

Stock Code : 2331



ELITEGROUP COMPUTER SYSTEMS CO., LTD.

2025 Annual Report (Translation)



Taiwan Stock Exchange Market Observation Post System:<http://mops.twse.com.tw/>

The date of publication: March 31, 2026

Notice to Readers:

For the convenience of readers, the Annual Report has been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese version shall prevail.

Spokesperson

Spokesperson: Hui-Yuan Yang

Title: Head of Investor Relations and Spokesperson

Telephone: 886-2-2162-1177

Email: public@ecs.com.tw

Acting Spokesperson: Ming-Zhong Liu

Title: Senior Director

Telephone: 886-2-2162-1177

Email: public@ecs.com.tw

Addresses and Telephone Numbers of Company Headquarters:

Address: 9F., No. 22-1, Sec. 3, Zhongshan N. Rd., Zhongshan Dist., Taipei
City 104427, Taiwan (R.O.C.)

Website: <http://www.ecs.com.tw/>

Telephone: 886-2-2162-1177

Stock Transfer Institution

Name: Grand Fortune Securities Co.,Ltd

Address: 5.6.7F., No.6, Sec. 1, Zhongxiao W. Rd., Taipei City, 10041

Website: <http://www.capital.com.tw/>

Telephone: 886-2-2383-6888

CPAs for the Financial Report in the Most Recent Fiscal Year

Name of CPAs: CPA Yi-Yun Tsou and CPA Kuo-Yang Tseng

Firm Name: KPMG in Taiwan

Address: Taipei 101 Tower, 68F, No.7, Sec. 5, Xinyi Road, Taipei City
110615, Taiwan (R.O.C.)

Website: <http://www.kpmg.com.tw/>

Telephone: 886-2-8101-6666

Name of the Overseas Securities Exchange and Method to Inquire about Overseas Securities Information: None.

Company Website: <http://www.ecs.com.tw/>

Contents

CHAPTER 1. LETTER TO SHAREHOLDERS	1
CHAPTER 2. CORPORATE GOVERNANCE REPORT	6
I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, Department and Branch Heads	6
(I) Information on directors.....	6
(II) President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches.....	17
(III) Remunerations paid to Directors (including Independent Directors), President and Vice Presidents in the Most Recent Fiscal Year	20
(IV) Compare the ratio of the total remuneration paid to the Company's Directors, President, and Vice Presidents in the most recent two years to the net income after tax in the financial report by the Company and all companies in the consolidated statements, and explain the policies, standards and combinations of remuneration payment, the procedures for determining remuneration, and the relevance with business performance and future risks.	24
II. Implementation of Corporate Governance	27
(I) Board of Directors:.....	27
(II) Operations of the Audit Committee:	32
(III) Implementation Status of Corporate Governance and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof	38
(IV) Establishment, functions, and operations of Remuneration Committee:.....	49
(V) Implementation Status of Sustainable Development and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof.....	52
(VI) Implementation Status of Ethical Corporate Management and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof.....	75
(VII) If the Company has formulated the Corporate Governance Code and relevant regulations, it shall disclose the inquiry methods.	79
(VIII) The following matters shall be disclosed on the implementation of internal control system	79
(IX) Major Resolutions of Shareholders' Meeting and Board Meetings during the Most Recent Fiscal Year and during the Current Fiscal Year Up to the Date of Publication of the Annual Report	80
(X) Major contents of any dissenting opinions on record or stated in a written statement made by Directors regarding key resolutions of the Directors' Meeting in the most recent year and up to the publication date of the annual report.	85
III. Information on CPA Professional Fees	85
IV. Information on Replacement of CPAs.....	86
V. Where the Company's Chairman, President, or any Managerial Officer in charge of finance or accounting matters who has, in the most recent year, held a position at the accounting firm of its CPA or at an affiliated enterprise, the name, title, and the period of his/her employment with the accounting firm of its CPA or the affiliated enterprise shall be disclosed.	86
VI. Any Transfer of Equity Interests and/or Pledge of or Change in Equity Interests (during the Most Recent Fiscal Year and during the Current Fiscal Year Up to the Date of Publication of the Annual Report) by a Director, Managerial Officer, or Shareholder with a Stake of More than 10%	86
VII. Relationship Information, if Among the Company's 10 Largest Shareholders Any One is A Related Party or A Relative within the Second Degree of Kinship of Another:.....	87
VIII. Total Number of Shares and Total Equity Stake Held in Any Single Enterprise by the Company, Its Directors, Managerial Officers, and Any Companies Controlled Directly or Indirectly by the Company	88
CHAPTER 3. CAPITAL OVERVIEW	89
I. Capital and Shares	89
(I) Source of Capital.....	89

(II)	List of Major Shareholders	91
(III)	Dividend Policy and Its Implementation	91
(IV)	Effect on the Operating Performance and Earnings per Share of Distribution of Stock Dividends Proposed or Adopted in the Most Recent Shareholders' Meeting.	91
(V)	Remuneration of Employees and Directors	91
(VI)	Buyback of Treasury Stock	92
II.	Corporate Bonds.	92
III.	Preferred Shares.	92
IV.	Global Depository Receipts.	92
V.	Employee Stock Options.	92
VI.	New Restricted Employee Shares.	92
VII.	Issuance of New Shares in Connection with Mergers or Acquisitions or with Acquisitions of Shares of Other Companies	92
(I)	Acquisition or acceptance of new shares issued by other companies in 2025 and as of the publication date of the annual report.	92
(II)	Acquisition or acceptance of new shares issued by other companies already adopted by the Board of Directors in 2025 and as of the publication date of the annual report.	92
VIII.	Implementation of Capital Utilization Plan:	92
(I)	Plan content	92
(II)	Implementation	92
CHAPTER 4. OPERATIONAL HIGHLIGHTS		93
I.	Business Activities	93
(I)	Scope of business	93
(II)	Industry overview	98
(III)	Technology and R&D	107
(IV)	Long- and Short-Term Business Plans	108
II.	Analysis of the Market as well as Production and Marketing Situation	113
(I)	Market analysis	113
(II)	Applications and processes of major products	119
(III)	Supply and demand of major materials	122
(IV)	Names of customers who accounted for more than 10% of the total amount of purchases and sales in any year of the recent two years and the amount and proportion of purchases and sales, together with the reasons for the increase or decrease	123
III.	Information on Employees	124
IV.	Environmental Protection Expenditures	124
V.	Labor Relations	125
VI.	Information security management	130
VII.	Important Contracts	135
CHAPTER 5. FINANCIAL STATUS AND OPERATING RESULTS		136
I.	Financial Position	136
II.	Financial Performance	137
III.	Cash Flows	138
IV.	Major Capital Expenditures in 2025 and Their Impacts on the Company's Finance and Operations ..	138
V.	Investment Policies of the Most Recent Year, Main Reasons for Investment Gains or Losses, Improvement Plans, and Investment Plans of the Upcoming Year	138
VI.	Risk Analysis and Assessment	139
VII.	Other Important Matters.	144
CHAPTER 6. SPECIAL DISCLOSURES		145
I.	Related Party Information	145
II.	Private Placement of Securities for 2025 and up to the Date of the Annual Report Publication. ...	145
III.	Other necessary additional explanations	145
IV.	In the most recent fiscal year up to the date of publication of this annual report, matters that have a significant impact on shareholders' equity or securities prices as stipulated in Paragraph 3, subparagraph 2 of Article 36 of the Securities and Exchange Act.	145

Chapter 1. Letter to Shareholders

Dear shareholders:

In 2025, the global electronics industry sat at the epicenter of a structural transformation with Artificial Intelligence (AI) and high-performance computing (HPC) emerging at the primary catalysts for market momentum. Driven by a commercial refresh cycle triggered by the phasing out of Windows 10, AI PC penetration climbed to 31% (approximately 77 million to 114 million units). This shift was expected to propel global PC shipments to between 279 million and 285 million units, representing a year-over-year (YoY) growth rate of 8.1% to 9.2%.

While a positive prospect, the industry had to navigate the dual challenges of supply-side constraints and policy-driven shifts. As memory production capacity shifted toward high-end applications, the supply-demand imbalance and rising price trends in legacy DRAM and NAND had directly compressed the profit margins of OEMs and ODMs. Concurrently, geopolitical risks were compelling manufacturers to accelerate ‘China Plus One’ strategies, strengthening supply chain resilience to mitigate the impact of tariffs. Overlooking the full year, while growth remained tempered by cost pressures and trade policies, the electronics industry was poised for a strong recovery driven by AI innovation and inelastic commercial demand. Under such circumstances, maintaining high supply chain flexibility and advanced product intelligence will be essential for companies to distinguish themselves from the competition.

In 2026, Elitegroup Computer Systems Co., Ltd. (ECS) will anchor its growth on two strategic pillars: ‘AI Solution Integration’ and ‘Dual-Distribution Development.’ ECS is transitioning from a product-centric sales model towards a value-driven operational paradigm. By concurrently advancing the e-commerce and physical retail presence, it will aim to bolster the global go-to-market capabilities and effectively mitigate geopolitical risks. To solidify the competitive advantage, it will deepen strategic co-development partnerships with brand clients, spearheading the implementation of AI PCs and modular designs. Through the rapid establishment of technical specifications and the optimization of manufacturing costs, it will build formidable market barriers for the high-margin product lines. Furthermore, by integrating internal resources and synchronizing global distribution with flexible manufacturing, supported by a robust after-sales technical ecosystem, it will enhance channel loyalty and ensure operational excellence in a volatile global market.

I. Implement Results of the Business Plan

In 2025, ECS’ consolidated revenue was NT\$ 20.11 billion, of which the company’s revenue was NT\$17.17 billion, with a net income after tax of approximately NT\$ 788 million and earnings per share (EPS) of NT\$1.41.

Unit : KNTD

Fiscal Year		2025		2024		difference	
		(Consolidated)	%	(Consolidated)	%		%
Net sales revenue		20,112,114	100.00	17,495,705	100.00	2,616,409	14.95
Cost of goods sold		17,948,728	89.24	15,573,754	89.01	2,374,974	15.25
Gross profits		2,163,386	10.76	1,921,951	10.99	241,435	12.56
Net income (loss)		787,549	3.92	(90,526)	(0.52)	878,075	969.97
Net income attributable to	Owners of the Company	787,899	3.92	(90,495)	(0.52)	878,394	970.65
	Non-controlling interest	(350)	(0.00)	(31)	(0.00)	(319)	(1,029.03)

Item	Fiscal Year		2024		difference	%
	2025 (individual)	%	(individual) Restated	%		
Net sales revenue	17,170,979	100.00	14,203,339	100.00	2,967,640	20.89
Cost of goods sold	15,686,711	91.36	12,972,622	91.34	2,714,089	20.92
Gross profits	1,484,268	8.64	1,230,717	8.66	253,551	20.60
Net income (loss)	787,899	4.59	(90,495)	(0.64)	878,394	970.65

Ps. The Board approved a short-form merger with subsidiary ECS Industrial Computer Co., Ltd. on Feb 21, 2025. The Company acted as the surviving company, and the merger was effective on June 30, 2025.

II. Profitability Analysis

Item	Fiscal Year	Consolidated		individual	
		2025	2024	2025	2024(Restated)
Return on assets		3.58%	(0.23%)	4.06%	(0.33%)
Return on shareholders' equity		6.99%	(0.76%)	7.00%	(0.76%)
Net margin		3.92%	(0.52%)	4.59%	(0.64%)
Earnings per share (weighted average)		1.41	(0.16)	1.41	(0.16)

III. Guideline for Management and Operation Overview

In 2026, ECS responded to the market transformations by adopting a strategy focused on: (1) Shifting from volume to quality, (2) Prioritizing supply chain resilience alongside dual-distribution market development, and (3) Establishing a technical moat through systematic mechanisms. Moving away from traditional shipment-oriented model toward a “value-driven” approach, ECS redefined its product portfolio to include Edge computing platforms, AI PCs, and gaming laptops. By leveraging NPU architecture and cybersecurity advantages, ECS successfully attracted consumer and enterprise clients while deepening its presence in the medical, retail and education verticals. To mitigate international tariff uncertainties, ECS strengthened its “China Plus One” strategy to ensure supply chain stability. Internally, it established systematic bug-tracking and reviewing process to bolster quality assurance across R&D and manufacturing. Furthermore, the integration of IDH solutions has accelerated R&D-to-mass-production cycles, laying a solid foundation for long-term competitiveness.

The ECS team also remains steadfast in its core mission of corporate sustainability. In 2025, we achieved further excellence in corporate governance and ESG assessments, laying the cornerstone for long-term competitiveness. We have deeply integrated our sustainability roadmap with our operational strategies. It is only through advancing product R&D, optimizing resource efficiency, and implementing rigorous governance standards that we can fulfill our social responsibilities while generating stable profit momentum. By transforming ESG metrics into concrete market advantages and establishing an eco-friendly management system, we aim to create a more resilient future for our shareholders and stakeholders.

IV. Research Development and Award-winning Achievements

Regarding specialized product development, we enhance AI computing power capabilities and strengthening our R&D team to align with customer requirements. In 2025, R&D investment totaled approximately NT\$ 768 million, representing 3.82 % of the total revenue. To further bolster corporate competitiveness, we filed a total of 13 patent applications this year, including 11 invention patents and 2 utility model patents.

ECS actively pivoted and launched a comprehensive offensive in the AI PC market. We introduced a brand-new series of motherboards, min-PCs, and laptops designed to meet the emerging AI-driven demands of both the entertainment and commercial sectors.

In terms of our motherboard segment, we emphasized that ‘performance’ should never come at the expense of ‘stability’. Our entire produce lineup utilized advance digital power modules and long-life solid capacitors to maintain superior cooling efficiency and voltage stability even under sustained high-load operations. We integrated PCIe 5.0 and DDR5 as standard specifications and optimized circuit designs for next-generation processors equipped with NPUs. This optimization fully unlocked the potential of AI in image processing, real-time translation, and automated workflows. Furthermore, by incorporating ultra-high-speed network interfaces and the latest USB transmission protocols, our products passed rigorous extreme-environment testing, making them the most trusted hardware for commercial system integration and the education sector. Simultaneously, in response to global sustainability trends, we optimized power conversion efficiency to provide high-performance output while effectively reducing power consumption – delivering motherboards that were exceptionally stable, durable, and high-speed.

Our mini-PC series also underwent a significant upgrade, specifically through the integration of AI computing capabilities and broader commercial applications. These products not only demonstrated global competitiveness and market acceptance but also received in-depth reviews from authoritative tech media. They were commented for performance flexibility, energy efficiency, and thermal design. This recognition underscored that our products offered a balance of high performance, miniaturization, and enterprise-grade reliability-making them ideal for business computing, multi-display applications, system integration, and deployment in space-constrained environment.

In our laptop segment, we achieved a perfect balance between ‘extreme performance’ and ‘ultimate portability’. Recognizing the modern professional’s need for flexibility, our new generation of devices utilized aerospace-grade lightweight materials, significantly reducing weight without compromising durability. These models featured the latest processors equipped with integrated AI Neural Processing Units (NPUs), making AI-driven features-such as intelligent noise cancellation, background blur for video conferencing, and smart performance allocation-standard features. This significantly enhanced the professional quality of video meetings and multitasking. Furthermore, the integration of next-generation long-life batteries and dynamic power management technology provided all-day endurance. The displays featured high-color accuracy and low blue-light eye protection technology combined with a slim-bezel design. Equipped with Wi-Fi 7 and multi-functional high-bandwidth interfaces, massive streaming and data transfers were completed in seconds. All models had passed rigorous vibration, drop, and extreme temperature testing, ensuring they served as both the most robust business partners and truly comfortable visual experience.

Regarding award achievements, ECS' products continued to deliver outstanding performance on the international stage in 2025. In the Indian market, ECS was recognized as the 'Most Popular Mini PC Brand', and the LIVA Z11 Plus Mini PC received the 'Gold Awards.' Furthermore, ECS was regarded as a key driver of On-Device AI platforms; the LIVA Mini PC series and AI-specific models (such as the UP42/UP52 series) demonstrated formidable competitiveness in the edge computing market. Additionally, leveraging the EliteOBC-Code technical platform, ECS earned recognition from EE Times Taiwan, securing the 'Technical Platform Gold Award'.

ECS consistently regarded 'Green Technology' as a core competency. In our journey toward the critical goal of net-zero emissions, our objective extended beyond integrating low-power AI designs into PC and laptop development; we were also significantly reducing product carbon footprints through the use of recycled and circular materials. Our repeated recognition by professional environmental organizations not only secured our industry-leading position on the decarbonization pathway but also served as a concrete realization of our steadfast commitment to global ecological preservation and social responsibility. Year 2025 ESG Awards and Certifications included:

1. 1111 Job Bank: '2025 Happy Enterprise'.
2. Taiwan Index Plus (TIP) Sustainability Rating: AA (Top 6% - 15%)
3. 'Outstanding Performance (Below 1.6°C) certification from Common Wealth Magazine's Corporate Carbon Reduction Thermometer survey, achieving the highest level in the 5-tie evaluation of the 1.5°C target.
4. Taiwan Corporate Sustainability Awards – Sustainability Report 'Gold Award'

V. Future Prospects

Envisioning 2026, our distribution units will fully embrace the accelerating industry trend toward AI and edge computing integration, pivoting from traditional sales models to a 'value-driven' operational core. Our strategy centers on 'Product Plus Solution Integration,' leveraging deep synergy between hardware platforms and software applications. By helping our channel partners build differentiated, high-value systems, we intend to raise market entry barriers. Regarding our distribution footprint, we are pursuing a dual-track distribution model – integrating e-commerce platforms with physical channels – to proactively build independent export capabilities in overseas markets. This diversified channel configuration not only expands our global brand but also effectively mitigate single-market risks amidst geopolitical volatility, securing our long-term competitive advantage.

In the enterprise and vertical sectors, ECS will focus on smart environments – specifically industrial, Retail, Healthcare, and Education – to translate our AI and edge computing expertise into proven track records. By implementing a 'Standardized Success Case' strategy, we aim to streamline project deployment and achieve economies of scale. Regarding our Notebook (NB) business, we are adopting a 'Regional Differentiation' tactic: targeting the commercial refresh cycle in the U.S., emphasizing sustainability and cybersecurity in Europe, and deepening our presence in educational projects across Asia. Our product mix will pivot toward high-margin AI PCs and commercial laptops. By leveraging NPU architecture for high-performance computing and optimizing our product matrix, we will offset cost pressures, securing our foundation in the education market while capturing premium-tier profits.

For the ODM strategies, ECS has successfully transformed its role from a traditional manufacturer into a ‘strategic partner’ co-developing new platform with brand customers. By engaging early in the architectural planning of next-generation platforms – such as NVL, WCL, PTL and Medusa – we have deeply strengthened technical synergy and mutual reliance with our clients. Internally, a core R&D team has been established to drive modular circuit design and lead the development of key platforms and shared modules. This standardized architecture minimizes design errors and significantly shortens development cycles. Furthermore, we continue to expand our technical workforce, cultivating the expertise to manage complex projects independently. By focusing on in-house design and component streamlining, we optimize costs at the source and drive superior manufacturing performance.

In response to global supply chain uncertainties, our sales and distribution units will strengthen the energy between ‘flexible manufacturing’ and ‘global distribution’ to enhance delivery stability and market responsiveness. Simultaneously, after-sales service and technical support will be elevated to a strategic niche, fostering partner loyalty through a comprehensive support ecosystem that reinforces our value chain. Regarding internal operations, we are consolidating resources and fin-tuning the architecture between hardware departments and other business units to eliminate information silos and optimize decision-making efficiency. This holistic integration mechanism not only bolsters team execution and project momentum but also builds a solid global geopolitical and economic landscape. Furthermore, we remain committed to deepening our sustainable operations and social responsibility, creating tangible corporate value and impact for our customers, shareholders, and society.

Jung-hua Chang

Chairman of Elitegroup Computer systems

Chapter2. Corporate Governance Report

I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, Department and Branch Heads

(I) Information on directors

1. Board Members

March 31, 2026

Title	Nationality/ Place of Registration	Name	Gender Age	Date Elected	Term (year)	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominees		Education and work experience	Other Position Concurrently Held at the Company and Other Companies	Executives, Directors or Supervisors who Are Spouses or within the Second Degree of Kinship		
							Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio			Title	Name	Relationship
Corporate Director	R.O.C.	Tatung Company	—	2024.01.11	3	2006.06.24	271,214,904	48.66	271,214,904	48.66	0	0	0	0	—	—	—	—	—
Chairman	R.O.C.	Tatung Company Representative: Jung-Hua Chang (Note1.Note2)	Male 61-70	2025.09.22	3	2025.09.22	0	0	0	0	0	0	0	0	YUTE Industrial Home Economics Vocational High School Chairman of Sanlih E-Television Co., Ltd. Chairman of SET studio park Co., Ltd. Chairman of Satellite Television Broadcasting Association, R.O.C.	Chairman of Tatung Company Chairman of Tatung Asset Development Co., Ltd. Chairman of Sanlih E-Television Co., Ltd. Chairman of Yongxing Capital Co., Ltd. Chairman of SET studio park Co., Ltd. Chairman of Leopard king enterprise Co., Ltd. Chairman of YinFu Capital Co., Ltd. Chairman of FuLian Capital Co., Ltd. Chairman of Media united Co., Ltd. Chairman of HuaLiu Investment Co., Ltd. Chairman of YingKai Investment Co., Ltd. Chairman of I GOOD Co., Ltd. Chairman of Vidol Co., Ltd. Chairman of ChiFu Construction Co., Ltd. Chairman of Sanlih Culture Co., Ltd. Director of Xue Xue Institute Co., Ltd. Chairman of Satellite Television Business Association R.O.C. Chairman of Tatung System Technologies Inc. Chairman of Tatung Consumer Products (Taiwan) Co., Ltd. Chairman of Jih Sheng Real Estate Co., Ltd. Chairman of Taipei Industrial Co., Ltd. Chairman of Tatung Forever Energy Co., Ltd. Chairman of Shang Hsin Energy Co., Ltd. Chairman of Yao yang Energy Co., Ltd. Chairman of Ting Hsin Energy Co., Ltd. Chairman of Zhi Hsin Energy Co., Ltd. Chairman of Tung Hsin Energy Co., Ltd. Chairman of Tung kuang Energy Co., Ltd. Chairman of Chuang Shih Neng Co., Ltd. Chairman of Da tang Energy Co., Ltd. Chairman of Chin Zhi Energy Co., Ltd.	None	None	None
Director	R.O.C.	Tatung Company Representative: Ming-Hui Kao (Note3)	Female 41-50	2025.10.09	3	2025.10.09	0	0	0	0	0	0	0	0	Master's in Journalism and Communication, National Chengchi University Shih Hsin University, Department of Radio and Television General Manager of Sanlih Group Senior Vice President of News Department, Sanlih E-Television Senior Vice President of Creative Marketing Department, Sanlih E-Television General Manager of Ge Lin Culture & Creative Co., Ltd. Chief Coordinator for the 2018 Taichung World Flora Expo ticket agency sales, entrance ticket	Director of Tatung Company General Manager of Sanlih E-Television Co., Ltd. General Manager of Sanlih Culture Co., Ltd. Chairman of Create Smart Technology Co., Ltd. Director of HuaLiu Investment Co., Ltd. Director of Leopard king enterprise Co., Ltd. Director of I GOOD Co., Ltd. Director of SET studio park Co., Ltd. Director of Feng Chen Trading Co., Ltd. Chief Executive Officer of Strategic Execution Team, Office of the Chairman, Tatung Company Director of Tatung Asset Development Co., Ltd. Director of Tatung System Technologies Inc.	None	None	None

Title	Nationality/ Place of Registration	Name	Gender Age	Date Elected	Term (year)	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominees		Education and work experience	Other Position Concurrently Held at the Company and Other Companies	Executives, Directors or Supervisors who Are Spouses or within the Second Degree of Kinship		
							Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio			Title	Name	Relationship
														verification entrusted service, souvenir authorization, production and sales, and commercial catering facility entrusted operation case Reporter and Anchor of Political Group, News Department, Sanlih E-Television Correspondent stationed in Beijing and Shanghai for EBC News Channel Reporter of Political Group, News Department, Truth TV	Director of Tatung Forever Energy Co., Ltd. Director of Jih Sheng Real Estate Co., Ltd. Director of Taipei Industrial Co., Ltd.				
Director	R.O.C.	Tatung Company Representative: Ya-Hsuan Wang	Female 41-50	2025.10.28	3	2025.10.28	0	0	0	0	0	0	0	0	Master of Aoyama University, Japan National Taiwan University - Fudan EMBA Nomura Securities	Director of Tatung Company Chairman and General Manager of Lung Hwa Electronics Co., Ltd. Director and General Manager of Trican Biotechnology Co., Ltd. Independent Director of Elda Technology Co., Ltd. Independent Director of Jialong Technology Engineering Co., Ltd. Chairman of Sendian Smart Co., Ltd. Chairman of Guoguang Motor Passenger Transport Co., Ltd. Chairman of Guoguang Trading Co., Ltd. Chairman of Jiuyuan Industrial Co., Ltd. Chairman of Diwei Modern Art Co., Ltd. Chairman of Shengxing Power Information Technology Co., Ltd. Chairman of Videosoft Global Co., Ltd. Chairman of Shanhui Investment Co., Ltd. Director of Forward Electronics Co., Ltd. Director of Tatung Asset Development Co., Ltd. Director of Jih Sheng Real Estate Co., Ltd. Director of San Yuan Construction Co., Ltd. Director of Shanyuan Construction Co., Ltd. Director of Sanya Investment Co., Ltd. Director of Xinqing Investment Development Co., Ltd. Director of Rowda Capital Co. Director of Zhonghua Investment Co., Ltd. Director of Xingxing Industrial Co., Ltd. Director of Xiutai Humanities Co., Ltd. Director of Chengyun Automobile Manufacturing Co., Ltd. Director of Baode Technology Co., Ltd. Director of Emma Vehicle Materials Co., Ltd. Supervisor of Shanyuan Venture Capital Co., Ltd. Supervisor of Sanli Investment Co., Ltd. Supervisor of Huazhu Engineering Co., Ltd. Supervisor of Yuanli Engineering Co., Ltd. Supervisor of Kang Chu Technology Co., Ltd. Chairman and General Manager of Expert Electronics (Wujiang) Co., Ltd.	None	None	None
Director	R.O.C.	Tatung Company Representative: Ming-chun Chen (Note 5)	Male 61-70	2025.11.06	3	2025.11.06	0	0	89	0	0	0	0	0	Master of Management Studies, National Chiao Tung University Manager of Development Bank of Singapore General Manager and Chief Financial Officer of Elitegroup Computer Systems Co., Ltd. Independent Director of BizLink Holding Inc. Director and Supervisor of Aurotek Corporation	None	None	None	

Title	Nationality/ Place of Registration	Name	Gender Age	Date Elected	Term (year)	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominees		Education and work experience	Other Position Concurrently Held at the Company and Other Companies	Executives, Directors or Supervisors who Are Spouses or within the Second Degree of Kinship		
							Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio			Title	Name	Relationship
Independent Director	R.O.C.	Yu-Chou Chiao (Note1)	Male 51-60	2024.01.11	3	2024.01.11	0	0	0	0	0	0	0	0	Graduate School of Business Administration, National Chengchi University Bachelor of Computer Science, National Chiao Tung University Vice President of Supply Chain Management Dept. in Wiwynn Corporation Vice President of Business Dept. in Wiwynn Corporation Senior Executive Assistant to the General Manager in Wistron Corp. Chief of Applied Computer Dept., Chief of Server Dept. in Wistron Corp.	Supervisor of Rosonix Technology, Inc. Independent Director of Elitegroup Computer Systems Co., Ltd. Independent Director of BIOSTAR MICROTECH INTERNATIONAL CORP.	None	None	None
Independent Director	R.O.C.	Shih-Chen Jao (Note1)	Male 61-70	2025.05.29	3	2025.05.29	0	0	0	0	0	0	0	0	MBA, University of Missouri at Columbia BA of Public Finance, Chung Hsing University Chairman of Taishin Securities and Investment Trust Co., Ltd. President of Taishin Financial Holdings Co., Ltd.	Director of Mandarin Airlines Independent Director of Bafang Yunji International Co., Ltd. Independent Director of IBF Financial Holdings Co., Ltd. Independent Director of Amida Technology, Inc. Executive Director of PRJ Partners CO., LTD.	None	None	None
Independent Director	R.O.C.	Yin-Shen Chin	Male 61-70	2025.05.29	3	2025.05.29	0	0	0	0	0	0	0	0	Bachelor of Applied Mathematics, National Chiao Tung University Chairman of Chengan Information Co., Ltd. General Manager of Kiwi Technology Co., Ltd. CEO of Green River Holdings Co., Ltd. Vice President of Foxconn Group D Chairman of Fuhua Capital Transcend Information Co., Ltd. - President of China Vice President of Marketing, Corporate Headquarters, Delta Electronics Co., Ltd. manager Vice President of Luwang Electronics Co., Ltd HP Taiwan Regional Manager	None	None	None	

Note 1: Independent director Ming-Hsing Chen resigned on 2024.08.29; independent director Wen-Hsiung Chan resigned on 2025.04.30; and independent director Chin-Te Li resigned on 2025.05.28. On 2025.05.29, the shareholders' meeting elected one new director and two new independent directors: director Tatung Company Representative:En-Guo Wang, independent director Shih-Chen Jao and Yin-Shen Chin.

Note 2: On 2025.09.22, Tatung Company assigned a new representative to serve as institutional director.; dismissal En-Guo Wang, and new appointment Jung-Hua Chang.

On 2025.09.30, Director Kwang-Hsiang Wang resigned as Chairman, and Director Jung-Hua Chang was elected as Chairman, effective 2025.10.01.

Note 3: On 2025.10.09, Tatung Company assigned a new representative to serve as institutional director.; dismissal Kuan-Ling Lai, and new appointment Ming-Hui Kao.

Note 4: On 2025.10.28, Tatung Company assigned a new representative to serve as institutional director.; dismissal Wkang-Hsiang Wang, and new appointment Ya-Hsuan Wang.

Note 5: On 2025.11.05, Director Ming-Hsing Chen resigned as the director representing the juristic person. The juristic person appointed Mr. Ming-Tsuen Chen as its new representative director, effective 2025.11.06.

2. Major Shareholders of the Corporate Shareholder

Mar. 28 2026

Institutional name	Major shareholders of institutional shareholders
Tatung Company	Sanlih Television Co., Ltd. (7.30%); Elitegroup Computer Systems Co., Ltd. (3.88%); Tatung University (3.31%); Wen-Yi Cheng (3.03%); New Tatung Investment Consulting Co., Ltd. (2.31%); Chia-Chia Cheng (1.73%); Tatung Joint Employee Welfare Committee Foundation (1.41%); Hsin Tong Investment Consulting Co., Ltd. (1.35%); Taipei Private Tatung Senior High School (1.31%); Bei Chi Investment Co., Ltd. (1.15%)

3. Major Institutional Shareholders that are Legal Persons

Mar. 28 2026

Institutional name	Major shareholders of institutional shareholders
Sanlih E-Television Co., Ltd.	Yongxing Capital Co., Ltd. (32.95%); SET International Creative Co., Ltd. (23.08%); Puli Investment Co., Ltd. (20.22%); Trust Property Custody Account Entrusted by Su Li-Ping and Lin Yi-Nan (19.23%)
Elitegroup Computer Systems Co., Ltd.	Tatung Company (48.66%)、 Polunin Emerging Markets Small Cap Fund LLC (1.40%)、 Acadian Emerging Markets Small Cap Equity Fund LLC (0.71%)、 Goldman Sachs International (0.49%)、 Vanguard Total International Stock Index Fund A Series Of Vanguard Star Funds (0.36%)、 Vanguard Emerging Markets Stock Index Fund A Series Of Vanguard International Equity Index Funds (0.36%)、 Taishin Tip Customized Taiwan Esg High Dividend Small/Mid-Cap ETF(0.35%)、 Dun-Guo Lin (0.33%)、 BUMA-Universal-Fonds I (0.28%)、 Arrowstreet Emerging Market Trust Fund (0.24%)
Tatung University	Not Applicable.
Xin-Tatung Investment Consulting Ltd.	Ching-Yi Kao (99%)、Jia-Jia Zheng (1%)
Tatung United Employees' Welfare Committee Foundation	Not Applicable.
Xin Tong Investment Consultancy Co.	Ching-Yi Kao (99%)、Hung-Hsin Lin (1%)
Tatung High School	Not Applicable.
Bei-chi Investment Co., Ltd.	Xiao-Zhen Yeh (98.62%)

4. Disclosure of information on professional qualifications of directors and independence of independent directors

Qualifications Name	Professional Qualification and Work Experience (Note 1)	Independence Criteria (Note 2)	Number of Other Public Companies where the Individual Concurrently Serves as an Independent Director
Chairman Jung-Hua Chang	Has experience in board governance and corporate management of listed companies. His professional areas include corporate management, investment decision-making, asset development, and media and renewable energy industries. Not under any of the categories stated in Article 30 of the Company Act. For experience, please refer to pages6 to8 of this annual report.	N/A	0
Director Ming-Hui Kao	Has professional background in corporate management and marketing, with experience in management roles in media and cultural and creative industries. Her professional areas include corporate management, marketing strategy, and organizational management. Not under any of the categories stated in Article 30 of the Company Act. For experience, please refer to pages6 to 8 of this annual report.		0
Director Ya-Hsuan Wang	Has academic and professional background in finance and business management, with experience in securities and corporate management. Her professional areas include corporate governance, investment management, and financial management. Not under any of the categories stated in Article 30 of the Company Act. For experience, please refer to pages6 to 8 of this annual report.		2
Director Ming-chun Chen	Has professional background in financial management and the information technology industry, with experience in management roles in financial institutions and technology companies. His professional areas include financial management, risk management, and operational management. Not under any of the categories stated in Article 30 of the Company Act. For experience, please refer to pages6 to 8 of this annual report.		0
Independent Director Yu-Chou Chiao	Has professional background in information engineering and business management, with experience in technology industry management. His professional areas include supply chain management, business management, and IT industry operations. Not under any of the categories stated in Article 30 of the Company Act. For experience, please refer to pages6 to 8 of this annual report.	1.Upon taking office, the independent director of the Company will fill out the declaration of independent director, and report to the competent authority through the Company the checklist of independent director's qualifications (when elected).	1
Independent Director Shih-Chen Jao	Has professional background in business administration and taxation, with experience serving as a director in financial and aviation-related industries. His professional areas include corporate governance, financial management, and investment management. Not under any of the categories stated in Article 30 of the Company Act. For experience, please refer to pages6 to 8of this annual report.	2.All independent directors complies with the Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Followed. Please refer to page 13-14 of the annual report. (2)	3
Independent Director Yin-Shen Chin	Has professional background in the technology industry, with experience in management roles in technology and electronics companies. His professional areas include corporate management, strategic planning, and marketing. Not under any of the categories stated in Article 30 of the Company Act. For experience, please refer to pages6 to 8 of this annual report.	Independence of the Board of Directors.	0

5. Diversity and Independence of the Board of Directors:

(I) Diversity of the Board of Directors:

1. Diversity Policy of the Board of Directors

The Elitegroup has always emphasized corporate governance and has established a policy on board diversity for board members in Chapter 3 of the "Practical Guidelines for Corporate Governance" on enhancing the functions of the board of directors.

The board of directors of our company should provide guidance on company strategy, supervise management, and be accountable to the company and its shareholders. The various operations and arrangements of corporate governance should ensure that the board of directors exercises its powers in accordance with the provisions of laws, the company's articles of association, or resolutions of the shareholders' meeting. The structure of the board of directors of our company should consider the company's business development scale and the shareholding status of its major shareholders, and decide on an appropriate number of directors of five or more, taking into account practical operational needs.

The composition of the board of directors should take into account diversity. Except for directors who concurrently serve as company managers, their number should not exceed one-third of the total number of directors. In addition, appropriate diversity policies should be developed based on the board's own operations, business model, and development needs. These policies should include, but not be limited to, the following two major aspects:

- (1) Basic conditions and values: gender, age, nationality and culture, etc.
- (2) Knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industrial experience, etc.

Members of the board of directors should generally possess the necessary knowledge, skills and qualities to perform their duties. To achieve the ideal goal of corporate governance, the board of directors as a whole should have the following capabilities:

- (1) Operational judgment capability.
- (2) Accounting and financial analysis capability.
- (3) Business administration capability.
- (4) Crisis handling capability.
- (5) Industrial Knowledge
- (6) International market perspective
- (7) Leadership
- (8) Decision-making capability

2. Specific management objectives and implementation of board diversity

Board diversity helps to ensure the effective functioning of the board, and the nomination and selection of board members in our company comply with the provisions of the articles of association and adopt a candidate nomination system to ensure diversity and independence of board members. We invite and nominate one female director candidate, and select directors with diverse professional knowledge and skills to provide different perspectives and contributions, thereby further enhancing the effectiveness of the board.

As of March 2026, the company has three directors aged between 51 and 60, while the remaining directors are aged 60 or above. There are two female directors, with the rest being male directors, resulting in a female representation of 28.57%.

Members of the board of directors have professional backgrounds in business management, accounting, finance ,marketingand technology, etc. Based on their different professional backgrounds, they comprehensively monitor the Company's major decisions by taking into account the international situation, market observation and financial evaluation. Through professional judgment, they can protect shareholders' rights and interests, improve operating performance, give full play to the function of independent directors, strengthen risk management and ensure information transparency, take into account the principle of conflict of interests, and effectively protect the interests of all stakeholders of the Company, so that the Company can accurately implement its business and future development strategies.

3. Explanation and Measures Regarding the Board's Gender Diversity When Directors of Either Gender Do Not Account for at Least One-Third of the Board

Due to the industrial characteristics of the Company's sector — the "Computer and Peripheral Equipment Industry" — the proportion of male employees is relatively high, resulting in the number of female directors currently not reaching one-third of the Board. Nevertheless, all incumbent Board members possess extensive expertise and professional experience, enabling them to provide comprehensive and valuable insights for major corporate decisions. To further enhance diversity, the Company will prioritize the selection of outstanding female candidates in future board elections or by-elections, aiming to broaden the Board's perspectives and ensure the continued advancement of diversity and inclusion at the Board level.

3-1 Diversity of the Board of Directors:

Diversified Core Competences	Nationality	Gender	A Concurrent Employee of the Company	Age		Seniority of Independent Director		Professional background				Professional knowledge and skills						
				51~60	61~70	Below 3 years	3~9 Years	Marketing	Finance and Accounting	Industry	Technology	Operational judgment capability	Accounting and financial analysis capability	Business administration capability	Crisis handling capability	Industrial Knowledge	International market perspective	Leadership and decision-making capability
Name and title																		
Chairman Jung-Hua Chang	R.O.C	Male	-	V				V		V	V	V	V	V	V	V	V	V
Director Ming-Hui Kao		Female	-	V				V									V	
Director Ya-Hsuan Wang		Female	-	V				V	V	V	V	V	V	V	V	V	V	V
Director Ming-chun Chen		Male	-	V				V	V	V	V	V	V		V			
Independent Director Yu-Chou Chiao		Male	-	V		V		V		V	V	V	V	V	V	V	V	V
Independent Director Shih-Chen Jao		Male	-	V	V			V	V	V	V	V	V	V	V	V	V	V
Independent Director Yin-Shen Chin		Male	-	V	V			V		V	V	V	V	V	V	V	V	V

3-2 Specific management objectives and implementation of board diversity :

Diversified management objectives	Management Objectives	Implementation
Proportion of directors who concurrently serve as company managers	One third	Satisfied
An independent director shall not serve over three terms.	No more than three sessions	Satisfied
Proportion of directors with marketing professional background to the number of seats on the board of directors	One third	Satisfied
Proportion of directors with a professional background in financial accounting to the number of seats on the board of directors	One third	Satisfied
Proportion of directors with professional background in the industry to the number of seats on the board of directors	One third	Satisfied
Proportion of directors with professional background in technology to the number of seats on the board of directors	One third	Satisfied
Directors have diversified professional knowledge and skills (comprehensive consideration of operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market outlook, leadership decision-making, etc.)	Half	Satisfied

(II) Independence of the board of directors:

- Our company has a total of 7 board members, among whom 3 are independent directors, accounting for 42.86% of the board. All independent directors maintain their independence when performing their duties and do not have any interest or relationship with the company. They also serve as members of the audit committee, responsible for expressing reasonable opinions on the company's financial statements, selecting (or dismissing) auditors, ensuring independence and performance, implementing effective internal controls, managing risks, and supervising the company's compliance with relevant laws and regulations.
- All members of our company's board of directors do not have any spouse or relatives within the second degree of kinship, which complies with Article 26-3, paragraph 3 and paragraph 4 of the Securities and Exchange Act. In order to ensure the independence of the board of directors, our company explicitly stipulates in Article 17, paragraph 1 of the board meeting regulations that if a director has an interest relationship with the agenda item or a legal entity represented by the director, the director should explain the important content of the interest relationship at the meeting. If there is a risk of harming the company's interests, the director cannot participate in the discussion or vote, and should recuse themselves during the discussion and voting process, and cannot

act as a proxy to exercise the voting rights of other directors. All members of our company's board of directors comply with the aforementioned regulations, which ensures that the discussion and voting of each agenda item are based on the objective and independent judgment of the directors.

