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遠見科技股份有限公司

2024 Annual Report

Global View Co., Ltd. Prepared by
Global View website : <https://www.gv.com.tw>
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PLEASE READ FOLLOWING NOTICE

BEFORE USING THIS REPORT

Readers are advised that the original version of the report is in Chinese. If there is any conflict between these financial statements and the Chinese version or any difference in the interpretation of the two versions, the Chinese-language report shall prevail.

In addition, certain of our financial information have been published in accordance with requirements of the Republic of China Securities and Futures Commission and are presented in conformity with accounting principles generally accepted in the Republic of China. Readers should be cautioned that these accounting principles differ in many material respects from accounting principles generally accepted in other countries.

Except as required by law, we undertake no obligation to update any forward-looking statement, whether as a result of new information, future events, or otherwise.

The materials and information provided on this report have been issued by Sunplus and are posted solely for informational purposes and is not an offer to buy or sell or a solicitation of an offer to buy or sell any securities issued by us or otherwise.

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Overseas Listings and Access to the Listing Information : None.

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I. Report to Shareholders

Hello Shareholders,

First of all, I would like to thank all shareholders for their long-term support and love for the Company. In 2024, the company has undergone important changes, with Senluo Investment Co., Ltd. (hereinafter referred to as Senluo Company) taking over the operation, the company's board of directors has been comprehensively re-elected, and a new management team and strategic direction have been introduced. This report will explain the operating status and future development plan for 2024:

1. 2024 Business Report

(I) Results of the implementation of the business plan:

The Company's consolidated operating income for 2024 was NT\$138,217 thousand, a decrease of NT\$20,428 thousand from NT\$158,645 thousand in 2023, of which leasing income decreased by NT\$21,067 thousand. Other operating income increased by NT\$639,000,000, mainly due to the increase in e-commerce sales of audio-visual products. The operating cost of NT\$54,463 thousand in 2024 increased by NT\$7,849 thousand from NT\$46,614 thousand in 2023, mainly due to the increase in sales of audio-visual products. Operating gross profit in 2024 decreased by NT\$28,277 thousand compared with 2023.

In terms of operating expenses, NT\$42,557 thousand in 2024, an increase of NT\$4,262 thousand from NT\$38,295 thousand in 2023.

In summary, the consolidated operating income for the year 2024 was NT\$41,197 thousand, a decrease of NT\$32,539 thousand from NT\$73,736 thousand in the previous year.

In the non-operating income and expenses of FY2024, interest income was NT\$2,5089,000, and after consolidating other benefits and losses, non-operating income and expenses for FY2024 were NT\$31,587 thousand.

Net profit after tax for the year 2024 was NT\$46,126 thousand, with earnings per share of NT\$0.73.

(II) Budget Execution: The Company did not prepare a financial forecast for FY2024, so it is not applicable.

(III) Analysis of financial income and expenditure and profitability

1. Financial income and expenditure:

Net cash inflow from consolidated operating activities in FY2024 was NT\$26,830 thousand.

Net cash inflow from investing activities was NT\$60,374 thousand, and cash outflow from major investing activities was cash to fixed deposit for more than three months. net cash outflow from financing activities was NT\$62,900 thousand, and net cash outflow from major financing activities was cash dividends of NT\$63,000 thousand; The effect of exchange rate changes on approximately equivalent cash was NT\$11,115 thousand. The consolidated net increase in cash and cash equivalent in 2024 was NT\$35,419 thousand, with an approximately attributable cash balance of NT\$31,786 thousand at the beginning of the year and NT\$67,205 thousand at the end of the year.

2. Profitability Analysis:

Unit: NT\$/%

Analyze the project		2024
Financial structure	Liabilities to assets ratio (%)	6.38
	Long-term funds to fixed assets ratio (%)	2111.68
	Return on assets (%).	2.86
	Return on equity (%).	3.07
	Pre-tax net profit to paid-in capital ratio (%)	11.55
	Net profit rate (%).	33.37
Profitability	Earnings per share (before retrospective; NT\$)	0.73

(IV) Research development

1. 2024 Annual R&D Expenditure and R&D Manpower Statistics (Consolidated):

Unit: NT\$ thousand per person

annual project	2024
R&D expenses	2,709
R&D manpower	3 people

2. 2024 annual R&D results description:

- (1) Scan Translation Pen PRO.
- (2) Learning tablets W9, W11.

2. 2025 Business Plan Overview:

(I) Business policy:

1. Carry out strategic and value-based investments, focusing on investment opportunities in high-quality companies such as environmental protection, new energy, and artificial intelligence.
2. Wenquxing brand authorization to maintain brand value.
3. Develop new electronic education products in simplified and traditional Chinese.
4. Use the channel and brand advantages to find innovative electronic products to increase turnover and profits.
5. Increase occupancy rate, strengthen service to leasing customers, and enhance added value.

(II) Expected sales volume and its basis:

In terms of the number of electronic dictionary education products sold in 2025, it is a relatively mature market, and the number and amount of sales are not much different from last year; In terms of leasing income in mainland China, the annual rental income increased slightly compared to last year due to the uncertain outlook of China's economy and the increased demand for office renovations.

(III) Important Production and Marketing Policies:

1. Strengthen quality and outsourced processing plants and inventory management.
2. Manage the production quality of authorized products.
3. Use channels and cross-industry cooperation to develop new products and new services.

3. Future Company Development Strategy:

With the takeover of Senluo, the Company's business strategy will be significantly adjusted to promote long-term growth and enhance shareholder value through asset revitalization, intelligent warehousing construction **and green energy development**. The specific strategies are as follows:

1. **Revitalizing real estate assets:** Actively expanding large-scale commercial real estate investment and leasing to increase rental income.
2. **Development of intelligent logistics** and warehousing: Invest in AI intelligent warehousing and logistics facilities, optimize warehousing management and transportation efficiency, and increase leasing revenue sources.
3. **Green Energy and Leasing Dual Engines:** Introducing solar power generation to increase the added value of real estate and create stable income.
4. Use the educational channel and the brand advantage of Wenquxing to develop and improve a new generation of electronic products.
5. Combined with the remedial teaching resources in mainland China, we will promote

cooperation opportunities in self-study rooms.

4. Impact of External Competitive Environment, Regulatory Environment, and Macroeconomic Environment:

- 1. Market competition:** The ELPs market is affected by mobile phones and tablets, but sales of e-dictionaries in mainland China have stabilized due to parents' concerns about the overuse of digital products.
- 2. Impact of exchange rate and interest rate:** In 2024, due to the increase in interest rates of the US dollar, the company benefited from the income of the exchange rate difference, and the US dollar is expected to remain stable in 2025, and the company will prudently manage foreign exchange risks.
- 3. General Economic Environment:** As China's economic recovery is uncertain, the company will control costs while actively seeking value-based investment opportunities.

Looking ahead to 2025 years, the Company will actively invest in intelligent warehousing and logistics facilities to create a new generation of growth momentum, while introducing ESG governance principles to enhance the resilience of corporate operations and increase market competitiveness and shareholder value.

Finally, I would like to congratulate all shareholders

Be in good health and all the best

Chairman: Chou Fa

General Manager: Huang Ting Yang

Accounting Supervisor: Yu Yueh Lung

II. Corporate Governance Report

1. Information of directors, general managers, deputy general managers, assistants, heads of departments and branches:

(1) Particulars of directors

April 13, 2025

job title	Nationality or place of incorporation	name	gender age	Date of election	tenure	First Date of election	Hold shares at the time of election		Number of shares held now		Spouses and minor children now hold shares		Holding shares in the name of another person		Major economic (academic) experience	He currently holds concurrent positions in the Company and other companies	Other directors, directors or supervisors who are within the spouse or second degree of kinship			remark
							Number of strands	Holdings ratio	Number of strands	Holdings ratio	Number of strands	Shareholding ratio	Number of strands	Shareholding ratio			job title	name	relationship	
Chairman (Note 2)	R.O.C	SUNPLUS TECHNOLOGY CO., LTD. Representatives Huang Chou Chye	man 60-70	2023.06.09	3 years	2014.01.08	8,229,457	13.06%	798,386	1.27%					Master of Electrical Engineering, Tsinghua University	Note 1	not	not	not	not
director (Note 2)	R.O.C	Chou Chih Yuan	man 60-70	2023.06.09	3 years	1986.04.09	7,125,527	11.31%	1,692,269	2.69%	29,548	0.05%			Graduated from the Department of Electronic Engineering, Jiaotong University Manager of Zhongding Technology	Chairman of the Board of Directors of Reying Optoelectronics Co., Ltd Chairman of Kunshan Reying Optoelectronics Co., Ltd Chairman of the Board of Directors of Baoankang Electronics (Beijing) Co., Ltd	not	not	not	not
director (Note 4)	R.O.C	Chiu Chi Ying	woman 50-60	2023.06.09	3 years	2008.06.13	-	-							Graduate School of Law, National Chengchi University Graduated from National Taiwan University Principal lawyer of Anqing International Law Firm	Principal lawyer of Anqing International Law Firm Director of Reing Optoelectronics Co., Ltd The representative of the legal person of Sunplus Innovation Technology Co., Ltd Independent Director of Daya International (Shares) Co., Ltd Supervisor of Beijing Lingyang Yihui Technology Co., Ltd	not	not	not	not
director (Note 3)	R.O.C	Tsai Chih Chieh	man 50-60	2023.06.09	3 years	2008.06.13	-	-							Graduated from the Graduate School of Business Administration, Taipei University Completed from the Department of Electronic Physics, Jiaotong University Principal Accountant of Konda United Accounting Firm	General Manager of Vision Technology Co., Ltd Chairman and Director of Beijing Golden Vision Computer Technology Co., Ltd Director of Konku-da United Accounting Firm Chairman of the Board of Directors of Jiedeng Sankei Consulting Co., Ltd Chairman of the Board of Directors of Tianren Chrysanthemum Green Technology (Shares) Co., Ltd Siliery Corp. (Shares) Limited Independent Director Excellence Success (Shares) Limited Independent Director Sun Zhi Technology (Holdings) Limited Independent Director Supervisor of Pacific International Network (Shares) Co., Ltd	not	not	not	not
independent director (Note 4)	R.O.C	Wu Tzu Chi	man 50-60	2023.06.09	3 years	2020.06.09	-	-							Graduated from the Department of Accounting, Shih Chien University Partnership Accountant of Kangchu United Accounting Firm	Partnership Accountant of Kangchu United Accounting Firm Independent director of Xinxun Technology Co., Ltd Independent Director of Fuyu Business (Shares) Limited Songling Financial Advisory Co., Ltd.	not	not	not	not

