tangible progress, demonstrating potential growth momentum across multiple industries.	

(4) Effects of important changes in domestic or foreign policies and laws on the finance and business of the Company, and measures in response: None.

(5) Effects of changes in technology (including cybersecurity risks) on the finance and business of the Company, and measures in response:

In response to global market and industrial development trends, we have paid close

attention to changes in technology. In addition to reviewing our own existing product advantages and technology capacity on an ongoing basis, we have actively looked for strategic partners to gain technology R&D capabilities and give full play to the operational synergy of the industrial chain, thereby creating maximum value for the shareholders, customers and employees. Therefore, the changes in technology in recent years have not affected the Company's finance and business.

- (6) Effects of changes in corporate image on the crisis management of the Company, and measures in response:

We always adhere to the principle of decent, down-to-earth and ethical management, comply with laws and regulations, implement risk control internally and thoroughly, and actively give full play to the synergy of the Group externally. In case of a crisis resulting from corporate image changes, the Company will form a project team to take appropriate actions in response. There are no foreseeable crises.

- (7) Expected benefits and potential risks of mergers, and measures in response:

To integrate the Group's resources, expand the Company's business, improve corporate management efficiency, and streamline the Group's operating costs:

April 1, 2007: The Company merged with its 100%-owned subsidiary "Long Men Technology Corporation."

October 7, 2007: The Company merged with its 100%-owned subsidiary "Mo Dao Investment Co., Ltd."

2008: No mergers occurred.

December 22, 2009: Solomon Group (including SOLOMON, Moredel, Solomon Smartnet) subscribed for a total of 18,250,000 shares in Data International Co., Ltd.'s first private placement of common shares for capital increase in 2009, increasing the shareholding percentage to 53.53%. Data International Co., Ltd. became a member of Solomon Group.

May 18, 2010: Solomon Group (including SOLOMON, Moredel, Solomon Smartnet) subscribed for a total of 8,549,000 shares in Data International Co., Ltd.'s first private placement of common shares in 2010, increasing the shareholding percentage to 58.33%.

2011–now: No mergers occurred.

- (8) Expected benefits and possible risks of expansion of plants, and measures in response: None.

- (9) Risks from the concentration of purchases or sales:

1. The Group strives to diversify its customer base, carries out transactions with eligible customers, and actively develops new large customers for risk diversification.
2. The Group's largest supplier accounts for about 46.49% of net purchases, and thus new product lines and other alternative main products are being developed on a proactive and ongoing basis.
3. In the future, the Group will continuously keep an eye on market development trends and adjust inventory policies for products at risk of price declines, if necessary, to prevent losses.

- (10) Effects and risks of substantial transfers of shares held by directors, supervisors or major shareholders to the Company, and measures in response: None.

(11) Effects and risks of changes in management to the Company, and measures in response: None.

(12) Litigious or non-litigious events: None.

(13) Other major risks and measures in response:

In addition to the risk events disclosed above, the Company has established guidelines for accounts receivable and inventory management in response to customer default risk and inventory obsolescence risk that are of the greatest concern in corporate management. Such guidelines are communicated to and implemented for the sales units, Finance Department, Business Management Department, and Auditing Office during daily management.

Units responsible for managing the aforesaid risks are managed by the project team consisting of the heads of the sales units, Finance Department, Business Management Department, and Auditing Office, based on the nature of projects.

1. The Group's day-to-day operations are affected by multiple financial risks, including market risk (financial risk, exchange rate risk, and price risk), liquidity risk, credit risk, and legal risk: Management policies, risk assessments, response strategies, and quantitative risk exposure information for such risks. (see pp. - )
2. Market risk: The Company's business units and management units establish and implement strategies for the business activities they are in charge of and take actions in response based on the results of the analysis and assessment of legal, policy and market changes. The heads of the Business Management Department and business groups are responsible for controlling and handling potential market risks and crises.
3. Strategic and operational risks: The Company keeps track of the operational performance of departments on a continuous basis and adjusts strategic directions based on changes in market competition and customers, when appropriate, to reduce operational risks and thereby align corporate strategies with the Company's vision and achieve operational goals. Factors that affect the operational risks and relevant management mechanisms are listed below:
  - (1) Purchase cost control: We assess procurement risks and control procurement costs.
  - (2) Supplier management: We assess suppliers and contractors to check their delivery and contract performance status. The suppliers are assessed for four items: quality, delivery time, quotes, and services; the contractors are assessed for four items: quality, construction time, construction safety, and services.
  - (3) Channel analysis and management: We analyze and manage inventory costs, order processes and costs, and foremarket and aftermarket service costs.
  - (4) Management of accounts receivable: We manage the accounts receivable collection risk.
  - (5) Introduction of ISO 9001 and ISO 45001: Through the analysis of the internal and external issues related to the Company and the concerns of stakeholders, we understand the environment in which the Company operates and formulate operational guiding principles to ensure the efficient operation of the quality management system and the occupational safety and health system. Risk management standards for the Company's organizational background and stakeholders are established to respond to potential risks and opportunities brought about by environmental changes and take countermeasures or control measures in advance based on risk assessment results.

4. Auditing Office: All the Company's material operational decisions are implemented by a resolution of the Board of Directors after being assessed and analyzed by the appropriate responsible departments. The Auditing Office draws up annual audit plans and develops self-assessment procedures and methods through risk assessments in accordance with laws and regulations. The aforesaid potential risks are kept under control by implementing the audit plans and self-assessment procedures and the results are submitted to the Board of Directors on a regular basis.
5. Cybersecurity risk management: (As Information Security Management)

7. Other Important Matters

None.

## Chapter 7. Special Information

### 1. Information of Associates

(1) Consolidated business report of affiliates: (Please refer to the relevant information on the MOPS.)

[https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co\\_id=2359&year=&mtype=K&isnew=true](https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co_id=2359&year=&mtype=K&isnew=true)

(2) Consolidated financial statements of affiliates: (Please refer to the relevant information on the MOPS.)

[https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co\\_id=2359&year=&mtype=K&isnew=true](https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co_id=2359&year=&mtype=K&isnew=true)

(3) Affiliation report: None.

### 2. Private Placement of Securities

Private placement of securities in 2025 and as of the publication date of the annual report: None.

### 3. Other Additional Information Required

None.

Chapter 8. Occurrence of Events with a Material Effect on Shareholders' Equity or Securities Price, as Defined under Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, in the Most Recent Year and as of the Publication Date of the Annual Report: (including those defined in Article 11, Paragraph 1, Press Briefings Concerning Material **Information**, of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities): None.

Company Name: SOLOMON Technology Corporation

Person in Charge: Chen Cheng-Lung