3. In order to implement corporate governance and enhance the functions of the board of directors and functional committees, our company has developed and implemented the "Board of Directors Performance Evaluation Method." Every year, we conduct regular evaluations of the board of directors, functional committees, and individual directors' performance. Since 2020, we have appointed an external professional organization every three years to conduct a performance evaluation of the board of directors. The evaluation results and recommendations are reported to the board of directors and serve as a reference for selecting or nominating directors for the next term.
4. According to the Articles of Association, the Company has 3 independent directors (accounting for 42.86%), and adopts the candidate nomination system. The qualifications of candidates are evaluated according to the establishment of independent directors of public companies and the matters to be followed, and they are elected by the shareholders' meeting on the list of independent directors. The relevant qualifications of independent directors are as follows:

Independent Director Qualification Table

Qualifications and Conditions of Independent Director	Name of Independent Director		
	Yu-Chou Chiao	Shih-Chen Jao	Yin-Shen Chin
I. Meeting one of the professional requirements with over five years of work experience :			
1. An Instructor or Higher Position in a Department of Commerce, Law, Finance, Accounting, or Other Academic Department Related to the Business Requirements in a Public or Private Junior College, College or University			
2. A Judge, Public Prosecutor, Attorney, Certified Public Accountant, or Other Professional or Technical Specialist who Has Passed a National Examination and Has Been Awarded a Certificate in a Profession Necessary for the Business			
3. Has work experience in the areas of commerce, law, finance, or accounting, or otherwise needed by the business of the Company	V	V	V
II. None of the following circumstances apply :			
1. Not under any of the categories stated in Article 30 of the Company Act.	V	V	V
2. Elected as a governmental or judicial person or a representative thereof as defined in Article 27 of the Company Act.	V	V	V
III. The Director has met none of the following circumstances during the two years prior to being elected: :			
1. An employee of the Company or any of its affiliates.	V	V	V
2. A director, supervisor of the Company or any of its affiliates.	V	V	V
3. A natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of 1% or more of the total number of outstanding shares of the Company or is ranked in the top 10 in shareholdings.	V	V	V
4. Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officer in the preceding 1 subparagraph, or of any of the persons in the preceding 2 and 3 subparagraphs.	V	V	V
5. A director, supervisor, or employee of an institutional shareholder that directly holds 5% or more of the total number of issued shares of the Company, or that ranks among the top 5 in shareholdings, or that designates its representative to serve as a director or supervisor of the Company under Paragraph 1 or 2, Article 27 of the Company Act.	V	V	V
6. A director, supervisor or employee of a company controlled by the same person who has shares over half of the Company's director seats or voting rights.	V	V	V

Qualifications and Conditions of Independent Director	Name of Independent Director		
	Yu-Chou Chiao	Shih-Chen Jao	Yin-Shen Chin
7. A director, supervisor, or employee of another company or institution who, or whose spouse, is a chairman, president, or person holding an equivalent position of the Company.	V	V	V
8. A director, supervisor, manager or shareholder who holds over 5% shares of the specific company or institution that has financial or business dealings with the Company serving as the following (1) ~ (4).	V	V	V
(1) Holding more than 20% but not more than 50% of the total issued shares of the Company.	V	V	V
(2) Another company, its director, supervisor and shareholder holding more than 10% of the total shares who hold a total of more than 30% of the total issued shares of the Company, and the company has the record of financial or business contacts with the Company. The stocks held by the above-mentioned personnel include those held by their spouses, minor children and held in the name of others.	V	V	V
(3) Another company and its group company from which more than 30%.of the Company's operating income derives	V	V	V
(4) Another company and its group company which more than 50% of the quantity or total purchase amount of the Company's main raw materials (which account for more than 30% of the total purchase amount and are indispensable for manufacturing products) or main products (which account for more than 30% of the total operating revenue) comes from.	V	V	V
9. A professional individual, sole proprietorship, partnership, owner of a company or institution, partner, director, supervisor, managerial officer or spouse thereof that provides auditing service for the Company or any of its affiliates, or provides commercial, legal, financial, or accounting service with cumulative remuneration more than NT\$500,000 in the past two years. However, this does not apply in cases where members of the Remuneration Committee, the Review Committee for Public Tender Offer or the Special Committee for Mergers and Acquisitions perform their functions in accordance with the Act or the Business Mergers and Acquisitions Act.	V	V	V
IV. Not Concurrently an Independent Director of Three Other Public Companies	V	V	V
V. Three or more independent directors have been appointed according to the law or the Articles of Association, which is not less than one-fifth of the directors.	V	V	V

5. Education and Training of Directors

Title	Name	Date of appointment	Date of initial appointment	Date		Training Institution	Course Name	Training Hours	Training Hours of the Year	Compliant or not
				From	To					
Corporate director representative	Jung-Hua Chang	2025.09.22	2025.07.29	2025.12.23	2025.12.23	Securities and Futures Institute	Directors and supervisors must know how to use unconventional transactions and related party transactions	3.0	12.0	yes
				2025.11.04	2025.11.04	Securities and Futures Institute	Talking about the Green and Transition Finance Action Plan - Sustainable Development Blueprint and Directors' Responsibilities	3.0		
				2025.10.21	2025.10.21	Securities and Futures Institute	Sustainability strategies based on core competencies: How companies use ESG to build long-term resilience and competitive advantages	3.0		
				2025.09.23	2025.09.23	Securities and Futures Institute	Diversified management of external influences creates positive corporate value.	3.0		
Corporate director representative	Ming-Hui Kao	2025.10.09	2025.10.09	2025.12.23	2025.12.23	Securities and Futures Institute	Directors and supervisors must know how to use unconventional transactions and related party transactions	3.0	12.0	yes
				2025.11.04	2025.11.04	Securities and Futures Institute	Talking about the Green and Transition Finance Action Plan - Sustainable Development Blueprint and Directors' Responsibilities	3.0		
				2025.10.21	2025.10.21	Securities and Futures Institute	Sustainability strategies based on core competencies: How companies use ESG to build long-term resilience and competitive advantages	3.0		
				2025.09.23	2025.09.23	Securities and Futures Institute	Diversified management of external influences creates positive corporate value.	3.0		
Corporate director representative	Ya-Hsuan Wang	2025.10.28	2009.06.27	2025.12.11	2025.12.11	Taiwan Project Management Association	Enterprise Digital Transformation Case Studies	3.0	6.0	yes
				2025.11.11	2025.11.11	Corporate Operating and Sustainable Development Association	How to implement a succession plan for corporate governance	3.0		
Corporate director representative	Ming-Chun Chen	2025.11.06	2004.06.16	2026.03.19	2026.03.19	Securities and Futures Institute	Trends and Risk Management in Digital Technology and Artificial Intelligence	3.0	3.0	yes
Independent Director	Yu-Chou Chiao	2024.01.11	2024.01.11	2025.08.19	2025.08.19	Taiwan Academy of Banking and Finance	Corporate Governance Lecture - Understanding Corporate Responsibilities and Obligations from the Perspective of Securities Trading Law	3.0	9.0	yes
				2025.07.25	2025.07.25	Securities and Futures Institute	114th Annual Insider Equity Transaction Legal Compliance Briefing	3.0		

Title	Name	Date of appointment	Date of initial appointment	Date		Training Institution	Course Name	Training Hours	Training Hours of the Year	Compliant or not
				From	To					
				2025.06.10	2025.06.10	Taiwan Academy of Banking and Finance	Corporate Governance Lecture - Analysis of Important Practical Judgments in Corporate Governance	3.0		
Independent Director	Shih-Chen Jao	2025.05.29	2019.06.06	2025.11.11	2025.11.11	Taiwan Corporate Governance Association	Current global economic and financial situation	3.0	15.0	yes
				2025.07.25	2025.07.25	Securities and Futures Institute	114th Annual Insider Equity Transaction Legal Compliance Briefing	3.0		
				2025.07.09	2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6.0		
				2025.05.07	2025.05.07	Taiwan Corporate Governance Association	Board of Directors' Cybersecurity Governance and Oversight Strategy	3.0		
Independent Director	Yin-Shen Chin	2025.05.29	2022.06.23	2025.08.22	2025.08.22	Chinese National Association of Industry and Commerce	Company Directors and Supervisors Training - 2025 Taishin Shin Kong Net Zero Summit Forum	3.0	6.0	yes
				2025.07.09	2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit Forum	3.0		

Note 1: The date of appointment refers to the date of election (or appointment) of the current directors. The date of initial appointment refers to the date on which the director or supervisor of a listed company first assumes office.

Note 2: Director Ming-Chun Chen took office on 2025.11.06. Due to the fact that most of the relevant continuing education courses were full at the end of the year, he completed the continuing education course in March 2026.

(II) President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches

March 31, 2026

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominees		Experience (Education)	Other Position Concurrently Held at the Company and Other Companies	Managerial Officer who Are Spouses or within the Second Degree of Kinship		
					Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio			Title	Name	Relationship
General Manager of Business Group	China	Qi Cai	Male	2024.05.09	0	0.00	0	0.00	0	0.00	China Europe International Business School (CEIBS) / EMBA Sannuo Information Technology Co., Ltd., Shenzhen Leaguer Group Lenovo Group	Director of Venture Well Holdings Limited Director and President of Super ECS USA, Inc. Director of Golden Elite Technology (Shenzhen) Ltd. Director of Elitegroup Technology (Thailand) Co., Ltd. Director of Elite Circuit Technology (Thailand) Co., Ltd.	None	None	None
Senior Vice President and CFO	R.O.C.	Chin-Te Li	Male	2025.11.24	0	0.00	0	0.00	0	0.00	MBA, Institute of Industrial Management, National Cheng Kung University. Previously held executive positions at Solder Paste Technology Co., Ltd., Elitegroup Computer Systems Co., Ltd., Phu-Hui Medical Instrument Co., Ltd., Chi Feng Plastic Co., Ltd., and C.Y.P.R.O. Industrial Co., Ltd.	Supervisor of Golden Elite Technology (Shenzhen) Ltd. President of ECS Digital Technology (Shenzhen) Ltd. Supervisor of Elitegroup Computer Systems (Japan) Co., Ltd. Supervisor of Elitegroup Computer Systems Korea Co., Ltd. Director of ECS Holding (America) Co. Director of Elitegroup Computer Systems Inc. Corporate director representative of Elitegroup Computer System Holding Co., Ltd. Director of Venture Well Holdings Limited Corporate director representative of Unitop International Corp. Corporate director representative of Elite Technology (Cayman) Co., Ltd. Corporate director representative of Unity	None	None	None

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominees		Experience (Education)	Other Position Concurrently Held at the Company and Other Companies	Managerial Officer who Are Spouses or within the Second Degree of Kinship		
					Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio			Title	Name	Relationship
												Investments Limited Corporate director representative of Unique Sino Limited Director of Alpha Leader Limited Director of ECS Holding (HK) Co., Limited Director of Elitegroup Computer Systems (HK) Co., Limited			
Vice President	R.O.C.	Chih-Wei Chang	Male	2022.03.07	0	0.00	0	0.00	0	0.00	Department of Information Management, Ming Chuan University ECS, FII	None	None	None	None
Vice President	R.O.C.	Mu-Hui Chiang	Female	2022.03.07	0	0.00	0	0.00	0	0.00	Department of Japanese, Tamkang University Heml Technology Inc., Alternative International Technology Co., Ltd. Taiwan San Pao Information Co., Ltd.	None	None	None	None
Vice President	R.O.C.	Huan-Yen Liu	Female	2022.03.07	0	0.00	0	0.00	0	0.00	MBA, College of Management (EMBA), National Taiwan University Giant Castle Co., Ltd., Walton Chaintech Corporation	Director of Super ECS USA, Inc.	None	None	None
Vice President	R.O.C.	Yu-Pin Weng	Male	2025.12.19	0	0.00	0	0.00	0	0.00	MBA, College of Management (EMBA), National Taiwan University. Previously held executive positions at Uniwill Computer Corp., Shuttle Inc., Tsinghua Tongfang Co., Ltd., Uniwill Information, and Elitegroup Computer Systems Co., Ltd.	None	None	None	None
Vice President	R.O.C.	Chao-Cheng Chang	Male	2024.11.01	0	0.00	0	0.00	0	0.00	Director, ECS Industrial Computer Co., Ltd.; Director, Bo-Lin Digital Technology Co., Ltd.; Director, Ever-Glory Strategic Investment Limited; Director, Venture Well Holdings Limited; Director, Xunrui Electronics (Shenzhen) Co., Ltd.	None	None	None	None

Title	Nationality	Name	Gender	Date of appointment	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominees		Experience (Education)	Other Position Concurrently Held at the Company and Other Companies	Managerial Officer who Are Spouses or within the Second Degree of Kinship		
					Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio			Title	Name	Relationship
Vice President, Corporate Governance Officer and General Counsel	R.O.C.	Pei-Chun Lu	Female	2026.03.05	0	0.00	0	0.00	0	0.00	Master of Laws (LL.M.), National Chung Cheng University. Previously served as General Counsel & Corporate Governance Officer at Tatung Co., Ltd.	General Counsel of Tatung Asset Development Company	None	None	None

(III) Remunerations paid to Directors (including Independent Directors), President and Vice Presidents in the Most Recent Fiscal Year

1. Remuneration paid to Directors and Independent Directors (reveal the name in a summarized manner according to the range)

Unit: NT\$1,000

Title	Name	Remuneration Paid to Directors								Proportion of total amount of A, B, C, and D to the net income after tax		Relevant Remuneration Received by Directors who Are Also Employees						Ratio of Total Remuneration (A+B+C+D+E+F+G) to Net Income		Remuneration from Invested Companies Other than Subsidiaries or the Parent
		Base Compensation (A)		Severance Pay and Pension (B)		Directors (C)		Business Execution Expenses (D)				Salary, Bonus, and Allowance (E)		Severance Pay and Pension (F)		Employee Compensation (G)				
		The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statement	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	
Director	Tatung Company Representative: Jung-Hua Chang (note2)	11,683	11,683	0	0	6,214	6,214	145	145	18,042 2.29%	18,042 2.29%	0	0	0	0	0	0	18,042 2.29%	18,042 2.29%	2,744
	Tatung Company Representative: Ya-Hsuan Wang (note4)																			
	Tatung Company Representative: Ming-Hui Kao (note3)																			
	Tatung Company Representative: Kuang-Hsiang Wang (note2)																			
	Tatung Company Representative: En-Kuo Wang (note1,note2)																			
	Tatung Company Representative: Ming-Hsing Chen (note5)																			
	Tatung Company Representative: Kuan-Ling Lai (note3)																			
	Tatung Company Representative: Ming-Tsun Chen (note5)																			

Title	Name	Remuneration Paid to Directors								Proportion of total amount of A, B, C, and D to the net income after tax		Relevant Remuneration Received by Directors who Are Also Employees						Ratio of Total Remuneration (A+B+C+D+E+F +G) to Net Income		Remuneration from Invested Companies Other than Subsidiaries or the Parent	
		Base Compensation (A)		Severance Pay and Pension (B)		Directors (C)		Business Execution Expenses (D)				Salary, Bonus, and Allowance (E)		Severance Pay and Pension (F)		Employee Compensation (G)					
		The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statement	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	Cash	Stock	Cash	Stock		The Company
Independent Director	Yu-Chou Chiao (note1)	2,084	2,084	0	0	5,037	5,037	110	110	7,231 0.92%	7,231 0.92%	0	0	0	0	0	0	0	7,231 0.92%	7,231 0.92%	0
	Yin-Shen Chin (note1)																				
	Shih-Chen Jao (note1)																				
	Chin-Te Li (note1)																				
	Wen-Hsiung Chan (note1)																				

1. Please explain the independent director remuneration policy, system, standard, and structure, and the connection between the amount of remuneration and the considered factors such as their job responsibilities, risks, and working time: In accordance with Article 13-2 of the articles of association of the Company: the remunerations of the directors of the Company shall be agreed upon by the Board of Directors according to the degree of their participation in the operation of the Company and the value of their contributions to the Company, as well as the usual standards of the industry.

2. Other than disclosures in the above table, remuneration paid to directors for providing services (e.g., providing consulting services as a non-employee for the parent company, all the companies in consolidated financial statements and reinvestment entities) in the most recent year: None.

note1: On 2024.08.29, Independent Director Ming-Hsing Chen resigned. On 2025.04.30, Independent Director Wen-Hsiung Chan resigned. On 2025.05.28, Independent Director Chin-Te Li resigned.

On 2025.05.29, one director and two independent directors were by-elected at the annual shareholders' meeting, namely En-Kuo Wang, representative of Tatung Company, as director, and Shih-Chen Jao and Yin-Shen Chin as independent directors.

note2: On 2025.09.22, the corporate shareholder reassigned its representative, with En-Kuo Wang discharged from the position of director and Jung-Hua Chang appointed as director.

On 2025.09.30, Kuang-Hsiang Wang resigned as Chairman, and Jung-Hua Chang was elected as Chairman, effective from 2025.10.01.

note3: On 2025.10.09, the corporate shareholder reassigned its representative, with Kuan-Ling Lai discharged from the position of director and Ming-Hui Kao appointed as director.

note4: On 2025.10.28, the corporate shareholder reassigned its representative, with Kuang-Hsiang Wang discharged from the position of director and Ya-Hsuan Wang appointed as director.

note5: On 2025.11.05, Ming-Hsing Chen, director and representative of the corporate shareholder, resigned. The corporate shareholder reassigned Ming-Tsun Chen as director, effective from 2025.11.06.

(1-2-2) Remuneration Range Table

Remuneration Range for Each Director of the Company	Names of Directors			
	Total of the first four remuneration items (A+B+C+D)		Total of the first seven remuneration items (A+B+C+D+E+F+G)	
	The Company	All Companies in the Financial Report H	The Company	All Companies in the Financial Report I
UnderNT\$ 1,000,000	Ming-Tsun Chen, Ya-Hsuan Wang, Ming-Hui Kao, Jung-Hua Chang, En-Kuo Wang, Wen-Hsiung Zhan	Ming-Tsun Chen, Ya-Hsuan Wang, Ming-Hui Kao, Jung-Hua Chang, En-Kuo Wang, Wen-Hsiung Zhan	Ming-Tsun Chen, Ya-Hsuan Wang, Ming-Hui Kao, Jung-Hua Chang, En-Kuo Wang, Wen-Hsiung Zhan	Ming-Tsun Chen, Ya-Hsuan Wang, Ming-Hui Kao, Jung-Hua Chang, En-Kuo Wang, Wen-Hsiung Zhan
NT\$1,000,000 (inclusive) ~NT\$2,000,000 (exclusive)	Chin-Te Li, Shih-Ching Rao, Ying-Sheng Chin, Kuan-Ling Lai	Chin-Te Li, Shih-Ching Rao, Ying-Sheng Chin, Kuan-Ling Lai	Chin-Te Li, Shih-Ching Rao, Ying-Sheng Chin, Kuan-Ling Lai	Chin-Te Li, Shih-Ching Rao, Ying-Sheng Chin, Kuan-Ling Lai
NT\$2,000,000 (inclusive) ~NT\$3,500,000 (exclusive)	Kuang-Hsiang Wang, Yu-Chou Chiao	Kuang-Hsiang Wang, Yu-Chou Chiao	Kuang-Hsiang Wang, Yu-Chou Chiao	Kuang-Hsiang Wang, Yu-Chou Chiao
NT\$3,500,000 (inclusive) ~NT\$5,000,000 (exclusive)				
NT\$5,000,000 (inclusive) ~NT\$10,000,000 (exclusive)				
NT\$10,000,000 (inclusive) ~NT\$15,000,000 (exclusive)	Ming-Hsing Chen	Ming-Hsing Chen	Ming-Hsing Chen	Ming-Hsing Chen
NT\$15,000,000 (inclusive) ~NT\$30,000,000 (exclusive)				
NT\$30,000,000 (inclusive) ~NT\$50,000,000 (exclusive)				
NT\$50,000,000 (inclusive) ~NT\$100,000,000 (exclusive)				
NT\$100,000,000 and above				
Total	13	13	13	13

2. Remunerations of the President and Vice Presidents

Unit: NT\$1,000

Title	Name	Salary (A)		Severance Pay and Pension (B)		Bonus and Allowance (C)		Employee Compensation (D)				Proportion of total amount of A, B, C, and D to the earnings after tax (%)		Is there any remuneration received from a re-invested business other than a subsidiary or from the parent company
		The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company	All Companies in Consolidated Financial Statements	The Company		All Companies included in the financial statement		The Company	All Companies included in the financial statement	
								Cash	Stock	Cash	Stock			
President	Chia-Sheng Chen (note1)	35,315	37,210	1,163	1,163	5,729	6,786	6,759	0	6,759	0	48,966 6.21%	51,918 6.59%	0
Senior Vice President & CFO	Chin-Te Li													
Senior Vice President	Cheng-Hui Chao (note2)													
Vice President	Yu-Pin Weng (note3)													
General Manager of Business Group	Qi Cai													
Vice President	Mu-Hui Chiang													
Vice President	Chih-Wei Chang													
Vice President	Huan-Yen Liu													
Vice President	Chao-Cheng Chang													
Vice President	Kuo-Chang Chen (note4)													
Associate Vice President	Chi-Jen Hsiao (note5)													
Vice President	Yi-Ching Chung (note6)													
Vice President	Jun-Hao Huang (note7)													
Vice President	Po-Shun Chen (note8)													
Vice President	Hsi-Chuan Chang (note9)													
General Manager of Business Group	Hsi-Chang Chou (note10)													
Associate Vice President	Hui-Lan Tu (note11)													

Note 1: President Chia-Sheng Chen resigned on 2025.04.30, was reappointed as President on 2025.11.07, and resigned again on 2026.03.16.

Note 2: Senior Vice President Cheng-Hui Chao resigned on 2026.03.20.

Note 3: Vice President Yu-Pin Weng resigned on 2025.07.18 and was reappointed as Vice President on 2025.12.19.

Note 4: Vice President Kuo-Chang Chen resigned on 2026.03.25.

Note 5: Associate Vice President Chi-Jen Hsiao resigned on 2025.05.07.

Note 6: Vice President Yi-Ching Chung resigned on 2025.01.17.

Note 7: Vice President Jun-Hao Huang resigned on 2025.11.21.

Note 8: Vice President Po-Shun Chen resigned on 2025.01.17.

Note 9: Vice President Hsi-Chuan Chang resigned on 2025.02.05.

Note 10: General Manager of Business Group Hsi-Chang Chou took office on 2025.04.16 and resigned on 2025.11.21.

Note 11: Associate Vice President Hui-Lan Tu took office on 2025.01.17 and resigned on 2025.11.24.

Remuneration Range Table

Remuneration Range for Each Director of the Company	Names of President and Vice Presidents	
	The Company	All Companies included in the financial statement
Under 1,000,000	Yi-Ching Chung, Hsi-Chuan Chang, Cheng-Hui Chao, Chi-Jen Hsiao	Yi-Ching Chung, Hsi-Chuan Chang, Chi-Jen Hsiao
NT\$1,000,000(inclusive)~NT\$2,000,000 (exclusive)	Po-Shun Chen	Cheng-Hui Chao, Po-Shun Chen
NT\$2,000,000(inclusive)~NT\$3,500,000 (exclusive)	Hui-Lan Tu, Chin-Te Li, Kuo-Chang Chen, Yu-Pin Weng Chao-Cheng Chang	Hui-Lan Tu, Chin-Te Li, Kuo-Chang Chen, Yu-Pin Weng
NT\$3,500,000(inclusive)~NT\$5,000,000 (exclusive)	Chia-Sheng Chen, Jun-Hao Huang, Hsi-Chang Chou, Chih-Wei Chang, Mu-Hui Chiang	Chia-Sheng Chen, Jun-Hao Huang, Hsi-Chang Chou, Chih-Wei Chang, Mu-Hui Chiang, Chao-Cheng Chang
NT\$5,000,000(inclusive)~NT\$10,000,000 (exclusive)	Huan-Yen Liu, Qi Cai	Huan-Yen Liu, Qi Cai
NT\$10,000,000(inclusive)~NT\$15,000,000 (exclusive)		
NT\$15,000,000(inclusive)~NT\$30,000,000 (exclusive)		
NT\$30,000,000(inclusive)~NT\$50,000,000 (exclusive)		
NT\$50,000,000(inclusive)~NT\$100,000,000 (exclusive)		
NT\$100,000,000 and above		
Total	17	17

3. Name of Managerial Officers and the Distribution of Employee Bonus

March 31, 2026

Unit: NT\$1,000

	Title	Name	Stock Amount	Cash Amount	Total	Ratio of total amount to net income after tax (%)
Managers	General Manager of Business Group	Qi Cai	0	6,759	6,759	0.86
	Vice President	Chih-Wei Chang				
	Vice President	Mu-Hui Chiang				
	Vice President	Huan-Yen Liu				
	Vice President	Yu-Pin Weng				
	Vice President	Chao-Cheng Chang				

(IV) Compare the ratio of the total remuneration paid to the Company's Directors, President, and Vice Presidents in the most recent two years to the net income after tax in the financial report by the Company and all companies in the consolidated statements, and explain the policies, standards and combinations of remuneration payment, the procedures for determining remuneration, and the relevance with business performance and future risks.

1. Analysis on the ratio of the total remuneration paid by the Company and all enterprises in the consolidated financial statements to the Company's Directors, President, and Vice Presidents to the earnings after tax:

Years	Total remunerations paid to Directors, President and Vice Presidents		Percentage of total amount to earnings after tax in individual financial report (%)	
	The Company	All Companies Included in the Consolidated Financial Statements	The Company	All Companies included in the Consolidated Financial Statements
2024	67,309	69,775	(74.38)	(77.10)
2025	74,239	77,191	9.42	9.80

2. The policies, standards and combinations of remuneration payment to Directors, President, and Vice Presidents, the procedures for determining remuneration, and the relevance with business performance and future risks:

(1) Remuneration policies, standards and packages

The remuneration of the directors and managers of the Company is considered by the Remuneration Committee in accordance with Articles 13-2 and 19 of the Articles of Association of the Company (as set out below), based on the value of their participation and contribution to the Company's operation, and the relevant results of the following performance evaluation of directors and managers, which is sent to the Board of Directors for resolution.

Article 13-2 of the articles of association of the Company: the remunerations of the directors of the Company shall be agreed upon by the Board of Directors according to the degree of their participation in the operation of the Company and the value of their contributions to the Company, as well as the usual standards of the industry.

Article 19 of the articles of association of the Company: If the Company makes profits in the fiscal year (the so-called profits refer to profits before tax less compensations to employees and remuneration to Directors), no more than 1% of the profit shall be appropriated for remuneration to Directors and at least 10% shall be appropriated for employee compensation, with at least 20% of the allocated employee compensation being distributed to grass-root employees. If the Company has accumulated losses (including adjustments on unappropriated profits), it shall retain a portion of profits to offset the losses first.

(2) Procedure for determining remuneration:

In order to regularly evaluate the salary and remuneration of directors and managers, the evaluation results performed by directors and managers of the Company are taken as basis:

A. Directors' Remuneration: According to the Company's "Measures for Payment of Remuneration of Directors and Functional Committee Members" and "Measures for Evaluating the Performance of the Board of Directors and Functional Committees", the contents of the evaluation of the Board member performance accordingly includes at least alignment of the goals and missions of the Company, awareness of the duties of a director, participation in the operation of the Company, management of internal relationship and communication, the director's professionalism and continuing education, and internal control, attention to ESG and other comprehensive factors, considering the peer standards and giving reasonable remuneration to directors.

B. Manager's remuneration: the Company's "Salary, Bonus and Remuneration Measures" and "Performance Reward System Measures" is used as the reference for issuing manager's bonus. List the important performance evaluation items of managers as follows:

a. Financial indicators: the distribution is based on the Company's management income statement, the contribution of profit of various business departments to the Company, the Company's revenue, gross profit margin, budget completion rate, net profit before tax and net profit after tax completion rate, inventory performance measurement standards, accounts receivable and other performance measurement standards.

- b. Non-financial indicators: the practice of the Company's core values, the operation and management ability, the participation of sustainability management and other factors are considered comprehensively. According to the completion rate of the managers' goals and their contribution to the Company's performance, the remuneration of their operating performance is calculated to give reasonable remuneration to the managers.
- (3) Correlation with business performance and future risks:
- A. The review of payment standards and systems related to the remuneration policy of the Company is mainly based on the overall operating conditions of the Company, and the payment standards are approved according to the performance completion rate and the contribution, so as to enhance the overall organizational team effectiveness of the board of directors and managers. In addition, referring to the industry salary standards, we will ensure that the salary of our management is competitive in the industry, so as to retain outstanding management talents.
- B. The Company's managers' performance objectives are combined with "risk control" to ensure that possible risks within the scope of duties can be managed and prevented, and the results of evaluation are verified according to the actual performance, linking the relevant human resources and relevant salary and compensation policies. The Company's management makes important decisions after balancing various risk factors. The performance of relevant decisions is reflected in the Company's profit situation, and the salary of the management is related to the risk control performance. Reduce the possibility of future operational risks to the minimum and keep the remuneration system under review in the light of actual business conditions and relevant legislation, so as to achieve a balance between the Company's sustainability and risk management.
- Description of Managerial Performance Objectives :

Sustainability and internal control indicators account for 30% of the total weight. The Company is committed to fulfilling its three major sustainability pillars, emphasizing ethical management, legal compliance, and risk control, while implementing various key ESG initiatives.

Indicator Item	Description	Weight (%)
Financial Indicators	Focus on corporate economic performance and operational efficiency, such as industry ranking, revenue performance, and budget achievement rate.	30
Strategic Indicators	Evaluate the management's performance in driving the company's mid-to-long-term development based on strategic goals, such as market expansion, technological innovation, digital transformation, and the promotion of sustainable development.	20
Sustainability and Internal Control Indicators	Committed to the establishment and implementation of the three major sustainability pillars (ESG) and the internal control system, such as ethical management, legal compliance, and risk control, to fulfill various key ESG initiatives.	30
Management Indicators	Focus on the performance of senior executives in internal management and leadership, such as leadership development, organizational efficiency, employee satisfaction, and performance.	20

II. Implementation of Corporate Governance

(I) Board of Directors:

1. Operations of the Board of Directors

The Board of Directors held 8 meetings in the most recent year (A). The attendance and appearance of directors were as follows:

Title	Name	Actual number of attendance (appearance) B	Attendance by Proxy	Actual attendance (appearance) rate (%) [B / A]	Expected Attendance Times	Remark
Chairman	Tatung Company Representative: Jung-Hua Chang	3	0	100	3	New appointment effective 2025.09.22, Chairman elected on 2025.09.30, effective 2025.10.01
Director	Tatung Company Representative: Ming-Hui Kao	2	0	100	2	New appointment effective 2025.10.09
Director	Tatung Company Representative: Ya-Hsuan Wang	2	0	100	2	New appointment effective 2025.10.28
Director	Tatung Company Representative: Ming-chun Chen	2	0	100	2	New appointment effective 2025.11.06
Independent Director	Yu-Chou Chiao	7	1	87.5	8	
Independent Director	Shih-Chen Jao	4	1	80.0	5	Newly Elected in the By-election on 2025.05.29
Independent Director	Yin-Shen Chin	5	0	100	5	Newly Elected in the By-election on 2025.05.29
Director	Tatung Tatung Company Representative: Wkang-Hsiang Wang	6	0	100	6	Appointed on 2024.08.28; Elected as Chairman on 2024.08.30; Resigned as Chairman on, 2025.09.30; Reassigned and relieved of duties on 2025.10.28.
Vice Chairman	Tatung Co., Ltd. Representative: Ming-Hsing Chen	6	0	100	6	On 2024.08.30, a new appointment was made, and a Vice Chairman was elected on the same day; On, 2025.11.05, the Vice Chairman resigned, effective, 2025.11.06.
Director	Tatung Co., Ltd. Representative: Kuan-Ling Lai	6	0	100	6	Reassigned and relieved of duties on 2025.10.09
Director	Tatung Co., Ltd. Representative: En-Guo Wang	2	0	100	2	Newly appointed on 2025.05.29; reassigned and relieved of duties on 2025.09.22
Independent Director	Wen-Hsiung Chan	2	0	100	2	Resigned on 2025.04.30
Independent Director	Chin-Te Li	3	0	100	3	Resigned on 2025.05.28
Total		50	2	96.15	52	The actual attendance rate of all directors is: 50/52 = 96.15%

Other matters to be recorded:

- I. With regard to the implementation of the Board of Directors, if any of the following circumstances occurs, the dates, terms of the meetings, contents of motions, all independent directors' opinions and the Company's handling of such opinions shall be specified:
 - (I) Matters listed in Article 14-3 of the Securities and Exchange Act: An audit committee has been established; therefore, Section 14-3 of the Securities and Exchange Act does not apply.
 - (II) Any recorded or written Board resolutions to which independent directors have objections or reservations to be noted in addition to the above: None, please refer to page80-85 for details.
- II. If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting shall be specified: please refer to page80-85. resolutions of the board of directors and their implementation.
- III. The listed company shall disclose the evaluation period, evaluation scope, method, and evaluation content of the Board of Directors' self-evaluation (or peer evaluation), and fill in Schedule II (2) Implementation of the board evaluation: On March 20, 2020, the Board of Directors of the Company decided to adopt the performance evaluation method of the Board of Directors, and the Board of Directors would report self (or peer) evaluation in December every year, and make announcement and declaration according to the regulations.
- IV. Evaluation of targets (such as establishing the Audit Committee and enhancing information transparency) for strengthening of the functions of the Board of Directors during the current and immediately preceding fiscal years, and measures taken toward achievement thereof:
 1. Implement corporate governance and improve the functions of the company's board of directors. The company conducts performance evaluations of the board of directors and functional committees every year. In addition to the self-evaluation by board members. An external performance evaluation is implemented by external professional independent association or expert team once every three years at least. The 2025 performance evaluation was conducted by an external professional independent agency, and the self-assessment for members of the Board of Directors and functional committees for the 2025 fiscal year has been completed.
 2. Improve the clarity of information: The company upholds the transparency of operations, pays attention to the rights and interests of shareholders, and has "investor relations", "corporate sustainability" and "corporate governance" on the corporate website, providing relevant information in both Chinese and English.

Textual information, and regularly announce important resolutions of the board of directors, and hold regular legal person briefings.

3. Directors' liability insurance: In order to protect the risks borne by directors and managers when performing business, the company purchases directors' and managers' liability insurance for directors and managers every year, and regularly review the content of the policy to ensure the amount of insurance compensation and coverage requirements, and report to the board of directors on a regular basis.

4. The company consists of independent directors to form the audit committee and sustainable development committee, and independent directors and external committee members to form the remuneration committee. These three functional committees all assist the board of directors to perform. Oversight duties, chairs of functional committees and regular reporting to the board of directors on operations.

5. Training for directors: Directors are encouraged to continue their training, and courses are regularly recommended to continuously enrich new knowledge. The total training hours for Year 2025 are 63 hours.

V. As for the attendance of independent directors of the Board of Directors in 2025 and up to the date of publication of the annual report, at least one independent director shall be present in person in each Board of Directors after Jul. 28, 2017.

Name \ Date	2025.02.21	2025.04.16	2025.05.07	2025.05.29	2025.08.06	2025.09.30	2025.11.07	2025.12.19	2026.03.04	Remark
Yu-Chou Chiao	Attend in person	Attend in person	Attend in person	Attend in person	Attend in person	Attend in person	Attend by proxy	Attend in person	Attend in person	
Shih-Chen Jao	NA	NA	NA	Attend by proxy	Attend in person	Attend in person	Attend in person	Attend in person	Attend in person	
Yin-Shen Chin	NA	NA	NA	Attend in person	Attend in person	Attend in person	Attend in person	Attend in person	Attend in person	
Wen-Hsiung Chan	Attend in person	Attend in person	NA	NA	NA	NA	NA	NA	NA	Resigned on 2025.04.30
Chin-Te Li	Attend in person	Attend in person	Attend in person	NA	NA	NA	NA	NA	NA	Resigned on 2025.05.28

2. Evaluation of the Board

Assessment scope	Evaluation method	Evaluation period	assessment content	Evaluation result
<input checked="" type="checkbox"/> Overall Board of Directors <input type="checkbox"/> Individual board members <input type="checkbox"/> Audit Committee <input type="checkbox"/> Compensation Committee <input type="checkbox"/> Other Functional Committees	<input type="checkbox"/> Internal self-evaluation of the board of directors <input type="checkbox"/> Self-evaluation of directors <input type="checkbox"/> Peer Evaluation <input checked="" type="checkbox"/> External evaluation Evaluating Institution: Taiwan Investor Relations Association	From: 11/01/2024 As of : 10/31/2025 (every three years)	External Performance Evaluation of the Board of Directors Covers the Following Areas: 1.Board composition and professional development 2.Quality of board decision-making 3.Operational effectiveness of the board 4.Internal control and risk management 5.Level of board engagement in corporate social responsibility	I. Evaluation Questionnaire Results: (1) Board Composition and Professional Development: 4.83 (2) Board Decision-Making Quality: 5.00 (3) Board Operational Effectiveness: 5.00 (4) Internal Control and Risk Management: 4.96 (5) Board Engagement in Corporate Social Responsibility: 4.87 II. Evaluation Conclusions and Recommendations are as follows: (1) Overall Conclusion: The Board of Directors operates normally with diversity and good attendance rates. It regularly oversees internal controls, risk management, sustainability, and cybersecurity. (2) Key Improvement Recommendations: 1. Increase female director representation to one-third of total seats 2. Reduce seats held by single institutional representatives to below one-third 3. Establish a Nomination Committee to strengthen governance 4. Develop and disclose a corporate value enhancement plan 5. Integrate ESG criteria into senior executive compensation mechanisms 6. Hold at least two institutional investor briefings annually (3) Expected Benefits: Enhance governance transparency, diversity, and sustainable value. (4) Company Actions and Future Improvement Directions: We will continue to conduct comprehensive reviews and deliberations on aspects including the diversity and structural composition of the Board of Directors, the integration of sustainable development and ESG issues, as well as investor communication and information disclosure. These efforts will serve as a crucial basis for the continuous refinement of corporate governance and the optimization of Board operations.
<input checked="" type="checkbox"/> Overall Board of Directors <input type="checkbox"/> Individual board members <input type="checkbox"/> Audit Committee <input type="checkbox"/> Compensation Committee <input type="checkbox"/> Other Functional Committees	<input checked="" type="checkbox"/> Internal self-evaluation of the board of directors <input type="checkbox"/> Self-evaluation of directors <input type="checkbox"/> Peer Evaluation <input type="checkbox"/> External evaluation	From: 12/01/2024 As of : 11/30/2025 (assessed annually)	Contents of board performance evaluation: 1. The degree of participation in the company's operations 2. Improving the quality of decision-making by the board of directors 3. Composition and structure of the board of directors 4. Election and continuing education of directors 5. Internal Control	1.evaluation result: (1) Degree of participation in company operations: 5.00 (2) Improving the decision-making quality of the board of directors: 5.00 (3) Composition and structure of the board of directors: 5.00 (4) Selection and continuing education of directors: 5.00 (5) Internal Control: 5:00 (6) Participation in ESG: 5.00 2.Self-assessment comprehensive comment: ●Directors maintain good attendance, effectively fulfill their duties, and contribute to corporate governance functions. The Board's decision-making mechanisms are sound and positively

Assessment scope	Evaluation method	Evaluation period	assessment content	Evaluation result
			6. Participation in ESG	benefit company operations ●Directors provide professional guidance and recommendations on the company's industry, operational strategies, corporate governance, risk management, and future development plans, engaging in thorough communication and discussion during Board meetings.
<input type="checkbox"/> Overall Board of Directors <input checked="" type="checkbox"/> Individual board members <input type="checkbox"/> Audit Committee <input type="checkbox"/> Compensation Committee <input type="checkbox"/> Other Functional Committees	<input type="checkbox"/> Internal self-evaluation of the board of directors <input checked="" type="checkbox"/> Self-evaluation of directors <input type="checkbox"/> Peer Evaluation <input type="checkbox"/> External evaluation	From: 12/01/2024 As of : 11/30/2025 (assessed annually)	Individual members of the board of directors evaluate content: 1.Master the company's goals and tasks 2. Responsibilities of directors 3.The degree of participation in the company's operations 4.Internal relationship management and communication 5.Professional and continuing education of directors 6.Internal Control 7.Participation in ESG	1. Evaluation results: (1) Mastery of company goals and tasks: 4.94 (2) Responsibilities of directors: 5.00 (3) Degree of participation in the company's operations: 4.69 (4) Internal relationship management and communication: 5.00 (5) Professional and continuing education of directors: 5.00 (6) Internal control: 5.00 (7) Participation in ESG: 5.00 2.Comprehensive comments from the Board members self-assessment: The management team and the board of directors maintain effective communication in compliance with relevant regulations, and their operations are functioning well
<input type="checkbox"/> Overall Board of Directors <input type="checkbox"/> Individual board members <input checked="" type="checkbox"/> Audit Committee <input type="checkbox"/> Compensation Committee <input type="checkbox"/> Other Functional Committees	<input type="checkbox"/> Internal self-evaluation of the board of directors <input checked="" type="checkbox"/> Self-evaluation of directors <input type="checkbox"/> Peer Evaluation <input type="checkbox"/> External evaluation	From: 12/01/2024 As of : 11/30/2025 (assessed annually)	Audit committee assessment content: 1.The degree of participation in the company's operations 2.Responsibilities of functional committees 3.Improving the decision-making quality of the Audit committee 4.Composition of the Audit committee and election of members 5.Internal Control	1. Evaluation results of the Audit Committee: (1) Degree of participation in company operations: 4.92 (2) Responsibilities of functional committees: 5.00 (3) Improving the decision-making quality of the Audit committee: 4.96 (4) Composition of the Audit committee and selection of members: 5.00 (5) Internal control: 5.00 2. Comprehensive comments from the audit committee's self-assessment: Detailed information is provided prior to the commencement of meetings to facilitate effective discussions and decision-making. All procedures adhere to relevant regulations.
<input type="checkbox"/> Overall Board of Directors <input type="checkbox"/> Individual board members <input type="checkbox"/> Audit Committee <input checked="" type="checkbox"/> Compensation Committee <input type="checkbox"/> Other Functional Committees	<input type="checkbox"/> Internal self-evaluation of the board of directors <input checked="" type="checkbox"/> Self-evaluation of directors <input type="checkbox"/> Peer Evaluation <input type="checkbox"/> External evaluation	From: 12/01/2024 As of : 11/30/2025 (assessed annually)	Remuneration committee evaluation content: 1.The degree of participation in the company's operations 2.Responsibilities of the Remuneration committee 3.Improving the decision-making quality of the Remuneration committee 4.Composition of the Remuneration committee and election of members 5.Internal Control	1. Evaluation results of the remuneration committee: (1) Degree of participation in company operations: 4.83 (2) Responsibilities of the Remuneration committee: 5.00 (3) Improving the decision-making quality of the Remuneration committee: 5.00 (4) Composition of the Remuneration committee and selection of members: 5.00 (5) Internal control: 5.00

Assessment scope	Evaluation method	Evaluation period	assessment content	Evaluation result
<input type="checkbox"/> Overall Board of Directors <input type="checkbox"/> Individual board members <input type="checkbox"/> Audit Committee <input type="checkbox"/> Compensation Committee <input checked="" type="checkbox"/> Other Functional Committees	<input type="checkbox"/> Internal self-evaluation of the board of directors <input checked="" type="checkbox"/> Self-evaluation of directors <input type="checkbox"/> Peer Evaluation <input type="checkbox"/> External evaluation	From: 12/01/2024 As of : 11/30/2025 (assessed annually)	Sustainable Development Committee assessment content: 1.The degree of participation in the company's operations 2.Responsibilities of the Sustainable Development committee 3.Improving the decision-making quality of the Sustainable Development committee 4.Composition of the Sustainable Development committee and election of members 5.Internal Control	1. Evaluation results of the sustainable development committee: (1) Degree of participation in company operations: 4.88 (2) Responsibilities of the Sustainable Development committee: 4.92 (3) Improving the decision-making quality of the Sustainable Development committee: 5.00 (4) Composition of the Sustainable Development committee and selection of members: 5.00 (5) Internal control: 5.00 2. Comprehensive comments from the sustainable development committee's self-assessment: Sustainability issues continue to evolve within society. The company diligently organizes relevant seminars to help committee members stay updated on legal requirements and societal expectations. Resources are allocated appropriately.

(II) Operations of the Audit Committee:

The Audit Committee held 5 meetings in 2025 (A). The attendance and appearance of directors were as follows:

Title	Name	Attendance in Person (B)	Attendance by Proxy	Attendance Rate (%) (B/A) (Note)	Remark
Committee Member Convener	Yu-Chou Chiao	4	1	80	
Committee Member	Shih-Chen Jao	3	0	100	Newly Elected in the By-election on 2025.05.29
Committee Member	Yin-Shen Chin	3	0	100	Newly Elected in the By-election on 2025.05.29
Committee Member	Chin-Te Li	2	0	100	Resigned on 2025.05.28
Committee Member	Wen-Hsiung Chan	1	1	100	Resigned on 2025.04.30

Other matters to be recorded:

I. The Audit Committee members' professional qualification and work experience, and highlights of work during the year:

For the Audit Committee members' professional qualification and work experience, please refer to page 10.

Highlights of work during the year:

1. Fair presentation of the company's financial statements.
2. The hiring (dismissal) of the CPAs and the audit of their independence and qualification.
3. The evaluation of the performance of the Company's internal control system.
4. The Company's compliance with relevant laws and regulations.
5. Control of the Company's existing or potential risks.