job title	Nationality or place of incorporation	name	gender age	Date of election	tenure	First Date of election	Hold shares at the time of election		Number of shares held now		Spouses and minor children now hold shares		Holding shares in the name of another person		Major economic (academic) experience	He currently holds concurrent positions in the Company and other companies	Other directors, directors or supervisors who are within the spouse or second degree of kinship			remark
							Number of strands	Holdings ratio	Number of strands	Holdings ratio	Number of strands	Shareholding ratio	Number of strands	Shareholding ratio			job title	name	relationship	
independent director (Note 4)	R.O.C	Lin Kuan Chao	man 70-80	2023.06.09	3 years	2023.06.09	501	-							Institute of Accounting, National Chengchi University Department of Accounting, Taipei University Director of Dazhong International Accounting Firm	Director of Dazhong International Accounting Firm Independent Director of System Electronics Industry Co., Ltd Independent Director of Jiguang Technology Co., Ltd Director of the Taipei Trend Research Cultural and Educational Foundation Supervisor of the Fire Protection Development Foundation He is the permanent supervisor of the Fire Education Academic Research Foundation	not	not	not	not
independent director (Note 4)	R.O.C	Chang Chih Liang	man 60-70	2023.06.09	3 years	2023.06.09	-	-							Graduate School of Commerce, Waseda University, Japan Department of Geoeconomics, Environment and Resources, National Taiwan University	Advisor of Daiwa Cathay Securities (Shares) Limited Independent Director of Fuyu Land (Shares) Limited Independent director of Jianrong Technology Co., Ltd Director of Amp Tech Technology Co., Ltd	not	not	not	not
Chairman of the Board (Note 4)	R.O.C	Chou Fa	man 60-70	2025.02.24	3 years	2025.02.24	-	-	25,000	0.04%	-	-	-	-	EMBA, Department of Business Management, Chung Yuan University	Director, Jia Xin Accounting Office Head of Senluo Investment Co., Ltd Director of Beijing Golden Vision Computer Technology Co., Ltd	not	not	not	not
Director (Note 4)	R.O.C	Senlo Investment Co., Ltd. Representative Huang Yu Feng	man 30-40	2025.02.24	3 years	2025.02.24	23,940,000	38.00%	23,940,000	38.00%	-	-	-	-	Information Processing Department of Sun Hing High School	21st Century Real Estate Store Manager Manager of Chushinoya	not	not	not	not
Director (Note 4)	R.O.C	Senlo Investment Co., Ltd. Representative Huang Wei Lun	man 30-40	2025.02.24	3 years	2025.02.24	23,940,000	38.00%	23,940,000	38.00%	-	-	-	-	Department of Marketing and Distribution Management, South Asia Institute of Technology	Director of CITIC Housing Zhongqi Qingpu Elementary School Franchise Store	not	not	not	not
Director (Note 4)	R.O.C	Huang Ting Yang	man 30-40	2025.02.24	3 years	2025.02.24	20,000	0.03%	150,000	0.24%	-	-	-	-	Department of Accounting, Soochow University	General Manager of Vision Technology Co., Ltd Chairman of Beijing Golden Vision Computer Technology Co., Ltd Independent Director of Pinyuan Industrial Co., Ltd Director of Zhengmao Capital Limited	not	not	not	'None
independent director (Note 4)	R.O.C	Wu Shang Wen	man 50-60	2025.02.24	3 years	2025.02.24	-	-	-	-	-	-	-	-	National Taipei College of Commerce, Finance and Taxation Division EMBA, Institute of Finance, National Taiwan University of Science and Technology	Accountant of Yongsheng United Accounting Firm	not	not	not	not
independent director (Note 4)	R.O.C	Liu Chiu Chuan	woman 50-60	2025.02.24	3 years	2025.02.24	-	-	-	-	-	-	-	-	Faculty of Law, Fu Jen University Institute of Law, Ming Chuan University	Attorney at Lawwings/Patent Attorney Chairman of the Board of Directors of Diqui Industrial Co., Ltd Independent Director of Dr. Han Technology Co., Ltd	not	not	not	not
independent director (Note 4)	R.O.C	Lai Chuang Kuan	man 40-50	2025.02.24	3 years	2025.02.24	60,744	0.10%	261,000	0.41%	-	-	-	-	Department of Business Administration, Kainan University	Head of Jiayi Land Development Co., Ltd Head of Jiayi Land Development Co., Ltd	not	not	not	not

job title	Nationality or place of incorporation	name	gender age	Date of election	tenure	First Date of election	Hold shares at the time of election		Number of shares held now		Spouses and minor children now hold shares		Holding shares in the name of another person		Major economic (academic) experience	He currently holds concurrent positions in the Company and other companies	Other directors, directors or supervisors who are within the spouse or second degree of kinship			remark							
							Number of strands	Holdings ratio	Number of strands	Holdings ratio	Number of strands	Shareholding ratio	Number of strands	Shareholding ratio			job title	name	relationship								
Note 1: Chairman and Chief Executive Officer of Sunplus Technology Co., Ltd., Chairman of Sunplus Venture Capital Co., Ltd., Chairman of Sunplus Investment Co., Ltd., Chairman of Weiyang Investment Co., Ltd., Chairman of Sunplus Management Consulting Co., Ltd., Chairman and Director of Lingtong Technology Co., Ltd., Chairman and Director of Sunplus Innovation Technology Co., Ltd., Chairman and Director of Sunplus Group Inc., Chairman and Director of Sunplus Multimedia Co., Ltd., Director of Xinding Technology Co., Ltd., Chairman of AWARD GLORY LTD., Chairman and Director of Jingxiang Technology Co., Ltd., Director of Jingluo Technology Co., Ltd., Director of Huicheng Innovation Co., Ltd																											
. Note 2: 2024/12/31 Resignation of Director																											
Note 3: 2024/12/31 Resigning of Director																											
Note 4: The 15th term of directors (including independent directors) was re-elected at the first extraordinary meeting of shareholders on February 24, 2025																											

(2) A substantial shareholder of a corporate shareholder

1. If the representative is a corporate shareholder, the name of the corporate shareholder and the equity ratio of the corporate shareholder shall reach more than 10% or the equity ratio

The names of the top 10 shareholders are as follows:

2025/4/13

The name of the corporate shareholder	A substantial shareholder of a corporate shareholder
Senlo Investment Co., Ltd.	Guangpeng Co., Ltd

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

Note 2: Fill in the name of the major shareholder of the corporate shareholder (whose shareholding ratio accounts for the top 10) and its shareholding ratio. If the substantial shareholder is a legal person, the following table 2 should be completed.

Note 3: If the corporate shareholder is not an organization of the company, the name of the shareholder and the shareholding ratio that should be disclosed in the previous opening are the name of the investor or donor and the proportion of their capital contribution or donation.

(3) If the major shareholder is a legal person, the major shareholder:

April 13, 2025

The name of the corporate shareholder	A substantial shareholder of a corporate shareholder
Guangpeng Co., Ltd	Xie Chunshui

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

Note 2: Fill in the names of the major shareholders of the corporation (whose shareholding ratio accounts for the top 10) and their shareholding ratios.

Note 3: If the corporate shareholder is not a company organization, the name of the shareholder and the shareholding ratio that should be disclosed in the previous opening are the name of the contributor or donor and its capital contribution or donation ratio.

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

April 13, 2025

name condition	Professional Qualifications and Experience	Independence Cases (Note 3)	The number of independent directors of other public companies
Chou Fa	EMBA, Department of Business Management, Chung Yuan University The director of Jiaxin Tax Bookkeeper Firm, the person in charge of Senluo Investment Co., Ltd Head of Senluo Investment Co., Ltd Possess the relevant work experience and professional knowledge and skills required for business, technology and corporate business. There are no cases under Article 30 of the Companies Act	not applicable	not
Huang Ting Yang	Department of Accounting, Soochow University Independent director of Pinyuan Industrial Co., Ltd Director of Dezhen Technology Co., Ltd He is an independent director of Hongde Energy Technology Co., Ltd Chief Financial Officer, Acting Spokesperson, and Head of Corporate Governance of Hechang Technology Co., Ltd Chief Financial Officer of Century Offshore Wind Power Equipment Co., Ltd Deputy General Manager of the General Management Office of Nanzhang (Shares) Company Manager of the audit department of Qinye Zhongxin United Accounting Firm Possess the relevant work experience and professional knowledge and skills required for business, technology and corporate business. There are no cases under Article 30 of the Companies Act	not applicable	1
Senlo Investment Co., Ltd. Representatives Huang Yu Feng	Information Processing Department of Sun Hing High School 21st Century Real Estate Store Manager Store manager of CITIC Housing Possess the relevant work experience and professional knowledge and skills required for business, technology and corporate business. There are no cases under Article 30 of the Companies Act	not applicable	not
Senlo Investment Co., Ltd. Representatives Huang Wei Lun	Department of Marketing and Distribution Management, South Asia Institute of Technology Director of CITIC Housing Zhongqi Qingpu Elementary School Franchise Store Possess the relevant work experience and professional knowledge and skills required for business, technology and corporate business. There are no cases under Article 30 of the Companies Act	not applicable	not
Wu Shang Wen	Finance and Taxation Division, National Taipei College of Commerce EMBA, Institute of Finance, National University of Science and Technology, Taiwan Accountant of Yongsheng United Accounting Firm Possess the relevant work experience and professional knowledge and skills in business, finance, accounting and corporate business. There are no cases under Article 30 of the Companies Act.	Be an independent director and meet the requirements of independence, including but not limited to the fact that he/she or his/her spouse or relatives within the second degree of kinship have not served as directors, supervisors or employees of the Company or its affiliates; The number of shares of the company held by the person, spouse, or relatives within the second degree of kinship (or in the name of others) is 0 shares; Not serving as a director, supervisor or employee of a company with which the Company has a specific relationship (refer to the provisions of Paragraphs 5~8 of Paragraph 1, Paragraph 1 of Article 3 of the Regulations Governing the Establishment of Independent Directors of Public Companies and Matters to be Followed); In the past 2 years, the amount of remuneration obtained for	not

		providing business, legal, financial, accounting and other services to the company or its affiliates is 0 yuan.	
Liu Chiu Chuan	Faculty of Law, Fu Jen University Institute of Law, Ming Chuan University Attorney at Lawwings/Patent Attorney Chairman of the Board of Directors of Diqu Industrial Co., Ltd Independent Director of Dr. Han Technology Co., Ltd Possess the relevant work experience and professional knowledge and skills in business, finance, accounting and corporate business. There are no cases under Article 30 of the Companies Act.	Be an independent director and meet the requirements of independence, including but not limited to the fact that he/she or his/her spouse or relatives within the second degree of kinship have not served as directors, supervisors or employees of the Company or its affiliates; The number of shares of the company held by the person, spouse, or relatives within the second degree of kinship (or in the name of others) is 0 shares; Not serving as a director, supervisor or employee of a company with which the Company has a specific relationship (refer to the provisions of Paragraphs 5~8 of Paragraph 1, Paragraph 1 of Article 3 of the Regulations Governing the Establishment of Independent Directors of Public Companies and Matters to be Followed); In the past 2 years, the amount of remuneration obtained for providing business, legal, financial, accounting and other services to the company or its affiliates is 0 yuan.	1
Lai Chuang Kuan	Business Administration, Kainan University Head of Jiayi Land Development Co., Ltd Head of Jiayi Land Development Co., Ltd Possess the relevant work experience and professional knowledge and skills in business, finance, accounting and corporate business. There are no cases under Article 30 of the Companies Act.	Be an independent director and meet the requirements of independence, including but not limited to the fact that he/she or his/her spouse or relatives within the second degree of kinship have not served as directors, supervisors or employees of the Company or its affiliates; 261,000 shares of the company held by me, my spouse, or relatives within the second degree of kinship (or in the name of others); Not serving as a director, supervisor or employee of a company with which the Company has a specific relationship (refer to the provisions of Paragraphs 5~8 of Paragraph 1, Paragraph 1 of Article 3 of the Regulations Governing the Establishment of Independent Directors of Public Companies and Matters to be Followed); In the past 2 years, the amount of remuneration obtained for providing business, legal, financial, accounting and other services to the company or its affiliates is 0 yuan.	not

(5) Board Diversity and Independence:

(i) Board Diversity: Describe the Board's diversity policy, objectives and achievements. The diversity policy includes, but is not limited to, the selection criteria for directors, the professional qualifications and experience expected of the board of directors, gender, age, nationality and culture, and the specific objectives of the company and the achievement of the above-mentioned policies.

The current Board of Directors of the Company consists of 7 Directors, including 3 Independent Directors and 4 General Directors. The competencies possessed by each director based on his/her educational experience are as follows:

1 major in law, 3 majors in accounting, 5 majors in industry, 4 majors in finance, 3 in marketing ability, and 1 in science and technology ability.

Name of director	gender	Part-time employee of the company	Age distribution (years)	The length of office of the independent directors	law	accounting	industry	finance	marketing	technology	Expertise
Chou Fa	man		60-70	-		✓	✓	✓	✓		
Huang Ting Yang	man	✓	30-40	-		✓	✓	✓	✓	✓	accountant
Senlo Investment Co., Ltd. Representatives Huang Yu Feng	man		30-40	-		✓	✓	✓	✓		
Senlo Investment Co., Ltd. Representatives Huang Wei Lun	man		30-40	-		✓	✓	✓	✓		
Wu Shang Wen	man		50-60	-		✓		✓			accountant
Liu Chiu Chuan	woman		50-60	-	✓		✓	✓			lawyer
Lai Chuang Kuan	man		40-50	-		✓	✓	✓	✓		

Proportion of directors with employee status of the Company: 1/7 (14.3%); Proportion of female directors: 1/7 (14.3%); Proportion of independent directors: 3/7 (42.9%)

Proportion of independent directors who have not been re-elected for three consecutive terms: 3/3 (100%)

Members of the Board of Directors shall generally possess the knowledge, skills and qualities necessary for the performance of their duties. In order to achieve the ideal goal of corporate governance, the overall capabilities of the Board of Directors are as follows:

1. Operational judgment ability, 2. Accounting and financial analysis ability, 3. Management ability, 4. Crisis management ability, 5. Industrial knowledge, 6. International market view, 7. Leadership ability, 8. Decision-making ability.

Name of director	Diversified nucleus Hearts	Ability to exercise operational judgment	Accounting and financial analysis skills	Management ability	Crisis management capabilities	Industry knowledge	International market view	leadership	Decision-making ability
Chou Fa		✓	✓	✓	✓	✓	✓	✓	✓
Huang Ting Yang		✓	✓	✓	✓	✓	✓	✓	✓
Senlo Investment Co., Ltd. Representative: Huang Yufeng		✓	-	✓	✓	✓	✓	-	-
Senlo Investment Co., Ltd. Representative: Huang Weilun		✓	-	✓	✓	✓	✓	-	-
Wu Shangwen		✓	✓	✓	✓	✓	✓	✓	✓
Liu Qiu juan		✓	✓	✓	✓	✓	✓	✓	✓
Lai Chong guang		✓	✓	✓	✓	✓	✓	✓	✓

(2) Independence of the Board of Directors: The current Board of Directors of the Company consists of 7 directors, including 3 independent directors and 4 general directors, with independent directors accounting for 42.9%. None of the independent directors served as employees of the Company or its affiliates in the two years prior to their election or during their term of office, and none of the directors had a spouse or family relationship within the second degree of kinship with other directors.

(6) Information of general manager, deputy general manager, assistant, heads of departments and branches

13 Apr 2025

job title	Name	gender	nationality	Date of inauguration	Holding shares		Spouse and minor children hold shares		Holding shares in the name of another person		Major economic (academic) experience	He is currently holding positions in other companies	Managers who have a spouse or relationship within the second degree of kinship			The manager obtains the employee's stock option certificate	remark
					Number of strands	Holdings ratio	Number of strands	Holdings ratio	Number of strands	Shareholding ratio			job title	name	relationship		
managing director	Tsai Chih Chieh (Note 1)	man	R.O.C	2023.06.20	-	-	-	-	-	-	Graduated from the Graduate School of Business Administration, Taipei University Completed from the Department of Electronic Physics, Jiaotong University Principal Accountant of Konda United Accounting Firm	General Manager of Vision Technology Co., Ltd Chairman and Director of Beijing Golden Vision Computer Technology Co., Ltd Director of Konku-da United Accounting Firm Chairman of the Board of Directors of Jiedeng Sankei Consulting Co., Ltd Chairman of the Board of Directors of Tianren Chrysanthemum Green Technology Co., Ltd Silergy Corp. Independent Director Excellence Success Co., Ltd. Independent Director Independent Director of New Reach Technology Co., Ltd Supervisor of Taifu International Network Co., Ltd	-	-	-	-	-
managing director	Huang Ting Yang (Note 2)	man	R.O.C	2025.01.07	150,000	0.24%	-	-	-	-	Department of Accounting, Soochow University	General Manager of Vision Technology Co., Ltd Chairman of Beijing Golden Vision Computer Technology Co., Ltd Independent Director of Pinyuan Industrial Co., Ltd Director of Zhengmao Capital Limited	not	not	not	not	-
Deputy General Manager	Shu Wei Jen	man	R.O.C	2023.06.20	0	0	4,220	0.01%	0	0	Department of Accounting, Culture University	Deputy General Manager of Vision Technology Co., Ltd Director of Beijing Golden Vision Computer Technology Co., Ltd	not	not	not	not	-
Chief Financial Officer	Yu Yueh Lung	man	R.O.C	2025.01.07	0	0	0	0	0	0	Department of Business Administration, Research Institute, Chung Yuan University	Chief Financial Officer of Vision Technology Co., Ltd	not	not	not	not	-

Note 1: Cai Zhijie resigned as general manager on December 24, 2024.

Note 2: Huang Ting Yang was appointed as general manager on January 7, 2025.