II. With regard to the implementation of the Audit Committee, if any of the following circumstances occurs, the dates, terms of the meetings, contents of motions, independent directors' objections, reservations or major suggestions, all Audit Committee resolutions, and the Company's handling of such resolutions shall be specified:

(I) Matters referred to in Article 14-5 of the Securities and Exchange Act

Date	Term	Major Resolutions	Audit Committee Resolution	Objections, reservations or major suggestions by Independent Directors	The Company's handling of the opinions of the Audit Committee
2025.02.21	2025 1st	<ol style="list-style-type: none"> 1. Proposal for changes of the Company's Chief Financial Officer and Chief Accounting Officer. 2. Proposal for the financial statements and business report for 2024. 3. Proposal for earnings distribution for 2024. 4. Proposal for cash distribution of earnings for the second half of the fiscal year for 2024. 5. Proposal for distribution of employees' compensation and directors' remuneration for 2024. 6. Proposal for capital expenditures for procurement of new production equipment by the Company's investee company Elitegroup Technology (Thailand) Co., Ltd.. 7. Proposal to discontinue the capital increase of Elite Circuit Technology (Cayman) Co., Ltd. and to terminate investment in the Thai sub-subsidiary Elite Circuit Technology (Thailand) Co., Ltd. 	1~8, All members present approved without objection and submitted to the Board of Directors for resolution.	None	<ol style="list-style-type: none"> 1. After explanation by the Chairperson of the Remuneration Committee, Independent Director Chin-Te Li, all directors present approved the proposal as presented. 2. All directors present approved the proposal as presented. 3. After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented. 4. All directors present approved the proposal as presented. 5. All directors present approved the proposal as presented. 6. Except that Vice Chairperson Ming-Hsing Chen recused himself and left the meeting due to a conflict of interest, after explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, the directors present approved the proposal as presented. 7. Except that Vice Chairperson Ming-Hsing Chen voluntarily recused himself and left the meeting due to a conflict of interest, after explanation by the Chairperson of the Audit

Date	Term	Major Resolutions	Audit Committee Resolution	Objections, reservations or major suggestions by Independent Directors	The Company's handling of the opinions of the Audit Committee
		<p>8. Proposal for the Company to conduct a short-form merger with ECS Industrial Computer Co., Ltd in accordance with the Business Mergers and Acquisitions Act.</p> <p>9. Proposal for impairment of right-of-use assets of real estate acquired from related parties.</p> <p>10. Addition to the pre-approved list of non-assurance services to be provided by the CPA firm for 2025.</p> <p>11. Proposal to amend the Company's "Internal Control System".</p> <p>12. Proposal to prepare the Company's "Statement on Internal Control System".</p> <p>13. Proposal to amend the Company's Corporate Charter.</p> <p>14. Proposal to release the non-compete restrictions on the Company's incumbent directors.</p>	<p>9. After discussion by all members, Independent Director Chin-Te Li was authorized to represent the Company to execute and sign the relevant documents; all members present approved without objection and submitted it to the Board of Directors for resolution.</p> <p>10~12. All members present approved without objection and submitted to the Board of Directors for resolution.</p> <p>13. After minor revisions to the provisions based on the recommendation of Independent Director Chin-Te Li, all members present approved without objection and submitted it to the Board of Directors for resolution.</p> <p>14. All members present approved without objection and submitted to the Board of Directors for resolution.</p>		<p>Committee, Independent Director Yu-Chou Chiao, the directors present approved the proposal as presented.</p> <p>8. After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.</p> <p>9. The corporate representatives of Tatung Company Chairperson Wkang-Hsiang Wang, Vice Chairperson Ming-Hsing Chen and Director Kuan-Ling Lai—had conflicts of interest and voluntarily recused themselves, leaving the meeting and not participating in discussion or voting. The Chairperson designated Independent Director Yu-Chou Chiao to chair this proposal. After Independent Director Yu-Chou Chiao provided explanations and authorized Independent Director Chin-Te Li to represent the Company to execute and sign the relevant documents, the directors present approved the proposal as presented.</p> <p>10. After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.</p> <p>11. After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.</p> <p>12. After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.</p> <p>13. After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, and after minor revisions to the provisions based on the recommendation of Independent Director Chin-Te Li, all directors present approved the proposal as presented.</p> <p>14. Except that Director Kuan-Ling Lai and Independent Director Chin-Te Li voluntarily recused themselves and left the meeting due to a conflict of interest, all directors present approved the proposal as presented.</p>

Date	Term	Major Resolutions	Audit Committee Resolution	Objections, reservations or major suggestions by Independent Directors	The Company's handling of the opinions of the Audit Committee
2025.05.07	2025 2nd	<ol style="list-style-type: none"> 1. Proposal for the Company's investee company Golden Elite Technology (SHENZHEN) LTD. to acquire chiller assets from Shenzhen Mason Company through leasing. 2. Proposal for the consolidated financial statements of the Company and its subsidiaries for Q1 2025. 3. Proposal for the Company's subsidiary Elitegroup Computer Systems, Inc. to conduct a capital reduction and remit the funds back to ECS Holding (America) Co. 4. Proposal for the group related enterprise Golden Elite Technology (SHENZHEN) LTD. to apply for intercompany loans from the group related enterprise ECS Digital Technology (SHENZHEN) LTD.. 5. Proposal to amend the Company's "Internal Control System". 6. Proposal to appoint the Company's internal audit officer 	1~6, All members present approved without objection and submitted to the Board of Directors for resolution.	None	1~6 All directors present approved the proposal as presented.
2025.08.06	2025 3rd	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements of the Company and its subsidiaries for Q2 2025. 2. Amendment of the Company's Level of Authority. 3. Proposal to amend the Company's "Internal Control System". 4. Proposal to change the Company's internal audit officer. 	1~4, All members present approved without objection and submitted to the Board of Directors for resolution.	None	1~4, All directors present approved the proposal as presented.
2025.11.07	2025 4th	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements of the Company and its subsidiaries for Q3 2025. 2. Proposed amendment of the Company's Level of Authority. 3. Proposal to amend the Company's "Internal Control System". 4. Proposal for impairment of right-of-use assets of real estate acquired from related parties. 5. Proposal to release the non-compete restrictions on the Company's directors. 	<ol style="list-style-type: none"> 1~3, All members present approved the proposal as presented and submitted it to the Board of Directors for resolution. 4. After discussion by all members, Independent Director Yin-Shen Chin was authorized to represent the Company to execute and sign the relevant documents; all members present approved without objection and submitted it to the Board of Directors for resolution. 5. All members present approved the proposal as presented and submitted it to the Board of Directors for resolution. 	None	<ol style="list-style-type: none"> 1. After approval by the members present, the CPAs held follow-up communications with the independent directors and the internal audit officer, and the attending managers recused themselves and left the meeting. 2. All directors present approved the proposal as presented. 3 All directors present approved the proposal as presented. 4. After discussion by all members, Independent Director Yin-Shen Chin was authorized to represent the Company to execute and sign the relevant documents; all members present approved without objection. 5. All directors present approved the proposal as presented.
2025.12.19	2025 5th	<ol style="list-style-type: none"> 1. The Company's 2026 audit plan filing form 2. Proposed amendment of the Company's Level of Authority. 3. Proposal to amend the Company's "Internal Control System" 	1~12, All members present approved the proposal as presented and submitted it to the Board of Directors for resolution.	None	1~7, All directors present approved the proposal as presented.

Date	Term	Major Resolutions	Audit Committee Resolution	Objections, reservations or major suggestions by Independent Directors	The Company's handling of the opinions of the Audit Committee
		<p>4. Appointment of CPAs for the audit of the 2026 financial reports and evaluation of their independence.</p> <p>5. Remuneration of CPAs for the audit of the 2026 financial reports of the Company and its subsidiaries</p> <p>6. Pre-approved list of non-assurance services to be provided by the CPA firm for 2026</p> <p>7. Capital increase plan of the Company's subsidiary Elitegroup Technology (Thailand) Co.,Ltd.</p> <p>8. To ratify the termination of the engagement of Beijing DeHeng (Shenzhen) Law Firm in connection with the Hong Kong arbitration arising from the share purchase agreement between the Company and Ever Unicorn Estate Limited.</p> <p>9. To ratify the change of legal counsel in connection with the Hong Kong arbitration arising from the share purchase agreement between the Company and Ever Unicorn Estate Limited, from Beijing DeHeng (Shenzhen) Law Firm to King & Wood Mallesons (Shenzhen), and to review the estimated arbitration-related expenses and attorneys' fees.</p> <p>10. Proposal for changes of the Company's Chief Corporate Governance Officer, Chief Financial Officer, Chief Accounting Officer and Spokesperson</p> <p>11. Proposal to appoint the Company's internal audit officer</p> <p>12. Proposal to release the non-compete restrictions on the Company's directors</p> <p>13. Proposal for the Company to enter into an industrial park management fee agreement with related parties</p>	<p>13. After discussion by all members, Independent Director Yin-Shen Chin was authorized to represent the Company to execute and sign the relevant documents; all members present approved without objection and submitted it to the Board of Directors for resolution.</p>		<p>8. Independent Director Shih-Chen Jao raised questions regarding the fees, and the presenter, Senior Director Shiow-Yeu Shiao, provided explanations. After discussion by the Audit Committee members present, the committee agreed with management's decision and approved the proposal by ratification. All members present approved the proposal as presented.</p> <p>9. After discussion by the Audit Committee members present, the committee agreed with management's decision and approved the proposal by ratification. All members present approved the proposal as presented.</p> <p>10. Senior Vice President Chin-Te Li, who attended the meeting, recused himself and left the meeting due to a conflict of interest. All members present approved the proposal as presented.</p> <p>11. The attending internal audit officer recused himself/herself and left the meeting due to a conflict of interest. All members present approved the proposal as presented.</p> <p>12. All members present approved the proposal as presented and submitted it to the Board of Directors for resolution.</p> <p>13. After discussion by the Audit Committee members present, Independent Director Yin-Shen Chin was authorized to sign the relevant documents on behalf of the Company. All members present approved the proposal as presented.</p>

(II) Except for the matters mentioned above, other matters that have not been approved by the Audit Committee but have been agreed by more than two-thirds of all directors: None.

III. The implementation status of independent director's avoidance of interested proposals, which shall state the name of independent director, the content of the proposals, the reasons for the avoidance of interests, and the circumstances of participation in voting: None.

IV. Communication between the independent directors, chief internal auditor, and CPAs (including the key items, methods, and results of audit of finances and operations)

1. The Company elected three independent directors at the shareholders' meeting on Jun. 25, 2018, and set up the Audit Committee.
2. The CPA made presentation to the independent directors at the Audit Committee at least once a quarter concerning the audit or review of the financial position of the Company, the revision of the IFRS Bulletin, and the impact of the publication on the Company.
3. The Company's internal audit office in addition to regularly sending various internal audit reports to the independent directors, held discussions with the independent directors from time to time. After the establishment of the Audit Committee, the Company held regular meetings with the Audit Committee at least once a quarter and submitted the minutes of the meeting to the Board of Directors.
4. The audit supervisor communicated with the CPA and the independent directors directly by e-mail, telephone, or meeting as necessary.

The communications between the independent directors and the internal audit supervisor and CPA are summarized as follows:

Date	Method	Communication object	Communication matter	Results
2025.02.21	Audit Committee	Audit Supervisor	<p>The Supervisor of Internal Audit reported on the following matters:</p> <p>I. Report on the internal audit (tracking) from November to December 2024. The audit items were as follows:</p> <ol style="list-style-type: none"> 1. Derivatives transaction processing (transactions in October 2024) 2. Related party transaction management 3. Derivatives transaction processing (transactions in November 2024) 4. Board meeting procedures and operations management 5. Remuneration Committee procedures and operations management 6. Audit Committee meeting procedures and operations management 7. Compliance with laws and regulations 8. Supervision and management of subsidiaries (III) <ul style="list-style-type: none"> - Elitegroup Computer Systems Korea Co., Ltd., Elitegroup Computer Systems (Japan) Co., Ltd., ECS Holding (America) Co., Ltd., Elitegroup Technology (Thailand) Co., Ltd., Beijing Xunrun Technology Co., Ltd., Xun Rui Electron (Shenzhen) Co., Ltd., ECS Industrial Computer Co., Ltd., and Golden Elite Technology (SHENZHEN) LTD. 9. Tracking Report – Payroll and employee compensation cycle <p>II. Discussion Item – Explanation of the Proposed Amendments to the Company's Internal Control System.</p> <p>III. Discussion Item – Explanation of the Internal Control System Statement.</p>	<p>The results of the report and discussion by the internal audit supervisor were as follows:</p> <p>Report - All present members reviewed the internal audit and reported to the Board.</p> <p>Discussion - All present members passed the resolution without objection, and reported to the board for discussion.</p>
2025.05.07	Audit Committee	Audit Supervisor	<p>The Supervisor of Internal Audit reported on the following matters:</p> <p>I. Report on the internal audits (including follow-ups) conducted from January to February 2025. The audit items were as follows:</p> <ol style="list-style-type: none"> 1. Derivatives transaction processing (transactions in December 2024) 2. Lending of funds to others (Q4 2024) 3. Endorsements and guarantees for others (Q4 2024) 4. Derivatives transaction processing (transactions in January 2025) 5. Seals and important documents management <p>II. Discussion Item – Explanation of the Proposed Amendments to the Company's Internal Control System.</p>	<p>The results of the report and discussion by the internal audit supervisor were as follows:</p> <p>Report – All present members reviewed the internal audit report, and reported to the Board.</p> <p>Discussion – All present members passed the resolution without objection, and reported to the Board for discussion.</p>
2025.08.06	Audit Committee	Audit Supervisor	<p>The Supervisor of Internal Audit reported on the following matters:</p> <p>I. Report on the internal audits conducted from March to June 2025. The audit items were as follows:</p> <ol style="list-style-type: none"> 1. Derivatives transaction processing (transactions in February 2025) 2. Financial statement preparation process management 3. Derivatives transaction processing (transactions in March 2025) 4. Lending of funds to others (Q1 2025) 5. Endorsements and guarantees for others (Q1 2025) 6. Acquisition or disposal of assets 7. Supervision and management of subsidiaries (I) – Xingying Plant: PCB/PCBA/DT/GA 8. Derivatives transaction processing (transactions in April 2025) 9. Information and cybersecurity inspection 10. Derivatives transaction processing (transactions in May 2025) 11. Sales and collection cycle 12. Follow-up Report – Supervision and management of subsidiaries (I) – Xingying Plant: PCB/PCBA/DT/GA <p>II. Discussion Item – Explanation of the Revision to the HQ Approval Authority Table.</p> <p>III. Discussion Item – Explanation of the Proposed Amendments to the Company's Internal Control System.</p>	<p>The results of the report and discussion by the internal audit supervisor were as follows:</p> <p>Report – All present members reviewed the internal audit report, and reported to the Board.</p> <p>Discussion – All present members passed the resolution without objection, and reported to the Board for discussion.</p>

Date	Method	Communication object	Communication matter	Results
2025.11.07	Audit Committee	Audit Supervisor	<p>The Supervisor of Internal Audit reported on the following matters:</p> <p>I. Report on the internal audits conducted from July to September 2025. The audit items were as follows:</p> <ol style="list-style-type: none"> 1. Derivatives transaction processing (transactions in June 2025) 2. Lending of funds to others (Q2 2025) 3. Endorsements and guarantees for others (Q2 2025) 4. Human resources management operations 5. Derivatives transaction processing (transactions in July 2025) 6. Procurement and payment cycle 7. Supervision and management of subsidiaries (II) 8. Derivatives transaction processing (transactions in August 2025) 9. Property, plant, and equipment cycle <p>II. Discussion Item – Explanation of the Revision to the HQ Approval Authority Table.</p> <p>III. Discussion Item – Explanation of the Proposed Amendments to the Company’s Internal Control System.</p>	<p>The results of the report and discussion by the internal audit supervisor were as follows:</p> <p>Report – All present members reviewed the internal audit report, and reported to the Board.</p> <p>Discussion – All present members passed the resolution without objection, and reported to the Board for discussion.</p>
2025.11.07	Communication between the Independent Directors, the Chief Internal Auditor, and the Accounts		<p>Communication content:</p> <ol style="list-style-type: none"> 1. Discussion on the current status and risks of investments in Mainland China. 	No comments at this meeting.
2025.12.19	Audit Committee	Audit Supervisor	<p>The Supervisor of Internal Audit reported on the following matters:</p> <p>I. Report on the internal audit conducted in October 2025. The audit items were as follows:</p> <ol style="list-style-type: none"> 1. Derivatives transaction processing (transactions in September 2025) 2. Lending of funds to others (Q3 2025) 3. Endorsements and guarantees for others (Q3 2025) 4. R&D cycle <p>II. Discussion Item – Explanation of the Audit Plan Declaration Form of the Company for the year 2026.</p> <p>III. Discussion Item – Explanation of the Revision to the HQ Approval Authority Table.</p> <p>IV. Discussion Item – Explanation of the Proposed Amendments to the Company’s Internal Control System.</p>	<p>The results of the report and discussion by the internal audit supervisor were as follows:</p> <p>Report – All present members reviewed the internal audit report, and reported to the Board.</p> <p>Discussion – All present members passed the resolution without objection, and reported to the Board for discussion.</p>

(III) Implementation Status of Corporate Governance and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
I. Does the company establish and disclose its corporate governance best-practice principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		ECS has set up "Elitegroup Computer Systems Co., Ltd. Corporate Governance Best Practice Principles" based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies. Such Best Practice Principles have been passed and implemented by resolution of a Board of Directors on April 30, 2015 and the latest version is also available for download on ECS's website.	None
II. Shareholding structure & shareholders' rights				
(I) Does the company establish and implement internal operating procedures to deal with shareholders' suggestions, doubts, disputes, and litigations?	V		(I) ECS has assigned a spokesman, acting spokesman and investor relations unit, and their contact information are disclosed on ECS's website. ECS has designated the investor relations unit to manage the shareholders' feedbacks, questions and disputes.	(I) None
(II) Does the company possess a list of its major shareholders with controlling power as well as the ultimate owners of those major shareholders?	V		(II) ECS regularly discloses the shareholders and directors who hold more than 10% of the shares of ECS, the relevant pledge, the increase or decrease of the shares of ECS or other important matters that may cause changes in the shareholding of ECS, so as to monitor the major shareholders and the ultimate control of the major shareholders.	(II) None
(III) Does the company establish and execute a risk management and firewall system within its affiliates?	V		(III) In order to keep risks between ECS and its affiliates under adequate control and create a sufficient firewall, ECS has formulated the "Procedures for Managing Business Transactions with Related Parties", and the related activities are subject to the procedures contained in this policy. The financial, business, and accounting activities between ECS and its affiliates are conducted independently and the head office conducts audits on a regular or irregular basis to avoid the risks of ECS caused by the defects of its affiliates.	(III) None
(IV) Does the company establish internal rules against insiders using undisclosed information to trade in securities?	V		(IV) ECS has formulated the "Procedures for Preventing Insider Trading", "Code of Conduct for the Prevention and Prohibition of Insider Trading" and the "Procedures for Disposal of Internal Important Information" (including major data processing, transmission, confidentiality, preservation, disclosure mechanisms and insider transaction prevention, laws and regulations, etc.) to prohibit insiders of ECS from using the non-public information to trade negotiable securities, and ECS also irregularly reviews the operating procedures to comply with current legislation and best practice management needs. Such procedures are available for download on ECS's website.	(IV) None

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
III. Composition and responsibilities of the Board of Directors				
(I) Whether the Board of Directors formulate diversification policies, specific management objectives and implement them?	V		(I) ECS has formulated the Corporate Governance Best Practice Principles and the Director Selection Procedures, which stipulate that diversity should be considered in the composition of the Board of Directors. To actively implement this diversification policy, ECS considers the industry and professional background and the field of work and experience of individuals and selects candidates with the knowledge, skills, and disposition necessary to perform the duties to be its directors. Please refer to page 10 of the Annual Report.	(I) None
(II) Does the company voluntarily establish other functional committees in addition to the legally-required Remuneration Committee and Audit Committee?	V		(II) In addition to establishing the Compensation Committee and the Audit Committee as required by law, ECS has created the ESG committee (set in 2022) which is responsible for formulating the direction, strategy and goals of sustainability development and track the implementation status and effectiveness of corporate sustainable development.	(II) None
(III) Has the Company established performance evaluation guidelines and evaluation methods for the Board of Directors and conducted the performance evaluation periodically on a yearly basis? And submit the results of performance assessments to the Board of Directors and use them as reference in determining remuneration for each individual Director, and their nomination for additional term?	V		(III) ECS has established the “Rules of Performance Evaluation of the Board of Directors and Functional Committee” which includes the internal evaluation of the Board, self-evaluation at least once a year by each individual Board members, audit committee members, compensation committee members, and other functional committee members. The external evaluation of the Board by appointed external independent professional institutions or a panel of external experts and scholars also takes place at least once every three years. ECS 2025 has appointed the Taiwan Investor Relations Association to complete the external board performance evaluation and has also completed the internal executive board and functional committee performance evaluation. And reported the evaluation results to the Board on December 19, 2025 and the results will be a reference for enhancing the professional competence of the Board of Directors and have been announced on ECS's website for investors' reference.	(III) None
(IV) Does the company regularly evaluate the independence of the CPAs?	V		(IV) The Finance and Accounting Department of ECS evaluates the independence of the CPAs once a year, and also evaluates with reference to the Reference Guidelines for Exercise of Duties and	(IV) None

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			Powers by Independent Directors and Audit Committees. ECS has reported the results of this year to the Audit Committee and the Board of Directors for deliberation and approval on December 19, 2025. As assessed by the Finance and Accounting Department of the Company, both Yi-Yun Tsou and Kuo-Yang Tseng meet the independent assessment criteria of the Company (Note 1), and are qualified to serve as the CPAs of ECS, and the accounting firm has issued the letter of declaration (Note 2).	
IV. Has the publicly-listed company appointed qualified and suitable number of corporate governance personnel and appointed a Corporate Governance Officer to handle governance-related affairs (including but not limited to supplying information requested by the directors, assisting directors with legal compliance matters, processing company matters related to board meetings and shareholders' meetings according to laws, and preparing minutes of the board meetings and shareholders' meetings)?	V		<ol style="list-style-type: none"> 1. ECS has allocated eligible and appropriate number of corporate governance personnel, with the corporate governance director as the convener, to coordinate corporate governance-related affairs, protect shareholders' rights and interests, and strengthen the functions of the Board of Directors. 2. 2026.03.04 the Board of Directors approved the reassignment of the head of corporate governance to Vice General Manager Pei-Chun Lu, effective 2026.03.05. 3. The main responsibilities of the "Corporate Governance Officer" are as follows: <ol style="list-style-type: none"> (1) Handle the meeting-related matters of the board of directors, functional committees, and shareholders' meetings in accordance with the law. (2) Prepare the meeting minutes for the board of directors, functional committees, and shareholders' meetings. (3) Assist directors in assuming office and pursuing continuing education, and other relevant matters. (4) Provide directors with required information for business execution. (5) Assist directors in complying with laws and regulations. (6) Report to the board of directors on the results of the review regarding whether the qualifications of independent directors comply with relevant laws and regulations during the nomination, appointment, and tenure periods. (7) Handle matters related to changes in the board of directors. (8) Other matters stipulated by the company's articles of association or 	None

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof																				
	Yes	No	Description																					
			<p>contracts.</p> <p>4. The 2025 further training of corporate governance executives is as follows, which has been published in the corporate governance/corporate governance operation under investor relations part of ECS's website.</p> <table border="1"> <thead> <tr> <th>Training Institution</th> <th>Course Name</th> <th>Training Period</th> <th>Training Hours</th> </tr> </thead> <tbody> <tr> <td>Securities & Futures Institute</td> <td>2025 Insider Trading Prevention Awareness Seminar</td> <td>2025.05.16</td> <td>3 hours</td> </tr> <tr> <td>Taiwan Stock Exchange Corporation</td> <td>2025 Cathay Sustainable Finance and Climate Change Summit Forum</td> <td>2025.07.09</td> <td>3 hours</td> </tr> <tr> <td>Chinese National Association of Industry and Commerce</td> <td>Company Directors and Supervisors Training - 2025 Taishin Shin Kong Net Zero Summit Forum</td> <td>2025.08.22</td> <td>3 hours</td> </tr> <tr> <td>Taiwan Investor Relations Institute</td> <td>New Perspectives on Corporate Governance in 2026 - Embracing Change</td> <td>2025.10.02</td> <td>3 hours</td> </tr> </tbody> </table>	Training Institution	Course Name	Training Period	Training Hours	Securities & Futures Institute	2025 Insider Trading Prevention Awareness Seminar	2025.05.16	3 hours	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit Forum	2025.07.09	3 hours	Chinese National Association of Industry and Commerce	Company Directors and Supervisors Training - 2025 Taishin Shin Kong Net Zero Summit Forum	2025.08.22	3 hours	Taiwan Investor Relations Institute	New Perspectives on Corporate Governance in 2026 - Embracing Change	2025.10.02	3 hours	
Training Institution	Course Name	Training Period	Training Hours																					
Securities & Futures Institute	2025 Insider Trading Prevention Awareness Seminar	2025.05.16	3 hours																					
Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit Forum	2025.07.09	3 hours																					
Chinese National Association of Industry and Commerce	Company Directors and Supervisors Training - 2025 Taishin Shin Kong Net Zero Summit Forum	2025.08.22	3 hours																					
Taiwan Investor Relations Institute	New Perspectives on Corporate Governance in 2026 - Embracing Change	2025.10.02	3 hours																					
V. Does the company establish communication channels and a dedicated section on the company website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers) to respond to material corporate social responsibility issues in a proper manner?	V		ECS has maintained smooth communication channels with banks and other creditors, employees, consumers, suppliers, communities, or stakeholders, and respects and maintains their legitimate rights and interests. ECS has also designated a stakeholder section on ECS's website to address our corporate sustainability, social responsibility activities and other related topics. In addition, according to the AA1000 Stakeholder Engagement Standard and adopts a five-dimensional assessment method, which considers Responsibility, Influence, Tension, Diverse Perspectives, and Dependency, ECS identified the employees, customers, regulatory authorities, suppliers, shareholders/investors, community/local groups, and media as ECS's important stakeholders and prioritized communication targets for ECS. ECS also implemented communication between ECS and such important stakeholders through questionnaires.	None																				
VI. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		ECS appoints the professional stock affairs agency "Grand Fortune Securities" to handle the affairs of the shareholders' meeting, so that the shareholders' meeting will be held in a lawful, effective and safe manner.	None																				
VII. Information disclosure (I) Does the company have a website to disclose the financial operations and corporate governance status?	V		(I) ECS has set up a website http://www.ecs.com.tw to disclose financial information, stock affairs information, corporate governance information, shareholders' meeting information and investor contact	(I) None																				

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
(II) Does the company have other information disclosure channels (e.g., building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, and making the process of investor conferences available on the corporate website)?	V		<p>window, and other information under investor relations. Regarding the disclosure of corporate governance information, ECS has posted important information of ECS and its financial position, major resolutions of the Board of Directors and the Board of Shareholders, dividend payment situation, internal audit organization and operation, important laws and regulations, and relevant norms of insiders and other information on ECS's website for investors' reference.</p> <p>(II) ECS has designated specific personnel for the collection and disclosure of ECS's information, implemented the spokesman system, and set up an investor mailbox for the external communication of the ECS's related information. Our English website now incorporates some of these options. ECS was invited to participate in the investor conference held by Grand Fortune Securities Co., Ltd. on December 12, 2025. ECS also introduced its recent operating performance on such investor conferences.</p>	(II) None
(III) Does the company publicly announce and file the annual financial reports within two months after the close of the given fiscal year and publicly announce and file the first, second, and third quarterly financial reports and the operation of each month ahead of the required deadline?	V		(III) ECS published and reported the annual consolidated and standalone financial report within two months after the end of a fiscal year. In addition, ECS published and reported the financial reports for the first, second, and third quarters as well as the operating statements for each month before the specified deadline.	(III) None
VIII. Has the Company disclosed other information to facilitate a better understanding of its corporate governance (including but not limited to employee's rights, employee care, investor relations, supplier relations, stakeholders' rights, further studies of directors, implementation of risk management policies and measurement standards, implementation of customer policies and purchase of liability insurance for the directors of the Company)?	V		<p>(I) Rights and interests of and care for employees: For information related to efforts made by ECS to provide due benefits and maintain the quality of life of employees, please refer to page 125-129 of the Annual Report.</p> <p>(II) Investor relations: ECS has set up a special unit responsible for responding to shareholders' questions and suggestions, and posting the relevant information on ECS's website in addition to posting it on the Market Observation Post System designated by the competent authority in accordance with relevant regulations.</p> <p>(III) Supplier relationship: Subject to the ECS's operating regulations, the cooperative manufacturer performed the obligations in accordance with the contract to guarantee the legitimate rights and interests of both parties, and maintain a good relationship.</p> <p>(IV) Rights of stakeholders: A special communication channel for stakeholders was set up on ECS's website for the stakeholders to communicate with and recommend to the Company, so as to safeguard their due rights and interests.</p>	None

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>(V) The further training of ECS's directors in 2025 has been published in the corporate governance/corporate governance operation under the investor relations part of ECS's website. In addition, please refer to the list of directors' education and training on page 15-16 of the Annual Report for the directors' further training courses in finance, business and other professional knowledge in 2025 and up to the publication of the Annual Report.</p> <p>(VI) Implementation of risk management policies and risk measurement standards: ECS has set up the risk management policy and conducts risk analysis and identification according to this policy. Such policy has been published on the corporate governance/corporate governance operation under the investor relations part of ECS's website. ECS actively implements risk management, with the Board of Directors as the highest governance unit for risk management, and according to the guidelines of the Financial Supervisory Commission, ECS's Audit Committee is responsible for supervising ECS's risk management. ECS reports the implementation progress to the Board of Directors at least once a year. ECS reported the implementation results to the Board on December 19, 2025. Please refer to page 143-144 of ECS's Annual Report for the relevant organizational structure and risk control operations.</p> <p>(VII) Implementation of customer policies: ECS is dedicated to maintaining a stable and good relationship with customers as well as insisting on quality services so as to create company profits.</p> <p>(VIII) ECS has purchased liability insurance for directors and supervisors since 2009 and renewed it annually. Regarding the information on the directors' liability insurance for 2025, the amount of insurance, coverage, premium, duration, and status of insurance have been reported to the Board of Directors on August 6, 2025.</p> <p>(IX) Important internal information: ECS has passed the resolution of the Board of Directors to formulate the "Operating Procedures for Preventing Insider Trading Management" and published the corporate governance/internal rules of ECS under investor relations on ECS's</p>	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			website, and all relevant personnel of ECS have adhered to the operating procedures. At least once a year, ECS conducts education and publicity on the Procedures and related laws for insiders and employees, and the implementation of the course is published in the corporate governance/corporate governance operation under investor relations on ECS's website. ECS also places relevant course contents on ECS's internal education and training website for employees to check at any time.	

IX. Please explain the improvements made in accordance with the Corporate Governance Evaluation results released by the Taiwan Stock Exchange's Corporate Governance Center, and provide the priorities and plans for improvement with items yet to be improved.

The improved items of the 10th Corporate Governance Evaluation System are shown below:

Item No.	Item	Amendments
1.1	Did the company report at the AGM the remuneration received by directors, including the remuneration policy, the content and amount of individual remuneration?	Improvement Complete
2.2	Did the company adopt a board diversity policy and disclose the specific management objectives as well as the status of implementation of the diversity policy on the company's website and in the annual report?	Improvement Complete
3.13	Did the company voluntarily disclose the individual remuneration details of each director in its annual report?	Improvement Complete
3.21	Did the company voluntarily disclose in the annual report the individual remuneration details of the general manager (chief executive officer) and assistant general manager(s)?	Improvement Complete

The priority measurements for unimproved items of the Corporate Governance Evaluation System: None.

ECS has started taking actions and implementing measures according to the internal best-practice principles in response to the results of the Corporate Governance Evaluation.

Note 1:

Independence Assessment Form of the CPAs for 2026

Evaluation reason: First time Routine Evaluation date: Dec. 19, 2025

(I) Basic information:

Name of CPA	Yi-Yun Tsou Kuo-Yang Tseng	Name of CPA Firm:	KPMG
Professional qualification	-Republic of China (Taiwan) Certified Public Accountant -In financial statements auditing, counseling on OTC listing cases and restructuring of overseas investment structures and Years of experience in tax planning and other fields.		

(II) Content:

Refer to the "Reference Guidelines for the Exercise of Powers of Independent Directors and Audit Committees" issued by the Chinese Corporate Governance Association

Independence assessment

Item	Yes	No	NA	Comments/notes
1. CPAs or members of the inspection team and their family members (including spouses, cohabitants and minor children) have no direct or significant indirect financial interest relationship with the company.	V			
2. No direct or significant indirect financial interest relationship between the accounting firm and its related companies and the company.	V			
3. CPAs and their affiliated firms and firm-affiliated companies did not provide non-audit services that may affect the detached independence of the company.	V			
4. CPAs or members of the audit team have not served as directors or managers of the company or positions that have a significant impact on audit cases at present or in the past two years.	V			
5. No CPA or member of the audit team advertises or brokers the shares or other securities issued by the Company.	V			
6. CPAs or audit team members did not represent the company in legal cases or other disputes except for business permitted by law.	V			
7. CPAs or audit team members have no relationship with spouses, direct blood relatives, lineal relatives by marriage, or collateral blood relatives within the second degree of relationship with the company's directors, managers, or personnel with positions that have a significant impact on audit cases.	V			
8. The joint certified public accountant who has retired within one year has not served as a director, manager of the company, or a position that has a significant impact on the audit case.	V			
9. CPAs or audit team members have not accepted gifts or special offers of great value from the company, directors, managers or major shareholders.	V			
10. Listed and OTC companies: CPAs have not provided audit services for the company for seven consecutive years.	V			
11. When CPAs provide audit, review, review or special review of financial reports and make opinions, do they maintain substantial independence?	V			
12. Are the members of the inspection team, other jointly practicing accountants or shareholders of corporate accounting firms, accounting firms, affiliated companies of the firm, and alliance firms also maintaining independence from the company?	V			
13. Do CPAs maintain a fair and objective standpoint when performing professional services, and avoid prejudice, conflicts of interest or interests that affect professional judgment?	V			

Competence assessment

Item	Yes	No	NA	Comments/notes
14. Does the CPAs firm have clear quality control procedures? Does it include the key points of the review process, the way to deal with audit issues and judgments, independent quality control and risk management?	V			
15. Does the CPAs firm have sufficient scale and resources to provide audit services for the company?	V			
16. Can the CPAs firm notify the board of directors (audit committee) in a timely manner of the major deficiencies in the company's risk management, corporate governance, and financial and accounting-related systems?	V			As of now, the Company has no significant deficiencies that require communication with the governance units.
17. Has the CPA been disciplined by the Accountants Disciplinary Committee in the last two years?		V		The appraised accountants have no such cases
18. Has the CPA firm been involved in any civil or criminal cases in the last two years?		V		The appraised accountants have no such cases
19. Does the CPA understand the industry in which the company operates and the associated risks?	V			
20. Has the CPA or audit team member audited companies of similar industry, size and risk profile?	V			
21. Can the CPA clearly explain the scope and method of auditing the company's subsidiaries and affiliated companies?	V			
22. Can the CPA describe its mechanism for monitoring audit quality?	V			

Audit work performance assessment

Item	Yes	No	NA	Comments/notes
23. Has the CPA completed the review of the company's quarterly and semi-annual reports, the review of the annual report, and the first draft of the review opinion in a timely manner?	V			
24. Do CPAs interact well with company management (internal auditors, etc.) and keep records?	V			
25. Are CPAs appropriately interacting and documented with the audit committee when reporting on audit planning?	V			
26. Has the CPA properly interacted with and documented the audit committee prior to issuing the audit opinion?	V			
27. Have the CPAs made positive suggestions and kept records on the company's accounting system or internal control system?	V			CPA did not find significant deficiencies that have to keep records.
28. Do CPAs regularly update the company on the relevant laws and standards that should be followed in preparing financial reports?	V			
29. Check whether the team members have frequent changes?		V		Rotation is conducted in accordance with the

Item	Yes	No	NA	Comments/notes
				accounting firm's internal policy.
30. Can the CPAss promptly and appropriately assist the company in answering questions from the competent authority, and assist in communication and coordination between the company and the competent authority?			V	In 2025, there have been no such incidents requiring communication and coordination with regulatory authorities.
31. Is the remuneration of the certified accountant reasonable enough to enable the certified accountant to adequately perform its duties?	V			

Assessment result

The financial statements for the year 2026 were audited and certified by the accounting firm KPMG, with signatures from Certified Public Accountants Yi-Yun Tsou and Kuo-Yang Tseng. Following an evaluation, both accountants were found to meet the company's standards for independence and competence, with no breaches of independence noted. They are deemed suitable to serve as the company's signing auditors.



Auditors' Independence Declaration

To the directors of ELITEGROUP COMPUTER SYSTEMS CO., LTD. (the "Company") :

I hereby declare, in relations to the audit of the financial statements for the year/period ended on December 31, 2026, of the Company, that I have complied with the Republic of China's Code of Professional Ethics for Certified Public Accountants related to independence and KPMG's (the "Firm") independence requirements which include policies and procedure on personal independence (financial interests, loans and guarantees, employment relationships, etc.), business relationships with clients, partner rotations, and non-audit services provided to audit clients, etc.

The main policies and compliance monitoring activities on independence are set out as follows.

1. Main independence policies include:

- 1.1 The Firm, its personnel, and other individuals subject to independence requirements (including personnel from member Firms) are required to maintain independence in accordance with the relevant independence requirements under the Code of Professional Ethics for Certified Public Accountants and KPMG's Global Independence Policies (including those of the International Ethics Standards Board for Accountants (IESBA)).
- 1.2 All personnel are prohibited from engaging in (directly or indirectly) insider trading, misusing of internal information, and involving in any behavior that may mislead the securities or capital markets. In addition, all personnel are required to submit their confirmation of compliance with independence policies and procedures annually.
- 1.3 For the audit of financial statements for listed entities, rotation is required for the engagement partners, co-sign partners, engagement quality control reviewers, and any other key audit partners when the cumulative service years of the above roles have reached the maximum time-on period mandated by statute or the Code of Professional Ethics for Certified Public Accountants.
- 1.4 For the services provided, engagement teams are required to identify and assess threats to independence and apply safeguards to eliminate independence threats or reduce them to an acceptable level. If necessary, services shall be terminated.

2. Monitoring of compliance with independence policies:

- 2.1 All personnel are required to complete engagement independence confirmation. The Firm follows up by monitoring whether all partners and staff have completed the annual ethics and independence confirmation through an online system.
- 2.2 Compliance with personal independence for personnel occupying the position of assistant manager or higher will be checked periodically by cross-examining their self-reported investment information in the Firm's Independence Compliance System.
- 2.3 Partner rotation and the appropriateness of non-audit services provided to audit clients are supervised and reviewed by checking the cumulative service years and the obtaining of approvals prior to providing non-audit services.
- 2.4 When independence is breached, the personnel (including partner) who violates the rules of independence will be reported to the Firm's Risk and Independence Committee. The Firm's Risk and Independence Committee will take appropriate disciplinary actions depending on the severity and nature of the breach in accordance with the independence policies.

In summary, we were engaged to perform the audit of the financial statements of Elitegroup Computer Systems Co., Ltd. (the "Company") for ROC Year 2026.

Throughout the audit engagement, we have maintained a rigorous and impartial attitude and upheld our independence, and we are not aware of any circumstances that would constitute a breach of the Code of Professional Ethics for Certified Public Accountants or the requirements prescribed by the International Ethics Standards Board for Accountants (IESBA). During the course of the audit, should we identify any circumstance that may potentially impair independence, we will communicate such matter to those charged with governance of the Company and implement appropriate safeguards in response.

Declared by : Yi-Yun Tsou, Partner
Kuo-Yang Tseng, Partner

Date: 2025.12.19

(IV) Establishment, functions, and operations of Remuneration Committee:

1. Information regarding the members of the Remuneration Committee

March 31, 2026

Identity	Name	Qualifications	Professional Qualification and Work Experience	Independence Criteria	Number of Other Public Companies in Which the Individual is Concurrently Serving as a Remuneration Committee Member
Independent Director (Current convener)	Shih-Chen Jao	The Company's Compensation Committee consists of three independent directors. For the professional qualifications and experience of the members, please refer to the Independent Director Qualification Table on page 10 of the Annual Report.		1.The director, his spouse, or relatives within the second degree are not a director, supervisor of the Company or any of its affiliates. 2.Not a director, supervisor or employee of a company with a specific relationship with the Company (refer to Paragraph 1, Items 5-8 of Article 6 of the Regulations on the Establishment and Exercise of the Functions and Powers of the Salary and Remuneration Committee of Companies Listed on the Stock Exchange or Trading on the OTC Market).	2
Independent Director	Yu-Chou Chiao				1
Independent Director	Yin-Shen Chin				0

2. Operational status of the Remuneration Committee

- (1) The Company's Remuneration Committee consists of 3 members.
- (2) The term of office of the current Committee: from January 11, 2024 to January 10, 2027. A total of 5 meetings of the Remuneration Committee (A) were held in 2025, with the qualifications of members and attendance records as follows:

Title	Name	Attendance in Person (B)	Attendance by Proxy	Attendance Rate (%) (B / A)	Remark
Convener	Shih-Chen Jao	3	0	100	Appointed on 2025.05.29
Committee Member	Yu-Chou Chiao	4	1	80	
Committee Member	Yin-Shen Chin	3	0	100	Appointed on 2025.05.29
Convener	Chin-te Li	2	0	100	Resigned on 2025.05.28
Committee Member	Wen-Hsiung Chan	4	1	80	Resigned on 2025.04.30

Other matters to be recorded:

- I. If the Board of Directors refuses to adopt or amends a recommendation of the Remuneration Committee, the date of the meeting, session, content of the motion, resolution by the Board of Directors, and the company's response to the Remuneration Committee's opinion (e.g., if the remuneration passed by the Board of Directors exceeds the recommendation of the Remuneration Committee, the circumstances and cause for the difference shall be specified) shall be specified: None.
- II. If there are resolutions of the Remuneration Committee to which members object or express reservations, and for which there is a record or declaration in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion shall be specified: None.

III. The implementation status is as follows:

In order to implement corporate governance and ensure a sound remuneration system for directors and managers of the Company, the Company set up the remuneration committee in accordance with Article 14-6 of the Securities and Exchange Act and the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter, to perform the following functions and powers according to relevant regulations:

(I) Establish and periodically review the performance evaluation and remuneration policy, system, standards and structure for directors and managerial officers.

(II) Periodically evaluate and prescribe the remuneration of directors and managerial officers.

And the Company adopted the Remuneration Committee Charter for compliance.

Meeting date, proposal contents and resolutions of the Remuneration Committee during the most recent fiscal year:

Date Term	Major Resolutions	Remuneration Committee resolutions	The Company's implementation of the Remuneration Committee
2025/02/21 2025 1st	1. Proposal for changes of the Company's Chief Corporate Governance Officer, Chief Financial Officer, Chief Accounting Officer, Spokesperson and Deputy Spokesperson	Approved without objection	Assistant Vice President Huei-Lan Tu , who attended the meeting, recused herself and left the meeting due to a conflict of interest. After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	2. Proposal for distribution of employees' compensation and directors' remuneration for 2024	Approved without objection	After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	3. Proposed amendment to the Company's performance incentive program	Approved as proposed after minor amendments to the performance incentive program	After explanation by the Chairperson of the Remuneration Committee and minor amendments to the performance incentive program, all directors present approved the proposal as presented.
2025/05/07 2025 2nd	1. Proposed amendment to the Company's "Remuneration Distribution Method for Directors and Functional Committees."	Approved without objection	After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	2. Proposed amendment to the Company's " Salary, Bonus and Remuneration Regulations'."	Approved without objection after incorporating members' suggestions	After explanation by the Chairperson of the Remuneration Committee and incorporating members' suggestions, all directors present approved the proposal as presented.
	3. Review of remuneration for the Company's new General Manager	Approved without objection	After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	4. Review of the remuneration of the Chairperson of the Board	Approved without objection	After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
2025/08/06 2025 3rd	1. Proposed amendment to the Company's " Salary, Bonus and Remuneration Regulations'."	Approved without objection	After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	2. Proposed amendment to the Company's performance incentive program	Approved without objection	After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	3. Review of salary adjustments for the Company's managers	Approved without objection	General Manager Shi-Chang Chou, Deputy General Manager Chun-Hao Huang , Assistant Vice President Huei-Lan Tu and Senior Manager Pai-Yi Chiu , who attended the meeting, recused themselves and left the meeting. After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	4. Review of managers' special bonus for 2025	Approved without objection	General Manager Shi-Chang Chou, Deputy General Manager Chun-Hao Huang , Assistant Vice President Huei-Lan Tu and Senior Manager Pai-Yi Chiu , who attended the meeting, recused themselves and left the meeting. After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	5. Proposed appointment of a new Chief Operating Officer	Approved without objection	General Manager Shi-Chang Chou, Deputy General Manager Chun-Hao Huang , Assistant Vice President Huei-Lan Tu and Senior Manager Pai-Yi Chiu , who attended the meeting, recused themselves and left the meeting. After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.