2. Remuneration paid to directors (including independent directors), general manager and deputy general manager in the most recent year (individual disclosure of names and remuneration methods)

(1) Remuneration for general directors and independent directors (individual disclosure of names and remuneration methods)

Unit: NT\$1,000

December 31, 2024

job title	name	Remuneration of directors						The total amount of A, B, C and D and the proportion of net profit after tax	Part-time employees receive relevant remuneration						The total amount of items A, B, C, D, E, F and G and their proportion in net profit after tax	Receiving remuneration from subsidiaries for reinvestment in business or parent companies				
		remuneration (A)		Retirement pension (B)		Directors' Remuneration (C)			Salary, bonuses, special expenses, etc. (E)		Retirement pension (F)		Employee compensation (G)							
		Company	All companies in the financial report	Company	All companies in the financial report	root public manage	All companies in the financial report	root public manage	All companies in the financial report	Company	All companies in the financial report	Company	All companies in the financial report	Company	All companies in the financial report	Cash Amount	The amount of the shares	Cash Amount	The amount of the shares	
director	SUNPLUS TECHNOLOGY CO., LTD. Representative Huang Chou Chye	-	-	-	-	211	211	35	35	0.53%	0.53%	-	-	-	-	-	-	0.53%	0.53%	6,268
director	Chou Chih Yuan	-	-	-	-	211	211	25	25	0.51%	0.51%	-	-	-	-	-	-	0.51%	0.51%	205
director	Chiu Chi Ying	-	-	-	-	211	211	35	35	0.53%	0.53%	-	-	-	-	-	-	0.53%	0.53%	631
director	Tsai Chih Chieh	-	-	-	-	211	211	-	-	0.46%	0.46%	1,770	2,492	72	72	-	-	4.45%	6.02%	96
independent director	Wu Tzu Chi	240	240	-	-	211	211	50	50	1.09%	1.09%	-	-	-	-	-	-	1.09%	1.09%	-
independent director	Lin Kuan Chao	240	240	-	-	211	211	50	50	1.09%	1.09%	-	-	-	-	-	-	1.09%	1.09%	-
independent director	Chang Chih Liang	240	240	-	-	211	211	50	50	1.09%	1.09%	-	-	-	-	-	-	1.09%	1.09%	-

(2) Remuneration of the General Manager and Deputy General Manager (Disclosure of names and remuneration methods individually)

Unit: NT\$ thousand

31 December 2024

job title	name	Salary (A)		Retirement pay (B)		Bonuses & Special expenses, etc. (C)		The amount of employee compensation (D)				The total amount of A, B, C and D and the proportion of net profit after tax		Receiving remuneration from subsidiaries for reinvestment in business or parent companies	
		Company	All companies in the financial report	Company	All companies in the financial report	Company	All companies in the financial report	Company		in financial reporting All companies		Company	All companies in the financial report		
								cash amount of money	stock amount of money	cash amount of money	stock amount of money				
managing director	Tsai Chih Chieh	1,944	2,666	72	72	37	37			0		4.45%	6.02%	96	
Deputy General Manager	Shu Wei Jen	1,540	2,027	95	95	557	557	280		280		5.36%	6.42%	27	

(3) Remuneration of the top 5 remuneration executives of listed companies (individual names and remuneration methods)

job title	name	Salary	Retirement pay	Bonuses and special expenses	Employee compensation	The total of the first four items accounts for the proportion of net profit after tax	Receive remuner ation from subsidiar ies for reinvesti ng in foreign

		Company	merge	Company	merge	Company	merge	The Company Cash	Shares of the Company	Consolidated cash	Consolidated stocks	Company	merge	business es
managing director	Tsai Chih Chieh	1,944	2,666	72	72	37	37	-	-	-	-	3.99%	5.56%	96
Deputy General Manager	Shu Wei Jen	1,540	2,027	95	95	557	557	280	-	280	-	5.36%	6.42%	27
Finance Manager	Hung Chiu Ping	1,164	1,164	73	73	368	368	162	-	162	-	3.83%	3.83%	-

(4) The name of the manager to whom the employee remuneration is assigned and the circumstances of the assignment

Manager	job title	name	The amount of the shares	Cash Amount	total	Total to Net Profit After Tax (%)
	managing director	Tsai Chih Chieh	-	442	442	0.9582%
	Deputy General Manager	Shu Wei Jen				
	Finance Manager	Hung Chiu Ping				

(5) Analysis of the ratio of the total remuneration paid to directors, supervisors, general managers and deputy general managers of the Company in the last two years to the net profit after tax of individual or individual financial reports, and the policy, standard and combination of remuneration, the procedure for setting remuneration, and the correlation between the remuneration and operating performance and future risks

(1) The proportion of the total remuneration paid to directors, supervisors, general managers and deputy general managers of the Company in the most recent two years to the net profit after tax for individual or individual financial reports

job title	2023				2024			
	Total remuneration (thousand dollars).		Proportion of net profit after tax (%).		Total remuneration (thousand dollars).		Proportion of net profit after tax (%).	
	Company	Consolidated statements	Company	Consolidated statements	Company	Consolidated statements	Company	Consolidated statements
director	4,944	5,802	7.70%	9.04%	6,756	7,965	14.65%	17.27%

managing director and Deputy General Manager							
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(2) Policy, criteria and mix of remuneration payments

The remuneration of directors, general managers and deputy general managers of the Company shall be determined by the Company in accordance with the Articles of Association, laws and regulations, and with reference to domestic and foreign industry standards, and shall be approved by the Remuneration Committee before being submitted to the Board of Directors for approval.

1. Fixed remuneration:

Directors shall receive a fixed monthly remuneration in accordance with the resolutions of the Remuneration Committee and the Board of Directors, as well as travel expenses for attending meetings of the Board of Directors or various committees; Managers are subject to the Remuneration Committee and the Board of Directors to evaluate and determine their remuneration.

2. Variable remuneration:

A. The proportion of remuneration distributed by the directors and managers of the Company is in accordance with Article 19 of the Articles of Association of the Company, and if the Company makes a profit in the year, it shall allocate not less than 1% of the profit in the current year as the remuneration of employees; No more than 3% of the allocation shall be the remuneration of the directors, which shall be formulated by the board of directors every year and distributed after the report of the regular shareholders' meeting.

B. When the Company allocates the annual remuneration of directors, it shall be distributed according to the proportion of tenure and individual performance, and shall be approved by the Remuneration Committee and the Board of Directors.

C. The employee remuneration, performance bonus and year-end bonus of the managers of the Company shall be paid according to the proportion of the employee, individual performance, relevant measures and the overall operating performance of the year, which shall be prepared by the General Manager's Office and submitted to the Remuneration Committee and the Board of Directors for approval.

(3) Procedures for Fixing Gratuities:

The remuneration of directors and managers shall be drafted by the Company and submitted to the Remuneration Committee for regular evaluation and determination of remuneration in accordance with regulations, and submitted to

the Board of Directors for approval.

(4) Correlation with business performance:

1. Conduct regular performance evaluation of directors every year, and submit the evaluation results to the board of directors report of the following year in accordance with Article 6 of the performance evaluation regulations of the board of directors of the Company as a reference for review and improvement, and for the selection or nomination of directors or remuneration.
2. The remuneration of directors has been set in accordance with the company's operating objectives, financial situation, duties of directors, in accordance with the provisions of the company's articles of association and laws and with reference to domestic and foreign industry standards.
3. The bonuses and remuneration of managers have been fully considered for their professional ability, personal performance, and the company's operation and financial status, and the results of the "Corporate Social Responsibility" performance are also linked as a reference item for approving variable remuneration.

(5) Correlation with future risks:

Important decisions made by the management of the Company will be made after taking into account various risk factors. The performance of these important decisions will be reflected in the company's profitability, which in turn will be related to the remuneration of the management team; In other words, the remuneration of the directors, chairman and managers of the Company is related to the performance of future risk control. Among them, the principles for determining the performance bonus of managers are: 1. The performance evaluation of managers should refer to the usual level of payment in the same industry, and consider the reasonableness of the relationship with personal performance, the company's operating performance and future risks, and 2. Managers should not be guided to engage in behaviors that exceed the company's risk appetite in pursuit of salary and remuneration.

(6) Links between performance appraisal and remuneration of directors and managers

The Company's articles of association stipulate that if the Company makes a profit in the year, it shall allocate employee dividends of not less than 1% and directors' and supervisors' remuneration of no more than 3% according to the pre-tax net profit, and the pre-tax earnings of the Company's individual financial statements for 1 13 years (before the remuneration of directors and supervisors and employee dividends are not recognized) is \$58,261,076, of which 1% of the remuneration of employees was 582,611 and 2% of the remuneration of directors was 1,165,222 yuan. For the employee part, after considering the individual performance and overall performance of the employee, the general manager's office will prepare a distribution plan and submit it to the remuneration committee and the board of directors for approval. Among them, the directors shall be allocated in accordance with Article 6 of the Performance Evaluation Regulations of

the Board of Directors of the Company, and shall be submitted to the Remuneration Committee and the Board of Directors for approval.

3. Corporate Governance Operations:

(I) Operation of the Board of Directors:

(1) Operation of the Board of Directors:

2024 The Board of Directors has held 10 meetings as of the date of publication, and the directors are present as follows:

job title	name	The actual number of seats	Number of delegated attendances	Actual attendance rate (%).	remark
director	Sunplus Technology Co., Ltd Representative Huang Chou Chye	7	—	100%	2023/6/9 new appointment, 2024/12/31 dismissal, should be present 7 times
director	Zhou Zhiyuan	5	—	71.43%	2023/6/9 new appointment, 2024/12/31 dismissal, should be present 7 times
director	Cai Zhijie	7	—	100%	2023/6/9 new appointment, 2024/12/31 dismissal, should be present 7 times
director	Qiu Qiying	8	—	100%	2023/6/9 new appointment, 2025/2/24 dismissal, should be present 8 times
Independent Director	Lin Kuanzhao	8	—	100%	2023/6/9 new appointment, 2025/2/24 dismissal, should be present 8 times
Independent Director	Wu Ziqi	8	—	100%	2023/6/9 new appointment, 2025/2/24 dismissal, should be present 8 times
Independent Director	Zhang Zhiliang	8	—	100%	2023/6/9 new appointment, 2025/2/24 dismissal, should be present 8 times
Chairman	Chou Fa	2	—	100%	2025/2/24 New appointment, should attend twice
director	Huang Ting Yang	2	—	100%	2025/2/24 New appointment, should attend twice
director	Senlo Investment Co., Ltd.	2	—	100%	2025/2/24 New appointment, should attend twice
	Representative: Huang Yu Feng				
director	Senlo Investment Co., Ltd.	2	—	100%	2025/2/24 New appointment, should attend twice
	Representative: Huang Wei Lun				
Independent Director	Wu Shang Wen	2	—	100%	2025/2/24 New appointment, should attend twice
Independent Director	Liu Chiu Chuan	2	—	100%	2025/2/24 New appointment, should attend twice
Independent Director	Lai Chuang Kuan	2	—	100%	2025/2/24 New appointment, should attend twice
Other matters to be recorded:					