Date Term	Major Resolutions	Remuneration Committee resolutions	The Company's implementation of the Remuneration Committee
2025/11/07 2025 4th	1. Proposal for managers' performance bonus for the first half of 2025	Approved without objection	General Manager Shi-Chang Chou, Deputy General Manager Pai-Yi Chiu, Assistant Vice President Huei-Lan Tu and Senior Manager Pai-Yi Chiu, who attended the meeting, recused themselves and left the meeting. After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented.
	2. Proposal to appoint a new General Manager	Approved without objection; revised attachments will be provided after the meeting	General Manager Shi-Chang Chou, Deputy General Manager Pai-Yi Chiu, Assistant Vice President Huei-Lan Tu and Senior Manager Pai-Yi Chiu, who attended the meeting, recused themselves and left the meeting. After explanation by the Chairperson of the Remuneration Committee, all directors present approved the proposal as presented, and revised attachment contents will be provided to each member after the meeting.
2025/12/19 2025 5th	1. Proposed revision to the scope of the Company's grassroots employees and the "Regulations for Salaries, Bonuses and Compensation"	Approved without objection	Approved as presented by all directors present.
	2. Proposal to appoint new managers	Approved without objection	As this proposal involves managers' remuneration, the attending managers recused themselves and left the meeting. All directors present approved the proposal as presented.
	3. Proposal regarding Managers' year-end bonus for 2025	Approved without objection	As this proposal involves managers' remuneration, the attending managers recused themselves and left the meeting. All directors present approved the proposal as presented.

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

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
I. Does the company set up a governance structure to promote sustainable development, establish an exclusively (or concurrently) dedicated unit to implement sustainable development and have management appointed by the Board of Directors to be in charge of corporate social responsibility and Board supervision?	V		<p>1. ECS practices corporate social responsibility, conforms to the international trend, actively responds to the suggestions of stakeholders on the environment, society and corporate governance, earnestly implements risk assessment and formulates corresponding countermeasures, so as to achieve the goal of sustainable operation. On March 2022, ECS establishes the Sustainability Development Committee, which is the decision-making and supervision unit of the Company's sustainable development-related work, including corporate governance (G), environment (E) and society (S), in order to strengthen the Company's management system, devote itself to environmental conservation and fulfill its social responsibilities.</p> <p>2. The members of the Company's Sustainability Development Committee are appointed by the resolution of the Board of Directors, with at least three of them. They are composed of the Company's senior managers and independent directors, among whom at least two independent directors should participate and supervise, and one of them should be elected as the convener and chairman of the meeting.</p> <p>(1) Formulation of annual sustainability development plan and strategic direction</p> <p>(2) Sustainability development includes the formulation of sustainability governance, ethical operation, environmental and social goals, strategies and implementation plans.</p> <p>(3) Review, tracking and revision of sustainability development implementation and effectiveness.</p> <p>(4) Decisions on other matters related to sustainability development.</p> <p>Sustainability Development Committee has the following major functions: The Sustainability Development Committee shall meet at least twice a year, and may hold meetings when necessary.</p> <p>3. The ECS Sustainable Development Committee held four meetings in 2025. The detailed implementation status can be found in the Company's official website (https://www.ecs.com.tw).</p> <p>4. In addition to paying attention to ESG, risk management and other promotional results and plans, the board of directors of ECS also regularly listens to the report of the sustainable development committee every year, and judges the possibility of success of the relevant sustainable management strategy; the board of directors also regularly reviews the progress of the strategy, and urge the sustainable development committee</p>	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			and relevant management teams to make adjustments when necessary. The detailed implementation status for the board of directors' supervision of sustainable development can be found in the Company's official website (https://www.ecs.com.tw).	
II. Does the company conduct risk assessments on environmental, social and corporate governance issues related to the business operations and formulate relevant risk management policies or strategies based on the materiality principle?	V		<p>1. ECS formulated the "Risk Management Policy of Elitegroup Computer Systems Co., Ltd." on December 20, 2021, which is applicable to the risk management of the Company and its subsidiaries at all levels. From the perspective of the Company as a whole, by identifying, evaluating, controlling, supervising and communicating the potential risks, the various risks faced in the operation can be reduced to an affordable and controllable range by qualitative and quantitative management methods, which can be used as a reference for the formulation of business strategies, so as to reasonably ensure the achievement of the Company's strategic objectives.</p> <p>According to the principle of materiality, the Company examines its own business and operating characteristics, and the risks identified and managed are as follows:</p> <p>(1) Strategy A. International situation change/Sino-US technology cold war B. Industrial change/intensifying market change/science and technology change C. Sustainability development strategy of the company</p> <p>(2) Operation A. Business continuity risk (i.e. business interruption risk, including supply chain interruption and production interruption) B. Supply chain management/commodity price risk C. Market demand and capacity expansion D. Intensified competition/insufficient innovation/concentrated sales E. Human Resources F. Information security G. Intellectual property/business secrets H. Corporate image</p> <p>(3) Finance A. Exchange rate and interest rate changes B. Liquidity C. Derivative commodity transaction</p> <p>(4) Hazard incidents A. Climate change B. Occupational safety and health C. Fire or other artificial disasters (including management of harmful substances in</p>	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			products and processes) D. Natural disasters E. Spread of disease/health crisis (5) Compliance A. Corporate Governance B. Environmental regulations C. Anti-corruption and fraud D. Personal data protection 2.The company has so far introduced ISO 9001 Quality Management System, ISO14001 Environmental Management System, ISO 45001 Occupational Safety and Health Management System, IECQ QC080000 Hazardous Substances Process Management System, ISO 50001 Energy Management System, ISO 27001 Information Security Management System, Social Accountability 8000, RBA VAP Social Responsibility Audit, and Business Social Compliance Initiative (BSCI), etc. Through the continuous operation of the above management systems and third-party audits, the Company can grasp and instantly respond to the risks related to environmental awareness, employee safety, customers, suppliers, and other aspects of its business activities. In addition, regarding the information security risks increasingly rising due to operating activities, the Company has also been actively strengthening governance measures, and has created remote host backup and data backup mechanisms, identified potential information security hazards, set specific feasible emergency response plans and disaster recovery strategies, in order to ensure continuous business operations.	
III. Environmental issues (I)Does the company establish an environmental management system proper to its industry's characteristics?	V		(I) 1.The Company's environmental management policies include "full participation in promoting environmental protection", "energy conservation and waste reduction for ecological protection", "complying with laws and regulations and making an impact on the public", and "pollution prevention and continuous improvement". In accordance with international environmental protection laws and regulations, we have established, in the Company and the plant areas, waste gas and waste control system, implemented supervision and management in compliance with ISO 14001, obtained ISO 14001 environmental management system certification, and carried out energy resource consumption reduction, regular waste gas and waste water detection and feedback improvement. In the plant areas, we implemented the energy management system at the end of 2017 to improve energy efficiency, obtained the ISO 50001 Energy Management	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>System certification at the beginning of 2018, and established a management system for the review and monitoring of energy usage to continuously improve energy efficiency. In 2023, we carried out ISO 14064-1:2018 greenhouse gas inventory standards conversion and got a third-party verification statement, established a basis for greenhouse gas reduction and implemented carbon reduction targets, and reduced the impact of extreme climate on the environment.</p> <p>2.The passed relevant international verification standards of the Company are disclosed in the Company's Sustainability Report, and the detailed implementation status can be found in the Company's official website (https://www.ecs.com.tw).</p>	
(II)Does the company endeavor to utilize all resources more efficiently and use renewable materials that have low impact on the environment?	V		<p>(II)</p> <p>1.In the Company and the plant areas, we have posted environmental protection resource recycling publicity in the workplace, implemented resource classification and recycling measures, and promoted various energy conservation, water-saving, and recycling operations internally to show our love of the earth. In addition, we have procured and been using environmentally-friendly equipment, instruments, and products (such as products with green marks) in the daily operation of the Company and the plant facilities and activities. In the plant areas, we obtained the ISO 50001 Energy Management System certification at the beginning of 2018, and established a management system for the review and monitoring of energy usage to continuously improve energy efficiency.</p> <p>2.When ECS develops new products, it would always consider the customer demand. According to the energy consumption requirements in the environmental protection seal, it would confirm the conformity of the products and the environmental performance in the whole life cycle, and seek for other possible alternative technologies, so as to improve the environmental performance of the products, develop environmentally friendly products, and low-energy products, which meet the relevant requirements of Energy Star 9.0, ErP Lot 3, Lot 6, Lot 7, Lot 26 of the EU low-energy regulations in advance, bringing considerable energy consumption savings to customers and consumers.</p> <p>3.In response to the requirements of international environmental protection seal, ECS products have actively introduced recycled plastics (PCR) into plastic parts such as product casings since 2017, and increased the proportion of recycled paper used in product packaging materials to replace plastic packaging materials and avoid over-packaging, so as to reduce plasticized raw materials and plastic packaging materials produced by native petrochemical materials and reduce the environmental impact and</p>	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			ecological footprint of products. The concept of green design and the requirements of relevant international laws and regulations were deeply rooted in the product design stage, so as to produce products that support energy conservation, low harm, and easy-to-recycle, and promote the sustainable utilization of the earth's resources.	
(III) Does the company assess the potential risks and opportunities of climate change for its current and future operations and undertake response measures with respect to climate change?	V		<p>(III) In response to the climate emergency and the potential crisis of energy resources supply, ECS not only strengthened the adaptation to climate resilience, and reduced the operational impact caused by disasters, but also continued its efforts to slow down greenhouse gas emissions. By identifying the risks and opportunities of climate change, and implementing relevant countermeasures and policies to reduce risks and grasp business opportunities, ECS can achieve the goal of sustainable business operation.</p> <p>By taking stock of the entity and transformation risks, and the opportunities in products, customers and operations, as well as the impact on the Company's operating activities, ECS strengthened its climate change governance.</p> <p>With respect to environmental governance, corporate social responsibility, and corporate governance in terms of climate risk management, the Company has specific responsible units to coordinate with each relevant department and collaborative unit to perform the measurement of relevant operational risks in accordance with the requirements in international environmental ordinances, industry code of conduct and those of competent authorities, and respond to relevant risks and form corresponding management policies on the principle of majority, and actively communicate with stakeholders to incorporate them into the daily strategy of enterprise operation. By estimating the risk occurrence mechanism and impact degree, formulating the risk response and mitigation plan and the crisis handling mechanism, ECS could make early warning to slow down the impact of risks on the Company's operation.</p> <p>On the opportunities brought by the climate change, ECS continuously improves the research and development of energy efficiency products, provides products that meet the advanced energy efficiency regulations of all countries in the world in advance, reduces the impact on climate and environment in the product life cycle, and assists customers and social sectors to achieve energy saving and carbon reduction effects and corresponding climate adaptation.</p> <p>It is the responsibility of enterprises to adapt to extreme weather for sustainable development and operation.</p> <p>In response to the risks of climate change, ECS actively promotes the transformation of</p>	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			green and low-carbon value chains and climate adaptation strategies in accordance with the guidelines of "Task Force on Climate-Related Financial Disclosures (TCFD)". The detailed implementation status can be found in the Company's official website (https://www.ecs.com.tw).	
(IV) Does the company calculate the amount of greenhouse gas emissions, water consumption, and waste production in the past two years and implement policies to cut down carbon and greenhouse gas emissions, water and waste production?	V		(IV) The Company (covering Taipei headquarters, mainland China and Thailand factories) environmental management policies and targets on energy conservation and carbon reduction, greenhouse gas reduction, water and waste reduction, operation, and effectiveness are disclosed in the Company's Sustainability Report, and the detailed implementation status can be found in the Company's official website (https://www.ecs.com.tw).	None.
IV. Social issues (I) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		(I) 1. According to the contents of international human rights conventions, such as the Convention on the Elimination of All Forms of Racial Discrimination, the Convention on the Elimination of All Forms of Discrimination against Women, the Convention on the Rights of the Child and the Convention on the Rights of Person with Disabilities, and the Employment Service Act, the Gender Equality Act, the Labor Standards Act, the Essentials for Employment of Person with Disabilities, and Human Trafficking Prevention Act promulgated and implemented by the government, the Company has established a workplace to eliminate all unlawful discrimination to ensure equal job opportunities, and banned child labor and forced labor, to provide a safe and healthy working environment and help employees maintain physical and mental health and work-life balance. ECS continues to follow the United Nations Global Compact, the the Declaration of Fundamental Principles and Rights at Work of the International Labour Organization, the United Nations Guiding Principles on Business and Human Rights and the Code of Conduct for Responsible Business Alliance, and further practices the Company's human rights policy. 2. In terms of human rights risk mitigation measures, the Company conducts site audit for compliance with the Code of Conduct of Responsible Business Alliance ("RBA", formerly known as "EICC") and the Code of Conduct of Business Social Compliance Initiative (BSCI) every year in the plant areas, and maintained good implementation results. We continuously obtained the Silver Rating Certificate for the Validated Audit Process (VAP) of RBA from external third party in 2018,2020 ~ 2025.	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>3. With reference to the United Nations guiding principles of the protection, respect and remedy framework on human rights, the Company set up the "Special Area of Four Prevention Plans for Occupational Safety and Health" in 2020 to protect the legitimate rights and interests of employees, and signed the "Written Statement on Prevention of Workplace Violence" to implement the four prevention plans for occupational safety and health. The contents include "Maternal labor health protection plan", "the prevention plan against illegal infringement in the performance of duties", "the prevention plan against diseases caused by abnormal workload", and "the prevention plan against human sexual hazards". All of them put an end to any violation of human rights through mechanisms such as human rights risk assessment, implementation of mitigation measures, remedial and preventive measures, and establishment of complaint channels, so that all members inside and outside the Company can be treated fairly and with dignity.</p> <p>4. The Company's training practices on human rights protection include:</p> <p>A. Establishing the internal communication structure: the Company conducts the publicity of prohibiting forced labor, anti-discrimination, anti-workplace violence and labor human rights in the pre-service training courses for new employees, and the employees are periodically sent for training in the courses of Logistics and General Studies School of Elitegroup Corporate University. The Company has set up a employee complaint channel in the special zone for stakeholders of the Company's website, and has established a proper handling and response tracking mechanism.</p> <p>B. Offering sexual harassment prevention courses: the Company added the publicity of sexual harassment prevention measures in the workplace to the general courses of pre-service training and periodic training, to help employees understand the concept and prevention of sexual harassment, and set up a special area for complaints and disciplinary measures of sexual harassment prevention measures in EIP of the Company.</p> <p>C. Implementing workplace bullying prevention and publicity: the Company has signed a "Written statement on prevention of workplace violence" by the top officer to implement the "Prevention plan for unlawful infringement in the course of performing duties", helping employees to understand bullying and violence in the workplace, how to avoid bullying violence, and jointly create an open and friendly workplace.</p> <p>D. Provide complete occupational safety training: Based on the working environment,</p>	

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>the Company or the plant areas provide corresponding regular labor protection measures (fire safety and first aid education and training) and safety and health education, mainly including employee health inspection, on-the-job training on fire safety and industrial safety, and hold a series of lectures on occupational health protection knowledge.</p> <p>5. In 2023, human rights protection training was conducted for employees across all office and factory locations, totaling 154 hours with 77 participants. This training aims to enhance employees' understanding of human rights, thereby strengthening internal management's focus on these issues and mitigating potential risks. Moving forward, we will continue to prioritize human rights and promote relevant education to foster a culture of awareness.</p>	
(II) Does the company appropriately reflect the business performances or achievements in the employee remuneration policy (including salary, annual leave and other benefits)?	V		<p>(II)</p> <p>1. ECS creating an equal, multi-inclusive and friendly workplace environment is very important for the corporate culture and business development. By making good use of the diversity and equal rights of the labor force and accepting the different cognition, values, interpersonal relationships and social levels of all people, every worker can achieve the best job performance, which is conducive to the sustainable operation and value creation of the Company. At present, the ECS ratio of male and female employees is 6:4.</p> <p>2. ECS employee welfare measures include the following:</p> <p>[Salary and Bonus] Year-end bonus, performance bonus system, innovative patent bonus.</p> <p>[Management system] Humanized management, two days off, flexible commuting system, smooth promotion channel.</p> <p>[Training and Development] Training development planning and implementation of functional system, encouraging and subsidizing participation in external education and training.</p> <p>[Insurance system] Labor insurance, health insurance, group insurance (spouses and children can get preferential treatment), accident insurance.</p> <p>[Subsidies and allowances] Preferential rental of employee parking lots, various cash gift for weddings, funerals and births, gifts/vouchers for three major festivals and birthdays, departmental dinner subsidies, emergency assistance subsidies, establishment and subsidies of associations, and annual domestic and foreign travel subsidies for employees.</p>	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>[Welfare Committee Activities] We provide lunch subsidies for the staff cafeteria and manage contracts with specialty stores. Employees can enjoy discounted purchases on various commodities and household appliances, as well as preferred rates for physical examinations. Our annual corporate events include Family Day and Year-End Parties. Furthermore, we provide nursing rooms and employee rest areas, and encourage participation in various clubs (such as Dance Club, Tai Chi Health Club, Muscle Strength & Aerobics Club, Yoga Club, Table Tennis Club, Board Game Club, Running Club, and Family Fellowship Club).</p> <p>For more information, please refer to ECS Global Human Resources: https://www.ecs.com.tw/hr/.</p> <p>3. The Company appropriately reflects the business performance or results in employees' remuneration: According to Article 19 of the Articles of Association of the Company, if the Company has any profit in the year (the so-called profit refers to the pre-tax profit before the deduction of the remuneration paid to employees and the remuneration paid to directors), 10% shall be set aside for employees' remuneration and no more than 1% for the Directors' remuneration. It shall retain a portion of profits to offset the losses first. Accordingly, 10% of the profits should be set aside for employees' remuneration in 2025, which is NT\$112,509,187.</p>	
(III) Does the company provide a healthy and safe work environment and organize health and safety training for its employees on a regular basis?	V		<p>(III)</p> <ol style="list-style-type: none"> 1. Based on the working environment, the Company and the plant areas provide corresponding regular labor protection measures (fire safety and first aid education and training) and safety and health education, mainly including employee health inspection, on-the-job training on fire safety and industrial safety, and hold a series of lectures on occupational health protection knowledge. 2. The plant areas have all passed ISO 14001 and ISO 45001 certification, and are continuously improved to meet the requirements of regulations and policies. Internal staff's education, training, and advocacy are carried out to reduce industrial safety accidents, prevent the loss of life and property, and improve the performance of health and safety. 3. The Company publishes or announces information related to safety protection in Elitegroup Biweekly from time to time. 4. Employees are encouraged to participate in clubs (such as: dance club, Tai Chi health club, strength and aerobic training club, yoga beauty club, billiards club, board game club, running club, parent-child club, etc.) . 	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>5. To help employees keep a healthy diet, the Company provides convenient, healthy, and nutritious food for colleagues to choose from, and holds health promotion-related lectures and propaganda from time to time.</p> <p>6. In 2012, the Company started to be committed to promoting smoke hazard control and health propaganda in the workplace, actively implementing smoke-free and health promotion measures in the workplace, and establishing an excellent healthy working environment. We were awarded the certification of "Healthy Workplace Independent Certification Mark", and was awarded the "Health Excellence Award" for healthy workplace by the Taipei Municipal Government. In 2015, the Company applied for the extension of the "Healthy Workplace Independent Certification Mark". The application was reviewed and approved by the government, and the certification was successfully extended to 2018. In 2018, the Company was awarded the "Excellent Healthy Workplace Award" of Taipei granted by the Municipal Health Bureau of Taipei. In 2019, 2021, 2022 and from 2025 to 2027, it was awarded the "Health Workplace Certification - Health Promotion Mark" by the National Health Agency of the Ministry of Health and Welfare.</p> <p>7. The Company attaches great importance to the health of employees in the workplace and promotes various cancer screening services. In November 2016, the Company was awarded the "Excellent Workplace Award in Cancer Prevention and Treatment" by the Taipei Municipal Government. With respect to protecting the health of employees that are nursing mothers, the Company successively won the "Good Breast-feeding Room Certification" from 2017 to 2020 and from 2022 to 2026.</p> <p>8. ECS launched the Employee Assistance Program in 2015 and worked with the Lifeline Employee Assistance Program Center (EAPC) of Hsinchu City to establish a "professional consultation and referral" service system for the Company. The Company is committed to helping employees solve work or life problems, preventing work safety accidents, improving work efficiency, promoting the healthy development of the environment, uniting the staff, forming a good organizational culture, and maintaining the excellent stability of the company, so as to help the Company and the employees achieve mutual, stable growth, and promote the competitiveness of the organization. In 2018 and 2016, the Company was awarded the biennial "Work-Life Balance Award - Employee Assistance Medal and Health and Happiness Medal" by the Ministry of Labor. (The Ministry of Labor suspended the award application process due to COVID-19 in 2020)</p> <p>9. Through the dual operating mechanisms of the ISO14001 Environmental Management</p>	

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>System and ISO 45001 Occupational Safety and Health Management System, ECS can prevent pollution and hazards in advance. The number of employees' occupational hazards, related improvement and prevention measures, related verification and their coverage are all disclosed in the sustainability report of the Company, and please find out the detailed implementation status on the official website of the Company (https://www.ecs.com.tw).</p> <p>10. In order to effectively and quickly control accidents such as man-made and natural disasters, ECS has established emergency response procedures and emergency response teams in each factory to mobilize responsible personnel to control and eliminate accidents as soon as possible when an accident occurs. At the same time, ECS conducts building firefighting training courses every year, including introduction to building firefighting equipment, self-defense firefighting marshalling tasks, evacuation drills and escape routes, and practical experience courses (fire extinguishers, fire hydrant sprinklers). Furthermore, physical AED and CPR training courses are held. There have been no fire accidents and no casualties in 2025.</p>	
(IV) Does the company establish effective career development and training plans for its employees?	V		<p>(IV) ECS believes that talent is the most precious resource of an enterprise. To promote the development of skills and vocations in employees, in addition to the general education courses, professional training, and energetic camp for newcomers, ECS has established an Elitegroup Corporate University with diversified education and training systems covering Elitegroup Management College, Research Engineering Institute, Marketing College, Project Management College, Digital Intelligence College and General College of Logistics and Marketing. This response to the demand for self-learning of colleagues, special attention is paid to talent cultivation and development, with the aims to improve the quality of staff, and strengthens the management skills of junior supervisors. The company cooperates with functional units to actively arrange succession training at all levels and develop a talent pool, sets up internal lecturer and professional technical training mechanism, stimulates employees' potential, drive the vitality of the organization, trains employees' second expertise, strengthens the professional ability, self-management ability and working attitude of all employees, deeply embeds the core values, so as to enable all employees to grow and thrive together with ECS.</p> <p>1. The training courses for new employees of the Company, include EHS courses, corporate development direction, management policy and related policies, and the concept of sustainable development of corporate social responsibility.</p>	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>2. The Company regularly organizes relevant internal education and training courses, has set compulsory class hours for all employees based on their functions through the Elitegroup Corporate University (ECU). ECU adopts the credit system. For example, as stipulated by the general annual study credits, 6 credits for annual training+1 credit for environmental safety and health training must be completed. And it is linked with annual performance appraisal as a reference for salary, reward, appraisal reward, and punishment, and future promotion.</p> <p>3. ECS has been improving the quality of the company's talent development for a long time. In 2011, ECS awarded the Talent Quality-management System (TTQS) Enterprise Edition-Bronze Award of the Labor Development Agency of the Ministry of Labor.</p>	
(V) Does the company comply with relevant regulations and international standards regarding customer health and safety, right to privacy, marketing and labeling and other topics of its products and services and set up relevant consumer or customer protection policies and complaint procedures?	V		<p>(V) The Company has adhered to the principle of "customer first" in its practice. In terms of safety regulations, such as those related to electromagnetic radiation, harmful substance control, and energy efficiency, in addition to meeting the requirements of international conventions, the Company makes sure that its products are in line with the regulations of various countries and have passed the required testing and certification, follows the principles of honest product labeling and disclosure for marketing in compliance with international laws and regulations, so as to ensure the rights and interests of consumers. The product instruction manual lists the product safety instructions for consumers to refer to the ways of using the product and related matters needing attention, as well as the environmental protection recycling measures that should be paid attention to when replacing the product.</p> <p>1. Consumers can ask questions about products and services on the Company's external website service platform. The technical and service personnel will answer and help them, and directly communicate with consumers, so as to ensure consumers' rights and interests and improve the quality of products and services.</p> <p>2. The Company has set up a customer complaint channel in the special zone for stakeholders of the Company's website, and has established a proper handling and response tracking mechanism.</p>	None.
(VI) Does the company formulate and implement supplier management policies that require suppliers to follow relevant regulations on environmental protection, occupational safety and health or labor human rights?	V		<p>(VI) 1. All suppliers of the Company shall comply with ECS green policy of "producing non-toxic products, responding to energy saving and carbon reduction, and building a sustainable enterprise". In our supplier management procedure, new suppliers shall not only view and sign 11 qualification documents but also go through the field</p>	None.

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			<p>investigation for company site and plants conducted by ECS's supplier investigation team. The project covers 14 items, such as quality management, environmental product management, occupational safety and health, implementation of RBA code of conduct, corporate social responsibility, and business risk assessment. To become an official supplier of the Company, a new supplier must pass the field investigation and have no environmental or social impact record, with ISO 9001, ISO 14001 or IECQ QC080000 and other management system certifications.</p> <p>2. Every year, the Company formulates the supplier annual audit schedule for the existing suppliers according to the supplier management procedure and supplier audit operation procedure, and conducts field audit after the supplier completes the self-evaluation. The results of the supplier field audit checklist and the supplier project audit report are included in the supplier annual performance evaluation, and the audited suppliers that fail to meet the standards are put forward with improvement requirements, and the results are continuously tracked to improve the compliance of the whole supply chain.</p> <p>3. ECS conducts quarterly evaluations of suppliers through various aspects of CQDSM (Cost, Quality, Delivery, Service, Management). In 2022, ECS added the SAQ (Self-Assessment Questionnaire) survey to the quarterly supplier evaluations. The SAQ focuses on three dimensions of ESG: E, Environmental issues; S, Occupational Safety and Health Management; and G, Sustainable Management and Information Disclosure. It is set as part of sustainable supply chain management, and ECS' SAQ questionnaire is provided to suppliers through the B2B supplier platform.</p>	
V. Does the company refer to internationally-used standards or guidelines for the preparation of reports such as sustainability reports to disclose non-financial information? Are the reports certified or assured by a third-party accreditation body?	V		<p>The ECS's 2025 sustainability report was compiled in accordance with the Global Reporting Association's Global Sustainability Report GRI Universal Standards (GRI Universal Standards), and the third-party verification company AFNOR International Co., Ltd. (ANFOR) was commissioned to conduct AA1000 (Moderate Assurance Level, Type1) Verification. A document review will be conducted in March, and the first and second stages of verification will be completed in April, and the verification statement will be disclosed on the company's official website and sustainability report.</p> <p>Note: As of April 12, the data reporting date of the annual report data.</p>	None.
<p>VI. If the company has established sustainable development best-practice principles based on the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," describe the implementation and any deviations from such principles: With reference to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and relevant statutory provisions, the Company has completed the formulation of the "Sustainable Development Best Practice Policy of Elitegroup Computer Systems Co., Ltd." and the "Corporate Sustainable Development Best Practice Principles of Elitegroup Computer Systems Co., Ltd.", and have implemented corporate social responsibility and sustainable development programs in accordance with the Code of Conduct -</p>				

Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
Responsible Business Alliance (RBA) (formerly known as "EICC") and fully disclosed them in its Corporate Sustainability Reports.				
<p>VII. Other important information to facilitate a better understanding of sustainable development practices:</p> <p>The Company has disclosed its operation situation in the Corporate Social Responsibility Report, which contains information on environmental protection, social welfare, human rights, safety and health, etc. The Report can be downloaded from the Company's website/investor zone/corporate governance/corporate social responsibility report for the detailed implementation status.</p>				

From Jan. 1, 2025 to Dec. 31, 2025 ECS participated in the following corporate social responsibility activities:

Time	Activities
March 2025	<p>[Supplier Joint Beach Cleanup] Elitegroup Computer Systems participated in a supplier joint beach cleanup activity organized by GIGABYTE Technology, mobilizing ECS 12 volunteers to participate in coastal environmental protection efforts at Pig Nose Beach in Dayuan District, Taoyuan City. This event brought together multiple supply chain partners, with a total of 185 participants, who collectively removed 1,809 kilograms of debris from the beach, effectively reducing the burden on the marine environment. Through cross-company collaboration, not only were sustainable connections between supply chains strengthened, but the activity also demonstrated the companies' shared commitment to addressing marine pollution issues and taking concrete actions to protect the environment.</p>
May 2025 October 2025	<p>[Blood Donation Activity] Two blood donation activities were held in 2025, continuing the collaboration with the Taipei Blood Center. Through internal corporate outreach and on-site blood donation vehicle services, employees were encouraged to support medical blood needs through practical actions, conveying a spirit of care and helping others. I. In May: There are 43 employees enthusiastically participated, donating a total of 65 bags of blood. This activity not only effectively supported medical blood needs but also demonstrated the company's proactive commitment to social welfare and protecting public health. II. In October: There are 41 employees participated, donating a total of 66 bags of blood. Continuing to hold blood donation activities deepened employees' participation in social welfare, gradually internalizing it as part of the corporate culture. Overall, the two activities have a total of 84 participants and 131 bags of blood collected, effectively enhancing the company's social responsibility practices and responding to SDG 3 "Good Health and Well-being" and SDG 17 "Partnerships for the Goals," demonstrating the concrete results of the company's collaboration with external organizations to promote social sustainability.</p>
June 2025	<p>[Food and Agriculture Education - Adding Vegetables for Children] Elitegroup Computer Systems collaborated with the "Green Box Association" to conduct a food and agriculture education charity activity. Combining volunteer service with food and agriculture education, ECS 26 volunteers visited the Neihu Wild Grass and Fruit Organic Farm. Through vegetable planting experiences and a food conservation education course on making grass cakes, employees' awareness of sustainable eating and environmentally friendly agriculture was enhanced. The vegetables harvested this time are expected to yield 20 boxes, all of which will be donated to orphanages to supplement children's meals, delivering nutrition and care to disadvantaged groups in a practical way. Through the collaboration between the company and a charitable organization, not only was employees' understanding of food and agriculture education and sustainability issues deepened, but the company also demonstrated its concrete actions in caring for society.</p>
November 2025	<p>[Zhishan Ecological Action Team] ECS in collaboration with the Zhishan Rock Management Office, organized an ecological conservation volunteer activity. Twenty-eight ECS volunteers went to the Zhishan Cultural and Ecological Garden to remove invasive species and participate in a guided tour of urban birds, learning about their habitats and the survival challenges they face. This activity removed a total of 352 kilograms of invasive plants, including small flower "Mikania micrantha Kunth", as well as bamboo and deadwood, effectively reducing the impact of invasive species on the native ecosystem. Through hands-on participation and environmental education, the activity enhanced the volunteers' awareness of biodiversity conservation and urban ecological issues, and encouraged them to take concrete actions to protect the local natural environment.</p>
December 2025	<p>[Charity Bazaar] Two charity bazaar activities were held in 2025, collaborating with social welfare organizations to promote care for the disadvantaged and social inclusion. 1. The first event was held in partnership with the "Zhishan Cultural and Ecological Garden," coinciding with the Christmas season. Employees were allowed to pre-order Christmas cookie gift boxes online, and a variety of fresh breads were also available for purchase on the day of the bazaar. The company encouraged employees to support employment for people with disabilities through practical actions, providing an additional NT\$150 subsidy for every NT\$350 spent, increasing participation and charitable impact. The event attracted approximately 66 employees, raising NT\$30,433, demonstrating the company's commitment to caring for the disadvantaged and fulfilling its social responsibility.</p>

Time	Activities
	<p>2. The second event was held in partnership with the "Yu-Cheng Social Welfare Foundation," selling cookies and dried fruit products made with the participation of disadvantaged groups. Through actual consumption, the event supported their employment opportunities and self-reliance, deeply embedding the concept of philanthropy into the company culture. For every NT\$350 spent by employees, the company provided an additional NT\$150 subsidy. Approximately 60 people participated in the event, and the fundraising amount reached a new record high of NT\$32,050, demonstrating the company's continued commitment to providing stable and tangible support to social welfare organizations through charitable partnerships.</p> <p>Overall, both events not only encouraged employee participation in philanthropy but also deepened the company's commitment to social responsibility and sustainable development, showcasing a positive impact.</p>
December 2025	<p>[Laptop Donation]</p> <p>Elitegroup Computer Systems upholding the philosophy of "Taking from the society and Giving back to the society," promotes an annual laptop donation program, providing brand-new equipment to underprivileged children and teenagers to help them access digital learning resources, improve their learning quality and information literacy, and actively fulfill its corporate social responsibility.</p> <p>This year, a total of 30 brand-new laptops were donated to several social welfare organizations, including: Taiwan Fund for Children and Families (10 units), Puren Youth Care Foundation (5 units), Taipei Children's Welfare Center (5 units), Tatong Orphanage (5 units), and Maria Social Welfare Foundation (5 units). Through this practical resource injection, the program helps bridge the digital gap, allowing more children to grow up in a stable learning environment, demonstrating the company's concrete actions in caring for the disadvantaged and promoting educational equality.</p>
Jan ~ Dec, 2025	<p>To safeguard employee health, Elitegroup Computer Systems established a Health Promotion Committee in 2013 to implement various company-wide health promotion policies, promote health concepts, and disseminate new knowledge on medical and health care, healthy eating, and disease prevention through an internal learning website. The company held 6 special lectures and 2 activities, with a total of 356 participants. In particular, the Fitness Challenge (a month-long event) was held in winter and adopted an individual points-based competition system, divided into two groups: Strong (BMI \geq 25) and Body Sculpting (A: BMI $>$ 18.5 to \leq 24 for weight loss, B: BMI $<$ 18 for weight gain), with a total of 48 participants. The course design ranged from core sculpting to full-body strength training (intervention strategies), helping employees re-discover their body structure. The overall weight loss was 44.7 kg, and the overall fat loss was 14%. Through a combination of aerobic and anaerobic exercises, the event enhanced employees' awareness of regular exercises and helped them establish good habits.</p>
2024 to date	<p>ECS's headquarters was moved to Zhongshan North Road at the end of 2023. The new information center room adopts an airflow design with separated hot and cold aisles, replacing the hot and cold airflow mixing method of the original computer room, and a newly purchased energy-efficient uninterruptible power supply system (UPS), and refer to the global IT organization "Green Grid" to develop and evaluate the energy usage efficiency (PUE) of green computer rooms to measure the energy saving degree of computer rooms. The investment amount related to the new information center computer room is NTD 14,500,000. The uninterruptible power supply system (UPS) and air-conditioning power consumption can save 126788.736 KW/hr every year, thereby reducing carbon emissions by 62.76 metric tons every year.</p> <p>In February 2024, ECS launched implementing the scheduling settings for air conditioning and lighting energy saving management in the new office. In May, we completed the addition of 33 indoor circulation fans in the external laboratory to reduce air conditioning energy consumption, saving 7,920 kWh of electricity throughout the summer, thereby reducing carbon emissions by 3.912 tons.</p>
2025	<p>Headquarters</p> <ol style="list-style-type: none"> 1. Completed ISO 27001 Information Security Management System certification audit in August. 2. Completed ISO 9001 Quality Management System certification audit in December. 3. Completed Taiwan Intellectual Property Management System (TIPS) Level A certification in October. 4. Completed ISO 14064-1 Greenhouse Gas inventory verification in April. 5. Completed AA1000 Sustainability report accountability principles verification in May.
2025	<p>Xingying plant</p> <ol style="list-style-type: none"> 1. Completed IECQ QC080000 hazardous substances management system supervision and audit in February. 2. Completed ISO 9001 quality management system supervision and audit in February. 3. Completed ISO 14001 environmental management system supervision and audit in March.

Time	Activities
	<ol style="list-style-type: none"> 4. Completed ISO 45001 occupational safety and health management system supervision and audit in March. 5. Completed ISO 14064-1 greenhouse gas inventory verification in April. 6. Completed RBA VAP Audit in June. 7. Completed IATF 16949 management system supervision and audit in June. 8. Completed ISO 27001 information security management system supervision and audit in September. 9. Completed SA 80000 social accountability management system certification audit in October. 10. Completed ISO 50001 energy management system supervision and audit in December.
2025	<p>ECS Thailand</p> <ol style="list-style-type: none"> 1. Completed ISO 9001 quality management system supervision and audit in June. 2. Completed ISO 14001 environmental management system supervision and audit in June. 3. Completed ISO 45001 occupational safety and health management system supervision and audit in June. 4. Completed IATF 16949 management system certification audit in June. 5. Completed IPC certification audit in April. 6. Completed RBA VAP Audit in March. 7. Completed IECQ QC080000 hazardous substances management system audit in August. 8. Completed ISO 50001 energy management system supervision and audit in July. 9. Completed ISO 14064-1 greenhouse gas inventory verification in July.
June 2015 to date	<p>To protect the physical and mental health of employees, ECS planned and implemented necessary safety and hygiene measures. In addition to creating a healthy and positive workplace environment through the Health Promotion Committee, ECS integrated internal and external resources and an employee assistance programs (EAPs) resource map, providing free/paid psychological counseling hotlines and website links for related assistance. These are posted on our website for reference, demonstrating our commitment to and maintenance of employees' healthy development in life, work, and mind. ECS planned a rich variety of courses, lectures, and activities covering topics such as mental and physical health, interpersonal management, self-growth, public welfare, and financial and legal affairs. Our goal is to help resolve personal issues affecting employee work performance and workplace safety, helping the company and employees achieve stable growth together, thereby enhancing organizational competitiveness. In 2018, we received the "Work-Life Balance Award - Employee Assistance Medal" from the Ministry of Labor. Elitegroup Computer Systems (ECS) aims to improve the health of its employees' physical and mental well-being, thereby enhancing workplace cohesion and overall corporate competitiveness. ECS has been recognized by the Ministry of Health and Welfare's Health Promotion Administration for its "Healthy Workplace Certification Health Promotion Mark" from 2012 to 2024, and received the "Taipei City Outstanding Healthy Workplace" award from the Taipei City Government in 2018. In 2023, it also received the "Sports Enterprise Certification" from the Ministry of Education's Sports Administration. Regarding maternal employee health protection, ECS has received the Certification for Excellent Lactation Rooms from 2017 to 2022, and in 2023, it achieved the "Special Excellent" certification for excellent Lactation rooms.</p>

Climate-Related Information of TWSE/TPEX Listed Company

1. Implementation of Climate-Related Information

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	In recent years, every corner of the world is facing extreme climates and weather conditions. The term "climate change" has been gradually become a symbol of the out-of-control "climate state of emergency". In response to the climate state of emergency and the potential energy crisis, ECS has not only strengthened its ability to adapt to the climate volatility and reduced the operational impact that natural disasters may bring. In addition to this, ECS has made continuous efforts to reduce greenhouse gas emissions. This is achieved by identifying the risks and opportunities of climate change, and implementing effective response measures and strategies that help achieve the goals of a sustainable business. Through the inventory and identification of entity and transformation risks and opportunities for product, customer and operation, the impact on the company's operating activities will strengthen the company's climate change governance.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	In terms of climate risk and opportunity management, ECS has dedicated units for environmental and corporate governance and corporate social responsibility to coordinate relevant departments to conduct relevant operational risk analysis in accordance with international environmental regulations such as "Paris Agreement", "2050 Net Zero Emissions Target", and "Climate Change Response Act" by promulgated by the relevant competent authorities. ECS assesses the relevant risks in accordance with the principle of materiality and form corresponding management policies to be incorporated into the daily strategy of ECS's operations, and to actively communicate this with stakeholders. By estimating the probability and impact of risks, formulating risk response and mitigation measures as well as crisis management mechanisms, early warnings are provided to mitigate the impact of risks on company operations.
3. Describe the financial impact of extreme weather events and transformative actions.	In grasping the opportunities brought by climate, ECS continues to improve the research and development of product energy efficiency, and ensures its products lifecycle comply with advanced energy efficiency regulations of world-wide countries in advance, to contribute to the global effort of reducing the impact on the climate and the environment. ECS also assists its customers and various social departments to reach energy saving efficiencies and carbon reduction effect and corresponding adaptations to the climate.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	In response to the risks and opportunities of climate change and with reference to the "Task Force on Climate-Related Financial Disclosures" (TCFD) guidelines, ECS actively pursues the transformation of green and low-carbon value chains and climate adaptation strategies in the following four aspects: Governance ECS established its "Sustainable Development Committee" in 2022 and comprised of board members and the management team. It is responsible for approving climate change visions, strategies, short-term, medium-term and long-term targets and goals. The management team executes the approved plans and evaluates the management of climate-related issues and reports the results and achievements to the board. Strategy ECS conducts climate impacts analysis with the objective of controlling global warming within 1.5°C, by identifying short-term, medium-term and long-term climate-related risks and opportunities faced by company. On the manufacturing chain, ECS actively promotes green manufacturing, energy efficiency improvement and using renewable energy where possible. Actively enhance the climate resilience of business organizations through other mitigation actions and adaptation of measures such as recycling water, electricity and waste gas green planning.

Item	Implementation status
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<p>Climate Change Risk Matrix</p> <p>The diagram is a 3x3 grid. The vertical axis is labeled 'Level of Impact' with 'High' at the top, 'Medium' in the middle, and 'Low' at the bottom. The horizontal axis is labeled 'Likelihood of Occurrence' with 'Low' on the left, 'Medium' in the middle, and 'High' on the right. A large light blue circle highlights the top-right quadrant (High Impact, High Likelihood). Various climate change risks are placed within the grid cells:</p> <ul style="list-style-type: none"> High Impact, High Likelihood: Increased severity of extreme weather events such as typhoons and floods; Costs of low carbon technology transformation; Average temperature increase. High Impact, Medium Likelihood: None. High Impact, Low Likelihood: None. Medium Impact, High Likelihood: Changing consumer preferences; Regulation of existing products and services; Average temperature increase. Medium Impact, Medium Likelihood: Replacement of existing products and services with low carbon commodities; Failure to invest in new technology; Requirement to report greenhouse gas emissions; Growing concern and negative feedback from stakeholders. Medium Impact, Low Likelihood: None. Low Impact, High Likelihood: Rising raw material costs. Low Impact, Medium Likelihood: Rising sea level. Low Impact, Low Likelihood: Changes in rainfall (water) patterns and extreme changes in climate patterns.

Item	Implementation status
<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>Climate Change Opportunity Matrix</p> <p>Risk Management</p> <p>Together with the establishment of the Sustainable Development Committee, ECS also formulated its “ECS Risk Management Policy” in 2021. The Chairman and General Manager of ECS are responsible for coordination of the overall risk management and supervising the execution of the plans and policies and to assign a risk management unit to undertake the implementation to finality. ESC examines the situation from a holistic perspective when formulating strategic goals and realistic targets, from identifying, evaluating, controlling, supervising and communicating all potential risks through</p>

Item	Implementation status																																								
	<p>qualitative and quantitative management methods, to efficiently reducing various risks in operation processes to diffuse possible situations or to mitigate the effect to a tolerable and controllable range. According to the principle of materiality, to review ECS own business and operational characteristics, and incorporate climate change risks through the following process of identifying climate change risks.</p> <p>Summary of the Climate Change Risk Identification</p> <table border="1" data-bbox="853 395 2074 612"> <thead> <tr> <th>Risk Ranking</th> <th>Risk Number</th> <th>Risk Type</th> <th>Risk Factors</th> <th>Timeframe Evaluation</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>001</td> <td>Physical Risk - Immediate</td> <td>Increased severity of extreme weather events like typhoons and floods.</td> <td>Short-term</td> </tr> <tr> <td>2</td> <td>002</td> <td>Transition Risk - Technology</td> <td>The costs of low-carbon technology transition</td> <td>Mid-term</td> </tr> <tr> <td>3</td> <td>003</td> <td>Transition Risk - Policies and Regulations</td> <td>Increased greenhouse gas emission pricing</td> <td>Short-term</td> </tr> </tbody> </table> <p>Summary of the Climate Change Opportunity Identification</p> <table border="1" data-bbox="853 683 2074 900"> <thead> <tr> <th>Opportunity Ranking</th> <th>Opportunity Number</th> <th>Opportunity Type</th> <th>Opportunity Factors</th> <th>Timeframe Evaluation</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>001</td> <td>Opportunity - Resource Efficiency</td> <td>Recycling and reutilize</td> <td>Mid-term</td> </tr> <tr> <td>2</td> <td>002</td> <td>Opportunity - Products and Services</td> <td>Develop and/or increase low-carbon goods and services.</td> <td>Mid-term</td> </tr> <tr> <td>3</td> <td>003</td> <td>Opportunity - Resource Efficiency</td> <td>Use more efficient production and distribution processes.</td> <td>Mid-term</td> </tr> </tbody> </table> <p>Note: The definition of timeframes: Short-term: 2022-2025, Medium-term: 2026-2030, Long-term: 2031-2050</p> <p>ECS has adopted and incorporated numerous ISO standards including: ISO 9001 Quality Management System, ISO14001 Environmental Management System, ISO 45001 Occupational Safety and Health Management System, IECQ QC080000 Hazardous Substance Process Management System, ISO 50001 Energy Management System, ISO 27001 Information Security Management System. In addition to this, we also submit to Social Accountability 8000, RBA VAP Social Responsibility Audit, BSCI Corporate Social Responsibility Criteria Audit to verification purposes. Through the continuous operations of the above management systems and third-party audits, ECS is able to effectively manage risks that may impact on the environment, employee safety, customers and suppliers regarding climate change operations and respond accordingly. Identifying potential damages that may be caused by climate change and implementing pragmatic contingency plans for crucial for ensuring business continuity.</p>	Risk Ranking	Risk Number	Risk Type	Risk Factors	Timeframe Evaluation	1	001	Physical Risk - Immediate	Increased severity of extreme weather events like typhoons and floods.	Short-term	2	002	Transition Risk - Technology	The costs of low-carbon technology transition	Mid-term	3	003	Transition Risk - Policies and Regulations	Increased greenhouse gas emission pricing	Short-term	Opportunity Ranking	Opportunity Number	Opportunity Type	Opportunity Factors	Timeframe Evaluation	1	001	Opportunity - Resource Efficiency	Recycling and reutilize	Mid-term	2	002	Opportunity - Products and Services	Develop and/or increase low-carbon goods and services.	Mid-term	3	003	Opportunity - Resource Efficiency	Use more efficient production and distribution processes.	Mid-term
Risk Ranking	Risk Number	Risk Type	Risk Factors	Timeframe Evaluation																																					
1	001	Physical Risk - Immediate	Increased severity of extreme weather events like typhoons and floods.	Short-term																																					
2	002	Transition Risk - Technology	The costs of low-carbon technology transition	Mid-term																																					
3	003	Transition Risk - Policies and Regulations	Increased greenhouse gas emission pricing	Short-term																																					
Opportunity Ranking	Opportunity Number	Opportunity Type	Opportunity Factors	Timeframe Evaluation																																					
1	001	Opportunity - Resource Efficiency	Recycling and reutilize	Mid-term																																					
2	002	Opportunity - Products and Services	Develop and/or increase low-carbon goods and services.	Mid-term																																					
3	003	Opportunity - Resource Efficiency	Use more efficient production and distribution processes.	Mid-term																																					
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	ECS currently does not use an internal carbon pricing mechanism.																																								

Item	Implementation status												
<p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>Metrics and Targets</p> <p>ECS has established a long-term goal of "2050 Net-Zero Emissions", halving carbon emissions by 2030, and carbon neutrality by 2050. ECS will utilize its best endeavors to achieve sustainable developments for the benefit of our environment and our planet – Earth. Setting climate-related performance indicators and quantitative goals is one of the ways to regularly track progress and it is important to disclose this progress with the world as a global corporate citizen. The plans and targets are outlined below:</p> <table border="1" data-bbox="786 347 2150 874"> <thead> <tr> <th data-bbox="786 347 958 411">Period</th> <th data-bbox="958 347 1146 411">Type</th> <th data-bbox="1146 347 2150 411">Metrics and Targets</th> </tr> </thead> <tbody> <tr> <td data-bbox="786 411 958 632">2022-2025</td> <td data-bbox="958 411 1146 632">Short Term</td> <td data-bbox="1146 411 2150 632"> <ul style="list-style-type: none"> In 2022, adopt standard ISO 14064-1 for internal GHG inventory; and complete the external GHG verification in 2023. In 2024, adopt standard ISO 14067 for internal CFP inventory; and complete the external CFP verification in 2025. In 2025, the scope 1, 2 of GHG emissions will be reduced at least 25% compared to the base year 2022. In 2025, to achieve 25% renewable energy transformation. </td> </tr> <tr> <td data-bbox="786 632 958 775">2026-2030</td> <td data-bbox="958 632 1146 775">Medium Term</td> <td data-bbox="1146 632 2150 775"> <ul style="list-style-type: none"> In 2030, the scope 1, 2 of GHG emissions will be reduced at least 35% compared to the base year 2022. By 2030, to achieve 30% renewable energy transformation. To be a member of RE100 initiative </td> </tr> <tr> <td data-bbox="786 775 958 874">2031-2050</td> <td data-bbox="958 775 1146 874">Long Term</td> <td data-bbox="1146 775 2150 874"> <ul style="list-style-type: none"> By 2050, to achieve Net-Zero goal for scope1, 2 of GHG emission. By 2050, to achieve 100% renewable energy transformation. </td> </tr> </tbody> </table> <p>ECS currently does not use carbon offsets or renewable energy certificates (RECs). In 2025, the mainland factory conducted carbon emission rights verification and obtained carbon rights in accordance with local government regulations, and implemented the purchase of renewable energy certificates (green certificates) for 20 million kilowatt hours of electricity. ECS will gradually increase the short-term goal of using renewable energy according to the target plan.</p>	Period	Type	Metrics and Targets	2022-2025	Short Term	<ul style="list-style-type: none"> In 2022, adopt standard ISO 14064-1 for internal GHG inventory; and complete the external GHG verification in 2023. In 2024, adopt standard ISO 14067 for internal CFP inventory; and complete the external CFP verification in 2025. In 2025, the scope 1, 2 of GHG emissions will be reduced at least 25% compared to the base year 2022. In 2025, to achieve 25% renewable energy transformation. 	2026-2030	Medium Term	<ul style="list-style-type: none"> In 2030, the scope 1, 2 of GHG emissions will be reduced at least 35% compared to the base year 2022. By 2030, to achieve 30% renewable energy transformation. To be a member of RE100 initiative 	2031-2050	Long Term	<ul style="list-style-type: none"> By 2050, to achieve Net-Zero goal for scope1, 2 of GHG emission. By 2050, to achieve 100% renewable energy transformation.
Period	Type	Metrics and Targets											
2022-2025	Short Term	<ul style="list-style-type: none"> In 2022, adopt standard ISO 14064-1 for internal GHG inventory; and complete the external GHG verification in 2023. In 2024, adopt standard ISO 14067 for internal CFP inventory; and complete the external CFP verification in 2025. In 2025, the scope 1, 2 of GHG emissions will be reduced at least 25% compared to the base year 2022. In 2025, to achieve 25% renewable energy transformation. 											
2026-2030	Medium Term	<ul style="list-style-type: none"> In 2030, the scope 1, 2 of GHG emissions will be reduced at least 35% compared to the base year 2022. By 2030, to achieve 30% renewable energy transformation. To be a member of RE100 initiative 											
2031-2050	Long Term	<ul style="list-style-type: none"> By 2050, to achieve Net-Zero goal for scope1, 2 of GHG emission. By 2050, to achieve 100% renewable energy transformation. 											
<p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan</p>	<p>separately fill out in points 1-1 and 1-2 below.</p>												

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

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.				
Year	Scope	Emission volume (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NT\$ million)	Data coverage
2024	Scope 1	116.7491	116.7491 / 17495.705= 0.006673	ECS HQ
	Scope 2	693.5706	693.5706 / 17495.705= 0.039642	ECS HQ
2025 (Note)	Scope 1	122.4317	122.4317 / 20112.114= 0.00608	ECS HQ
	Scope 2	599.9563	599.9563 / 20112.114= 0.02983	ECS HQ

Note : The emissions volume in 2025 are external verified data in staged 2 on 3/12 and will receive the formal verification statement by 3rD party

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.				
Year	Scope of assurance	Assurance institutions	Assurance standards	Assurance opinion
2024	ECS HQ	AFNOR Asia, Ltd.	ISO 14064-1:2018	Scope 1 、 Scope 2 are Reasonable assurance
2025	ECS HQ	AFNOR Asia, Ltd.	ISO 14064-1:2018	Scope 1 、 Scope 2 are Reasonable assurance

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

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.
<ol style="list-style-type: none"> 1. The greenhouse gas reduction base year : 2022 2. Data (Scope 1+Scope 2) : 1143.875 metric tons CO₂e 3. The reduction target : Reduce greenhouse gas emissions by 25% in 2025 compared to the base year of 2022. 4. Strategy and concrete action plan : <ol style="list-style-type: none"> a. Electric equipment inventory b. Division of responsibility areas c. Improvement of electric equipment technology d. Product design, process optimization, and reducing electricity usage e. Enhance equipment maintenance to improve operational efficiency f. Office electricity saving 5. The status of achievement of the reduction targets : Scope 1 and 2 greenhouse gas emissions in 2025 reduced by 36.847% compared to the 2022 base year.

(VI) Implementation Status of Ethical Corporate Management and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
I. Establishment of ethical corporate management policies and programs	V		(I) To establish a culture of ethical business operations and promote sustainable development, ECS's Board of Directors passed the "Code of Best Practices for an Ethical Corporate Management with Integrity" (the "Integrity Code") on April 30, 2015. This Code abides by the operational philosophy of honesty, transparency and responsibility, bases policies on the principle of good faith and establishes good corporate governance and risk management mechanisms so as to create a business environment for sustainable development. The Integrity Code also applies to our board of directors, supervisors, employees or substantial controllers and they will implement the above policies when carrying out their duties and functions in internal management and in business activities. The Board of Directors and management team have made the implementation of the code of ethics a key objective in ECS's operations.	None.
(I) Does the company establish the ethical corporate management policies approved by the Board of Directors and declare its ethical corporate management policies and procedures in its guidelines and external documents, as well as the commitment from its Board to implement the policies?	V			
(II) Does the company establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within its business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly, which shall at least include those specified in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	V		(II) ECS has established a mechanism for evaluating the risk of unethical behavior according to the Integrity Code which covers the precautionary measures in the second paragraph of Article 7 of "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies". The internal audit department also monitors for any instances of bribery, corruption, or other unethical practices and ECS also takes strict precautions against any violation of the Integrity Code by implementing the internal audit, internal control, and risk management.	None.
(III) Does the company specify in its prevention programs the operating procedures, guidelines, punishments for violations, and a grievance system and implement them and review the prevention programs on a regular basis?	V		(III) To prevent any unethical behavior, ECS handles and reports illegal, unethical or dishonest behaviors in accordance with the procedural guidelines and policies for the prevention and reporting of illegal, unethical or dishonest conduct. These practices and measures are incorporated into operating procedures, code of conduct, education and training, whistleblowing procedures, and grievance and disciplinary procedures which also includes the implementation of such measures. In addition to the above, Integrity Undertaking Letter, Employment Contract and Employee Quarterly	None.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
			Performance Appraisals all explicitly stipulate the underlying principles of ethical corporate management. These are reviewed annually and internal training courses are held to promote awareness on these policies.	
II. Fulfillment of ethical corporate management				
(I) Does the company evaluate business partners' ethical records and include ethics-related clauses in the business contracts signed with the counterparties?	V		(I) ECS conducts due diligence procedures to assess corruption and bribery risks for new business partners. In addition, ECS requires that all suppliers shall provide the Integrity Undertaking and pledge to comply with all integrity guidelines set forth by ECS.	None.
(II) Does the company establish an exclusively dedicated unit supervised by the Board of Directors to be in charge of ethical corporate management and report to the Board of Directors the implementation of ethical corporate management policies and prevention programs on a regular basis (at least once a year)?	V		(II) In order to improve and implement corporate management that is ethical and with integrity, ECS has appointed the President Office of ECS to be in charge of ECS's ethical matters and reports to the Board of Directors on an annual basis. ECS has reported the status of operation and implementation in 2025 to the Board of Directors on December 19, 2025, and also disclosed such information on ECS's website, includes: 1. Notifying directors and other insiders on four separate occasions prior to the release of the financial reports in 2025 that they were prohibited from trading the Company's shares during the closed periods of 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of each quarterly financial report. 2. The implementation status of promotional activities and training related to integrity management.	None.
(III) Does the company establish policies to prevent conflicts of interest, provide appropriate communication channels, and implement them accordingly?	V		(III) ECS has established a policy to deal with conflicts of interest in the Integrity Code and the Code of Ethics, and also has provided appropriate communication channels according to the procedures for handling cases of reported illegal and unethical or dishonest behaviors. ECS actively avoids any conflict of interest by imposing a censorship process. In addition, ECS has established "Sustainable Development Practice Principles" which stipulates that when fulfilling corporate social responsibility, ECS shall respect social ethics and pay attention to the rights and interests of other stakeholders. In pursuing sustainable development and profitability, factors such as the environment, society, and corporate governance should be valued.	None.
(IV) Does the company establish effective accounting systems and internal control systems to implement ethical corporate	V		(IV) ECS ensures that all ECS's directors and employees complies with the Company Act, the Securities Exchange Act, the Commercial Accounting	None.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof																
	Yes	No	Description																	
<p>management, with the internal audit unit being responsible for devising relevant audit plans based on the results of assessment of any unethical conduct risk, examining accordingly the compliance with the prevention programs, or engaging a certified public accountant to carry out the audit?</p> <p>(V) Does the company regularly hold internal and external training on ethical corporate management?</p>	V		<p>Act, the Political Donations Act, any applicable regulations and the Integrity Code by implementing the internal audit and internal control. In addition, accountants audit the performance of ECS's internal controls every year.</p> <p>(V) ECS actively implements ethical corporate management and arranges training courses related to the ethical corporate management in its annual training programs.</p> <p>Status of Integrity Management Promotion Activities and Training in 2025:</p> <table border="1"> <thead> <tr> <th>Status of integrity management promotion activities and training in 2025:Course Name</th> <th>Course Form</th> <th>Course Hours</th> <th>Level Number of participants</th> </tr> </thead> <tbody> <tr> <td>[New employee training - introduction to internal control systems and integrity management principles] - Internal control and risk management - Introduction to internal control systems - Introduction to integrity management - Preventing insider trading</td> <td>Online</td> <td>45 minutes</td> <td>62</td> </tr> <tr> <td>[New manager training course - latest practical developments in insider trading prevention and trade secret protection] - Latest practical developments and prevention of insider trading - The battle against trade secrets</td> <td>Online</td> <td>90 minutes</td> <td>10</td> </tr> <tr> <td>[The latest practices of in insider trading prevention and trade secret protection] - What is corporate anti-corruption? - Case studies on corporate anti-corruption - Case studies on trade secrets - Discussion of recent major cybersecurity incidents regarding the cybersecurity risks and threats organizations frequently face</td> <td>On-site</td> <td>120 minutes</td> <td>102</td> </tr> </tbody> </table>	Status of integrity management promotion activities and training in 2025:Course Name	Course Form	Course Hours	Level Number of participants	[New employee training - introduction to internal control systems and integrity management principles] - Internal control and risk management - Introduction to internal control systems - Introduction to integrity management - Preventing insider trading	Online	45 minutes	62	[New manager training course - latest practical developments in insider trading prevention and trade secret protection] - Latest practical developments and prevention of insider trading - The battle against trade secrets	Online	90 minutes	10	[The latest practices of in insider trading prevention and trade secret protection] - What is corporate anti-corruption? - Case studies on corporate anti-corruption - Case studies on trade secrets - Discussion of recent major cybersecurity incidents regarding the cybersecurity risks and threats organizations frequently face	On-site	120 minutes	102	None.
Status of integrity management promotion activities and training in 2025:Course Name	Course Form	Course Hours	Level Number of participants																	
[New employee training - introduction to internal control systems and integrity management principles] - Internal control and risk management - Introduction to internal control systems - Introduction to integrity management - Preventing insider trading	Online	45 minutes	62																	
[New manager training course - latest practical developments in insider trading prevention and trade secret protection] - Latest practical developments and prevention of insider trading - The battle against trade secrets	Online	90 minutes	10																	
[The latest practices of in insider trading prevention and trade secret protection] - What is corporate anti-corruption? - Case studies on corporate anti-corruption - Case studies on trade secrets - Discussion of recent major cybersecurity incidents regarding the cybersecurity risks and threats organizations frequently face	On-site	120 minutes	102																	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Description	
<p>III. Operation of the whistle-blowing system</p> <p>(I) Does the company establish both a reward/whistle-blowing system and convenient whistle-blowing channels? Are appropriate personnel assigned to the accused party?</p> <p>(II) Does the company establish the standard operating procedures for investigating reported misconduct, follow-up measures to be taken after the investigation, and related confidentiality mechanisms?</p> <p>(III) Does the company provide protection for whistle-blowers against receiving improper treatment?</p>	V		<p>(I) ECS has established the procedures for handling cases of reported illegal and unethical or dishonest behaviors and provided the report mailbox and a dedicated hotline for internal and external whistleblowers. Anyone who discovers that ECS or its employees are in danger of committing crimes, fraud, or violating laws can report to ECS through such aforementioned way, and all reports will be referred to the appropriate department and personnel depending on the nature of the underlying issue to be handled, and designates appropriate unit and personnel to investigate the allegations.</p> <p>(II) ECS in terms of internal control measures based on the procedures for handling cases of reported illegal and unethical or dishonest behaviors, designed an investigation processes for reported alleged misconducts, confidentiality related mechanisms for these processes, steps to take after the investigation including appeal procedures for any outcomes.</p> <p>(III) ECS has a dedicated person to handle complaints or report cases of misconduct, such person is required ensure confidentiality of the whistleblower. According to the procedures for handling cases of reported illegal and unethical or dishonest behaviors, ECS undertakes that ECS will protect whistleblowers from any adverse treatment because of their reporting.</p>	<p>None</p> <p>None</p> <p>None</p>
<p>IV. Enhanced disclosure of ethical corporate management information</p> <p>Does the company disclose the ethical corporate management policies and the results of its implementation on the company website and MOPS?</p>	V		<p>ECS is a publicly listed company (TWSE stock code: 2331) has disclosed the Integrity Code on ECS's website and annual report. The detail of implementation status is stated in ECS ESG Report. Such ECS ESG Report also has been disclosed on the Market Observation Post System.</p>	<p>None</p>
<p>V. If the company has established the ethical corporate management best-practice principles based on the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies," please describe the implementation and any deviations from the Principles:</p> <p>- No discrepancy</p>				
<p>VI. Other important information to facilitate a better understanding of the Company's ethical corporate management (e.g., review of and amendments to ethical corporate management policies)</p> <p>Please refer to the ECS sustainability report and website at https://campaign.ecs.com.tw/document/esg-report/2024-esg-report_tc.pdf</p>				

(VII) If the Company has formulated the Corporate Governance Code and relevant regulations, it shall disclose the inquiry methods:

The rules and regulations of ECS can be found on ECS's website

([http://www.ecs.com.tw/Corporate governance under investor relations](http://www.ecs.com.tw/Corporate%20governance%20under%20investor%20relations)) or at the Market Observation Post System.

(VIII) The following matters shall be disclosed on the implementation of internal control system

1. Internal Control Statement :

The company has announced and filed the statement on the information reporting website designated by the Financial Supervisory Commission. Please refer to the Market Observation Post System for inquiry. The index path and URL are as follows:

Inquiry Path: MOPS→Company →Corporate Governance →

Company Regulations/Internal Control→ Internal Control Statement Disclosure

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

2. If a CPA has been hired to carry out a special audit of the internal control system, the CPA audit report shall be disclosed: None.

(IX) Major Resolutions of Shareholders' Meeting and Board Meetings during the Most Recent Fiscal Year and during the Current Fiscal Year Up to the Date of Publication of the Annual Report:

Board of directors Date/Term	Important proceeding	Results and implementation of resolution
2025/02/21 2025 1st	1.Proposal for changes of the Company's Chief Corporate Governance Officer, Chief Financial Officer, Chief Accounting Officer, Spokesperson and Deputy Spokesperson	1.After explanation by the Chairperson of the Remuneration Committee, Independent Director Chin-Te Li, all directors present approved the proposal as presented.
	2.Proposal for the financial statements and business report for 2024	2.All directors present approved the proposal as presented.
	3.Proposal for earnings distribution for 2024	3.After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.
	4. Proposal for cash distribution of earnings for the second half of the fiscal year for 2024	4.All directors present approved the proposal as presented.
	5. Proposal for distribution of employees' compensation and directors' remuneration for 2024	5.All directors present approved the proposal as presented.
	6. Reassignment of directors of major subsidiaries	6.All directors present approved the proposal as presented.
	7.Proposal for capital expenditures for procurement of new production equipment by the Company's investee company Elitegroup Technology (Thailand) Co.,Ltd.	7.Except that Vice Chairperson Ming-Hsing Chen recused himself and left the meeting due to a conflict of interest, after explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, the directors present approved the proposal as presented.
	8.Proposal to discontinue the capital increase of Elite Circuit Technology (Cayman) Co., Ltd. and to terminate investment in the Thai subsidiary Elite Circuit Technology (Thailand) Co., Ltd.	8.Except that Vice Chairperson Ming-Hsing Chen voluntarily recused himself and left the meeting due to a conflict of interest, after explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, the directors present approved the proposal as presented.
	9.Proposal for the Company to conduct a short-form merger with ECS Industrial Computer Co., Ltd in accordance with the Business Mergers and Acquisitions Act	9.After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.
	10.Proposal for impairment of right-of-use assets of real estate acquired from related parties	10.The corporate representatives of Tatung Company Chairperson Wkang-Hsiang Wang, Vice Chairperson Ming-Hsing Chen and Director Kuan-Ling Lai—had conflicts of interest and voluntarily recused themselves, leaving the meeting and not participating in discussion or voting. The Chairperson designated Independent Director Yu-Chou Chiao to chair this proposal. After Independent Director Yu-Chou Chiao provided explanations and authorized Independent Director Chin-Te Li to represent the Company to execute and sign the relevant documents, the directors present approved the proposal as presented.
	11.Proposal to renew the Company's credit facilities and financial products trading limits with financial institutions for 2025	11.All directors present approved the proposal as presented.
	12.Proposal for the Company's subsidiary Golden Elite Technology (SHENZHEN) LTD. to apply to banks for additional and renewal of loan facilities	12.All directors present approved the proposal as presented.
	13.Addition to the pre-approved list of non-assurance services to be provided by the CPA firm for 2025	13.After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.
	14.Proposal to amend the Company's "Internal Control System"	14.After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.
	15.Proposal to prepare the Company's "Statement on Internal Control System"	15.After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, all directors present approved the proposal as presented.
	16.Proposal for the Company's 2025 Sustainable Development Blueprint and Promotion Plan	16.All directors present approved the proposal as presented.
	17.Proposal to amend the Company's Corporate	17.After explanation by the Chairperson of the Audit Committee, Independent Director Yu-Chou Chiao, and

Board of directors Date/Term	Important proceeding	Results and implementation of resolution
	Charter	after minor revisions to the provisions based on the recommendation of Independent Director Chin-Te Li, all directors present approved the proposal as presented.
	18.Proposal to adjust the number of seats for directors and independent directors	18.All directors present approved the proposal as presented.
	19.Proposal regarding the by-election of directors (including independent directors) and the nomination list of director (including independent director) candidates	19.Except that Independent Director Chin-Te Li voluntarily recused himself and left the meeting due to a conflict of interest, all directors present approved the proposal as presented.
	20.Proposal to release the non-compete restrictions on the Company's incumbent directors and director candidates (including independent director candidates)	20.Except that Director Kuan-Ling Lai and Independent Director Chin-Te Li voluntarily recused themselves and left the meeting due to a conflict of interest, all directors present approved the proposal as presented.
	21.Proposal to set the date, time, venue and other related matters for the 2025 Annual General Meeting of Shareholders	21.All directors present approved the proposal as presented.
	22.Proposal regarding acceptance of shareholder proposals from shareholders holding 1% or more of the total issued shares and matters related to nomination of director candidates	22.All directors present approved the proposal as presented.
	23.Proposed amendment to the Company's performance incentive program	23.After explanation by the Chairperson of the Remuneration Committee, Independent Director Chin-Te Li, and after minor wording revisions in accordance with the Remuneration Committee's resolution, all directors present approved the proposal as presented.
2025/04/16 2025 2nd	1.Changes regarding the by-election of director and independent director candidates.	1.All directors present approved without objection.
	2.Adjustment of the incumbent General Manager's duties and appointment of a new General Manager.	2.All directors present approved without objection.
	3.Proposal to appoint a new Business Group General Manager.	3.Vice Chairperson Ming-Hsing Chen proposed that General Manager Shi-Chang Chou be responsible for the External and Channel Business Group, and that Mr. Qi Cai be appointed as Business Group General Manager responsible for the ODM Business Group. The proposal was approved by all directors present.
	4.Proposal to release the non-compete restrictions on director candidates (including independent director candidates).	4.All directors present approved without objection.
2025/05/07 2025 3rd	1.Proposal for the Company's investee company Golden Elite Technology (SHENZHEN) LTD. to acquire chiller assets from Shenzhen Mason Company through leasing	1.After explanation by the Chairperson of the Audit Committee, all directors present approved the proposal as presented.
	2.Proposal for the consolidated financial statements of the Company and its subsidiaries for Q1 2025	2.All directors present approved the proposal as presented.
	3.Proposal for the Company's subsidiary Elitegroup Computer Systems, Inc. to conduct a capital reduction and remit the funds back to ECS Holding (America) Co.	3.All directors present approved the proposal as presented.
	4.Proposal for the Company's subsidiary Golden Elite Technology (SHENZHEN) LTD. to apply to banks for additional and renewal of loan facilities	4.All directors present approved the proposal as presented.
	5.Proposal for the group related enterprise Golden Elite Technology (SHENZHEN) LTD. to apply for intercompany loans from the group related enterprise ECS Digital Technology (SHENZHEN) LTD.	5.All directors present approved the proposal as presented.
	6.Proposal to amend the Company's Internal Control System	6.All directors present approved the proposal as presented.
	7.Proposed amendment to the Company's "Remuneration Distribution Method for Directors and Functional Committees."	7.After explanation by the Chairperson of the Audit Committee, all directors present approved the proposal as presented.
	8.Proposed amendment to the Company's "Salary,	8.In accordance with the resolution of the Remuneration

Board of directors Date/Term	Important proceeding	Results and implementation of resolution
	Bonus and Remuneration Regulations.”	Committee, all directors present approved the proposal as presented.
	9. Review of remuneration for the Company’s new General Manager	9. In accordance with the resolution of the Remuneration Committee, all directors present approved the proposal as presented.
	10. Review of the remuneration of the Chairperson of the Board	10. Chairperson Wkang-Hsiang Wang recused himself due to a conflict of interest and entrusted the Vice Chairperson to chair the meeting. Except for the recusal of Chairperson Wkang-Hsiang Wang, the other directors present approved the proposal as presented.
	11. Proposal to change the Company’s internal audit officer	11. All directors present approved the proposal as presented.
2025/05/29 2025 4th	1. Proposal to make supplementary appointments to the 6th Remuneration Committee	1. All directors present approved the proposal as presented.
	2. Proposal to make supplementary appointments to the 2nd Sustainable Development Committee	2. All directors present approved the proposal as presented.
	3. Proposal for the Company’s subsidiary Golden Elite Technology (SHENZHEN) LTD. to apply to banks for additional and renewal of loan facilities	3. All directors present approved the proposal as presented.
	4. Arbitration case arising from the share purchase agreement between the Company and Ever Unicorn Estate Limited—matters regarding estimated arbitration fees and legal fees	4. After explanation by Chairperson Wkang-Hsiang Wang and Ming-Hsing Chen, all directors present approved the proposal as presented.
2025/08/06 2025 5th	1. Proposal for the consolidated financial statements of the Company and its subsidiaries for Q2 2025	1. All directors present approved the proposal as presented.
	2. Proposal to amend the Company’s “Subsidiary Operations Management Procedures”	2. All directors present approved the proposal as presented.
	3. Proposal for earnings distribution by the Company’s subsidiary Unitop International Corp.	3. All directors present approved the proposal as presented.
	4. Proposal for the Company’s subsidiary Elitegroup Technology (Thailand) Co., Ltd. to conduct a capital reduction to offset accumulated losses	4. All directors present approved the proposal as presented.
	5. Proposed amendment of the Company’s Level of Authority.”	5. All directors present approved the proposal as presented.
	6. Proposal to amend the Company’s “Internal Control System”	6. All directors present approved the proposal as presented.
	7. Proposal for the Company’s 2024 Sustainability Report	7. All directors present approved the proposal as presented.
	8. Proposed amendment to the Company’s “Salary, Bonus and Remuneration Regulations’.”	8. All directors present approved the proposal as presented.
	9. Proposed amendment to the Company’s performance incentive program	9. All directors present approved the proposal as presented.
	10. Review of salary adjustments for the Company’s managers	10. All directors present approved the proposal as presented.
	11. Review of managers’ special bonus for 2025	11. All directors present approved the proposal as presented.
	12. Proposed appointment of a new Chief Operating Officer	12. All directors present approved the proposal as presented.
	13. Proposal to promote the Company’s corporate transformation plan	13. All directors present approved the proposal as presented.
	14. Proposal to change the Company’s internal audit officer	14. All directors present approved the proposal as presented.
2025/09/30 2025 6th	1. Proposal to elect the Chairperson of the Board	1. Upon recommendation by Chairperson Wkang-Hsiang Wang, Director Jung-Hua Chang was nominated as the new Chairperson. With two-thirds or more of the directors present and unanimous approval of the directors present, Director Jung-Hua Chang was elected as the Company’s new Chairperson.
	2. Proposal to appoint new members of the Sustainable Development Committee	2. After explanation by Chairperson Wkang-Hsiang Wang, all directors present approved the proposal as presented.
2025/11/07 2025	1. Proposal for the consolidated financial statements of the Company and its subsidiaries for Q3 2025	1. All directors present approved the proposal as presented.
	2. Proposal for the Company’s subsidiary Golden	2. All directors present approved the proposal as presented.

Board of directors Date/Term	Important proceeding	Results and implementation of resolution
7th	Elite Technology (SHENZHEN) LTD. to renew its loan facilities with banks	
	3. Proposed amendment of the Company's Level of Authority.	3. All directors present approved the proposal as presented.
	4. Proposal to amend the Company's "Internal Control System"	4. All directors present approved the proposal as presented.
	5. Proposal for impairment of right-of-use assets of real estate acquired from related parties	5. The corporate representatives of Tatung Company—Chairperson Jung-Hua Chang, Director Ming-Hui Kao, Director Ming-chun Chen and Director Ya-Hsuan Wang—had conflicts of interest and voluntarily recused themselves, leaving the meeting and not participating in discussion or voting. The Chairperson designated Independent Director Shih-Chen Jao to chair this proposal. After Independent Director Shih-Chen Jao provided explanations and authorized Independent Director Yin-Shen Chin to represent the Company to execute and sign the relevant documents, the directors present approved the proposal as presented.
	6. Proposal for managers' performance bonus for the first half of 2025	6. All directors present approved the proposal as presented.
	7. Proposal to appoint a new General Manager	7. All directors present approved the proposal as presented.
	8. Proposal to approve the release of non-compete restrictions on the Company's managers	8. All directors present approved the proposal as presented.
	9. Proposal to release the non-compete restrictions on the Company's directors	9. As Chairperson Jung-Hua Chang and Director Ming-Hui Kao had conflicts of interest and recused themselves, the Chairperson designated Independent Director Shih-Chen Jao to chair this proposal. After Independent Director Shih-Chen Jao explained that the proposal had been approved by the Audit Committee, all directors present approved the proposal as presented.
	2025/12/19 2025 8th	1. Proposal for the Company's 2026 budget
2. The Company's 2026 audit plan filing form		2. All directors present approved the proposal as presented.
3. Amendment of the Company's Level of Authority.		3. All directors present approved the proposal as presented.
4. Proposal to amend the Company's "Internal Control System"		4. All directors present approved the proposal as presented.
5. Appointment of CPAs for the audit of the 2026 financial reports and evaluation of their independence		5. All directors present approved the proposal as presented.
6. Remuneration of CPAs for the audit of the 2026 financial reports of the Company and its subsidiaries		6. All directors present approved the proposal as presented.
7. Pre-approved list of non-assurance services to be provided by the CPA firm for 2026		7. All directors present approved the proposal as presented.
8. Capital increase plan of the Company's subsidiary Elitegroup Technology (Thailand) Co., Ltd		8. All directors present approved the proposal as presented.
9. To ratify the termination of the engagement of Beijing DeHeng (Shenzhen) Law Firm in connection with the Hong Kong arbitration arising from the share purchase agreement between the Company and Ever Unicorn Estate Limited		9. Independent Director Yu-Chou Chiao explained the Audit Committee's review results. The committee had agreed with management's decisions and submitted the matter to the Board of Directors for ratification. All directors present approved the proposal as presented.
10. To ratify the change of legal counsel in connection with the Hong Kong arbitration arising from the share purchase agreement between the Company and Ever Unicorn Estate Limited, from Beijing DeHeng (Shenzhen) Law Firm to King & Wood Mallesons (Shenzhen), and to review the estimated arbitration-related expenses and attorneys' fees.		10. Independent Director Yu-Chou Chiao reported the Audit Committee's review results. The committee had agreed to the management team's relevant decisions and submitted the matter to the Board for ratification. All directors present approved the proposal.
11. Proposed amendments to the scope of the Company's entry-level employees and the "Salary, Bonus and Remuneration Rules"		11. All directors present approved the proposal.
12. Appointment of the Company's new managers.		12. All directors present approved the proposal.

Board of directors Date/Term	Important proceeding	Results and implementation of resolution
	13.Changes of the Company's corporate governance officer, chief financial officer, chief accounting officer, and spokesperson	13.All directors present approved the proposal.
	14.Appointment of the Company's head of internal audit	14.All directors present approved the proposal.
	15.Proposal for approval to release the Company's managers from the non-compete restrictions	15.All directors present approved the proposal.
	16.Proposal to release the Company's directors from the non-compete restrictions	16.As Director Ya-Hsuan Wang had a conflict of interest in this matter, she recused herself and did not participate in the discussion or voting. All directors present approved the proposal.
	17.Proposal on payment of managers' year-end bonus for 2025	17.The Compensation Committee agreed to a slight revision to the managers' year-end bonus amount; the managers' year-end bonus was adjusted to NT\$2,892,364, approximately 3.79% of the total year-end bonus, and Appendix 34 was revised accordingly. All directors present approved the amendment.
	18.Proposal for the Company to enter into a park management fee agreement with a related party	18.As Chairman Jung-Hua Chang (corporate representative of Tatung Company), Director Ming-Hui Kao, Director Ming-chun Chen, and Director Ya-Hsuan Wang had conflicts of interest in this matter, they left the meeting and recused themselves from discussion and voting. The chairman designated Independent Director Yu-Chou Chiao to chair this agenda item. After Independent Director Yu-Chou Chiao provided an explanation, Independent Director Yin-Shen Chin was authorized to sign the relevant documents on behalf of the Company, and all directors present approved the proposal.
2026/03/04 2026 1st	1.Proposal for the appointment of the Company's new Chief Corporate Governance Officer	1.All directors present approved the proposal.
	2.Proposal for the financial statements (parent company only and consolidated) and business report for 2025	2.All directors present approved the proposal.
	3.Proposal for earnings distribution for 2025	3.All directors present approved the proposal.
	4.Proposal to amend certain provisions of the Procedures for Acquisition or Disposal of Assets	4.All directors present approved the proposal.
	5.Proposal to renew the Company's credit facilities and financial products trading limits with financial institutions for 2026	5.All directors present approved the proposal.
	6.Proposal for the Company's subsidiary Golden Elite Technology (SHENZHEN) LTD. to apply to banks for renewal of loan facilities	6.All directors present approved the proposal.
	7.Proposal to amend the Table of Authorization Limits	7.All directors present approved the proposal.
	8.Proposal to amend the Internal Control System	8.All directors present approved the proposal.
	9.Proposal for review of the 2025 Evaluation of the Effectiveness of Design and Operation of the Internal Control System and the Internal Control System Statement	9.All directors present approved the proposal.
	10.Proposal to amend certain provisions of the Articles of Incorporation	10.All directors present approved the proposal.
	11.Proposal for re-election of directors	11.All directors present approved the proposal.
	12.Proposal to accept director (including independent director) candidates nominated by shareholders holding 1% or more of the Company's issued shares	12.All directors present approved the proposal.
	13.Proposal to release the newly appointed directors and their representatives from the non-compete restrictions	13.All directors present approved the proposal.
	14.Proposal to convene the 2026 Annual General Shareholders' Meeting	14.All directors present approved the proposal.
	15.Proposal for review of the distribution of directors' and employees' compensation for 2025	15.All directors present approved the proposal.

Board of directors Date/Term	Important proceeding	Results and implementation of resolution
	16.Proposal for review of managers' performance bonuses for the second half of 2025	16.All directors present approved the proposal.
	17.Proposal for review of the Chairperson's compensation	17.Upon inquiry by the Acting Chairperson, all directors present (except Director Jung-Hua Chang) approved the proposal as presented.

2025 Annual General Meeting of Shareholders (Held on May 29, 2025): No shareholder questions; implementation status of important resolutions:

Number	Meeting resolutions	Implementation status
1	Ratification of the Business Report and Audited Financial Statements of 2024.(Proposed by the Board of Directors)	The favorable votes representing 95.67% of the total voting rights present at the shareholders' meeting, the original proposal is passed as presented.
2	Ratification of the Earnings Distribution for 2024 (Proposed by the Board of Directors)	The favorable votes representing 95.84% of the total voting rights present at the shareholders' meeting, the original proposal is passed as presented.
3	Discussion on amendment of the Company's "Articles of Incorporation" (Proposed by the Board of Directors)	The favorable votes representing 92.79% of the total voting rights present at the shareholders' meeting, the original proposal is passed as presented.
4	By-election for Directors (including Independent Directors) (Proposed by the Board of Directors)	1.List of Elected Directors: Director Tatung Company Representative:En-Guo Wan Independent director Shih-Chen Jao and Yin-Shen Chin. 2.The appointment of the new director has been approved and recorded by the Business Department of the Ministry of Economic Affairs in its letter No. 11430082810 dated July 10, 2025
5	Release the Directors (including Independent Directors) from non-competition restrictions	The favorable votes representing 95.46% of the total voting rights present at the shareholders' meeting, the original proposal is passed as presented.

(X) Major contents of any dissenting opinions on record or stated in a written statement made by Directors regarding key resolutions of the Directors' Meeting in the most recent year and up to the publication date of the annual report: None.

III Information on CPA Professional Fees

(I) Amount paid as audit fees and non-audit fees to certified public accountants, their affiliated firms and affiliated enterprises, and the content of non-audit services :

Unit: NT\$1,000

Name of CPA Firm	Name of CPA	Audit Period	Audit Fees	Non-audit Fees	Total	Remark
KPMG	Yi-Yun Tsou	2025	4,930	1,340	6,270	
	Kuo-Yang Tseng					

Non-audit fee services: Non-audit fee includes NT\$800,000 for tax compliance auditsign, NT\$400,000 for English financial report translation fee, NT\$80,000 for reviewing various documents and Assistance with iXBRL conversion, NTD 60,000 for business tax under the direct deduction method is subject to audit and certification by an accountant.

(II) In the case of changing an accounting firm and the audit fees paid in the year of the change are less than those in the year preceding the change, the decreased amount of audit fees shall be disclosed: none.

(III) Where the audit fee reduces by more than 10% compared with the previous year, the amount, proportion, and reasons for the reduction shall be disclosed: None.

- IV. Information on Replacement of CPAs: None.
- V. Where the Company's Chairman, President, or any Managerial Officer in charge of finance or accounting matters who has, in the most recent year, held a position at the accounting firm of its CPA or at an affiliated enterprise, the name, title, and the period of his/her employment with the accounting firm of its CPA or the affiliated enterprise shall be disclosed: None.
- VI. Any Transfer of Equity Interests and/or Pledge of or Change in Equity Interests (during the Most Recent Fiscal Year and during the Current Fiscal Year Up to the Date of Publication of the Annual Report) by a Director, Managerial Officer, or Shareholder with a Stake of More than 10%
- (I) Change in Equity Interests by Directors, Managerial Officers, and Major Shareholders :
The information has been disclosed on the information reporting website designated by the Financial Supervisory Commission. Relevant details can be accessed through the Market Observation Post System.
Shareholding Transfer : MOPS>Company>Change In Equity Interests/Securities Issuers>Shareholding Transfer Information>Changes in Shareholdings of Insider(https://mops.twse.com.tw/mops/#/web/query6_1)
Change In Pledges of Shares : MOPS>Company>Change In Equity Interests/Securities Issuers>Pledges of Shares of Insider>Pledges of Shares of Insider Describe (https://mopsov.twse.com.tw/mops/web/STAMAK03_1)
- (II) Equity transfer information: None
- (III) Equity pledge information: None

VII. Relationship Information, if Among the Company's 10 Largest Shareholders Any One is A Related Party or A Relative within the Second Degree of Kinship of Another:

Mar. 29, 2026 Unit: shares

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangements		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remark
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Tatung Company Representative: Jung-Hua Chang	271,214,904	48.66%	0	0	0	0	None	None	-
	0	0	0	0	0	0	None	None	-
Polunin Emerging Markets Small Cap Fund LLC	7,823,186	1.40%	0	0	0	0	None	None	-
Acadian Emerging Markets Small Cap Equity Fund LLC	3,939,000	0.71%	0	0	0	0	None	None	-
Goldman Sachs International	2,753,678	0.49%	0	0	0	0	None	None	-
Vanguard Total International Stock Index Fund A Series Of Vanguard Star Funds	2,001,479	0.36%	0	0	0	0	None	None	-
Vanguard Emerging Markets Stock Index Fund A Series Of Vanguard International Equity Index Funds	1,977,000	0.36%	0	0	0	0	None	None	-
Taishin Tip Customized Taiwan Esg High Dividend Small/Mid-Cap ETF	1,970,000	0.35%	0	0	0	0	None	None	-
Dun-Guo Lin	1,842,333	0.33%	0	0	0	0	None	None	-
BUMA-Universal-Fonds I	1,572,000	0.28%	0	0	0	0	None	None	-
Arrowstreet Emerging Market Trust Fund	1,355,000	0.24%	0	0	0	0	None	None	-

VIII. Total Number of Shares and Total Equity Stake Held in Any Single Enterprise by the Company, Its Directors, Managerial Officers, and Any Companies Controlled Directly or Indirectly by the Company

Comprehensive Shareholding Ratio

March 31, 2026 Unit: shares, %

Investee business (Note 1)	Ownership by the Company		Investments by directors, managers and directly or indirectly controlled enterprises		Total Ownership	
	Number of Shares	Percentage of Ownership	Number of Shares	Percentage of Ownership	Number of Shares	Percentage of Ownership
Elitegroup Computer Systems (HK) Co., Limited	16,560,000	100.00	0	0	16,560,000	100.00
Elitegroup Computer Systems (Japan) Co., Ltd.	1,136	100.00	0	0	1,136	100.00
Elitegroup Computer System (Holding) Co., Ltd.	14,132,270	100.00	0	0	14,132,270	100.00
ECS Holding (America) Co.	3,362	100.00	0	0	3,362	100.00
Elitegroup Computer Systems Korea Co., Ltd.	469,000	100.00	0	0	469,000	100.00
Unitop International Corp.	600	100.00	0	0	600	100.00
Unity Investments Limited	1,905,000	100.00	0	0	1,905,000	100.00
ECS Holding (HK) Co., Limited	71,327,000	100.00	0	0	71,327,000	100.00
Elitegroup Technology (Thailand) Co., Ltd.	4,609,998	99.99	2	0.01	4,610,000	100.00
Elite Technology (Cayman) Co., Ltd.	6,700,001	100.00	0	0	6,700,001	100.00

Note 1: Investments made by the Company using the equity method.