1. The matters listed in Article 14-3 of the Securities and Exchange Law and other matters resolved by the board of directors that have been objected to or qualified by the independent directors and have been recorded or stated in writing shall state the date, period, content of the proposal, the opinions of all independent directors and the company's handling of the opinions of the independent directors:

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

board of directors	The content of the motion	Matters listed in §14-3 of the Securities and Exchange Act	Opinions of independent directors	The Company's handling of the opinions of independent directors	Resolution
2024 11 2024/3/13 of the year	<p>Matters to be reported:</p> <ol style="list-style-type: none"> 1. Report on the actual implementation of the audit plan from November to December 2023 and January to February 2024 2. Report on the company's integrity management policy and plan to prevent dishonest behavior and supervision and implementation 3. Report on the Company's promotion of sustainable development 4. Performance evaluation report of the board of directors of the Company 5. Report on the progress of the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries <p>Items for discussion:</p> <ol style="list-style-type: none"> 1. The Company's 2023 annual business report, consolidated financial statements and individual financial statements 2. The Company's 2023 "Statement on Internal Control System". 3. The company's 2024 annual business plan 4. 2023 Directors' Remuneration and Employee Remuneration Distribution 5. 2023 Annual Surplus Distribution Case 6. In the 2023th year of the R.O.C, the company first applied for the case of "controlled foreign company" CFC accountant checking visa public expense 7. The appointment of accountants of the Company in 2024 8. "Independence and Competency Assessment Report" (with reference to Audit Quality Indicators) of the appointed accountant 9. The company's appointment of accountants for 2024 remuneration cases 10. Formulate the remuneration plan of the general manager of the company 11. Discussion on amendments to the Rules of Procedure of the Board of Directors of the Company 12. Discussion on amendments to the Organizational Regulations of the Audit Committee of the Company 13. Lifting the restriction on the prohibition of competition for directors 	<input type="checkbox"/>	not	not	Note 1

	14. Convening the 2024 th Annual General Meeting of Shareholders of the Company and related matters 15. Accept matters related to shareholders' right to make proposals				
2024/5/10 for the second time in the year	Matters to be reported: 1. Report on the actual implementation of the audit plan from March to April of 2024 2. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries Items for discussion: 1. The Company's financial statements for the first quarter of 2024 2. Discussion on the amendment to the Company's "Investment Management Measures". 3. Discussion on amendments to the Company's internal procedures for handling material information 4. Discussion on amendments to the Company's internal control system 5. Set up a group discussion plan for sustainable development	<input type="checkbox"/>	not	not	Note 1
2024/8/9 for the third time in the year	Matters to be reported: 1. Report on the actual implementation of the audit plan from May to July 2024 2. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries Items for discussion: 1. The company's financial statements for the second quarter of 2024 2. Amend the company's operating procedures for preventing insider trading 3. The company's 2023 annual directors' remuneration distribution case 4. 2023 "Manager" Employee Remuneration Allocation Case 5. Handle the purchase of directors' and managers' liability insurance 6. Subsidiary's surplus remittance	<input type="checkbox"/>	not	not	Note 1
2024/9/18 for the fourth time in the year	1. Proposed amendment to the Company's "Corporate Governance Code of Practice". 2. The company disposes of long-term and short-term investments	<input type="checkbox"/> <input type="checkbox"/>	not	not	concentrate
2024/11/7 5th 2024/7	Matters to be reported: 1. Report on the actual implementation of the audit plan from August to October 2024 2. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries Items for discussion: 1. The Company's financial statements for the third quarter of 2024 2. Discussion on amendments to the Company's internal control system 3. The company's 2025-year audit plan 4. The company's 2024 "manager" year-end bonus case	<input type="checkbox"/>	not	not	Note 1

	Matters to be reported: 1. Report on the professional qualifications and independence of the independent directors of the Company, and whether they comply with the requirements of laws and regulations during their tenure Items for discussion: 1. The Company received the notice of public acquisition of ordinary shares of the Company and the application for the public offer of Senluo Investment Co., Ltd. (hereinafter referred to as "Senluo Investment"). In accordance with the provisions of the Administrative Measures for the Public Acquisition of Securities of Public Companies, the acquired company shall set up a review committee to verify and deliberate on the identity and financial status of the public offeror, the fairness of the acquisition conditions, and the reasonableness of the source of funds for the acquisition, and provide advice to the shareholders of the Company on the acquisition. 2. The company's "manager" work bonus case	<input type="checkbox"/>	not	not	Note 1
2024/12/30 for the 7th time	Items for discussion: 1. Election of the new chairman of the board of directors of the company	<input type="checkbox"/>	not	not	Note 1
2025th for the first time 2025/1/7	1. Appointment of the Company's General Manager 2. Change and appointment of the Chief Financial Officer and Head of Corporate Governance of the Company 3. The company's spokesperson and acting spokesperson change case 4. Remuneration adjustment of the Company's managers 5. Election of the 15th Board of Directors of the Company 6. The board of directors of the Company nominated candidates for directors and independent directors 7. Lifting the restriction on the competition prohibition of the new directors and their representatives of the Company 8. Amendments to some articles of the Company's Articles of Association 9. Matters related to the convening of the first extraordinary general meeting of shareholders of the Company in 2025 years 10. Case of reassignment of directors of Beijing Jinyuanjian Computer Technology Co., Ltd., a subsidiary 11. Reassignment of directors and chairman of the board of directors of a Samoa subsidiary 12. Samoa subsidiary has the right to appoint a signatory	<input type="checkbox"/>	not	not	Note 1

2025 2nd 2025/2/24	1. Election of the chairman of the board of directors 2. Appointment of members of the 6th Remuneration Committee	<input type="checkbox"/>	not	not	Note 1
The 3rd of 2025 years 2025/3/7	Matters to be reported: 1. Report on the actual implementation of the nuclear plan from August to December 2024 2. Performance evaluation report of the board of directors 3. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries Items for discussion: 1.2024 Annual Directors' Remuneration and Employee Remuneration Case 2.2024 Annual Business Report and Financial Report 3.2024 Annual Internal Control System Statement 4. The Company handled the case of cash capital increase and private placement of ordinary shares 5. Discussion of the company's business plan in 2025 6. Discussion on the distribution of earnings of the Company in 2024 7. The Company intends to implement the Measures for the Management of the Remuneration of Directors and Managers in 2025 8. The appointment of accountants of the Company in 2025 9. "Independence and Competency Assessment Report" of the appointed accountant 10. Formulate the remuneration plan of the chairman of the company 11. Adjust the organizational structure of the Company 12. Amendment to the Company's Measures for Authorization of Duties 13. Amendment to the Company's Articles of Association 14. Matters related to the convening of the 2025th regular general meeting of shareholders of the Company	<input type="checkbox"/>	not	not	Note 1

Note 1: "Approved by all directors present"

(2) In addition to the matters mentioned above, other matters resolved by the board of directors that have been objected to or qualified by independent directors and have been recorded or notified in writing: none

2. The implementation of the director's recusal of the interested proposal shall state the director's name, the content of the proposal, the reason for the recusal of the interest, and the circumstances of participating in the voting:

board of directors	The content of the motion	The reasons for the recusal of interests and the circumstances of participation in voting
2024/8/9 for the third time in the year	1. The Company's 2023 annual remuneration distribution of directors	Reasons for interest avoidance: This case is divided into two resolutions: (1) In the 2023 general directors' remuneration part, the chairman appointed Lin Kuanzhao, a director, to preside over the matter, and the directors present were consulted by the

		acting chairman, among which except for the representatives of Sunplus Technology (shares): Huang Chou Chye, Zhou Zhiyuan, and Qiu Qiying, who should be avoided in interest, did not participate in this vote, and all the other directors present passed the case without objection. (2) The remuneration of independent directors for 2023 was approved by the directors present without objection after consultation by the chairman, except for Cai Zhijie and Wu Ziqi, who should recuse themselves from the independent directors who should be interested in this vote.
2024/12/16 6th time	The Company received the notice of public acquisition of ordinary shares of the Company and the public offer declaration from Senluo Investment Co., Ltd. (hereinafter referred to as "Senluo Investment"). In accordance with the provisions of the Administrative Measures for the Public Acquisition of Securities of Public Companies, the acquired company shall set up a review committee to verify and deliberate on the identity and financial status of the public offeror, the fairness of the acquisition conditions, and the reasonableness of the source of funds for the acquisition, and provide advice to the shareholders of the Company on the acquisition.	In addition to the discussion between Director Sunplus Technology Co., Ltd. and Director Zhou Zhiyuan, the Directors present at the meeting believed that the conditions of the tender offer of "Senluo Investment" were in line with the principles of fairness and reasonableness, and therefore agreed to the tender offer, but urged the shareholders of the Company to carefully read the risks of participating in the tender offer as stated in the tender offer announcement and the tender offer prospectus, and decide whether to participate in the tender sale for themselves. This proposal is for the reference of the shareholders of the Company only, and the shareholders of the Company should carefully evaluate and consider the individual investment needs and financial and tax conditions, and bear the risks of participating in the sale and not participating in the sale.

1. Listed companies should disclose information such as the assessment cycle and period, scope, method and content of the board of directors' self-evaluation (or peer) evaluation, and fill in Schedule 2(2) on the implementation of the board of directors' evaluation.

(2) The board of directors evaluates the implementation of the evaluation

Evaluation cycle	Evaluation Period	Scope of assessment	Methods of assessment	Evaluate the content
Performed annually	2024	This includes the Board of Directors as a whole, individual directors, the Audit Committee and the Remuneration Committee.	Self-evaluation of the Board of Directors, individual directors, audit	(1) Board Performance Evaluation: Participation in the company's operations, improvement of the quality of decision-making of the board of directors, composition and structure of the board of directors, continuous education of directors, and internal control.

		committee and remuneration committee	<p>(2) Performance evaluation of individual directors:</p> <p>The grasp of the company's goals and tasks, the awareness of directors' responsibilities, the degree of participation in the company's operations, the management and communication of internal relations, the professional and continuous education of directors, and internal control.</p> <p>(3) Functional Committee Renewal Evaluation: The level of participation in the company's operations, the recognition of the responsibilities of the functional committees, the improvement of the decision-making quality of the functional committees, the composition and selection of members of the functional committees, and internal control.</p> <p>(1) Board of Directors:</p> <p>1. Measurement items: a total of 45 items in five aspects: participation in the company's operation, improvement of the decision-making quality of the board of directors, composition and structure of the board of directors, continuous education of directors, and internal control.</p> <p>2. Self-assessment results:</p> <p>The overall operation is rated as good and given a positive evaluation. The overall operation of the Board of Directors is quite mature, and in addition to having a good grasp of the operation of the management team, it is also able to competently fulfill the responsibilities of the directors in terms of compliance with relevant laws and regulations, risk control and audit matters.</p> <p>(2) Individual directors:</p> <p>1. Measurement items: mastery of the company's goals and tasks, awareness of directors' responsibilities, participation in the company's operations, internal relationship management and communication, directors' professional and continuous education, internal control, a total of 23 items.</p> <p>2. Self-assessment results:</p> <p>The overall operation is rated as good and given a positive evaluation. The members of the board of directors are professional and responsible, communicate well and the meetings are running smoothly.</p> <p>(3) Audit Committee:</p> <p>1. Measurement items: a total of 26 items in five aspects: participation in the company's operation, awareness of the responsibilities of the functional committee, improvement of the decision-making quality of the functional committee, composition and selection of members of the functional committee, and internal control.</p> <p>2. Self-assessment results:</p> <p>The overall operation is rated as good and</p>
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				<p>given a positive evaluation. The Audit Committee can be composed of professionals who are competent and responsible for the supervision of relevant laws and regulations, risk control and audit matters.</p> <p>(4) Remuneration Committee:</p> <p>1. Measurement items: a total of 26 items in five aspects: participation in the company's operation, awareness of the responsibilities of the functional committee, improvement of the decision-making quality of the functional committee, composition and selection of members of the functional committee, and internal control.</p> <p>2. Self-assessment results:</p> <p>The overall operation is rated as good and given a positive evaluation. The Remuneration Committee is composed of professionals who contribute relevant advice to the company's operations.</p> <p>2024 of internal self-evaluation of the board of directors of the overall board of directors, audit committee, remuneration committee, board of directors self-evaluation results of the performance evaluation results of the current year's evaluation score between 4.74 ~ 5 points, all of which are "excellent", 2024 internal board of directors performance evaluation results and recommendations have been reported on March 17, 2025 on the company's 15th session of the second board meeting.</p>
2.	Objectives to strengthen the functions of the Board of Directors (e.g., establishment of audit committees, improvement of information transparency, etc.) and evaluation of implementation in the current and most recent years.			<p>The Board of Directors of the Company shall guide the Company's strategy, supervise and manage the management, and be responsible to the Company and its shareholders, and shall ensure that the Board of Directors exercises its powers in accordance with laws and regulations, the Articles of Association or resolutions of the shareholders' meeting. The directors of the Company are equipped with the knowledge, skills, literacy, and industrial decision-making and management capabilities necessary for the execution of business. The Company also continues to arrange diversified continuing education courses for directors to enhance their decision-making quality and supervisory ability, thereby strengthening the functions of the Board. At the same time, in accordance with the provisions of the 'Code of Practice on Corporate Governance for Listed and OTC Listed Companies', no more than one-third of the directors who concurrently serve as managers of the company shall not exceed one-third of the number of directors, and more than half of the independent directors shall not serve more than three consecutive terms.</p>

(II) Functioning of the Board of Auditors

1. Information on the functioning of the Audit Committee:

2024 As of the date of publication, the Audit Committee has met 6 times (A), and the independent directors are present as follows:

job title	name	The actual number of seats	Number of delegated attendances	Actual attendance rate (%).	remark
Independent Director	Lin Kuan Chao	4	0	100%	He stepped down on February 24, 2025
Independent Director	Wu Tzu Chi	4	0	100%	He stepped down on February 24, 2025
Independent Director	Chang Chih Liang	4	0	100%	He stepped down on February 24, 2025
Independent Director	Wu Shang Wen	2	0	100%	2025/2/24 new appointment
Independent Director	Liu Chiu Chuan	2	0	100%	2025/2/24 new appointment
Independent Director	Lai Chuang Kuan	2	0	100%	2025/2/24 new appointment

Other matters to be recorded:

1. In the event of any of the following circumstances in the operation of the Audit Committee, the date, period, content of the proposal, the results of the resolutions of the Audit Committee, and the Company's handling of the opinions of the Audit Committee shall be stated.

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

The date	Important Reporting Matters, Important Discussion Matters		Resolution Situation
2024/3/13	1. Report on the actual implementation of the audit plan for November-December 2023 and January-February 2024	Reporting	
	1. The Company's 2023 annual business report, consolidated financial statements and individual financial statements	It was unanimously approved by all the members present	It has been submitted to the board of directors for approval and declared and announced on the public information observatory and recognized by the 2024 th shareholders' meeting
	2. The company's 2023 internal control system statement case		It has been submitted to the board of directors for approval and has been declared
	3. The Company's 2024 annual business plan		It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution

	4.	2023 Annual Surplus Distribution Case			It has been submitted to the board of directors for approval and recognized by the 2024 th shareholders' meeting
	5.	In the 2023th year of the R.O.C, the company first declared a case of CFC accountants for the verification of visa public funds of controlled foreign companies			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	6.	The Company's 2024 accountant appointment case			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	7.	Report on the Independence and Competency Assessment of the Appointed Accountant			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	8.	The Company's appointment of accountants in 2024			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	1.	2024 March-April audit plan actual implementation report	Reporting		
2024/5/10	1.	The Company's financial statements for the first quarter of 2023	It was unanimously approved by all the members present		It has been submitted to the board of directors for approval and declared and announced on the public information observatory
	2.	Discussion on the amendment to the Company's "Investment Management Measures".			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	3.	Discussion on amendments to the Company's internal procedures for the handling of material information			
	4.	Discussion on amendments to the Company's internal control system			
2024/8/9	1.	2024 May-July audit plan implementation report	Reporting		
	1.	The Company's financial statements for the second quarter of 2024	It was unanimously approved by all the members present		It has been submitted to the board of directors for approval and declared and announced on the public information observatory
	2.	Amendments to the Company's operating procedures for the prevention of insider trading			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
2024/11/7	1.	2024 August-October audit plan actual implementation report	Reporting		
	1.	The Company's financial statements for the third quarter of 2024	It was unanimously approved by all the members present		It has been submitted to the board of directors for approval and declared and announced on the public information observatory
	2.	Discussion on amendments to the Company's internal control system			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	3.	Submit the Company's 2025-year audit plan			It has been submitted to the Board of Directors for approval and submitted to the competent authority
2025/1/7	1.	Appointment of Chief Financial Officer and Head of Corporate Governance of the Company			It has been submitted to the Board of Directors for approval and submitted to the competent authority
2025/3/7	1.	Report on the actual implementation of the audit plan from November to December 2024 and January to February 2025	Reporting		
	1.	The Company's 2024 annual business report, consolidated financial statements and individual financial statements	It was unanimously approved by all the members present		It has been submitted to the board of directors for approval and declared and announced on the public information observatory, without the recognition of the 2025 shareholders' meeting
	2.	The company's 2023 internal control system statement case			It has been submitted to the board of directors for approval and has been declared
	3.	The Company handled the cash capital increase and private placement of ordinary shares			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	4.	The Company's 2025 annual business plan			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	5.	The Company's 2024 earnings distribution			It has been submitted to the board of directors for approval without recognition by the 2025 shareholders' meeting
	6.	The Company's 2025 accountant appointment case			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
	7.	Report on the Independence and Competency Assessment of the Appointed Accountant			It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution

	8. Amendment to the Company's Measures for Authorization of Duties		It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
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(2) In addition to the matters mentioned above, other matters that have not been approved by the Audit Committee and are approved by more than two-thirds of all directors: none.

2. The implementation of the independent director's recusal of the interested proposal shall state the name of the independent director, the content of the proposal, the reason for the recusal of the interest, and the circumstances of participating in the voting

board of directors	The content of the motion	The reasons for the recusal of interests and the circumstances of participation in voting
2024/8/9 for the third time in the year	1. The Company's 2023 annual remuneration distribution of directors	Reasons for interest recusal: This case is divided into two resolutions: (1) For the remuneration of independent directors in 2023, the directors present were consulted by the chairman, except for the independent directors Lin Kuanzhao, Wu Ziqi and Zhang Zhiliang, who should be recused from interests, and all the other directors present passed the case without objection. (2) In the 2023 general directors' remuneration part, the chairman appointed Lin Kuanzhao, a director, to preside over the acting director's denomination, and the directors present after consultation with the acting chairman, except for the directors who should be recused from interests, Sunplus Technology Co., Ltd., who were appointed by the company: Huang Chou Chye, Zhou Zhiyuan, Qiu Qiying, and Cai Zhijie did not participate in this vote, and the rest of the directors present passed the case without objection.

3. The communication between the independent directors and the internal audit supervisor and the accountant (including the major issues, methods and results of the communication on the company's financial and business conditions, etc.).