Chapter 3. Capital Overview

I. Capital and Shares

(I) Source of Capital

March 31, 2026 Unit: NTS

Year and month	Par Value	Authorized Capital		Paid-in Capital		Remark		
		Number of Shares	Amount	Number of Shares	Amount	Source of Capital	Capital Increase by Assets Other than Cash	Other
1996.10	10	170,000,000	1,700,000,000	153,090,000	1,530,900,000	Recapitalization of retained earnings NT\$72,900,000	None	9/7/1996 (1996) T.C.Z. (I) No. 54978
2001.05	10	260,000,000	2,600,000,000	224,653,643	2,246,536,430	Recapitalization of retained earnings NT\$562,546,430 Capital surplus NT\$153,090,000	None	4/27/2001 (2001) T.C.Z. (I) No. 121983
2001.12	10	310,000,000	3,100,000,000	280,426,622	2,804,266,220	Capital increase of NT\$557,729,790 by merger with ALPHA-TOP Co., Ltd.	None	11/20/2001 (2001) T.C.Z. (I) No. 169053
2002.07	10	600,000,000	6,000,000,000	431,467,178	4,314,671,780	Recapitalization of retained earnings NT\$1,510,405,560	None	6/17/2002 (2002) T.C.Z.Y.Z. No. 0910132642
2003.07	10	720,000,000	7,200,000,000	574,032,132	5,740,321,320	Recapitalization of retained earnings NT\$1,425,649,540	None	7/2/2003 T.C.Z.Y.Z. No. 0920129318
2004.03	10	890,000,000	8,900,000,000	694,032,132	6,940,321,320	Increase capital by private placement of NT\$1,200,000,000	None	
2004.08	10	1,000,000,000	10,000,000,000	732,669,072	7,326,690,720	Recapitalization of retained earnings NT\$136,517,830 Capital surplus NT\$249,851,570	None	7/6/2004 Z.Q.Y.Z. No. 0930129832
2006.02	10	1,250,000,000	12,500,000,000	1,046,670,172	10,466,701,720	Receive the capital increase from Tatung NT\$3,140,011,000	None	12/15/2005 J.G.Z.Y.Z. No. 0940156292
2006.10	10	1,500,000,000	15,000,000,000	1,070,258,583	10,702,585,830	Recapitalization of retained earnings NT\$235,884,110	None	7/19/2006 J.G.Z.Y.Z. No. 0950131362
2007.01	10	1,500,000,000	15,000,000,000	1,255,189,083	12,551,890,830	Capital increase of NT\$1,849,305,000 by merger with UNIWILL COMPUTER CORP.	None	12/4/2006 J.G.Z.Y.Z. No. 0950155101
2008.10	10	1,750,000,000	17,500,000,000	1,279,482,691	12,794,826,910	Recapitalization of retained earnings NT\$194,580,070 Capital surplus NT\$48,356,010	None	8/6/2008 J.G.Z.Y.Z. No. 0970039649
2009.12	10	1,750,000,000	17,500,000,000	1,233,193,691	12,331,936,910	Capital decrease of NT\$462,890,000 by cancellation of treasury shares	None	1/20/2010 T.Z.S.Z. No. 09900020691
2011.9	10	1,750,000,000	17,500,000,000	1,183,193,691	11,831,936,910	Capital decrease of NT\$500,000,000	None	9/15/2011 T.Z.S.Y.Z. No. 1000030411

Year and month	Par Value	Authorized Capital		Paid-in Capital		Remark		
		Number of Shares	Amount	Number of Shares	Amount	Source of Capital	Capital Increase by Assets Other than Cash	Other
2013.9	10	1,750,000,000	17,500,000,000	733,580,089	7,335,800,890	Capital decrease of NT\$4,496,136,020	None	9/3/2013 J.G.Z.F.Z. No. 1020034998
2014.8	10	1,750,000,000	17,500,000,000	553,852,968	5,538,529,680	Capital decrease of NT\$1,797,271,210	None	7/15/2014 J.G.Z.F.Z. No. 1030025775
2014.10	10	1,750,000,000	17,500,000,000	556,922,968	5,569,229,680	Employee exercising stock options of NT\$30,700,000	None	
2015.4	10	1,750,000,000	17,500,000,000	557,402,968	5,574,029,680	Employee exercising stock options of NT\$4,800,000	None	

Share Type	Authorized Capital			Remark
	Issued Shares	Unissued Shares	Total	
Common stock	557,402,968	1,192,597,032	1,750,000,000	—

(II) List of Major Shareholders

Name Of Major Shareholders	Shareholding	Shares Held	Shareholding Ratio (%)
Tatung Company		271,214,904	48.66%
Polunin Emerging Markets Small Cap Fund LLC		7,823,186	1.40%
Acadian Emerging Markets Small Cap Equity Fund LLC		3,939,000	0.71%
Goldman Sachs International		2,753,678	0.49%
Vanguard Total International Stock Index Fund A Series Of Vanguard Star Funds		2,001,479	0.36%
Vanguard Emerging Markets Stock Index Fund A Series Of Vanguard International Equity Index Funds		1,977,000	0.36%
Taishin Tip Customized Taiwan Esg High Dividend Small/Mid-Cap ETF		1,970,000	0.35%
Dun-Guo Lin		1,842,333	0.33%
BUMA-Universal-Fonds I		1,572,000	0.28%
Arrowstreet Emerging Market Trust Fund		1,355,000	0.24%

(III) Dividend Policy and Its Implementation

1. Dividend policy

The Company's dividend policy is in line with current and future development plans, and takes into consideration investment environment, capital requirements, domestic and overseas competition, and shareholders' interest. Not less than 50% of earnings available for distribution may be distributed as dividends and bonuses per year. However, there shall be no distribution if the earnings available for distribution is less than 10% of paid-up capital. Dividends and bonuses may be distributed in the form of cash or stock, where cash dividends shall not be less than 20% of the total dividends.

2. Distribution of dividends proposed in the shareholders' meeting:

Pursuant to Article 240, Paragraph 5 of the Company Act and Article 19-1 of our company's articles of incorporation, The Board of Directors of the Company approved on March 4, 2026, that no dividends will be distributed.

(IV) Effect on the Operating Performance and Earnings per Share of Distribution of Stock Dividends Proposed or Adopted in the Most Recent Shareholders' Meeting: N/A.

(V) Remuneration of Employees and Directors

1. Percentage or range of the remuneration of employees and directors as set forth in the Articles of Incorporation

If the Company makes profits in the fiscal year (the so-called profits refer to profits before tax less compensations to employees and remuneration to Directors), no more than 1% of the profit shall be appropriated for remuneration to Directors and at least 10% shall be appropriated for employee compensation, with at least 20% of the allocated employee compensation being distributed to grass-root employees. If the Company has accumulated losses (including adjustments on unappropriated profits), it shall retain a portion of profits to offset the losses first.

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

(1) The Company evaluates the remunerations of its employees and directors in accordance with the provisions of the articles of association.

(2) No share distribution was made for employee remuneration during the year.

3. Distribution of remuneration approved by the Board of Directors

(1) If there is any difference between the amount of employee remuneration and the amount of directors' remuneration paid in cash or stock and the annual estimated amount of recognized expenses, the amount of the difference, the reasons for the difference, and the disposal method shall be disclosed:

The distribution of employee and director compensation for the 2025 fiscal year was approved by the Board of Directors on March 4, 2026.

Total amount of employee remuneration of the Company for 2025 is NT\$112,509,187, all such remuneration shall be issued in cash. Total amount of directors' remuneration of the Company for 2025 is NT\$11,250,918.

(2) The amount of any employee remuneration distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial statements or individual financial statements for the current period and the total employee remuneration: N/A.

4. Actual distribution of the remunerations for employees and directors in 2024:

The company reported a pre-tax net loss for 2024 and will not pay employee and director compensation.

(VI) Buyback of Treasury Stock: None

II. Corporate Bonds: None.

III. Preferred Shares: None.

IV. Global Depository Receipts: None.

V. Employee Stock Options: None.

VI. New Restricted Employee Shares: None.

VII. Issuance of New Shares in Connection with Mergers or Acquisitions or with Acquisitions of Shares of Other Companies:

(I) Acquisition or acceptance of new shares issued by other companies in 2025 and as of the publication date of the annual report: None.

(II) Acquisition or acceptance of new shares issued by other companies already adopted by the Board of Directors in 2025 and as of the publication date of the annual report: None.

VIII. Implementation of Capital Utilization Plan:

(I) Plan content:

For the period as of the quarter preceding the date of publication of the Annual Report, with respect to each uncompleted public issue or private placement of securities, and to such issues and placements that were completed in the most recent 3 years but have not yet fully yielded the planned benefits: None.

(II) Implementation: N/A

Chapter 4. Operational Highlights

I. Business Activities

(I) Scope of business

1. Business Activities

CC01060	Wired Communication Mechanical Equipment Manufacturing
CC01070	Wireless Communication Mechanical Equipment Manufacturing
CC01080	Electronics Components Manufacturing
CC01101	Restrained Telecom Radio Frequency Equipment and Materials Manufacturing
CC01110	Computer and Peripheral Equipment Manufacturing
CC01990	Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
CE01010	General Instrument Manufacturing
E701030	Controlled Telecommunications Radio-Frequency Devices Installation Engineering
EZ05010	Instrument and Meters Installation Engineering
F113030	Wholesale of Precision Instruments
F113050	Wholesale of Computers and Clerical Machinery Equipment
F113070	Wholesale of Telecommunication Apparatus
F118010	Wholesale of Computer Software
F119010	Wholesale of Electronic Materials
F213030	Retail Sale of Computers and Clerical Machinery Equipment
F213060	Retail Sale of Telecommunication Apparatus
F218010	Retail Sale of Computer Software
F219010	Retail Sale of Electronic Materials
F401010	International Trade
F401021	Restrained Telecom Radio Frequency Equipment and Materials Import
F601010	Intellectual Property Rights
I301010	Information Software Services
I501010	Product Designing
I599990	Other Designing
ZZ99999	All business items that are not prohibited or restricted by law, except those that are subject to special approval

ECS's subsidiaries also engage in similar business.

2. Major products and ratios

ECS is a professional designer and manufacturer of computer products. ECS's product sales and weightings by major products in 2025 are as follows:

- (1) Computers and peripheral products 99.16%
- (2) Others 0.84%

3. New products to be developed

Printed Circuit Board:

The future growth momentum of the PCB product market lies primarily in servers, storage, automotive, aerospace, and networking infrastructure. Therefore, ECS is actively developing related products to meet customer demand.

Motherboards:

In 2025, ECS continued to strengthen its motherboard product portfolio in response to ongoing platform transitions in the PC industry and growing demand for AI applications, high-performance computing, and business computing. Development efforts are focused on the Intel 800 series platform, centered on products powered by the new-generation Intel® Core™ Ultra (2nd Gen Arrow Lake) processors. The Intel® Core™ Ultra platform integrates a new-generation NPU (Neural Processing Unit) together with enhanced CPU and GPU architectures, significantly improving local AI computing, image processing, and multitasking performance. With higher memory bandwidth and upgraded I/O support, overall system efficiency is further enhanced for AI inference, content creation, and complex workloads, marking the transition of the PC platform into a new era where AI applications and high-performance computing are equally emphasized.

Based on this platform architecture, ECS continues to expand its lineup of Intel 800 series motherboards, covering mid- to high-end business models in the Q and B series as well as mainstream H series models. These products fully support DDR5 memory and PCIe 5.0 interfaces, and are upgraded to support Wi-Fi 7, addressing the growing demand for high-speed data transmission, cloud collaboration, AI applications, and high-resolution multimedia content, while further enhancing overall platform performance and application flexibility.

In addition, on the AMD platform, ECS has launched multiple business-oriented models based on the AM5 platform, supporting the latest Ryzen 9000 / 8000 / 7000 series processors. These products are also upgraded to DDR5 memory architecture, responding to market demand for next-generation computing performance, system stability, and long-term platform continuity, and further completing ECS's overall motherboard product portfolio.

Mini Computers:

ECS continues to position the LIVA series Mini PC as its core product line, addressing the growing demand for performance, stability, and deployment flexibility across AI computing, edge computing, digital signage, self-service kiosks, and various industrial applications. The product strategy is built around AI computing capability, hardware-software integration, and diversified platform configurations, enabling ECS to respond to a wide range of application scenarios and market requirements.

In terms of product line architecture, the LIVA One series serves as the main platform, spanning both Intel and AMD ecosystems to support different performance tiers and project-based requirements. The LIVA Z series covers both high-performance systems and Small Core low-power designs, targeting long-duration operation and embedded scenarios. The LIVA Q series focuses on ultra-compact form factors and high deployment flexibility. The P series adopts a dual-track positioning: in addition to continuing the development of compact desktop systems, it also includes high-performance models that support installing a discrete graphics card inside the chassis to accelerate computing workloads, addressing the increasing demand for acceleration in AI and edge computing applications.

As AI applications continue to shift from the cloud to endpoint devices, ECS is further strengthening its Mini PC capabilities in AI hardware-software integration, local computing, and industry-focused application deployment. Through this approach, ECS aims to provide flexible solutions across multiple vertical markets and enhance the competitiveness of its products in commercial and professional segments.

Notebooks:

In 2026, ECS will continue the diversification and ultra slim strategies established in 2025, while addressing the ongoing global memory supply constraints with a more streamlined and flexible design approach. For education and entry level products, the focus will remain on high cost effective, optimizing memory configurations and hardware software co design to ensure stable performance even under limited resources. These entry level models will emphasize durability and ease of maintenance, making them suitable for large scale deployments in the education market—for example, 11.6 inch Chromebooks equipped with Intel N series processors, delivering reliable and economical solutions to meet the needs of educational and entry level users.

For the commercial segment, ECS will continue to drive ultra lightweight designs, reducing device weight to below one kilogram, and will launch multiple 14 inch AI laptops across both Intel platforms and Windows on Arm architectures, further expanding the product line. These business laptops will feature premium metal materials to enhance quality and durability, and will be equipped with powerful Neural Processing Units (NPUs) to support a wide range of Copilot AI applications, including intelligent security protection, professional image processing, and business assistant functions. This comprehensive integration of AI technology will significantly improve productivity and enterprise grade security for professionals. Through clear product segmentation and deep AI integration, ECS’s 2026 notebook development plan will not only effectively address supply chain challenges but also continue to expand its global market presence, offering innovative, practical, and competitive solutions.

Internet of Things (IoT):

The development of the Internet of Things (IoT) in 2025 is expected to show a trend of diversification. Our company has invested in the development and manufacturing of smart EV chargers. In addition to OEM products, we have already completed mass production of various models, including North American standard AC 40A/80A single-phase chargers and European standard 32A single-phase and three-phase AC chargers.

Beyond continuously improving production capacity and revenue, we are also committed to developing new proprietary products under our own brand for North American and European Level 2 AC chargers. At the same time, we are allocating more R&D resources to independently develop new products that meet Level 3 specifications for DC fast chargers.

■ **Short-term plans**

product	Description
Printed Circuit Board:	Based on existing product lines supplied to current customers, the company will pursue a strategy of cost reduction and profit enhancement to expand market share and increase revenue. The focus will be on high-end display accelerator cards and cloud-related applications, such as servers, while simultaneously expanding PCB applications related to new energy vehicles and automotive electronics.
Motherboards/ Mini PCs:	ECS continues to refine its product mix to more precisely align with project-based customers’ application requirements and industry-specific expertise, while strengthening its capability to deliver customized specifications and enhancing customer stickiness in industrial applications. At the same time, ECS is allocating additional resources to expand motherboard development beyond Intel platforms, in order to better address diverse industry needs and to further improve

product	Description
	<p>revenue, profitability, and overall product mix.</p> <p>In terms of short-term product deployment, ECS is placing platform generation upgrades at the core of its Mini PC product strategy, with a focus on the adoption and integration of Intel Core Ultra Series 2 (Arrow Lake) and the AMD AM5 platform. The Intel Core Ultra Series 2 platform integrates next-generation CPU/GPU and NPU architectures, helping to strengthen local AI computing, multitasking, and high-performance workload processing. Meanwhile, the AMD AM5 platform supports Ryzen 9000 / 8000 / 7000 series processors, providing a stable and scalable computing foundation to address the growing demand for AI applications and high-performance computing.</p> <p>Under this platform upgrade framework, ECS will advance the generational refresh of its Mini PC product lines in parallel. By strengthening AI hardware-software integration, system performance optimization, and platform integration capabilities, ECS aims to enhance product competitiveness across commercial, edge computing, digital signage, and self-service kiosk applications. At the same time, ECS will continue to optimize the balance among performance, power efficiency, and form factor to meet different market positioning and application requirements. Building on its existing high-performance designs that support installing a discrete graphics card inside the chassis, ECS will further introduce new-generation platforms to enhance acceleration capabilities and expand the application scope of AI and edge computing solutions.</p>
Notebook computer:	<p>In 2026, ECS will continue the diversification and ultra slim strategies established in 2025, while addressing the ongoing global memory supply constraints with a more streamlined and flexible design approach. For education and entry level products, the focus will remain on high cost effective, optimizing memory configurations and hardware software co design to ensure stable performance even under limited resources. These entry level models will emphasize durability and ease of maintenance, making them suitable for large scale deployments in the education market—for example, 11.6 inch Chromebooks equipped with Intel N series processors, delivering reliable and economical solutions to meet the needs of educational and entry level users.</p> <p>For the commercial segment, ECS will continue to drive ultra lightweight designs, reducing device weight to below one kilogram, and will launch multiple 14 inch AI laptops across both Intel platforms and Windows on Arm architectures, further expanding the product line. These business laptops will feature premium metal materials to enhance quality and durability, and will be equipped with powerful Neural Processing Units (NPUs) to support a wide range of Copilot AI applications, including intelligent security protection, professional image processing, and business assistant functions. This comprehensive integration of AI technology will significantly improve productivity and enterprise grade security for professionals. Through clear product segmentation and deep AI integration, ECS's 2026 notebook development plan will not only effectively address supply chain challenges but also continue to expand its global market presence, offering innovative, practical, and competitive solutions.</p>
IoT:	<p>ECS's own brand of self-designed electric vehicle charging stations has gradually borne fruit. In addition to the entry-level Mercury charging station, which offers competitive specifications and pricing to meet the mainstream market's consumer demands, there is also the mid-to-high-end Venus charging station. The Venus model is equipped with a built-in physical meter and card reader module, compatible with various payment systems and certifications worldwide, meeting the diverse charging requirements of the commercial market.</p>

■ **Long-term plans**

product	Description
Printed Circuit Board:	<p>Leveraging existing manufacturing capabilities and technical expertise, the company will continue to advance toward high-speed, multilayer, and high-ASP products as part of its technology transformation strategy.</p> <p>ECS will focus on collaboration with partners in the communications and aerospace industries, targeting the development of networking and low-earth-orbit (LEO) satellite PCB products.</p>
Motherboards/Mini PCs/AIO/BOX PC :	<p>Guided by the principles of risk control as the top priority, margin improvement as the second objective, and shipment growth as a supporting goal, ECS will continue to allocate more resources to the integration of key technologies and industry-specific specifications, working closely with major customers and system integrators to enable vertical integration. This approach allows solution providers to rapidly assemble and deliver integrated offerings, highlighting the cost-performance advantages and deployment flexibility of Mini PC systems and motherboards. At the same time, ECS will actively expand its channel coverage in various commercial application segments, supporting partners in their respective focus areas and enabling both motherboards and LIVA Mini PCs to jointly explore opportunities beyond traditional PC markets.</p> <p>In parallel, the AIO product line will continue its transition by expanding the adoption of the Intel H610 series and adding the AMD PRO500/600 series platforms, with the aim of increasing AIO shipment volume and improving overall gross margin.</p> <p>Looking ahead to the mid- to long-term, ECS will continue to align its product roadmap with the evolution of Intel and AMD processor platforms, further expanding the LIVA series along both high-performance and low-power product tracks. As Intel plans to introduce the next-generation Core Ultra Series 3 (Wildcat Lake) platform in the second half of 2026, ECS will also continue to invest in the development of high-end LIVA Z series and related Mini PC products. This will enable ECS to address the growing demand for AI computing, edge computing, and high-performance applications, and to capture new market opportunities driven by the next generation of computing performance.</p>
Notebook computer:	<p>ECS will focus its long-term development strategy on creating laptops that are thinner, lighter, and more cost-effective, while balancing design aesthetics, portability, and performance. The core of R&D will be delivering innovative features and high performance at reasonable costs, enabling users to enjoy advanced technologies at more competitive prices. Future products will not only reduce weight to below one kilogram but will also leverage breakthroughs in new materials and structural design to further enhance durability and overall quality.</p> <p>ECS plans to continue expanding its product portfolio by launching multiple 14-inch AI laptops across both Intel platforms and Windows on Arm architectures. These devices will incorporate the next-generation Intel Panther Lake AI computing cores, enabling higher efficiency in applications such as security</p>

product	Description
	protection, image enhancement, and business collaboration. Through product diversification, ECS will establish differentiated advantages, ensuring that its laptops meet both the widespread needs of the education market and the high-end expectations of professional users. With this approach, ECS aims to stand out in the global market by offering products that combine innovation, practicality, and superior value.
IoT:	In addition to the gradual mass production of the charging station product line, ECS IPC will continue to collaborate or strategically ally with upstream and downstream suppliers, covering scenarios related to production capacity, energy storage, charging, and power usage. This expansion aims to broaden the product portfolio, target more applications in both household and commercial markets, and capitalize on the significant business opportunities brought by green energy.

(II) Industry overview

1. Current status and development

Printed Circuit Board-Motherboards:

According to Prismark's estimates, the global PCB industry is expected to achieve a compound annual growth rate (CAGR) of 6.9% from 2024 to 2029, with server and storage equipment PCBs recording the highest CAGR of 15.6%. The global PCB market value is projected to reach USD 103.0 billion in 2026. Meanwhile, the layer count of NVIDIA's Rubin primary compute PCBs continues to increase, and ASIC PCBs used by cloud service providers typically start at 30 layers or more.

Taiwan's PCB industry is benefiting from growth in markets such as AI (artificial intelligence), high-performance computing (HPC), satellite communications, and automotive electronics, with AI driving significant changes in product mix and technological upgrades within the PCB sector.

Despite a slowdown in consumer markets, sustained demand growth in AI servers and HPC applications is expected to propel the industry forward. Looking ahead to 2026, global PCB output value is projected to further rise to USD 105.2 billion, representing year-on-year growth of 13.9%, underscoring AI's role as the core engine driving the premiumization and value enhancement of the PCB industry.

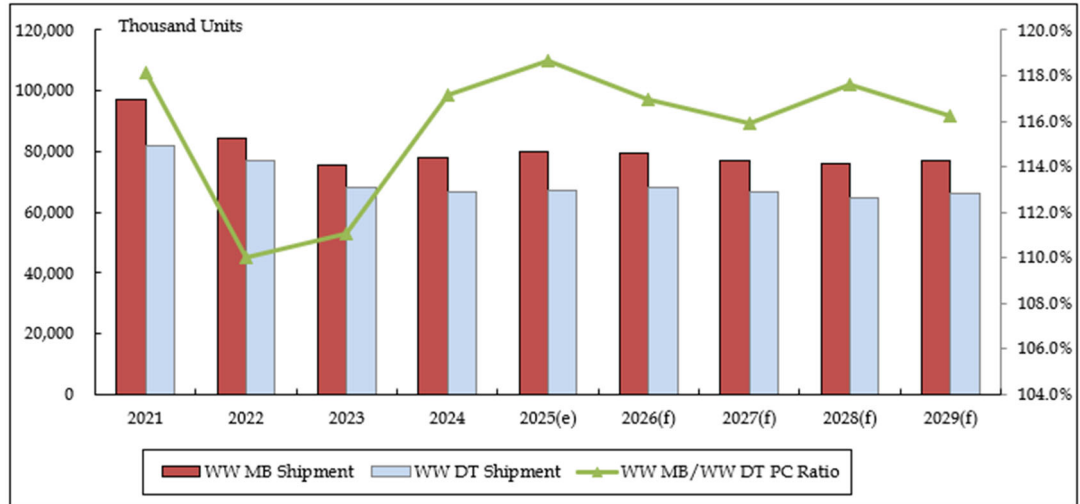
Motherboards:

The motherboard market has gradually recovered from the previous inventory adjustment cycle and has returned to a moderate growth trajectory, driven by demand from gaming and high-performance platform upgrades. According to data from MIC, the global desktop motherboard market reached approximately 78 million units in 2024, representing year-on-year growth of about 3.4%, and shipments in 2025 are expected to increase by around 2.3% to approximately 79.77 million units, indicating that the market is gradually emerging from the recent correction cycle.

In the short term, the market in 2026 may still experience fluctuations due to macroeconomic conditions and the pace of component supply. However, MIC expects that by 2029, motherboard demand will be primarily supported by AI applications and high-performance platform upgrades, with the market structure continuing to shift toward higher-end and more differentiated products.

Worldwide Motherboard / Worldwide Desktop PC Shipment Volume Ratio, 2021-2029								Unit: Thousand	
	2021	2022	2023	2024	2025(e)	2026(f)	2027(f)	2028(f)	2029(f)
WW MB Shipment	96,907	84,515	75,432	77,997	79,768	79,641	77,124	76,060	77,109
WW DT Shipment	82,039	76,839	67,927	66,573	67,221	68,095	66,529	64,666	66,347
WW MB/WW DT PC Ratio	118.1%	110.0%	111.0%	117.2%	118.7%	117.0%	115.9%	117.6%	116.2%

Source: MIC, March 2025



Mini Computers:

The global PC systems market has gradually emerged from the recent adjustment cycle and is experiencing a structural recovery driven by platform upgrades, gaming demand, and the adoption of AI applications. According to MIC, desktop PC shipments in Taiwan reached 10,465 thousand units in the fourth quarter of 2025, representing quarter-on-quarter growth of 3.1% and year-on-year growth of 8.6%, indicating a recovery in market demand. However, in the first quarter of 2026, affected by the pace of upstream component supply and the traditional low season, desktop PC shipments in Taiwan recorded an approximately 8.8% quarter-on-quarter decline, reflecting a short-term correction.

From a mid-term perspective, MIC expects that by 2029, the desktop PC market will be mainly driven by gaming, high-performance computing, and AI-oriented products. Meanwhile, Mini PCs, benefiting from their compact form factor and deployment flexibility, are expected to continue increasing their penetration in commercial and edge computing applications, becoming an important growth segment within the overall PC systems product mix.

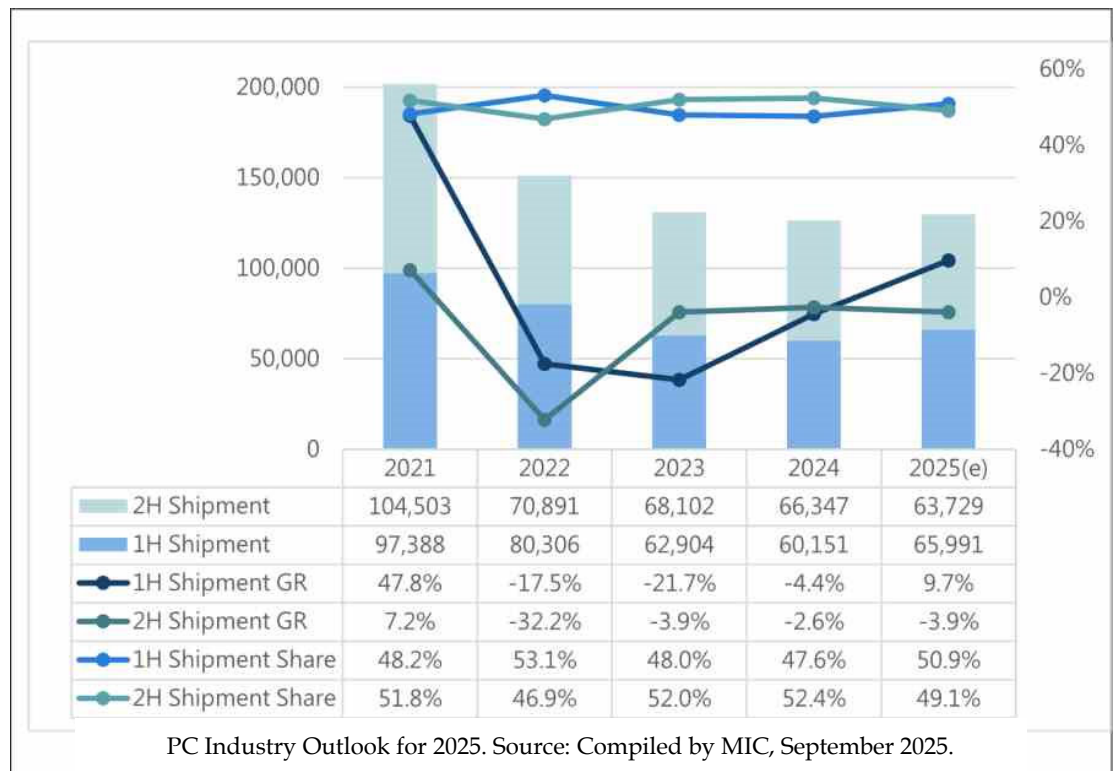
AI PCs

In recent years, as AI computing capabilities have gradually extended from the cloud to endpoint devices, the PC industry is entering a new platform cycle centered on AI. Product architectures are evolving from traditional CPU/GPU-centric designs to the integration of dedicated accelerators such as NPUs, enabling a broader range of use cases including local AI inference, content creation, productivity tools, and data

analysis. According to Gartner, global AI PC shipments are expected to reach approximately 77.8 million units in 2025, accounting for about 31% of the worldwide PC market by the end of 2025, and the AI PC market share is projected to further increase to around 55% in 2026, indicating that AI PCs are transitioning from an emerging category to a mainstream configuration.

This trend is making the overall PC market structure more diversified and dynamic. As hardware capabilities continue to improve, AI applications are moving from proof-of-concept to real-world deployment, and enterprise users are increasingly evaluating the deployment of AI workloads in on-premise environments to balance performance requirements and data security considerations. Overall, the wider adoption of AI PCs is expected to become a key driver of PC industry development in the coming years, while also accelerating the evolution of platform design, system integration, and the application ecosystem.

Notebooks:



Against the backdrop of a slow global economic recovery and persistent inflationary pressures, the notebook industry faced unprecedented challenges in 2025. U.S. tariff policies accelerated the “China+1” strategy among brand vendors and ODMs, prompting SMT and assembly lines to shift to Thailand and Vietnam, with Mexico and U.S. domestic production also under evaluation to mitigate policy risks. Despite rising costs and policy pressures, the market still demonstrated structural growth opportunities. The growth momentum of the PC market in 2025 was driven by three core factors:

The end of Windows 10 support in October, which triggered large-scale enterprise replacement cycles. The rapid adoption of AI PCs, with NPU-equipped devices reaching a penetration rate of about 31% of annual shipments, signaling the mainstreaming of generative AI applications. Anticipated tariff impacts and the

memory supply crisis, which led to an early stocking surge in Q4, boosting quarterly shipments by nearly 10%.

According to IDC and Omdia, global PC shipments in 2025 reached approximately 279–285 million units, representing significant growth of 8.1%–9.2% compared with 2024.

In the first half of 2025, U.S. policy-driven stocking and education tenders supported shipments, making the traditional off-season unexpectedly strong, with growth of about 1.3% year-over-year and first-half shipments surpassing the second half. However, in the latter half of the year, global economic slowdown led to a “shrinking volume, rising price” pattern. Entry-level and consumer products saw delayed demand due to price sensitivity, while mid-to-high-end markets experienced suppressed replacement willingness due to price adjustments. In contrast, high-performance business laptops, gaming devices, and AI PCs retained strong application value and became the focus for brands.

Looking ahead to 2026, inflation and policy uncertainties continue to weigh on corporate capital expenditures in Europe and the U.S., potentially dampening short-term replacement cycles. Yet, positive opportunities remain: Apple is rumored to launch a \$599 budget laptop, breaking its premium positioning and attracting price-sensitive consumers; meanwhile, NVIDIA is expected to release its N1X chip in Q1 2026, likely becoming a new driver for AI PCs by advancing high-performance computing and generative AI adoption.

The global notebook market in 2026 faces severe challenges. TrendForce’s latest survey shows that rising prices across memory, CPUs, PCBs, batteries, and power management ICs have significantly increased overall system costs. In Q1, memory contract prices surged, Intel’s low-end CPU supply gap persisted until March, and PCB complexity combined with soaring copper prices caused shipments to decline 14.8% quarter-over-quarter, falling short of brand expectations. Although Q2 shipments may see mild recovery as CPU supply improves, full-year shipments are projected to decline 9.4% year-over-year—further revised downward from the earlier forecast of a 5.4% decline.

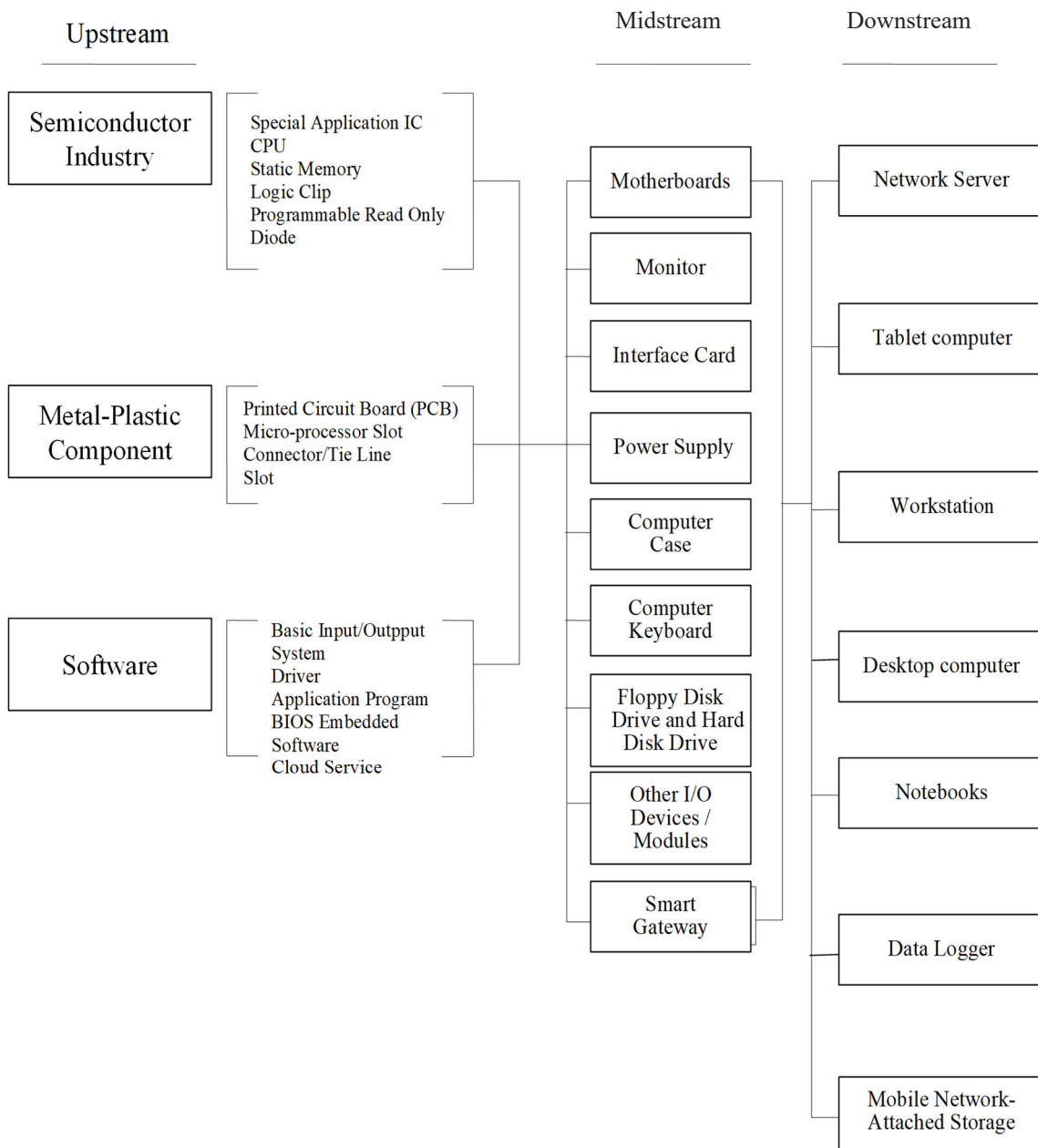
Overall, high memory prices, unstable CPU supply, and rising component costs have created short-term uncertainty in the notebook market. How brands adjust costs, inventory, and product strategies, as well as how end-user demand responds to price increases, will be key factors shaping the market trajectory in the second half of 2026.

Internet of Things (IoT):

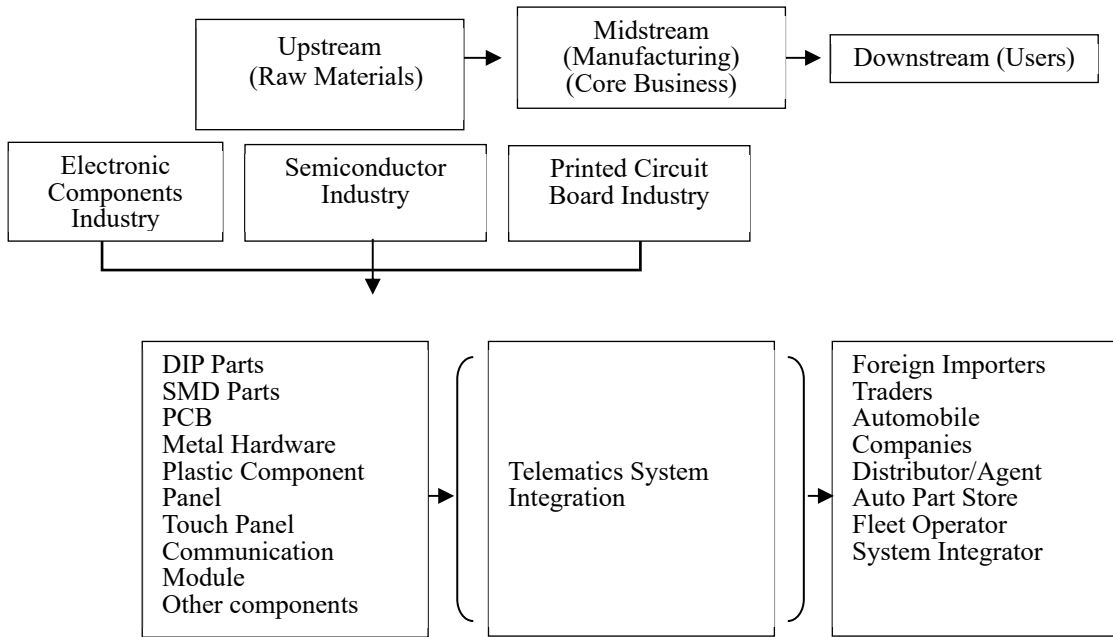
According to the International Energy Agency (IEA), it is estimated that the global stock of electric vehicles will reach 350 million by 2030, but there are only 150 million charging stations installed worldwide. Therefore, there is still a development space of more than 100 million charging stations in the global market. In terms of regional development, the governments of the United States and the European Union have announced their plans to ban the sale of fossil fuel-powered cars from 2035 and support the construction of charging infrastructure through policies. In terms of charging station market concentration, China, Europe, and the United States are the three major regions with a high concentration of 90%, as the sales of electric vehicles and the number of charging stations are positively correlated. In the future, charging station construction will focus on two main directions: first, continue to increase the number of charging stations, with the ideal goal of achieving a ratio of one charging station per car; second, comprehensively expand the construction of fast-charging

stations. The entire electric vehicle charging station industry chain is composed of electric vehicle manufacturers, charging equipment providers, and operation service providers. Electric vehicle manufacturers need to meet customer charging needs to improve their product and service experience, and they can choose to build their own charging stations or form alliances to build them. Charging equipment providers offer various hardware charging specifications and software controls to provide solutions that meet customer requirements. Operation service providers provide charging station site operation and services to improve the overall user experience.

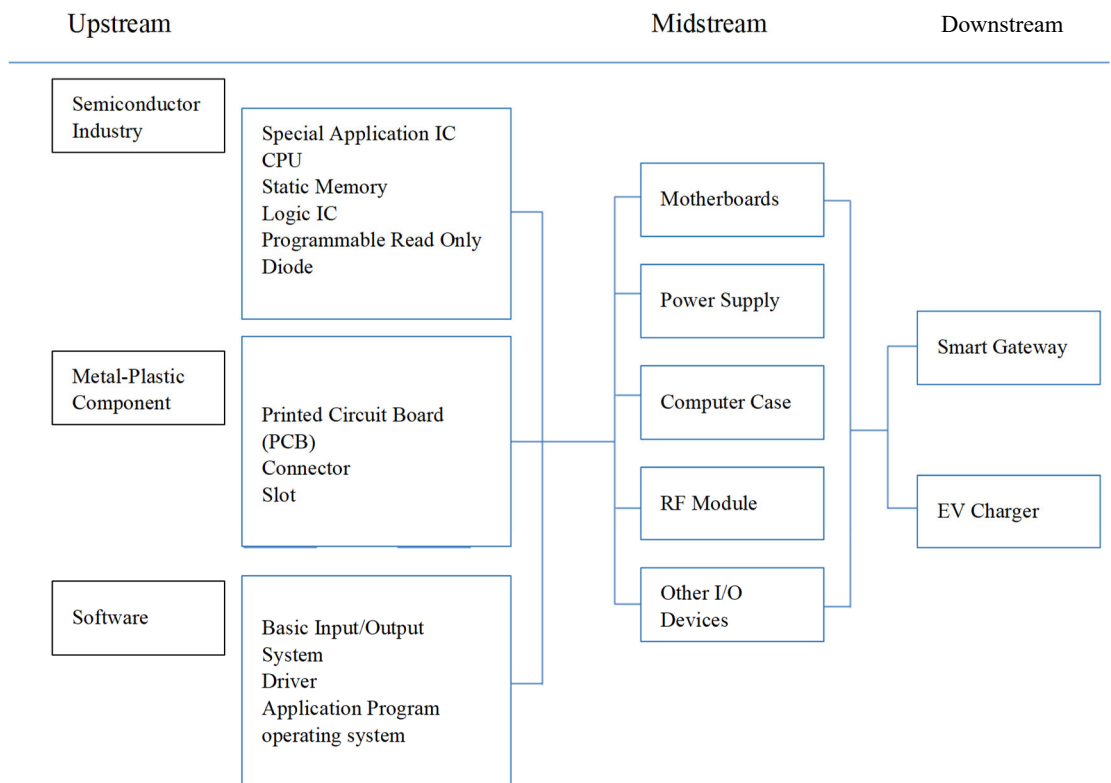
2. Industry relevance of upstream, midstream and downstream companies
Information industry supply chains



Telematics System Integration



Smart EV Chargers



After years of development, the information industry's supply chain system consists of upstream, midstream and downstream companies has taken shape. Major suppliers in various fields have adopted the economies of scale approach and leave little room for small suppliers to survive. At the same time, the interdependence and strategic alliances among upstream, midstream and downstream companies have also become increasingly closer. In order to enhance competitive edges, certain companies have

expanded their product ranges through vertical integration with a view to produce production components required for finished products themselves. This competition pattern which adopts vertical integration has undoubtedly increased the competitive threshold significantly and created difficult barriers for new comers or smaller players.

In the face of global competition, ECS aggressively integrates companies within the supply chain in order to obtain more competitive prices to lower production costs on key components, thereby enhances ECS overall competitive advantages.

In recent years, new competition and collaboration mechanisms are taking shape in Taiwan, which have positive effects on the overall industry integration. In addition to having unique supply sources of components, ECS product development is even more distinctive. Therefore, appropriate partnerships will be more conducive to our growth and competitiveness, creating a win-win relationship for mutually beneficial collaboration.

3. Product development trends and competitions

Printed Circuit Board:

High-End Applications as Key Growth Drivers: The surge in demand for AI servers, high-speed networking equipment (800G), and low-earth-orbit (LEO) satellites is driving increased demand for high-layer-count PCBs and high-density interconnect (HDI) technologies.