1. Communication policy between independent directors and the head of internal audit:

The head of internal audit shall provide an audit report in writing to the independent directors on a monthly basis, and report to the independent directors at least quarterly on the implementation of the audit plan, and may convene a meeting at any time in case of major abnormal matters.

date	Communication matters	Independent Directors' Recommendations and Results
2024/3/13	Report on the implementation of the audit plan in November ~ December 2023 and January ~ February in 2024	No comments
2024/3/13	2023 Annual Internal Control System Statement	Agree to pass
2024/5/10	2024 March ~ April audit plan implementation report	No comments
2024/8/9	2024 5 ~ 7 months audit plan implementation report	No comments
2024/11/7	2024 August ~ October audit plan implementation report	No comments
2024/11/7	2025 annual audit plan	Agree to pass
2025/3/7	Report on the actual implementation of the audit plan from November to December 2024 and January to February 2025	No comments

2. Communication policy between independent directors and accountants:

Through the discussion and communication between the independent directors and the audit committee, the accountants regularly report to the independent directors at least once a year: the results of the audit of financial statements, accounting estimates and other major issues, the financial accounting standards bulletin and the revision of relevant securities and tax laws and regulations, and may also contact the independent directors from time to time as necessary.

Date of the meeting	Attendees	Communicate content	Communicate the results
2024/11/7	Independent Director accountant Head of Internal Audit	<p>1. Notes on the review of the consolidated financial statements for the third quarter of 2024</p> <p>2. 2024 annual audit plan, key audit items, etc.</p>	<p>The audit committee approved the third quarter financial report and submitted it to the board of directors for approval and then handled the announcement declaration in accordance with the regulations.</p> <p>There are no other suggestions for consultation</p>

2. Supervisor's participation in the operation of the Board of Directors: Not applicable.

(III) The operation of corporate governance and the differences between it and the Code of Practice on Corporate Governance listed on the OTC and the reasons for it

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	
1. Has the Company formulated and disclosed the Code of Corporate Governance Practice in accordance with the "Code of Corporate Governance Practice for Listed and OTC Companies"?	be		The Company has formulated the "Corporate Governance Code of Practice", which was approved by the Board of Directors on November 11, 104, and revised according to the latest version of the competent authority on September 18, 2024, and announced on the Company's official website at the same time as approved by the Board of Directors.	There is no difference
2. The company's shareholding structure and shareholders' equity	be		(1) The Company has formulated the "Operating Procedures for the Handling of Internal Material Information", whereby the spokesperson and the acting spokesperson will properly handle shareholder suggestions and other related matters.	(1) There is no difference
(1) Does the company have internal operating procedures in place to deal with shareholder suggestions, doubts, disputes and litigation matters, and implement them in accordance with the procedures?	be		(2) Provide shareholder register information through the stock affairs agency and grasp the internal equity change declaration system.	(2) No difference
(2) Does the company have a list of the major shareholders who actually control the company and the ultimate controllers of the major shareholders?	be		(3) Handled in accordance with the "Operating Procedures for Financial Business Transactions of Group Enterprises, Specific Companies and Related Persons" and the operating procedures related to internal control stipulated in the Articles of Association of the Company.	(3) No difference
(3) Does the company establish and implement a risk control and firewall mechanism with its affiliates?	be		(4) The Company has formulated the "Operating Procedures for Handling Internal Material Information", and stipulates in the Employee Work Management and Professional Ethics Code that it should not violate the provisions prohibiting insider trading.	(4) No difference
3. Composition and responsibilities of the Board of				

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	
Directors (-) Does the Board have a diversity policy, specific management objectives and implementation?	be		<p>(1) In accordance with Article 20 of the Code of Corporate Governance Practices, the Company formulates and implements a diversity policy for the Board of Directors. In view of the scale of the company's operation and development and the shareholding of its major shareholders, there are 7 directors (including 3 independent directors and 1 female director) according to the needs of practical operation. The Board of Directors has formulated a diversity policy on the composition of its members, which is disclosed on the Company's website (URL: Practice www.gv.com.tw) and the Public Information Observatory.</p> <p>Board Diversity Policy:</p> <p>Article 20 (3) of the Company (Capabilities of the Board as a whole) has clearly stipulated that the composition of the Board of Directors shall take into account diversity, and formulate appropriate diversity policies based on its own operation, operation style and development needs, which shall include but are not limited to the following two major criteria:</p> <ol style="list-style-type: none"> 1. Basic conditions and values: gender, age, nationality and culture, etc. 2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industrial experience, etc. 	(1) There is no difference from Article 20 of the Code of Corporate Governance Practice

Specific Management Objectives:

The Board of Directors of the Company shall guide the Company's strategy, supervise and manage the management, and be responsible to the Company and its shareholders, and shall ensure that the Board of Directors exercises its powers in accordance with the provisions of laws and regulations, the Articles of Association or the resolutions of the shareholders' meeting. The directors of the Company are equipped with the knowledge, skills, literacy, and industrial decision-making and management capabilities necessary for the execution of business. The Company also continues to arrange diversified continuing education courses for directors to enhance their decision-making quality and supervisory ability, thereby strengthening the functions of the Board. At the same time, in accordance with the provisions of the 'Code of Practice on Corporate Governance for Listed and OTC Listed Companies', no more than one-third of the directors who concurrently serve as managers of the company shall not exceed one-third of the number of directors, and more than half of the independent directors shall not serve more than three consecutive terms.

The current diversity of the Board of Directors is as follows:

The current Board of Directors of the Company consists of 7 Directors, including 3 Independent Directors and 4 General Directors. The competencies possessed by each director based on his/her educational experience are as follows:

1 majored in law, 3 majored in accounting, 5 majored in industry, 4 majored in finance, 2 majored in marketing ability, and 3 majored in science and technology.

Proportion of directors with employee status of the Company: 1/7 (14.3%);
Proportion of female directors: 1/7 (14.3%)

Independent directors: 3/7 (42.9%); Among independent directors, the proportion of independent directors who have not been re-elected for three consecutive terms: 3/3 (100%)

The relevant implementation status is as follows:

Diversified core projects	gender	Part-time employee of the company	Age distribution (years)	The length of office of the independent directors	law	accounting	industry	finance	marketing	technology	Expertise
Name of director											

Sunplus Technology Co., Ltd Representative: Huang Chou Chye	man		60-70					✓			✓	
Zhou Zhiyuan	man		60-70					✓		✓	✓	
Cai Zhijie	man	✓	50-60				✓	✓	✓	✓	✓	accountant
Qiu Qiying	woman		50-60			✓		✓				lawyer
Lin Kuanzha o (Independent Director)	man		70-80	1			✓		✓			accountant
Wu Ziqi (Independent Director)	man		50-60	4			✓		✓			accountant
Zhang Zhiliang (Independent Director)	man		60-70	1				✓	✓			

Capabilities of the Board of Directors as a whole:

Members of the Board of Directors shall generally possess the knowledge, skills and qualities necessary for the performance of their duties. In order to achieve the ideal goal of corporate governance, the overall capabilities of the Board of Directors are as follows:

1. Operational judgment ability, 2. Accounting and financial analysis ability,

3. Management ability, 4. Crisis management ability, 5. Industrial knowledge, 6. International market view, 7. Leadership ability, 8. Decision-making ability.

Name of director	nationality	gender	Operating judgment ability	accounting 及財 Point Energy analysis force	business management ability	Crisis disposal ability	give bi rt h ka r m a kn o w 識	co un tr y ed ge cit y fie ld se e	co lla r G ui de Ye s fo rc e	de ci de pl an Ye s fo rc e
Sunplus Technology Co., Ltd.Representatives Huang Chou Chye	R.O. C	man	✓		✓	✓	✓	✓	✓	✓
Chou Chih Yuan	R.O. C	man	✓		✓	✓	✓	✓	✓	✓
Tsai Chih Chieh	R.O. C	man	✓	✓	✓	✓	✓	✓	✓	✓
Chiu Chi Ying	R.O. C	woman	✓		✓	✓		✓		
Lin Kuan Chao	R.O. C	man	✓	✓	✓	✓	✓	✓	✓	✓
Wu Tzu Chi	R.O. C	man	✓	✓	✓	✓	✓	✓	✓	✓
Chang Chih Liang	R.O. C	man	✓	✓	✓	✓	✓	✓	✓	✓