Technology Advancement Focus: Efforts are centered on fine-line/space (L/S) patterning, high aspect ratio (AR) via drilling and plating, and hybrid stack-up structures using heterogeneous materials, with an emphasis on achieving thinner, lighter, more compact designs and high reliability.

Strategic Importance of IC Substrates: As semiconductor packaging technologies continue to advance, ABF substrates play a critical role in high-performance computing (HPC), with market demand continuing to grow.

Trends in Taiwan's PCB Major Product Market Share

Multilayer PCBs & HDI: Growth is driven by AI servers, automotive electronics, and satellite communications, with the share of multilayer PCBs and HDI continuing to increase.

Flexible PCBs: Mobile phones remain the primary application for Taiwan's flexible PCB industry. However, growth momentum has weakened due to stagnant smartphone market development in recent years, coupled with the lack of strong support from automotive flexible PCB and AI-related applications.

IC Substrates: Amid uncertain market demand, IC substrates have shown a moderation in performance over the past two years. Nevertheless, AI chip applications are expected to become the next wave of growth momentum..

Trends in Taiwan's PCB Major Application Market Share

Communications Applications (~34%):

This segment continues to hold the largest share. Mobile phone PCBs remain the core contributor, supported in recent years by a recovery in 5G smartphone demand and

momentum from Mainland China-based smartphone supply chains. At the same time, satellite communications (LEO) PCB demand has doubled, delivering standout performance.

Computer / Server Applications (~22%+):

The surge in AI server demand is the primary growth driver, significantly boosting demand for high-layer-count multilayer PCBs and HDI technologies.

Automotive Applications (~13%):

Driven by the development of electric vehicles and autonomous driving systems, PCBs are transitioning toward electrification and high-frequency/high-speed characteristics, with this segment maintaining a stable share.

Semiconductor Substrates (~15%+):

High-performance computing (HPC) and AI chip applications continue to propel strong demand for ABF substrates.

Consumer Electronics (~10%):

Growth momentum remains relatively weak, with the segment's share declining year by year.

AI PC

As AI computing capabilities continue to extend from the cloud to endpoint devices, the competitive focus of PC products is shifting from simple performance specifications to a more comprehensive evaluation of overall platform integration, local AI computing performance, and application scenario support. With next-generation processor platforms integrating dedicated accelerators such as NPUs, AI PCs are undergoing structural changes in their performance architecture while also expanding their application scope to include content creation, productivity tools, imaging, and data analytics, further driving the PC market toward a more flexible and diversified product structure.

As AI PC hardware capabilities continue to advance, AI applications are gradually moving from proof-of-concept to real-world deployment. Enterprise customers are also increasingly evaluating the deployment of AI workloads in on-premise environments in order to balance performance requirements with data security considerations, which is driving growing interest in system platforms with local AI computing capabilities in the commercial market. Under this trend, product competition is shifting from a hardware specification-driven model to a more comprehensive competition based on hardware-software integration, system stability, power management, and application support capabilities.

ECS will continue to focus on its desktop PC and Mini PC product lines to address the ongoing evolution of AI PC platforms, strengthen platform integration and system design capabilities, and enhance product competitiveness and market positioning in the AI PC era through differentiated product positioning and application-oriented strategies.

AIoT

Electric vehicle manufacturers are striving to enhance their product service experience by meeting customers' charging needs. Currently, there are two charging service models available on the market:

1. Procuring charging pile equipment and constructing charging stations independently to serve their own product customers.
2. Entrusting local charging operators to assist in the construction of charging piles and improving overall service quality through a soft and hard integration model.

Charging equipment providers offer charging pile equipment and related components based on their expertise in software and hardware integration, which can be commissioned for manufacturing by electric vehicle manufacturers or directly supplied to charging service operators, forming a comprehensive solution. In the larger context, the charging specifications for electric vehicles are not yet fully standardized. Therefore, equipment suppliers need to provide fast and slow charging options as well as European, American, and Japanese charging specifications according to local conditions. Additionally, products need to comply with unique standards and certifications from certain car manufacturers.

In addition to independently procuring equipment to build charging stations, operators may also be commissioned by electric vehicle manufacturers, public authorities, or various commercial parking facilities. The service model is not limited to meeting charging needs but is also evolving to include more innovative charging service business models. Moreover, under the policy direction of decentralization in the United States to establish a domestic supply chain, Taiwan has relative advantages in entering the field of charging piles and other electric power and energy applications.

Notebooks

From a macroeconomic perspective, under the influence of global trade protectionism, the world is currently in a fragmented and fragile soft-landing phase. Tariff barriers and geopolitical risks remain the primary factors suppressing end-user demand for notebooks. In this environment, the industry's core strategy continues to focus on strengthening supply chain resilience. The "China+1" model has gradually evolved into a multi-point distributed framework to ensure flexibility in origin certification and production allocation, thereby reducing risks associated with geopolitical tensions.

Since 2025, the electronics industry has also faced challenges from memory supply-demand imbalances. Major memory manufacturers have shifted production capacity toward high-margin HBM and server DRAM, resulting in severe shortages of DDR4 and DDR5, with prices continuing to rise and driving up costs. Consequently, the notebook industry must simultaneously contend with rising memory and CPU prices, inventory management, and specification adjustments. AMD and Intel's previous-generation mature-process chips, with relatively low inventory levels, have experienced price hikes and shortages, further intensifying supply chain uncertainty. Nevertheless, the medium-term outlook still presents bright spots. Apple is expected

to launch an entry-level MacBook in the first half of 2026, entering the market at a lower price point and redefining notebook segmentation, creating strong appeal for price-sensitive consumers. At the same time, brands are likely to introduce more mature AI edge-computing applications, injecting new demand momentum into the market. Overall, while the notebook industry must endure short-term uncertainties in supply chains and policy environments, product innovation and the growing adoption of AI applications offer opportunities for structural growth in the medium term, revitalizing the market.

(III) Technology and R&D

1. R&D expenses during the most recent fiscal year up to February 2025:

The R&D expenses amounted to approximately NT\$ 768,411 thousand in 2025, and were about NT\$106,599 thousand up to February 2026.

2. Technology or products successfully developed

Printed Circuit Board:

- Development and certification approval of 16L server samples for customers
- Development and certification approval of 10L SSD small card samples for customers
- Ongoing development of 6L low-orbit satellite motherboards
- Continuation of development and certification of 14L server models
- Development of 12L workstation samples
- Development of a full range of 6L/8L/12L/14L 40 series VGA products for customers
- Testing and validation of various mid-loss, low-loss, very low-loss, and ultra-low-loss materials
- Development of high-density 26L lamination technology
- Enhancement of impedance control capability from 10% to 8%
- Evaluation and verification of low-loss ink capabilities
- Ongoing development of low-corrosion browning solutions

Motherboards and systems:

- Products supporting Intel 3nm(+) and AMD 3nm(+) processor technologies.
- Equipped with USB 3.2 Gen 2x2 Type-C (20Gbps) and USB4 (40Gbps) high-speed data transfer.
- Ongoing development of new Small Form Factor barebone systems, designed for versatile applications in business, education, home, and entertainment.
- Continued research and development of high-end and gaming motherboards to produce high cost-performance products, creating win-win opportunities with distributors.
- Embedded and digital signage motherboards and Mini PCs built to quasi-industrial specifications.
- Research and development of the world's smallest ARM-based Mini PC.
- Expansion of Mini PC product lines featuring AMD Zen 5 (3nm+) cores.

Notebooks:

- 14-inch Business Laptop designed with ultra-slim form factor and exceptional cost-performance as its core features, this laptop combines a durable metal chassis with sleek, professional lines, delivering both portability and premium aesthetics. Powered by Intel Core Ultra U/H series processors, it comes with a high-resolution display supporting 1080P FHD and 100% sRGB color gamut, ensuring vivid visuals and true-to-life colors.

Battery life exceeds 12 hours, while multiple USB ports, HDMI, and high-speed wireless connectivity enable flexible external connections, including dual-monitor support for extended visual workspace. The screen features a 180° lay-flat hinge design, making collaboration and content sharing in meetings effortless. Altogether, it fulfills the modern business professional's needs for performance, mobility, and teamwork—an ideal choice that balances professional capability with outstanding value.

IoT:

Since entering the smart EV charger OEM production business in 2018, ECS has successfully achieved mass production and shipment of AC 40A/80A smart EV chargers. In addition, the company has launched its own brand of entry-level AC 32A smart chargers under the "Mercury" series, available in both European and Taiwanese standards, which have gradually yielded positive results. In Q4 2024, ECS will also introduce mid- to high-end AC 32A smart chargers under the "Venus" series, also available in both European and Taiwanese standards, with mass production expected to commence.

By the end of this year, ECS is projected to complete its full product lineup of AC smart chargers, covering both residential and commercial applications. All models will comply with OCA association's OCPP 1.6/2.0 protocol requirements for online management platforms. Moreover, ECS emphasizes its strong customization capabilities—from exterior design and mechanical structure to internal platform architecture and user interface—ensuring that it can meet the diverse needs of its clients. This flexibility stands as a key competitive advantage for ECS.

(IV) Long- and Short-Term Business Plans

1. Short-term plans (product development)

Printed Circuit Board:

- Increase the proportion and application of high-end products, while enhancing the production technology and capacity of next-generation products.
- Flexibly adjust the product portfolio ratio in response to the market trend of product diversification.
- Develop high-reliability processes to meet the demands of high-frequency and high-speed product development trends.
- High-end server / Switch router / Base station / Small cell PCB
- Automotive boards and consumer products
- Low-earth orbit satellite communication PCB

Motherboards:

- Ongoing market uncertainties persist due to factors such as the ripple effects of Trump-era tariff wars prompting retaliatory measures from various countries, continued relocation of manufacturing bases from China, the protracted Russia-Ukraine conflict, and persistent inflation—all contributing to regional economic instability. In response, efforts are being made not only to expand product line breadth across distribution channels, but also to enhance integration of external resources and the supply chain, tighten cost control, and carefully manage order intake, inventory risk, and adjustments.
- In response to new-generation processors introduced by Intel and AMD, a series of new products are being launched in the first half of the year. As DDR5 memory becomes more mainstream, driven by new platforms and standards, demand for DDR5 motherboards is also increasing, further boosting motherboard shipments.
- Collaborating with project-based clients in industrial applications, the company addresses specific industry requirements through cost control and technical development. This strategy enhances product application know-how, raises barriers to entry, and strengthens both competitiveness and R&D capabilities.

Mini systems:

- Building on the strengths of the LIVA brand product line, the entire lineup is being refreshed with next-generation Intel platforms, while also expanding to include AMD AM5-based products. The portfolio is further enhanced with system configurations featuring AI GPU computing capabilities. Several Mini PCs are equipped with versatile expansion interfaces to meet diverse needs across different user segments. The Small Form Factor (SFF) series has been upgraded to support DDR5 memory and Intel's new-generation processors, integrated with business-oriented 800 series chipsets—aggressively targeting both personal and commercial mini system markets to unlock new opportunities across various industry applications.
- To meet the increasingly diverse specification demands of the market, ECS is set to launch more derivative models and application-specific variants of the highly responsive LIVA series. These new models are scheduled to roll out progressively by mid-2025, aiming to capture more business opportunities and reach a broader base of potential customers.

Notebooks:

To address supply chain shortage risks and maintain market competitiveness, a more cost-effective design approach has been adopted to ensure stable mass production while preserving product value. For example, the introduction of LPDDR5 memory—directly integrated onto the motherboard—not only reduces costs and alleviates supply chain pressure but also enhances system consistency and stability.

In addition, ECS will ensure seamless platform transition, enabling smooth integration across Intel and Windows on Arm architectures. This approach minimizes disruptions in development or supply that could arise from platform shifts, safeguarding both product continuity and ecosystem alignment.

IoT:

ECS proprietary brand of independently designed AC chargers will gradually come to fruition this year. The entry-level Mercury charger is aimed at capturing the household market across Europe and Taiwan. Additionally, the mid to high-end Venus charger is equipped with a physical meter and card reader module, meeting both the latest European regulations and the needs of the commercial market. In addition to the AC charger product line expected to enter mass production this year, ECS will continue its commitment to net-zero carbon emissions and ESG principles by integrating electric vehicle charging with green energy and forming a charging ecosystem. ECS plans to expand this intelligent charging solution to overseas markets in the future.

Short-term plan marketing plans:

- Incorporating "sustainable development" as part of the product value proposition and truly implementing it into the product design concept, effectively conveying the sustainability-focused product positioning to customers, enhancing brand image, and creating business opportunities.
- Deepen relationships with existing customers while continuously expanding business with international major companies. In addition to developing OEM/ODM customers, also collaborate with system integrators (SI) to build a complete customer portfolio.
- Strengthen the professional design and manufacturing image to enhance international visibility.
- Partner with content and application software providers to not only add hardware functionalities but also innovate user scenarios.
- Continuously strive for improvements in quality and, combined with established global sales and service channels, provide comprehensive services to ensure customers receive full technical support and services, enhancing brand value and meeting the customers' diverse needs.
- Consider overall industry needs and trends to offer a complete product line and integrated systems that solve customers' single solution needs, increase product added value, enhance brand value, and open up blue ocean markets with economic potential.
- Differentiate products or services by shaping their uniqueness, creating favorable differences with competitors, and gaining competitive advantages. Using special products, uniqueness, and other differentiation methods to create new product value, thereby increasing customer satisfaction.
- Shorten the time to market for new products through internal and external collaborative research and development design, improving product quality and reducing development costs as a competitive advantage.
- Participate in leading global exhibitions to engage with potential customers, expand international market opportunities, and gain a deeper understanding of competitors' products and industry trends, enhancing the company's international image.

- Use the official website and social media platforms to release product information and content that enhances the company's image. Package product features or promotional information around current events and topics to attract potential customers to browse the official website and corporate information.
- Integrate business unit products into the company's overall smart city IoT application scenarios to elevate customer collaboration levels and scope, working with local system integrators to provide various government solution scenarios (such as smart classrooms).
- Actively participate in strategic partners' online and offline launch events to broaden product application scenarios and capture growth opportunities across diverse markets such as business and telecommunications.
- Promote the brand and products continuously through trade shows, product launches, online and offline seminars, as well as social media and the official website, thereby strengthening visibility and influence in target markets.

2. Long-term plans (product development)

Printed Circuit Board:

- Continuously develop high-barrier automotive boards to become a professional manufacturer in the automotive board sector.
- Continue to develop various niche markets such as thick copper boards, high-frequency boards, and high-current boards to maintain higher profit margins.
- Develop various HDI boards to meet the future mass demand for smaller, lighter, and more compact electronic products.
- Continue to deepen automation and intelligence in production to enhance product quality and production flexibility for long-term products.
- With innovative product designs, emphasize product differentiation, shorten the development process, and leverage competitive cost advantages to rapidly expand market share.
- Actively develop vertical markets to build a complete customer portfolio.

Motherboards:

In addition to the development cooperation in the gaming sector, continue to promote the industrial computer layout, strengthen the R&D capabilities of industrial computers, and gradually expand the product line with the goal of entering the industrial computer market. Regarding commercial demand, continuously provide specification motherboards for enterprise and project needs. ECS will leverage its years of accumulated R&D and manufacturing experience to assist customers with various customized products and penetrate the project market.

Mini systems:

Since the launch of the "LIVA" mini-computer, ECS's sales, market share, and profitability have continued to grow year by year. Its stylish design and high-quality appearance have become popular worldwide, and its rich multimedia specifications have received high praise from the market. In addition to considering the needs of the personal consumer market, modular design is also applied to make the mini-

computer products more expandable, and the product line has been extended to various applications such as business, AIOT, Digital Signage, Edge Computing, etc. Moreover, ECS is planning to launch new mini-computer products with higher overall specifications and performance to meet the needs of different levels of users.

Notebooks:

ECS not only continues to pursue ultra-slim designs and high cost-performance, but also incorporates environmentally friendly design as a core direction, closely aligned with ESG principles. Future product planning will emphasize sustainability, adopting design concepts that comply with international environmental standards such as EPEAT. Material selection will consider recyclable metals and eco-friendly plastics, while low-carbon manufacturing processes will be implemented to reduce environmental impact.

Battery and component design will focus on extending product lifespan and improving ease of maintenance, thereby reducing electronic waste. Through these measures, ECS notebooks will not only meet user demands for performance and design, but also uphold sustainability and environmental responsibility—becoming ideal solutions that integrate innovation, performance, and ESG values.

Internet of Things (IoT):

ECS will focus on providing solutions and services related to charging products in the electric vehicle market in the IoT field. In addition to offering smart charging solutions for both AC and DC electric vehicles, ECS will also expand its product portfolio by forming industry alliances to encompass scenarios involving production capacity, energy storage, charging, and electricity usage. By integrating with smart energy management platforms, ECS aims to provide comprehensive solutions for smart home and commercial applications, targeting customers across various segments of the charging market ecosystem.

Long-term product marketing strategies:

- Employ comprehensive information network to support Build to Order (BTO) production model. Fully satisfy customers' demand for customization and immediacy through complete integration of the global supply chain.
- Adopt innovative product designs and emphasize product differentiation. Rapidly expand market share by shortening the development process and possessing competitive cost advantage.
- Actively identify local strategic partners in line with regional characteristics. Construct comprehensive marketing channels and sound after-sales services with the advantage of localization, thereby increase market share.
- Actively develop vertical market and built a complete customer portfolio.
- Create value for our customers and strengthen product competitiveness through business model and product innovations, thereby enhance profitability.
- Vertically integrated partners in the IoT value chain and actively developed new application markets with partners.
- Offers flexible modularized product designs to provide IoT customers with products for different market applications quickly.

- Actively participate in international exhibitions to enhance corporate image and aggressively expand business.
- Utilizing the advantage of product diversification to increase product breadth, developing niche market customers, and striving for orders to expand market share.
- Continuously strengthen the brand image, positioning ECS as an innovative, efficient, and reliable laptop brand, highlighting ECS's leadership in AI applications, the education market, and the business market, and communicating its technological advantages and product value.
- Strengthen international market presence by participating in major international exhibitions, partner launch events, and industry forums to enhance global visibility. Expand overseas sales channels by collaborating with local distributors and retailers to increase global product coverage.
- Adopt an omnichannel marketing strategy, integrating online and offline marketing resources to increase brand exposure and consumer engagement. Promote the brand across social media, e-commerce platforms, the official website, and physical stores.
- Continue investing in AI-related application R&D, launching laptop products with innovative technologies and features to meet diverse market demands. Regularly conduct market research to understand consumer needs and industry trends, and adjust product development directions accordingly.
- Provide excellent after-sales service and technical support to enhance customer satisfaction and brand loyalty.
- Convey brand value and product advantages through high-quality content marketing, including digital platforms, white papers, case studies, and videos.
- Focus on corporate social responsibility by participating in social welfare activities to enhance brand image and social impact. Promote green technologies and sustainable development, demonstrating the company's commitment to environmental protection and social responsibility.

II. Analysis of the Market as well as Production and Marketing Situation

(I) Market analysis

1. Sales areas of main products (services)

The main sales destinations of the major products in the last two years are as follows:

Unit: NT\$1,000

Region \ Years	2024 (Consolidated)		2025 (Consolidated)	
	Amount	%	Amount	%
America	2,377,443	13%	2,108,179	10%
Asia	12,214,958	70%	15,399,966	77%
Europe	2,593,914	15%	2,303,369	11%
Other	309,390	2%	300,600	2%
Total	17,495,705	100%	20,112,114	100%

2. Market shares

ECS's major products are PC motherboards, notebooks, desktop computers and interface cards. The Company formulates different products and marketing strategies in response to differences in market demands, customer characteristics and competitions. For motherboards, desktop and notebook PCs, ECS main customers are ODM/OEM system manufacturers, major system assembly plants and distributors in various regions/countries. Interface cards are mostly graphics cards and customers are motherboard assembly plants.

In 2025, our market shares of motherboard, laptops and desktop computers were 4.09%, 0.17% and 1.4%, respectively. (Source of the global shipment volume: MIC, March 2026)

3. Future market supply and demand as well as prospect

Market supply and demand for Printed Circuit Board

Despite ongoing uncertainties in the global economy in 2025—stemming from geopolitical tensions, U.S. tariff policies, and exchange rate volatility—continued strong demand for AI servers and high-performance computing (HPC) is driving the PCB industry toward premiumization and higher value-added development. As a result, industry output value is expected to reach USD 105.2 billion in 2026.

Global PCB output value in 2025 is estimated at USD 92.36 billion, representing year-on-year growth of 15.4%. Looking ahead to 2026, output value is projected to further increase to USD 105.2 billion, a 14% annual growth, underscoring AI's role as a dual key engine driving industry upgrading and value restructuring.

As geopolitical risks intensify and international trade policies continue to evolve, the operating logic of global supply chains is being fundamentally reshaped. For Taiwan's highly export-oriented PCB industry, supply chain restructuring is no longer merely a matter of cost and efficiency, but a comprehensive strategic imperative encompassing capacity deployment, customer diversification, regulatory compliance, cybersecurity resilience, and sustainable governance.

Market supply and demand for motherboards

Intel has launched its 15th-generation Core i processors, Arrow Lake, built on a 3nm process. These processors focus on increasing core count and performance while reducing power consumption, helping consumers gain access to more competitive products. According to official Intel data, the Arrow Lake architecture delivers up to a 30% performance improvement compared to its predecessor. ECS will continue to expand its motherboard business and actively enter niche markets, seeking vertical applications and further deepening its presence in the motherboard sector.

Market supply and demand for Mini PCs

With the advancement of technology and changes in the business work style, computers not only have more powerful functions but also become smaller in size. Traditional desktop computers are no longer mainstream, and lightweight, low-power, and portable mini PCs are gradually taking over the market. They are playing an increasingly important role in commercial industrial control applications. In recent years, there has been a wave of mini PC popularity, particularly in the manufacturing, medical, education, and retail industries. As the mini PC market continues to grow in the commercial industrial control vertical application market, major brands are continuously introducing various types of Mini PCs to serve different consumer and

application markets. ECS continues to focus on and expand its Mini PC application market and will invest more in research and development to develop products that span from Intel, AMD to ARM architecture. With a strategy of focusing on B2B and supporting B2C, ECS aims to meet the needs of various markets, increasing its global product coverage and ultimately boosting overall revenue.

Market supply and demand for notebooks

In 2026, ECS's operational strategy focuses on two key areas: supply chain resilience and market expansion. Facing uncertainty around U.S. tariffs, ECS emphasizes a "China+1" layout, with its Thailand factory serving as a critical hub. The Thailand facility offers strong infrastructure, advantageous maritime logistics, and competitive labor costs, making it an ideal manufacturing base for PC products. This capacity not only diversifies risk away from China-based production but also ensures stable supply under tariff pressures.

On the market side, ECS positions AI PCs and gaming laptops as primary drivers in the consumer segment, while continuing to strengthen its presence in the education market through tenders and long-term partnerships. At the same time, ECS is expanding its commercial laptop portfolio, introducing ultra-slim designs equipped with AI NPU architectures to meet enterprise demands for both performance and security. By building long-term advantages in education and leveraging innovation and AI features in the commercial sector, ECS effectively mitigates risks from rising price sensitivity in the consumer market.

Through this dual-track strategy—education and commercial—ECS is well positioned to maintain competitiveness in 2026.

Market supply and demand for IoT

Given the rapid growth of the electric vehicle market, the installation of charging stations is a significant area of focus. In 2023, ECS will continue to actively cultivate vertical applications markets such as electric vehicle charging stations and renewable energy. This will be achieved by collaborating with strong local operators to provide customers with comprehensive and customized product services.

Market growth of Printed Circuit Board

In recent years, emerging application markets such as 5G, mobile internet, Internet of Things (IoT), cloud computing, artificial intelligence (AI), and autonomous driving cars have emerged. In search of new growth momentum, ECS PCB will continue to expand our presence in the server, 5G, networking, and automotive electronics application fields. Through adjustments in product structure and the proactive adoption of automation and intelligence equipment, ECS PCB aims to optimize process efficiency and seek revenue and profit growth.

Market growth of Motherboards

ECS will continue to collaborate with Intel and AMD to launch a variety of platforms for PC applications. The company plans to gradually release products based on the Intel Arrow Lake and AMD Ryzen Zen 5 platforms starting in Q1 2025, further strengthening its presence in the Windows-based market.

Market growth of notebooks

In 2026, ECS will adopt a regional differentiation strategy by tailoring its approach to each market: in the United States, the company will focus on the commercial

replacement cycle; in Europe, it will emphasize sustainability and security laptops to align with policy directives; and in Asia, it will continue strengthening its presence in the education sector while expanding into the consumer market.

On the pricing strategy, ECS will optimize its product mix by positioning high-margin AI PCs and commercial laptops as core offerings, while maintaining competitiveness in entry-level models to balance rising costs with market acceptance. On the product strategy, ECS will continue driving the adoption of AI PCs and commercial laptops. More ultra-slim designs equipped with AI NPU architectures will be introduced to meet enterprise demands for performance and security. Meanwhile, the education market remains a stable pillar, supported by tenders and long-term partnerships that ensure consistent demand.

Through this approach, ECS combines regional focus, product innovation, and pricing optimization to sustain growth and competitiveness in the global notebook market..

Market growth of EVs

With the rise of environmental awareness and the investment in green energy by various countries, the development of more environmentally-friendly electric vehicles and the supply of charging equipment have been growing at several times the rate each year. According to research by Digitimes, the global electric vehicle ownership will reach 350 million after 2030, but there will only be 150 million charging stations available. Therefore, there is still a development space of more than 1 billion charging stations globally, which will be a huge business opportunity. Therefore, ECS cannot be absent from this trend and will be more actively developing different charging equipment and cloud service software platforms.

4. Competitive edge

- ECS has a manufacturing center in South China, specializing in the production of motherboards, graphics cards, and computer assembly. ECS holds ISO9001, ISO14001, as well as automotive-specific certifications such as IATF16949 & VDA 6.3 Class 1. Additionally, ECS has fully implemented IECQ QC080000 standards for production and processes, ensuring compliance with global environmental trends. ECS's commitment to environmental responsibility is demonstrated through its four major toxin-free controls: "Toxin-Free Suppliers," "Toxin-Free Materials," "Toxin-Free Processes," and "Toxin-Free Quality."
- Advantageous synergy from vertical integration: ECS PCB have strategic alliances with PCB factories, connector and socket factories, power supply manufacturer and computer case manufacturers to effectively reduce costs and delivery times and enhance competitiveness.
- Sound supply chain management: Most of ECS suppliers are located within an hour's drive away and have implemented the Just in Time (JIT) system. ECS enjoys a quick supply of materials with low inventory costs.
- Swift responding capacity: ECS's global sales and service offices can provide timely reports on market demand, allowing ECS to develop products that meet customer needs quickly.
- Full market coverage: ECS's customers include ODM/OEM, regional system integrators and DIY markets. Changes in demand from different customer level have only limited effect on ECS's sales. Therefore, ECS's sales enjoy a steady growth.

- Professional management team and technology development capability: ECS 's management team has comprehensive industry background and knowledge. With rich industry intelligence and technology, managers can accurately pinpoint market trends and explore innovative technologies and concepts. In addition, ECS has made continuous efforts in product development, technology improvement, process improvement and business development. Especially under the leadership of experienced and professional management team, ECS has achieved excellent performance in enhancing production technology, quality control and delivery, and has received positive feedback from customers.
- Strong R&D team: Our R&D team has extensive industry experience accumulated over the years. Its ability to deliver designs quickly can effectively shorten the time for R&D. Apart from the outstanding R&D capabilities, the team has also developed many innovative technologies and obtained a number of important patents.
- Actively developing high-value-added product markets and continuously improving production processes to enhance product differentiation from competitors.
- Focus on core manufacturing operations while diversifying into various terminal product markets to mitigate operational risks.
- Maintain product quality, accurate delivery schedules, and reasonable prices, continuously fostering business relationships with world-class customers.
- Utilize years of production experience as a foundation, applying computer information systems to integrate the complex and ever-changing management needs of the industry, achieving accurate delivery schedules, improved quality, and effective cost control.
- Under sustained profitability, continue to invest in capacity expansion and advanced new technologies.

5. Advantages and disadvantages for developmental and action plans

Advantages:

- ECS have excellent advantages in production scale, shipment volume and production cost. Our scale and strength are unchallenged and will remain competitive in the future.
- ECS have the experience and ability to cooperate with major brands in product development and outsourcing. By replicating our successful experience, ECS actively take part in the supply chain of international brands.
- ECS has vast manufacturing experience accumulated over the years and a comprehensive production supply chain in China. With advanced automation equipment, process technology, engineering research and development capabilities, high quality as well as a sound IT system, we can provide speedy delivery services which not only increase the efficiency of production management but also create more flexible value in the manufacturing process. High quality and low cost are the core competitiveness of ECS.
- Continuously strengthen manufacturing technology and research and development capabilities to capture the growing demand in niche product markets, conducive to expanding global market share.

- ECS has outstanding R&D talents and years of experience in product design. Through continuous innovation in product development and a shortened product development time, ECS continues to enhance our competitiveness.
- With the support of suppliers and strategic partners, ECS have advantages in stable supply of raw materials and purchasing cost control with less risk of material shortage.
- ECS is promoting ESG, with the vision of pursuing "sustainable management" as the direction, and regards ESG as the implementation of actions to contribute to solving environmental and social issues, while continuously aligning with international trends.
- As a turnkey provider, ECS offers comprehensive OEM/ODM solutions.

Disadvantages and action plans

- Global economy is highly unpredictable and ECS sees declines in corporate IT spending and PC growth.
- ✓ Action plan: In response to the weak growth momentum in the PC market, ECS will actively adjust the cost structure of each product and continue to monitor the market demand dynamics. Enhancing ECS's core competitiveness in ECS's markets is ECS's number one priority. ECS would strengthen ECS through improving production and operation performance, innovating design techniques and controlling inventory costs. During economic downturn, ECS shall strive to solidify existing customer relationship and aggressively explore new customer groups to maintain ECS's market share.
- An increasing proportion of ODM/OEM customers may reduce profit margin and increase inventory level.
- ✓ Action plan: ECS will actively monitor the changes in the end market's demand and adjust ECS's product directions by focusing on orders of more profitable products. Meanwhile, ECS will actively develop new customers to reduce risks. Internally, ECS would aggressively reduce inventory and control costs to enhance product competitiveness.
- If the global economy recovers too slowly or the momentum is too weak in the future, the impact on computer demand worldwide will be significant. Overall, PC is not the most essential item for consumers in developing countries. The drop in purchasing power will have certain effect on computer sales.
- ✓ Action plan: ECS will tailor products for local needs in specific markets, improve design and develop products suitable for local consumers. ECS plans to gain market share with competitive prices.
- The PC white-label market continues to be squeezed, resulting in market loss and shrinking profit margins, which in turn affects our company's development in the white-label ODM market.
- ✓ Action plan: Enhancing hardware innovation design and application software development, boosting product added value, collaborating with strategic partners to invest in new technology research and development, and entering niche markets through product differentiation. Additionally, continuing to deepen market penetration, improve customer service and satisfaction, and strengthen business relationships with white-label OEM partners to shorten time to market and enhance product competitiveness.

- The global economic recovery is lackluster, impacting the fiercely competitive global PC market. Under the influence of the trend towards low prices, the market is entering an unprecedented era of razor-thin margins, posing severe challenges in the face of daunting profit erosion.
- ✓ Action plan: Integrating the advantages of the South China supply chain and ECS's independently developed motherboard core technology to create price competitiveness, speed, and flexibility, in order to meet the rapidly changing market demands.
- The export industry is significantly impacted by exchange rate fluctuations.
- ✓ Action plan: ECS will closely monitor exchange rate movements, strictly implement cost controls and initiate risk management to reduce the extent of impact.
- Shortage in labor supply and increase in labor costs.
- ✓ Action plan: Increase equipment automation level, improve processes, and reduce reliance on manual labor.
- The printed circuit board industry is polluting and associated with high environmental costs.
- ✓ Action plan: Dedicated personnel are responsible for managing equipment maintenance. ECS PCB promote waste reduction and recycling throughout the factory processes and prioritize the use of non-polluting or low-polluting materials. ECS PCB have signed contracts with qualified environmental companies to handle polluted waste materials.
- The printed circuit board (PCB) industry is clustered for production, leading to intense competition among peers.
- ✓ Action plan: Enhance operational management to reduce expenses, improve yield rates, and lower production costs. Strengthen the production technology for high-end products and increase sales of high-value-added products. Keep a close eye on the developments in the industry and adjust operational strategies promptly as needed.
- Escalating conflicts between U.S. and China increase import costs.
- ✓ Action plan: The Company establishes production bases in Southeast Asia and cooperates with local manufacturers to further develop the Southeast Asian market.

(II) Applications and processes of major products

1. Applications of major products

PC motherboard:

Its main components are PCBs, system chipsets, IC chips of different functions, and passive components (resistances, capacitors, inductances, connectors, etc.). They are the core components of the PC system and control the internal computing, input, output and expansion functions of PC.

Desktop computer:

It is mainly made up of motherboards, case, power supplies, floppy disc drives and optical disc drives. Once CPU, HDD, DRAM and software are installed, it is ready for use. In addition to the traditional functions of data processing and storage, electronic communication, and word processing, the main changes in desktop

computers are the added accessories to improve their computing capability and audio-visual entertainment. There are also constant innovations on their designs and incorporation of home entertainment.

Notebook computer:

It is a form of PCs. Compared to desktop computers, notebooks have portability and they are normally presented as a PC in a closed-book form due to their mechanism design. Notebooks do not include WebPad or Pocket PC. Their main functions include document and data processing, engineering design, briefing and typesetting applications, multimedia applications, and internet-related hardware and software applications. Notebook PCs can be used in a variety of occasions and easily and conveniently carried by all. They can also be a basic platform for basic mobile data communication, increasing their internet and communication applications.

Tablet computer:

It is a form of PCs. Compared to notebooks, tablets are more portable and they are normally presented as a PC in a flat form due to their mechanism design. Their main functions are multimedia browser applications and software and hardware applications related to online instant communications. They are easy to be carried around at any given occasion.

In-car entertainment system:

The in-car integrated information processing system provides various functions such as audio, video, navigation, internet, vehicle control, etc., allowing occupants to enjoy more convenience and entertainment during travel. It mainly includes navigation functions, audio playback, safety assistance, gaming, karaoke, communication functions, personalized settings, telephone and communication, mobile office, wireless communication, vehicle control, real-time traffic conditions, and other functions. It can also exchange data and interact with other vehicle manufacturers or smart devices to achieve smart travel and smart living.

Work station:

A high-performance desktop computer used for computer-aided engineering design, characterized by high-quality graphics and good human-machine interaction. It includes, but is not limited to, scientific and engineering calculations, software development, computer-aided analysis, computer-aided manufacturing, engineering design and applications, graphics and image processing, program control, and information management.

In addition, workstations can also be applied in other fields such as medical imaging, financial modeling, geographic information systems (GIS), educational content creation, etc. They are typically equipped with large screens and multiple display monitors, as well as high-performance internal and external memory, allowing users to work and create smoothly.

Networking:

"Networking" refers to the utilization of data transmission and communication; the integration and sharing of various resources (such as hardware devices, software programs, and storage) between different devices; remote program control and collaboration; providing powerful computing and storage capabilities; enabling distributed processing, whereby tasks can be transferred to other idle computers when one computer is overloaded to balance the load and improve real-time processing and

efficiency. Additionally, it can effectively utilize network resources through load balancing technology to enhance the overall performance of computer systems.

Smart Gateway:

The AC/DC smart charging pile is an indispensable charging device for electric vehicles, which solves the problem of range anxiety for electric vehicle users. In addition to the basic charging function, ECS charging piles are designed to comply with the latest generation standards (IEC-15118), combined with the online management platform requirements of the OCPP 1.6/2.0 protocols developed by the OCA Association, and have the ability to customize to meet diverse customer needs, making ECS's smart charging pile products have unique competitive advantages.

2. Production process of the major products

Production process of motherboard (graphics card):

Incoming quality control → Solder paste printing → Parts placement → Reflow welding → AOI inspection → Manual assembly → Soldering furnace → PCBA processing → Functional test → Packing → Inventory.

Production process of desktop computer:

Incoming quality control → Solder paste printing → Parts placement → Reflow welding → AOI inspection → Manual assembly → Soldering furnace → PCBA processing → Functional test → System assembly → Preliminary test → Burn-in testing → Final testing → Packing → Inspection → Inventory.

Production process of desktop computer, notebook computer (tablets) products:

Incoming quality control → Solder paste printing → Parts placement → Reflow welding → AOI inspection → PCBA manual assembly → Functional test → System assembly → Preliminary test → Burn-in testing → Final test → Packing → Inspection → Inventory.

Production process of the EV Charger products :

Incoming quality control → Material storage → Assembly → Interior and exterior inspection → ATE test → Aging → Full inspection test → Visual inspection → Packing → Finished product inspection → Inventory.

Production process of the Printed Circuit Board :

Material requisition → Cutting → Inner layer (AOI) → Pressing → Drilling → Plating → Outer layer → Electrical testing → Solder mask → Text printing → Shaping → Testing → Visual inspection 1 → OSP (Organic Solderability Preservative) → Visual inspection 2 → Packaging → Inventory.

Production process of the Server, Work station and AI VGA :

Material requisition → Cutting → Inner layer (AOI) → Pressing → Drilling → Plating → Back drilling → Resin plug hole → Plating → Outer layer → Electrical testing → Solder mask → Text printing → Shaping → Testing → Visual inspection 1 → OSP (Organic Solderability Preservative) → Visual inspection 2 → Packaging → Inventory.

Production process of in-car entertainment system :

Material requisition → Cutting → Inner layer (AOI) → Pressing → Drilling → Plating → Outer layer → Mid-test → Solder mask → Text printing → Molding → Testing → Four-wire testing → Visual inspection 1 → OSP → Visual inspection 2 → Packaging → Inventory.

(III) Supply and demand of major materials

The raw materials used in the PC motherboards, desktop computers, notebooks and tablets come from major computer and communication components manufacturers both at home and abroad. Categories and suppliers are as follows:

Chipsets: INTEL, AMD, Zhaoxin

Motherboards: Golden Elite Technology (Shenzhen)

Resistors/Capacitors: Samsung, Yageo Corp., Taiwan Murata Electronics, Ralec Electronic Corp.

CPU: INTEL, AMD, Qualcomm

LCD Panel: Starry Electronic Technology, F-LINK ELECTRONIC, F-LINK ELECTRONIC, HK G-World Display Electronics Limited

Battery: Guangdong Pow-Tech New Power Co. Ltd., Ganfeng LiEnergy technology Co., Ltd., SHENZHEN UTILITY ENERGY CO.

Printed Circuit Board: Nanya, UMC, ASE, TSMC, Unimicron, Hitachi, Epistar, Changxing, etc.

As ECS has extensive procurement plan, we provide estimated procurement volume to each supplier on a quarterly and monthly basis and all materials have more than two supply sources. Thus, ECS's material supply has been normal and there are no shortages or idle materials for the both parties. Also, ECS maintains long-term cooperation and good relationship with each supplier, thereby obtain competitive prices.

(IV) Names of customers who accounted for more than 10% of the total amount of purchases and sales in any year of the recent two years and the amount and proportion of purchases and sales, together with the reasons for the increase or decrease:

1. Information of Major Suppliers

Unit: NT\$1,000

Item	2024				2025			
	Name	Amount	As a Percentage of the Annual Net Purchases (%)	Relationship with the Issuer	Name	Amount	As a Percentage of the Annual Net Purchases (%)	Relationship with the Issuer
1	Manufacturer A	3,513,982	22.14	None	Manufacturer A	3,667,862	20.00	None
2	Manufacturer B	1,601,470	10.09	None	Manufacturer B	3,239,324	17.66	None
	Other	10,756,412	67.77		Other	11,431,956	62.34	
	Net purchase	15,871,864	100.00		Net purchase	18,339,142	100.00	

Reasons for the increase or decrease: Due to changes in trading patterns.

2. Information of Major Customers

Unit: NT\$1,000

Item	2024				2025			
	Name	Amount	As a Percentage of the Annual Net Sales [%]	Relationship with the Issuer	Name	Amount	As a Percentage of the Annual Net Sales [%]	Relationship with the Issuer
1	Customer A	5,241,015	29.96	None	Customer A	5,674,020	28.21	None
2	Customer B	3,161,951	18.07	None	Customer B	5,631,256	28.00	None
3	Customer C	3,051,975	17.44	None	Customer C	2,630,376	13.08	None
	Other	6,040,764	34.53		Other	6,176,462	30.71	
	Net sales	17,495,705	100.00		Net sales	20,112,114	100.00	

Reasons for the increase or decrease: Due to changes in trading patterns.

III. Information on Employees

Information on employees in the last two years and as of the published date of the annual report:

Years		2024	2025	The Current Fiscal Year up to Mar 31, 2026
Number of Employees	Direct personnel	2,142	2,558	2,230
	Indirect personnel	1,814	1,563	1,570
	Total	3,956	4,121	3,800
Average Age		34.89	36.1	35.64
Average Service Year		3.41	4.2	4.24
Academic Background Distribution (%)	PhD	0.03%	0.02%	0%
	Master's	4.45%	3.16%	3.33%
	Bachelor's	27.76%	29.14%	28.84%
	High school	6.07%	6.98%	6.78%
	Below high school	61.70%	60.70%	61.05%

IV. Environmental Protection Expenditures

- (I) The waste gas, waste water, noise, and waste produced in the production process of ECS meet the requirements of local laws and regulations, and no environmental pollution occurred.
- (II) From 2025 to the date of publication of this Annual Report, ECS has not experienced any environmental pollution, nor has it experienced any major environmental punishment or loss, and its products are all designed in an ecological manner. No major environmental pollution incident is expected in the future.
- (III) The financial and business impacts of international environmental laws and regulations and customer environmental requirements on ECS are as follows:

Financial impact:

To comply with the environmental protection laws and regulations of various countries and the environmental protection requirements of customers, the plants constantly updated or purchased production equipment and verification and testing equipment, resulting in additional capital requirements; however, there is no material impact on the financial condition of ECS because ECS had sufficient funds to support them.

Business impact:

ECS is committed to sustainable development. ECS integrates the green concept into the whole enterprise to meet the needs of customers, protect the environment, and advance business development, creating benefits for the customers, the society, and the enterprise. ECS is engaged in the design and manufacture of motherboards, display cards, desktop computers, laptops, and tablets. With green innovations, ECS has introduced the concept of "green products" and the "four non-toxic principles" of non-toxic suppliers, non-toxic

materials, non-toxic processes, and non-toxic products. ECS implements these concepts and principles in each step of operations to achieve certification for each stage.

ECS has observed the environmental protection laws and regulations and customer requirements of environmental protection, never used hazardous materials, and introduced the concept of "green design". ECS has built a green supply chain prohibiting hazardous substances and adopting green design, green manufacturing, and green manufacturer, which have all been in line with the requirements of green consumers and international brands, so they have no significant impact on the business of ECS.

V. Labor Relations

In order to take good care of our employees, ECS has formulated vacation and retirement systems, and a variety of benefits. As a result, the employees have a high degree of dedication to ECS. There is a harmonious relationship between the labor and capital and a lack of labor dispute.

(I) Employee benefits

ECS firmly believes in valuing and caring for its employees, recognizing them as vital human capital and strategic partners. The sustainable growth of the company depends on the continuous development of its employees. To this end, ECS is committed to providing comprehensive and well-rounded welfare programs that go beyond legal requirements, offering diverse benefits and incentive activities. Life is more than just work — ECS is dedicated to supporting the physical and mental well-being of its employees. The company has established an Employee Welfare Committee responsible for promoting various welfare initiatives. Our benefits include free coffee, vending machines, lunch subsidies, wedding and funeral allowances, birthday gifts, three major holiday bonuses, and support for over 10 employee clubs. By providing club activity funding, we aim to enhance employees' sense of happiness at work and encourage them to engage in activities that promote health and well-being. This helps strengthen camaraderie and team spirit while achieving a healthy work-life balance. Furthermore, to support all ECS employees, the company has implemented a flexible work schedule, allowing employees to clock in between 8:30 and 9:30 AM. This policy helps them avoid rush-hour traffic and better manage family needs, such as child drop-off and unexpected family matters. In 2025, ECS allocated a total of NT\$9,268,188 in employee welfare expenditures, with each employee receiving an average welfare benefit of approximately NT\$20,550.

1. Event Organization: ECS holds a variety of events such as festive celebrations, Christmas parties, private movie screenings, and charity events to foster emotional well-being and relieve stress.
2. Holiday Bonuses and Subsidies: The company provides birthday gifts, three major holiday bonuses, emergency relief funds, and club activity funding.
3. Club Activities: Current clubs include Women's Wellness Club, Neihu Yoga Club, Tai Chi Health Club, Pilates Club, Badminton Club, Strength & Aerobics Club, Camping Club, Floral Design Club, Dance Fitness Club, Table Tennis Club, Board Games Club, Hiking Club, Running Club, Muscle Building Club, Hip-hop Dance Club, Cycling Club, Parent-Child Club, and others — enriching employees' leisure and recreation options.

4. Employee Cafeteria: ECS offers lunch subsidies for employees. The cafeteria features a nutritious buffet and noodle station, ensuring the company monitors and maintains the dietary health of our colleagues.

(II) Talent training, on-the-job training and employee rights protection measures

1. Talent Development and Continuing Education Systems

The Company regards employees as its most important asset, and talent cultivation is a key annual operational focus. Our training system is "competency-centered," establishing a comprehensive development framework. Curriculum structures are planned based on organizational strategy and job requirements, utilizing systematic training to enhance professional skills and management efficiency in support of the Company's medium- to long-term development goals.

(1) Training System Framework

Based on the Company's vision and development strategy, the training system is categorized into:

1. New Employee Orientation
2. Management Competency Training
3. Professional Competency Training

Regarding professional development, in addition to strengthening job-specific expertise, we help employees expand their international perspective and practical experience through job rotation and cross-departmental exposure, enhancing overall workplace competitiveness. Furthermore, we have designed diverse learning mechanisms ranging from foundational cultivation to experience sharing, including an internal instructor system and knowledge-sharing platforms to strengthen the organizational learning cycle and cultural heritage.

(2) Corporate University System and Quality Management

The Company established the "Elite Corporate University" in 2012 (R.O.C. Year 101). It comprises five colleges: Management, R&D Engineering, Marketing & Sales, Project Management, and Logistics & General Education. In 2023 (Year 112), the Digital Intelligence College was added. Each college plans systematic courses and curricula based on professional fields to avoid redundant classes and improve the transparency and visibility of learning progress.

Training planning and execution follow the PDDRO (Plan, Design, Do, Review, Outcome) framework of the Taiwan TrainQuality System (TTQS). This covers demand analysis, curriculum design, execution management, and effectiveness evaluation. We continuously optimize course content through satisfaction surveys, learning feedback, and instructor evaluation mechanisms. In 2025, the average student satisfaction score for the education and training plan was 9.4 out of 10.

(3) Talent Development in Domestic and Overseas Plants

The Xinying and Thailand plants plan series of courses—including management enhancement, professional sales deepening, and safety/health development—tailored to local operational characteristics and professional needs.

Key training focus areas for 2025 included:

1. Management Leadership: Strengthening decision-making and organizational leadership for senior executives.

2. Sales and Operations Modules: Covering price negotiation, closing strategies, CRM, quoting standards, order scheduling, procurement quality management, import/export practices, and cost analysis.
3. Digital Intelligence Applications: Including AI tool applications to improve work efficiency and decision-support capabilities.
4. Occupational Health and Safety: Including mental health communication, OSH awareness, information security, supply chain security, and confidentiality management.

Through systematic training, we balance professional development, management efficiency, and safety governance to create a stable and healthy work environment.

(4) 2025 (Year 114) Education and Training Execution Status (Consolidated)

Total Training Expenses NT\$ 1,357,326

Average Training Expense per Person NT\$ 352

Total Training Hours 68,738 Hours

Total Annual Training Attendance 34,700 Person-times

Average Training Hours per Person 17.8 Hours

The Company will continue to strengthen its competency development system and training quality management mechanisms to ensure that human capital investment remains consistent and sustainable in driving organizational performance.

2. Creating a Healthy and Friendly Workplace

The goal is to prevent occupational health hazards and promote the physical, psychological, and social well-being of employees. Through employee health services, ECS conducts workplace health risk assessments and health management to enhance overall well-being and build a supportive and health-promoting work environment.

ECS has established a Health Promotion Committee dedicated to implementing policies related to employee health initiatives. Each year, ECS develops a Labor Health Service Plan in accordance with Article 9 of the Labor Health Protection Regulations. The plan includes the following:

- (1) Analysis, evaluation, health management, and data retention of employee physical (health) examination results.
- (2) Assisting employers in assigning employees to suitable job positions based on health conditions.
- (3) Follow-up management and health guidance for employees with abnormal health examination results.
- (4) Assessment and case management for workers under 18 years old, those potentially exposed to maternal health hazards, workers with occupational injuries or illnesses, and those at high risk of occupational health issues.
- (5) Preparation and retention of occupational health or safety research reports and records of injuries and illnesses.
- (6) Planning and implementation of health education, hygiene guidance, mental and physical health protection, and health promotion measures.

- (7) Prevention of work-related injuries and illnesses, as well as health consultations, first aid, and emergency response.
- (8) Regular reporting to employers and providing recommendations regarding employee health services.
- (9) Occupational safety and health tasks, including the prevention of ergonomic hazards, protection of maternal health in the workplace, prevention of diseases caused by abnormal workloads, prevention of unlawful workplace violence, and ensuring occupational safety and health for middle-aged and senior workers.

In recent years, the focus has been on the prevention of metabolic syndrome and the "three highs" (high blood pressure, high blood sugar, and high cholesterol) at secondary and tertiary levels. In addition to providing on-site occupational health consultations and case management by occupational physicians and nurses, ECS conducts annual assessments of health needs based on four key areas: personal health resources, physically healthy work environment, psychosocial work environment, and corporate community involvement. Based on these assessments, ECS plans a variety of health promotion activities for the following year, including both static and dynamic programs. The concrete implementation strategies and outcomes are detailed as follows:

2.1 Specific Implementation Strategies:

2.1.1 Health Needs Assessment

A preliminary assessment of employees' health needs is conducted using various sources, including annual employee health check-up data analysis (top ten abnormal health indicators), surveys (to collect information on employee interests, health needs, and opinions), on-site health consultation interviews, employee suggestion boxes, workplace observations, health-related current events or epidemiology, and occupational safety and health regulations. Based on this data, annual health topics and priorities are set, which are then used to plan relevant seminars and activities to enhance employees' health knowledge.

2.1.2 Effectiveness Evaluation Tools

- (1) Pre- and Post-Course Questionnaires: Designed based on course content to assess whether there is a significant improvement in employee health knowledge before and after the course, helping to align with learning objectives.
- (2) Satisfaction Surveys: Feedback is collected from employees after each seminar and activity to understand execution effectiveness and identify preferred topics for future planning.
- (3) Stratified Analysis: By analyzing attendance and satisfaction rates across categories such as gender and age, we assess employee participation and curriculum ratings. This data assists in curriculum planning, lecturer selection, and other operational tasks.

In summary, during the implementation of various health promotion processes, we adopt the PDCA (Plan-Do-Check-Act) cycle to continuously revise, evaluate, and re-execute strategies, thereby enhancing and optimizing our health promotion initiatives.

2.2 Annual Key Achievements in Health Promotion:

- (1) Health Promotion Lectures and Activities: In 2025, six health-related lectures and three activities were organized, with a total of 356 participants. Health awareness was promoted through the internal learning website, which shared new information on medical, health, nutrition, and disease prevention topics. Notably, a one-month Fitness Challenge was held during the winter, utilizing an individual point-based system. The 48 participants were divided into two groups: "Robust Strength" (BMI ≥ 25) and "Body Sculpting" (Group A: weight loss for BMI > 18.5 to ≤ 24 ; Group B: weight gain for BMI < 18). The program (intervention strategy) ranged from core sculpting to total-body muscle training, helping participants rediscover their body structures. The group collectively lost 44.7 kg and reduced total body fat by 14%. Through a combination of aerobic and anaerobic exercises, the initiative raised awareness of regular exercise and helped employees establish healthy habits.
- (2) Lactation Room Certification: Committed to promoting the health protection of female employees, the company was awarded the highest level "Excellent" lactation room certification by the Taipei City Health Bureau after an on-site visit and evaluation. The company has received this honor for five consecutive years (2017-2023).
- (3) Healthy Workplace Certification: ECS has consistently been recognized with the "Healthy Workplace Certification" health promotion mark from the Health Promotion Administration, Ministry of Health and Welfare, from 2012 to 2027 (Certificate No.: HPAA1130466). The company was also awarded the "Outstanding Health Workplace" title by the Taipei City Government and passed the new 2025 Workplace Health Promotion Self-Assessment (Certificate No.: HPA1140511).
- (4) Sports Enterprise Certification: By integrating health promotion activities with internal club management, the company was awarded the "Sports Enterprise Certification" by the Ministry of Education's Sports Administration, valid from 2023 to 2026.
- (5) Blood Donation Charity Event: The Employee Welfare Committee organized two blood donation drives under the theme "Discovering Love at ECS," with a total of 84 participants donating 131 bags of blood.

2.3 ECS's Ongoing Health Promotion Services:

- (1) On-site Health Service Consultation: Designated doctors provide on-site services at the company (six sessions per year).
- (2) Workplace Hazard Identification: Conducted twice a year (once in the first half and once in the second half).
- (3) Employee Health Management: Provide health checkups and regular health consultation services for employees.
- (4) Health Lectures/Activities: Lectures and activities on topics such as smoking prevention, healthy weight management programs, disease prevention and health knowledge, and stress relief.
- (5) Employee Assistance Program: Establish the ECS Employee Assistance Service Map, integrating internal and external resources to help address personal issues that

may affect employee performance and work safety. This aims to assist both the company and employees in achieving stable growth and enhancing organizational competitiveness.

3. Formulated the measures for employee remuneration to share the operating results.
4. ECS provides labor insurance, health insurance, group insurance, business trip FPA insurance to ensure the livelihood of employees.
5. Retirement system

ECS formulated the retirement management measures in accordance with the laws and regulations related to the Labor Standards Act. If the new system of labor pension is applicable, 6% of the employee's salary will be contributed to the pension on a monthly basis according to the "Regulations on Labor Pension (New System of Labor Pension)", which will be deposited in the individual account of labor pension set up by the Bureau of Labor Insurance. Employees can also contribute 0~6% of the pension voluntarily. The part of the voluntary contribution shall be deducted from the total personal comprehensive income of the year according to law. For employees who apply to the old pension system and have already chosen to apply to the new pension system, according to the Labor Standards Act (old pension system), 2% of the employee's taxable salary shall be allocated to the old pension reserve account of the Trust Department of the Bank of Taiwan as the fund source of the old pension payment.

(III) Employee Code of Conduct and Ethics

ECS has an honest policy statement, which serves as a code of conduct for all staff to follow, and specifies in the employment contract the duty of loyalty and the integrity clause to be observed as a member of ECS to strive for the sustainable operation of ECS.

- (IV) The losses suffered due to labor disputes in the most recent fiscal year up to the publication date of this annual report are listed (including labor inspection results in violation of the Labor Standards Act, punishment date, punishment name, violated provision of laws and regulations, content of violated laws and regulations, and punishment content), and the estimated amount for current and possible future occurrences and response measures are disclosed. If the amount cannot be reasonably estimated, the reason should be clarified: None.

VI. Information security management

(I) Information and Communication Security Risk Management Framework

Elitegroup Computer Systems Co., Ltd. is committed to promoting digital transformation and has fully implemented information security management mechanisms to ensure the accuracy and availability of information processing. Through the effective operation of an Information Security Management System, the Company provides a stable and secure information environment as well as comprehensive information to support sound business decision-making. This framework also encompasses innovative and diversified information services and aims to enhance customer satisfaction.

All information operations comply not only with international information security standards but also with applicable domestic and international information security laws and regulations. The Company has established this policy to prevent unauthorized access, use, control, disclosure, destruction, alteration, deletion, or infringement of information or information and communication systems, thereby safeguarding against intentional or accidental internal and external threats.

1. Information and Communication Security Management Policy

To strengthen information security management and comply with relevant government regulations, the Company's information security management system is jointly developed by the information technology unit, experts, and external consultants. The system follows ISO 27001 management standards and is formulated with reference to the Company's internal approval authority, sales operations, procurement procedures, manufacturing processes, recruitment and training, fixed asset management, and other operational procedures.

An Information Security Management System (ISMS) compliant with international standards was established. The Company introduced the ISO 27001 ISMS in 2020 to ensure that its core operational information systems and data center management meet international information security management standards. This helps mitigate risks arising from both internal and external threats and ensures the confidentiality, integrity, and availability of the Company's information assets. The ISMS provides a stable and secure information environment and reliable information for business decision-making.

The Company regularly conducts information security awareness programs and education and training to enhance employees' security awareness. In addition, the Company has joined Taiwan's cybersecurity joint defense organizations to receive cybersecurity threat intelligence and strengthen domestic incident reporting and response mechanisms, enabling timely awareness of major cybersecurity incidents both domestically and internationally.

2. Information and Communication Security Risk Management Framework

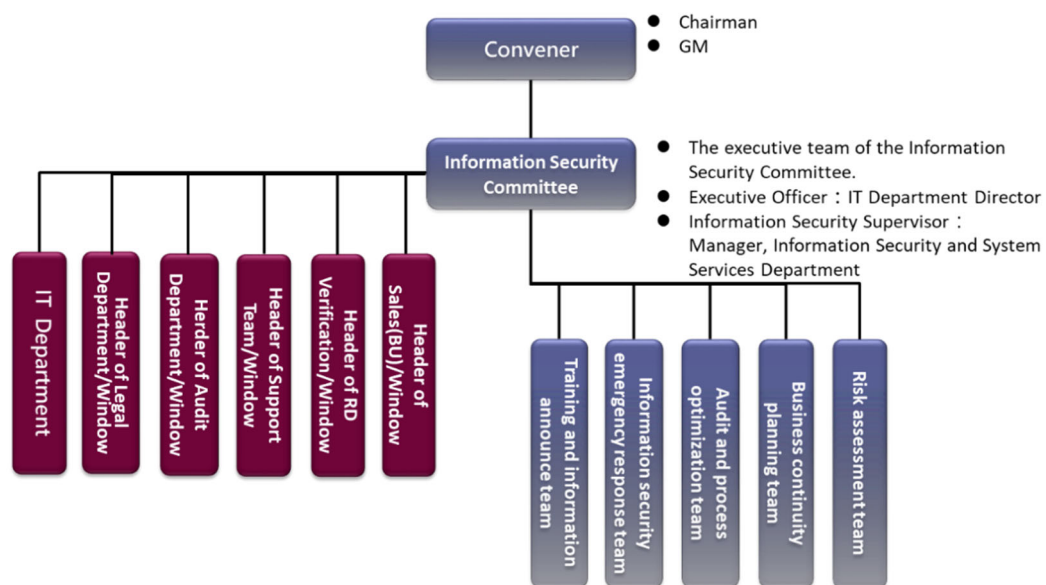
The Company has established an Information Security Committee to centrally oversee and manage information and communication security risks. The Committee is jointly formed by representatives from the information technology unit, legal unit, audit unit, support units, R&D verification unit, and designated supervisors or liaisons from each business unit.

The Information Security Committee holds regular information security meetings and may convene ad hoc meetings as needed. Its responsibilities include discussing and resolving significant information security issues within the company, overseeing the implementation of various control measures, and reporting regularly to the Board of Directors.

Organization of the Information Security Committee

- Convener: The Information Security Committee is overseen by a Convener. The management representative responsible for this role shall be the Chairman of the Board or a person authorized by the Chairman.

- Information Security Committee: The Executive Secretary shall be the Director of the Information Management Department. Committee members are appointed from the information technology unit, legal unit, audit unit, R&D verification unit, and supervisors or designated liaisons from each business unit.
- Information Security Incident Response Team: The Team Leader shall be the Head of the Information Security and System Services Department. Team members are jointly composed of system administrators, network administrators, database administrators, and other relevant personnel.
- Training and Information & Document Release Team: The Team Leader shall be the Head of the Information Security and System Services Department. Team members are jointly appointed by supervisors or designated liaisons from the information technology, legal, and audit units.
- Audit and process optimization team: The Team Leader shall be the Head of the Audit Unit. Team members are jointly appointed by the information technology unit and the audit unit.
- Business Continuity Team: The Team Leader shall be the Director of the Information Management Department. Team members consist of supervisors and management personnel responsible for information systems, equipment, and related resources within the information technology unit.
- Risk assessment team: The Team Leader shall be the Head of the Information Security and System Services Department. Team members are appointed by



Information security committee organization

supervisors or designated liaisons from support units and each business unit.

(II) Specific Management Measures and Resources Invested in Information and Communication Security Management

1. The detailed information security management plan is as follows:

Network Information Security Control	Device Security Control	Data security	System Security Monitoring	Operational Continuity Management	Audit Certification Review Education Training
<ul style="list-style-type: none"> ✓ Firewall (Firewall) ✓ Intrusion protection ✓ URL filter ✓ network area isolation ✓ The use of various network services shall be implemented in accordance with the information security policy ✓ System Log that regularly tracks exceptions ✓ Multifactor Authentication ✓ Web Application Firewall (WAF) 	<ul style="list-style-type: none"> ✓ Regular virus scans/Microsoft system security updates ✓ Antivirus and Intrusion Detection ✓ Domain management ✓ Connected Device Authentication 	<ul style="list-style-type: none"> ✓ document encryption ✓ Cloud/Local Backup ✓ Email protection ✓ Permission control ✓ Synchronize HR and Network system account 	<ul style="list-style-type: none"> ✓ Regularly track abnormal System Log ✓ Information Security Threats and Technology Mastery ✓ People and Physical Environment Security ✓ Information Security Weekly Report 	<ul style="list-style-type: none"> ✓ Cloud/Local Backup ✓ disaster recovery planning ✓ Follow the international standard of information security ISO/IEC 27001 ✓ Event level Define notification and processing operations 	<ul style="list-style-type: none"> ✓ Periodically Information security review ✓ Periodically external audit ✓ Periodically Vulnerability Scan ✓ Information Security Education Training and Promotion ✓ Attend an international security audit course. ✓ Join a security organization to acquire security information.

2. The resources invested in information and communications security management and the status of implementation are as follows:

- The Company has established a dedicated information security organization, consisting of one Chief Information Security Officer (CISO) and three full-time information security professionals. The Information and Communications Security Department was formally established in 2023.
- Information and communications security expenditures account for more than 25% of the Company's total IT budget.
- Critical information assets and information security risks are identified and assessed at least annually.
- Information security matters are reported to the Board of Directors at least once per year.
- Regular information security meetings are held on a weekly basis, and results of third-party cybersecurity assessments are disclosed on a monthly basis.
- Social engineering simulations are conducted at least twice annually. In fiscal year 2025, six simulations were conducted involving approximately 9,477 phishing emails, with an average employee click-through rate of 3.49%.
- Information security awareness and training programs are implemented annually to enhance employees' understanding of cybersecurity risks and responsibilities. In fiscal year 2025, in addition to mandatory online training for new hires, dedicated information security training courses were conducted, totaling 404 training hours.
- Dedicated information security personnel participate in professional information security training programs on an annual basis.
- The Company has established information security policies, procedures, and standard operating processes, which are implemented in accordance with its management framework.
- The Company operates an Information Security Management System (ISMS) and conducts periodic risk assessments to identify high-risk areas and allocate

appropriate resources to mitigate or reduce identified risks.

- Incident reporting, response, and corrective action mechanisms have been established to enable timely containment and mitigation of information security incidents.
- Information security policies are periodically reviewed and approved by management and communicated to all employees.
- Internal and external audits are conducted annually to evaluate the effectiveness, compliance, and continuous improvement of information security and management systems.
- In 2021, the Company implemented SSL VPN with multi-factor authentication. During the COVID-19 pandemic, employees accessing corporate information resources while working remotely or offsite were required to use SSL VPN with multi-factor authentication.
- Network equipment undergoes regular maintenance and inspection quarterly. In 2025, a penetration test was completed. Additionally, there are annual vulnerability scans and information security health checks, with regular system updates to address identified weaknesses.
- Disaster recovery drills for mission-critical systems are conducted annually in cloud environments and quarterly for on-premises systems to verify the timeliness of procedures and the effectiveness of data backups.
- The Company participates in cybersecurity information-sharing and joint defense organizations to monitor global cybersecurity developments, enhance threat detection capabilities, and reduce operational risks.

3. Adoption of ISO 27001 and Third- Party Certification

To strengthen information security management, the Company has implemented an Information Security Management System (ISMS) aligned with international standards. The Company adopted the ISO/IEC 27001 management system in 2020 and obtained initial certification in 2021. Surveillance audits are conducted annually in accordance with certification requirements.

In August 2024, the Company successfully obtained certification under the revised ISO/IEC 27001:2022 standard.

Certificate validity period: August 12, 2024 to August 11, 2027.

The 2025 surveillance audit was successfully completed in July 2025.

(III) Other Information Regarding Information Security Incidents

As of the publication date of this annual report for fiscal year 2025 (ROC Year 114), the Company has successfully mitigated cybersecurity threats targeting its corporate internet gateway and malicious email activities, preventing material adverse impacts on its business operations. The Company has not been involved in any related legal proceedings or regulatory investigations.

Through ongoing employee training, regular drills and testing, preventive maintenance, and the establishment of actionable incident response and disaster recovery plans, the Company seeks to maintain business continuity. During the reporting period, no material information security incidents occurred that had a significant impact on the Company's operations or production activities.

VII. Important Contracts

Type of Contract	Party	Contract Duration	Contract Content	Restrictions
Sales Contract	CONFIDENTIAL	Effective as of 2009/8/11	Sale and Purchase of Products	Non-assignable
Sales Contract	CONFIDENTIAL	Effective as of 2018/11/15	Sale and Purchase of Products	Non-assignable
License Contract	CONFIDENTIAL	2020/09/24~2030/09/23	Patent Licensing	Sublicense forbidden
License Contract	CONFIDENTIAL	Effective as of 2021/9/28	Patent Licensing	Sublicense forbidden
License Contract	CONFIDENTIAL	2023/7/1~2028/6/30	Patent Licensing	Sublicense forbidden
License Contract	CONFIDENTIAL	2023/7/1~2028/6/30	Patent Licensing	Sublicense forbidden
License Contract	CONFIDENTIAL	2025/7/1~2027/6/30	Software Licensing	Sublicense forbidden

Chapter 5. Financial Status and Operating Results

I. Financial Position

Unit: NT\$1,000

Item	Years	2025	2024	Difference	
				Amount	%
Current Assets		15,274,125	13,406,544	1,867,581	13.93%
Property, Plant, and Equipment		2,059,406	2,377,574	(318,168)	-13.38%
Other Assets		5,517,635	7,889,265	(2,371,630)	-30.06%
Total Assets		22,851,166	23,673,383	(822,217)	-3.47%
Current Liabilities		11,164,258	10,865,493	298,765	2.75%
Non-current Liabilities		911,748	1,051,271	(139,523)	-13.27%
Total Liabilities		12,076,006	11,916,764	159,242	1.34%
Capital Stock		5,574,030	5,574,030	0	0.00%
Capital Surplus		5,437,323	5,437,323	0	0.00%
Retained Earnings		1,910,418	1,228,603	681,815	55.50%
Other Equity		(2,155,996)	(493,762)	(1,662,234)	-336.65%
Non-controlling Interests		9,385	10,425	(1,040)	-9.98%
Total Equity		10,775,160	11,756,619	(981,459)	-8.35%
<p>If the change reaches 20% and the amount of change is up to NT\$10 million, the description is as follows:</p> <p>Other Assets: Mainly due to the decrease in non-current financial assets measured at fair value through other comprehensive income and non-current financial assets measured at amortized cost.</p> <p>Retained Earnings: Mainly due to the increase in profit in 2025.</p> <p>Other Equity: Mainly due to the increase in unrealized valuation losses on financial assets measured at fair value through other comprehensive income.</p>					

II. Financial Performance

(I) Comparative analysis of financial performance

Unit: NT\$1,000

Item \ Years	2025	2024	Change, by Amount	Change, by Percentage
Net Operating Revenue	20,112,114	17,495,705	2,616,409	14.95%
Operating Costs	17,948,728	15,573,754	2,374,974	15.25%
Gross Profit	2,163,386	1,921,951	241,435	12.56%
Operating Expenses	2,098,441	2,438,045	(339,604)	-13.93%
Operating Income	64,945	(516,094)	581,039	112.58%
Non-operating Income and Expenses	1,120,766	471,208	649,558	137.85%
Profit (loss) before tax from continuing operations	1,185,711	(44,886)	1,230,597	2,741.61%
Income Tax Expense	398,162	45,640	352,522	772.40%
Net profit (loss) after tax from continuing operations	787,549	(90,526)	878,075	969.97%
Net Income (Loss) Attributable to Non-controlling Interests	(350)	(31)	(319)	-1,029.03%
Net Income (Loss) Attributable to Shareholders of the Parent	787,899	(90,495)	878,394	970.65%

Explain the reasons why the financial ratios have changed by more than 20% in the last two years

- (1) The increase of operating profit in 2025 compared to 2024 was mainly due to the increase in gross profit and the decrease in operating expenses.
- (2) The increase of non-operating income and expenses in 2025 compared to 2024 was mainly due to dividend income and non-current assets (or disposal groups) held for sale recognized in 2025, which did not occur in 2024.
- (3) The increase in profit before tax from continuing operations, income tax expense, net profit after tax from continuing operations, and net income attributable to shareholders of the parent in 2025 compared to 2024 was mainly due to the increase in profits in 2025.
- (4) The decrease in net loss attributable to non-controlling interests in 2025 compared to 2024 was mainly due to increased losses of subsidiaries in 2025.

(II) Expected sales volume and its basis:

In addition to the existing products, the Company will also vigorously promote the market development of non-PC products, such as smart gateways, home displays, tablet computers, IoT, and other products. In line with future market conditions, ECS will continue to launch more products according to diverse customer demand and new technology developments.

(III) Possible impact on the Company's future financial business and the corresponding plan: In order to respond to the external competitive environment and future reinvestment, the Company has developed an appropriate financial strategy and a capital demand plan for the current year.

III. Cash Flows

Unit: NT\$1,000

Cash at beginning of period	Net Cash Flows from Operating Activities	Net cash flow from investment and financing activities in the year	Cash surplus amount	Remedial Measures for Cash Inadequacy	
				Investment Plan	Financing Plan
(1)	(2)	(3)	(1)+(2)+(3)		
4,407,477	338,802	(1,263,368)	3,482,911	-	-

1. Analysis and description of cash flow changes in recent year

The net cash of the Company in 2025 decreased by NT\$924,566 thousand compared with 2024. The changes in cash flow from various operating activities were as follows:

- (1) Operating activities: mainly due to cash inflow from net profit and changes in operating assets/liabilities in 2025.
 - (2) Non-operating activities: the increase of financial assets measured at amortized cost generates cash outflow.
2. Corrective Measures to Be Taken in Response to Illiquidity: None.
3. Cash liquidity analysis for the coming fiscal year:

Unit: NT\$1,000

Cash at beginning of period	Projected net cash flow from operating activities during the year	Projected net cash flow from investment and financing activities in the year	Cash surplus amount	Remedial Measures for Cash Inadequacy	
				Investment Plan	Financing Plan
(1)	(2)	(3)	(1)+(2)+(3)		
3,482,911	(362,137)	243,030	3,363,804	-	-

IV. Major Capital Expenditures in 2025 and Their Impacts on the Company's Finance and Operations

- (I) Use of major capital expenditures and sources of funds: None
- (II) Expected benefits: Not applicable.

V. Investment Policies of the Most Recent Year, Main Reasons for Investment Gains or Losses, Improvement Plans, and Investment Plans of the Upcoming Year:

ECS's reinvestments strategy is focused on long-term investments. In 2025, ECS had a gain of NTD 675,904 thousand from equity method reinvestment, primarily due to proper cost control and disposal the invested company in China. Going forward, ECS will continue to evaluate reinvestment plans with caution for the principle of long-term strategic investments prudently.

VI. Risk Analysis and Assessment:

(I) Effect on the Profit (Loss) of Interest and Exchange Rate Fluctuations and Changes in the Inflation Rate, and Response Measures to Be Taken in the Future

1. Interest rate risk

The Group was exposed to fair value interest risk, because entities in the Group hold financial assets and liabilities with fixed rate, and the Group was exposed to cash flow interest rate risk because entities in the Group hold financial asset and liabilities with floating rate.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period are as follows:

	December 31, 2025	December 31, 2024
Fair value interest rate risk		
– Financial assets	\$5,220,648	\$4,271,959
– Financial liabilities	1,228,450	1,522,624
Cash flow interest rate risk		
– Financial assets	2,402,986	3,088,916
– Financial liabilities	282,870	163,925

The sensitivity analysis below was determined based on the Group's exposure to interest rates for both derivative and non derivative instruments at the end of the reporting period. For floating rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the end of the reporting period was outstanding for the whole year. A 1% increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 1% higher and all other variables were held constant, the Group's pre tax profit for the years ended December 31, 2025 and 2024, would have increased by \$21,201 thousand and \$29,250 thousand, respectively. Had market interest rates been 1% lower, the impact would have been negative but at the same amounts.

2. Foreign currency risk

The Group was exposed to foreign currency risk because it owned assets and liabilities which were denominated in foreign currencies. Exchange rate exposures are managed within approved policy parameters by using financial instruments such as foreign exchange spot transactions, forward exchange contracts, etc.

For the Group, the main purpose of using forward exchange contracts is to eliminate the financial risks of currency exchange rates.

The Group was mainly exposed to the U.S. dollar. The following table shows the Group's sensitivity to a 5% increase and decrease in the New Taiwan dollar (the functional currency) against the U.S. dollar. The 5% sensitivity rate is used in reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items, for which their translation at the end of the reporting period is adjusted for a 5% change in foreign currency rates.

	December 31, 2025	December 31, 2024
Gain or loss from 5% change in foreign currency rate		
USD	\$ 17,370	(\$49,898)

3. Inflation

In 2025 significant inflationary trends emerged in major global economies. ECS continues to closely monitor this issue. After evaluating its impact, we found no significant effects on our financial performance.

(II) Policy regarding High-risk Investments, Highly Leveraged Investments, Loans to Other Parties, Endorsements/Guarantees, and Derivatives Transactions, Main Reasons for the Profit (Loss) Generated Thereby, and Response Measures to Be Taken in the Future

1. The Company has not engaged in high-risk and highly leveraged investments in the year 2025 up to the publication date of the annual report.
2. As of 2025 and the publication date of the annual report, the Company's lending to others:

In order to meet the Company's operating needs, the "Operating Procedures for Lending Funds to Others" have been formulated in accordance with the relevant laws and regulations of the competent authority, and are under the management of specific units. As of 2025 end and the publication date of the Annual Report, the Company's lending to others was zero, and ECS Digital Technology (SHENZHEN) LTD., a subsidiary of the Company, had the following lending to others:

Lend to	Unit: NT\$1,000 2025/12/31
Golden Elite Technology (Shenzhen) Co., Ltd.	<u>\$ 156,520</u>
Total	<u>\$ 156,520</u>

3. As of 2025 and the publication date of the annual report, the Company's endorsement and warranty:

In order to meet the Company's operating needs, the "Operating Procedures for Endorsement and Guarantee" have been formulated in accordance with the relevant laws and regulations of the competent authority, and are under the management of specific units. As of the end of 2025 and the publication date of the annual report, the Company's endorsement and guarantee: None.

4. The Company is engaged in derivative transactions mainly to hedge risks, and the transactions are subject to the "Procedures for Handling Derivative Financial Commodity Transactions". There were no derivative commodity contracts outstanding as of Dec. 31, 2025.

(III) Future R&D plans and estimated R&D costs:

R&D Project	Current progress of uncompleted R&D projects	Projected investment in R&D	Projected date for completion and commercial production	Major factors that influence the success of R&D in the future
Intel Platform Series project	Circuit design/ product proofing/ testing and mass production	NT\$20,000 thousand	2026.Q1~Q4	1. New specifications and technology introduction 2. Mechanism, hardware, and software development progress
AMD Platform Series project	Circuit design/ product proofing/ testing and mass production	NT\$10,000 thousand	2026.Q1~Q4	1. New specifications and technology introduction 2. Mechanism, hardware, and software development progress
Chromebook Series project	Circuit design/ product proofing/ testing and mass production	NT\$20,000 thousand	2026.Q1~Q4	1. New specifications and technology introduction 2. Mechanism, hardware, and software development progress
Qualcomm Series project	Circuit design/ product proofing/ testing and mass production	NT\$20,000 thousand	2026.Q1~Q4	1. New specifications and technology introduction 2. Mechanism, hardware, and software development progress
Intel Nova Lake motherboards *3 models mATX	Circuit design/ product proofing/ testing and mass production	NT\$56,000 thousand	2026.Q2~Q4	1. Is the Shortage of materials improved 2. Test the shortage of human resources about the crowding out effect, and the effect on the progress.
Intel Nova Lake series 1.2L system*2 models	Circuit design/ product proofing/ testing and mass production	NTD4,500 thousand	2026.Q2~Q4	1. Structure and heat dissipation problem handling 2. Progress of test verification and safety certification in multiple countries
ECS AMD new AM5 series motherboard *3 MicroATX, Mini ITX	Circuit design/ product proofing/ testing and mass production	NT\$2,200 thousand	2026.Q1~Q4	1. RD Resource and testing progress 2. AMD APU supply situation
LIVA Z15 Plus Intel Wildcat Lake system project	Circuit design/ product proofing/ testing and mass production	NT\$2,800 thousand	2026.Q1~Q3	1. IPC new specifications and technology introduction 2. Ten years of material life cycle needs 3. Progress of certification requirements in multiple countries
AMD Platform Series project	Circuit design/ product proofing/ testing and mass production	NT\$10,000 thousand	2026.Q1~Q4	1. New specifications and technology introduction 2. Mechanism, hardware, and software development progress 3. Is the shortage of materials improved

(IV) Effect on the Financial Operations of Important Policies Adopted and Changes in the Legal Environment at Home and Abroad, and Measures to Be Taken in Response :

The Company operates in accordance with the relevant laws and regulations at home and abroad, and pays attention to the development trend of domestic and foreign policies and

regulations at any time, collects relevant information for the reference of the decision-making level, and consults relevant professionals, so as to fully grasp and timely adjust the Company's relevant operating policies in response to changes in the market environment. As of the date of publication of the Annual Report, the Company has not been affected by changes in important policies and laws at home and abroad.

(V) Effect on the Financial Operations of Developments in Science and Technology and Industrial Change (including cyber security risk), and Measures to Be Taken in Response :
In recent years, cyber attacks and ransomware Information security incidents have been frequently reported, so ECS attaches extra emphasis on information security risk control and protection, and sets up a multi-level defense-in-depth security control and protection network to implement strict control measures. Up to the date of publication of the Annual Report, there have been no technological changes (including the cyber security risks) and industrial changes that have affected the Company's finance and business.

(VI) Effect on the Crisis Management of Changes in the Corporate Image, and Measures to Be Taken in Response :

Since its establishment, the Company has been committed to maintaining its corporate image and abided by various laws and regulations. As of the date of publication of the Annual Report, there has been no business crisis caused by the change of corporate image.

(VII) Expected Benefits and Possible Risks Associated with Any Mergers and Acquisitions, and Measures to Be Taken in Response :

On February 21, 2025 the Board of Directors of the company approved a simplified merger with its 100%-owned subsidiary, ECS Industrial Computer Co., Ltd., and set the merger base date on June 30, 2025. The merger and related amendments to registration were approved by Ministry of Economic Affairs on October 7, 2025.

The purpose of the merger is to integrate the resources of both parties and to improve the overall operating efficiency of the Group. This merger does not issue additional shares or pay cash as merger consideration. The merger does not affect shareholders' equity and has no impact on book value per share and earnings per share.

(VIII) Expected Benefits and Possible Risks Associated with Any Plant Expansion, and Measures to Be Taken in Response:

As of the publication date of the annual report for the year 2025, the Company has no plans to expand its plant facilities.

(IX) Risks Associated with Any Consolidation of Sales or Purchasing Operations, and Measures to Be Taken in Response:

The Company is scattered in purchase and sales, and has no significant risk.

(X) Effect on and Risk to the Company in the Event a Major Quantity of Shares Belonging to a Director or Shareholder Holding Greater than a 10% Stake in the Company Has Been Transferred or Has Otherwise Changed Hands, and Measures to Be Taken in Response:None

(XI) Effect on and Risk to the Company Associated with Any Change in Governance Personnel or Top Management, and Measures to Be Taken in Response: None

(XII) For litigation or non-litigation events, the major litigation, non-litigation, or administrative dispute cases that have been judged or are pending of the Company and its directors,

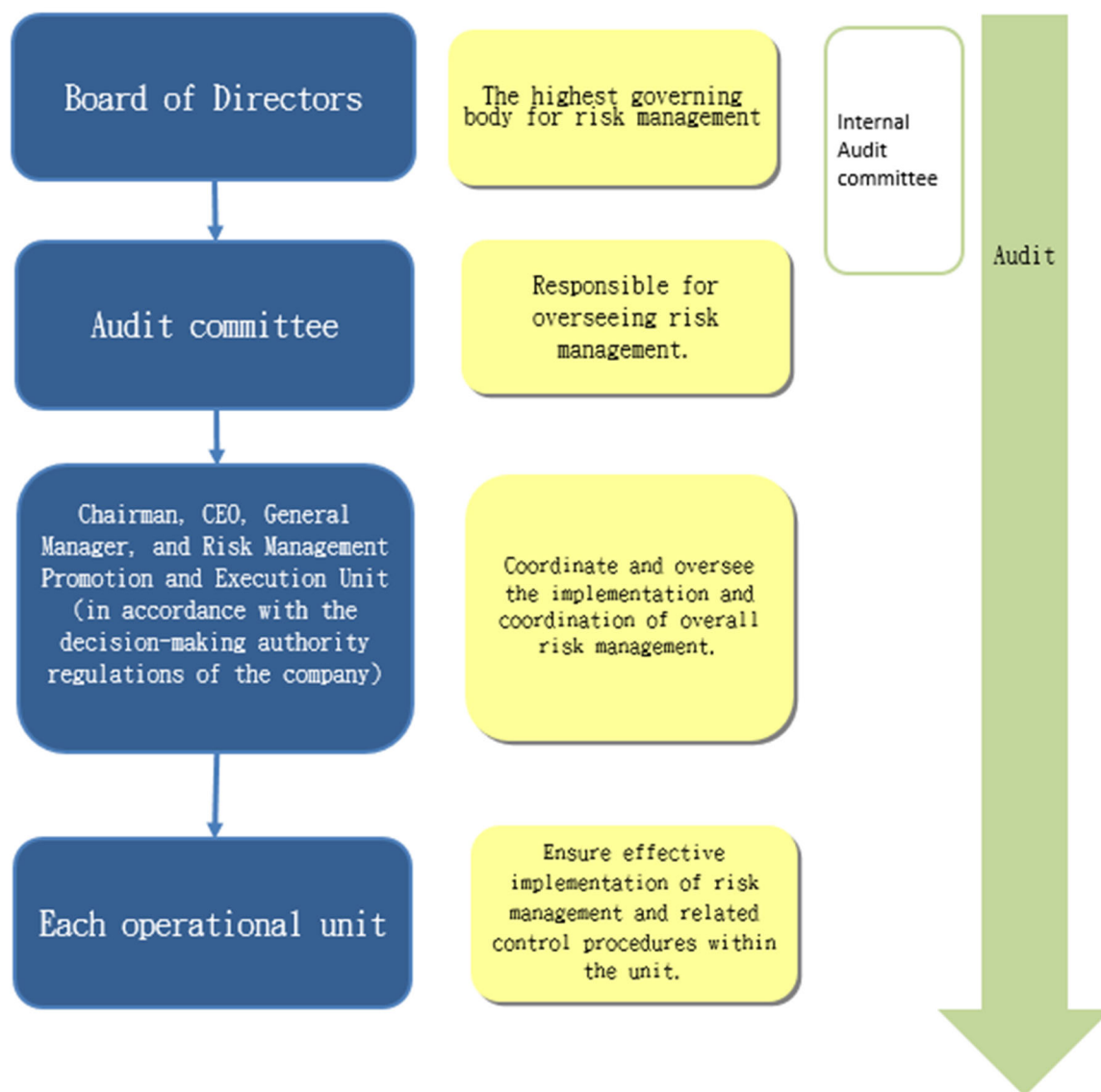
President, substantive person in charge, major shareholders holding more than 10% of the shares and its affiliates shall be listed; if the results of which are likely to have a material impact on shareholders' equity or the price of securities, the facts in dispute, the amount of the subject matter, the commencement date of the proceeding, the principal parties involved and the disposition as of the date of publication of the annual report shall be disclosed:

For major litigation of the company, please refer to Appendix-Consolidated Financial Statements of 2025 annual report Note 9 (9).

(XIII) Other important risks and countermeasures:

Our company appoints the board of directors as the highest governing body for risk management, with the Audit Committee responsible for overseeing the control and supervision of existing or potential risks within the company. This includes considering the company's scale, business characteristics, nature of risks, and operational activities, with risk management being jointly promoted and executed by subordinate organizations and units.

I. The company's risk management organizational structure is as follows:



II. The company's risk management procedures are as follows:

Program	Directions
Risk Identification	We utilize various feasible analytical tools and methods (such as process analysis, scenario analysis, questionnaire surveys, PESTLE analysis, etc.) based on past experiences and information. Considering both internal and external risk factors, as well as stakeholder concerns, we conduct analyses through both "bottom-up" and "top-down" approaches. This comprehensive approach integrates discussions on strategic, operational, financial, compliance and integrity, emerging risks, and other detrimental event aspects for a thorough identification process.
Risk Analysis	To understand the nature and characteristics of identified risk events, we analyze their probability of occurrence and impact, and calculate the risk value accordingly.
Risk Assessment	Providing the basis for company decision-making, we prioritize risk events for treatment by comparing the results of risk analysis with risk appetite. This serves as a reference for determining the priority order of subsequent risk management and selecting response measures.
Risk Response	Taking into account the company's strategic objectives, internal and external stakeholder perspectives, risk appetite, and available resources, we select risk response strategies to balance achieving objectives with cost-effectiveness.
Risk Oversight and Review	Reviewing the risk management process and the effectiveness of related risk mitigation measures to ensure continuous operation, and incorporating the results of such reviews into performance measurement and reporting matters.

III. Risk management operations in 2025

- (1) The company's risk management operations are reported to the Board of Directors at least once a year. For the year 2025, the risk management report was presented to the Board on December 20, 2025.
- (2) In accordance with the "Risk Management Policy," the company conducted risk assessments and reviews for key operational projects and reported them to both the Audit Committee and the Board of Directors on February 21, May 7, August 6, November 7, and December 19, 2025. Updates will be provided periodically or as needed based on the progress of each project.

VII. Other Important Matters: None.

Chapter 6. Special Disclosures

I. Related Party Information:

Consolidated Business Report, Consolidated Financial Statement Declaration, and Affiliated Company Report for the Most Recent Fiscal Year: The company has already announced and filed the report on the information disclosure website designated by the Financial Supervisory Commission (FSC). Please refer to the Public Information Observatory for details. The index path and URL are as follows:

MOPS>Company>Electronic Document Download>Affiliated Enterprises Three Documents
Section : https://mopsov.twse.com.tw/mops/web/t57sb01_q10

II. Private Placement of Securities for 2025 and up to the Date of the Annual Report Publication: None.

III. Other necessary additional explanations: None.

IV. In the most recent fiscal year up to the date of publication of this annual report, matters that have a significant impact on shareholders' equity or securities prices as stipulated in Paragraph 3, subparagraph 2 of Article 36 of the Securities and Exchange Act: None.

**ELITEGROUP COMPUTER SYSTEMS
CO., LTD.**

Chairman: Jung-Hua Chang

ECS ELITEGROUP
ELITEGROUP COMPUTER SYSTEMS CO., LTD.