<p>(二) In addition to setting up a salary and remuneration committee and an audit committee in accordance with the law, does the company voluntarily set up other functional committees?</p> <p>(三) Does the Company formulate the performance evaluation method and evaluation method of the Board of Directors, conduct performance evaluation on an annual and regular basis, and submit the results of the performance evaluation to the Board of Directors for reference in the remuneration and nomination of individual directors?</p>	<p>be be</p>	<p>(二) All independent directors of the Company serve as members of the Remuneration Committee and the Audit Committee, and their members, responsibilities and operations are set out on pages 35 to 36 and 32 to 33.</p> <p>(三) On July 28, 109, the Company formulated the performance evaluation method of the board of directors to implement corporate governance and upgrade the functions of the board of directors, conduct regular performance evaluation every year, and implement the performance evaluation scope of the board of directors for 2024, including the performance evaluation of the overall board of directors, individual director members, audit committee and remuneration committee.</p> <p>The evaluation methods include internal self-evaluation of the board of directors, self-evaluation of directors, peer evaluation, appointment of external professional bodies, experts or other appropriate means to conduct performance evaluation. The measurement items of this performance evaluation include "(1) participation in the company's operations", "(2) improving the quality of decision-making of the board of directors", "(3) composition and structure of the board of directors", "(4) selection and continuing education of directors" and "(5) internal control". According to the results of the self-evaluation of the five aspects disclosed above, the performance appraisal of the overall board of directors and functional committees meets the evaluation standards, indicating that the overall operation is still perfect.</p> <p>(1) Board of Directors:</p> <ol style="list-style-type: none"> 1. Measurement items: a total of 45 items in five aspects: participation in the company's operation, improvement of the decision-making quality of the board of directors, composition and structure of the board of directors, continuous education of directors, and internal control. 2. Self-assessment results: <p>The overall operation is rated as good and given a positive evaluation. The overall operation of the Board of Directors is quite mature, and in addition to having a good grasp of the operation of the management team, it is also able to competently fulfill the responsibilities of the directors in terms of compliance with relevant laws and regulations, risk control and audit matters.</p> <p>(2) Individual directors:</p>	<p>(2) No difference</p> <p>(3) No difference</p> <p>(4) No difference</p>
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<p>(四) Does the company regularly assess the independence of the visa accountants?</p>	<p>be</p>	<p>1. Measurement items: mastery of the company's goals and tasks, awareness of directors' responsibilities, participation in the company's operations, internal relationship management and communication, directors' professional and continuous education, internal control, a total of 23 items.</p> <p>2. Self-assessment results: The overall operation is rated as good and given a positive evaluation. The members of the board of directors are professional and responsible, communicate well and the meetings are running smoothly.</p> <p>(3) Audit Committee:</p> <p>1. Measurement items: a total of 26 items in five aspects: participation in the company's operation, awareness of the responsibilities of the functional committee, improvement of the decision-making quality of the functional committee, composition and selection of members of the functional committee, and internal control.</p> <p>2. Self-assessment results: The overall operation is rated as good and given a positive evaluation. The Audit Committee can be composed of professionals who are competent and responsible for the supervision of relevant laws and regulations, risk control and audit matters.</p> <p>(4) Remuneration Committee:</p> <p>1. Measurement items: a total of 26 items in five aspects: participation in the company's operation, awareness of the responsibilities of the functional committee, improvement of the decision-making quality of the functional committee, composition and selection of members of the functional committee, and internal control.</p> <p>2. Self-assessment results: The overall operation is rated as good and given a positive evaluation. The Remuneration Committee is composed of professionals who contribute relevant advice to the company's</p>	
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Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	
			<p>operations.</p> <p>The performance evaluation results of the overall board of directors, the audit committee, the remuneration committee and the board of directors self-evaluation of the board of directors in 2024 are between 4.74~5 points this year, all of which are "excellent", and the results and recommendations of the internal board of directors performance evaluation in 2024 have been reported at the second meeting of the 15th board of directors of the company on March 17, 2025, and will be used as a reference for the remuneration and nomination of individual directors in the future.</p> <p>(四) The Company shall submit to the Board of Directors for a resolution on the appointment of accountants with the approval of the Audit Committee on a regular basis every year, and shall periodically review the independence of the certified public accountants and assess whether there has been any violation of the provisions of the Code of Professional Ethics Bulletin No. 10 and Article 47 of the Accountants Act. Confirm that the accountant has no other financial interests and business relationship with the Company except for the cost of visa and financial and tax cases, and check whether the accountant is a director, manager, shareholder of the Company or paid salary to the Company, and confirm that he is a non-interested party. It was approved at the 5th meeting of the 14th meeting of the board of directors of the company on March 13, 2024 (see page 52).</p>	
4. Does the listed company have an appropriate number of corporate governance personnel and designate a corporate governance officer to be responsible for corporate governance-related matters (including but not limited to providing information required for directors and	be		<p>The Finance Department of the Company is responsible for corporate governance, and handles corporate governance-related affairs, and on May 7, 109, the Board of Directors approved Mr. Shu Weiren to serve as the head of corporate governance of the Company.</p> <p>The key points of 2024 degree business execution are as follows:</p>	There is no difference

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	
supervisors to perform their business, assisting directors and supervisors in complying with laws and regulations, handling matters related to the meetings of the board of directors and shareholders' meetings in accordance with the law, and preparing minutes of the board of directors and shareholders' meetings, etc.)?			<p>(一) Prepare the agenda, content and meeting materials of the 5th to 11th meetings of the 14th session of the Board of Directors.</p> <p>(二) Preparation of the minutes of the 5th to 11th meetings of the 14th Board of Directors.</p> <p>(三) Handled the convening of the 2024 th annual general meeting of shareholders and the general re-election of the 14th director and the change of directors.</p> <p>(四) Preparation of minutes of the 2024 th annual meeting of shareholders.</p> <p>(五) Assisted in arranging the 2024 th annual continuing education of the 14th Board of Directors, which has been completed by 100%.</p> <p>(六) After the board of directors on November 7, 2024 , a total of seven new directors of the 14th session were invited to publicize the "prevention of insider trading", explain the "insider trading regulations" and "insider trading practices", and send the content of the class to the mailboxes of all directors.</p> <p>(七) On October 8, 2024 , the internal staff education and publicity were carried out, and the "prevention of insider trading" was advocated at 2 o'clock ~ 3 o'clock in the afternoon, explaining the "insider trading regulations" and "insider trading practices", and the participants were six supervisors.</p> <p>(八) On October 18, 2024 and November 6, 2024 , an internal education and training on ethical management was held, both of which were delivered by the head of corporate governance, and the theme of the course on October 18, 2024 was the purpose and scope of ethical management, with 2 hours of class and 6 participants; On November 6, 2024 , the theme of the course was "How to Implement Integrity Management at Work", and the class duration was 2 hours, and the number of participants was 6.</p>	

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	
			(九) Report to the Board of Directors on the results of the review of whether the qualifications of independent directors at the time of nomination, election and during their term of office comply with relevant laws and regulations. (十) Evaluate the purchase of directors' and managers' liability insurance.	
5. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers, etc.), set up a stakeholder section on the Company's website, and appropriately responded to important CSR issues of concern to stakeholders?	be		The Company and its subsidiaries maintain good relations with investors, customers, suppliers and employees and other stakeholders, and have a dedicated unit responsible for directly communicating with stakeholders to respect and safeguard their legitimate rights and interests. It may also contact the Company by telephone, letter, fax or e-mail at any time, and will properly handle the important CSR issues and reactions that stakeholders are concerned about, so as to respect and protect the rights and interests of stakeholders, the website of the company's stakeholder area: https://www.gv.com.tw/relation.php	There is no difference
6. Does the company appoint a professional stock affairs agency to handle the affairs of the shareholders' meeting?	be		The Company appointed Yuanta Securities Co., Ltd. to handle the affairs of the shareholders' meeting of the Company.	There is no difference
7. Information disclosure (1) Does the company set up a website to disclose financial business and corporate governance information?	be		1) The company has set up a website to disclose the company's profile.	There is no difference
(2) Does the company adopt other methods of information disclosure (such as setting up an English website, designating a person to be responsible for the collection and disclosure of the company's information, and implementing a spokesperson system?).	be		2) The company has set up a designated person to be responsible for the collection and disclosure of the company's information, has established a spokesperson system, and has a special person responsible for the collection and disclosure of the company's information.	There is no difference
(3) Does the company announce and report the annual financial report within two months	be		3) The company completed the announcement and declared the financial reports of the first, second and third quarters and the operation of each month before	There is no difference

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	
after the end of the accounting year, and announce and report the financial report for the first, second and third quarters and the operation of each month before the prescribed deadline?			the prescribed deadline, but did not announce and declare the annual financial report within two months after the end of the accounting year in advance.	
8. Does the Company have any other important information that is helpful to understand the operation of corporate governance (including but not limited to employee rights and interests, employee care, investor relations, supplier relations, rights of stakeholders, training of directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and the Company's purchase of liability insurance for directors and supervisors, etc.)?	be		<ol style="list-style-type: none"> 1) The company has established an employee welfare committee, implemented a pension system, provided equal employment opportunities, handled various employee training courses and employee group insurance, and arranged regular employee health examinations, etc., and attached great importance to the harmonious relationship between workers. 2) The company has smooth communication channels with its suppliers and customers, and maintains a good relationship of mutual assistance and cooperation. 3) The company honestly discloses corporate information in accordance with laws and regulations, so as to protect the rights and interests of investors and fulfill the company's responsibilities to shareholders. 4) The further education of the company's directors and supervisors: handled in accordance with regulations. 5) As of the date of publication of the prospectus, the directors of the Company have recused themselves from the proposals of interest in accordance with the relevant provisions of the rules of procedure of the board of directors. 6) The Company has purchased liability insurance for directors and supervisors, with a liability limit of US\$3 million, which was approved by the Board of Directors on 2024/08/09. 	

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	

9. Please explain the improvement status of the corporate governance evaluation results released by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year, and propose priority enhancement measures for those that have not yet been improved. (Not required for those not listed in the rated company)

The situation has been improved in the most recent year	Expected improvements
1. 2024 of preparation of English financial reports and English re-information	It is expected that the sustainability report will be prepared in 2025 years

10. The directors of the Company have completed the standard number of hours of refresher courses:

The 2024 annual training situation is as follows:

Job title	Name	Further study date		organizer	Course Title	Hours of further study
		rise	until			
Chair man	SUNPLUS TECHNOLOGY CO., LTD. representative Huang Chou Chye	2024/08/15	2024/08/15	Association for Corporate Management and Sustainable Development of the R.O.C	The latest developments and impact of the CFC Act	3
		2024/09/20	2024/09/20	Securities and Futures Market Development Foundation of the R.O.C	2024 Annual Insider Trading Prevention Advocacy Conference	3
directo r	Chiu Chi Ying	2024/08/28	2024/08/28	Association for Corporate Management and Sustainable Development of the R.O.C	Due diligence and financial evaluation of M&A transactions	3
		2024/11/26	2024/11/26	Chinese Corporate Governance Association	Analysis of dishonest business responsibility and securities illegal cases	3
directo r	Zhou Zhiyuan	2024/11/22	2024/11/22	Securities and Futures Market Development Foundation of the R.O.C	2024 Annual Insider Equity Transaction Legal Compliance Publicity and Briefing Meeting	3
		2024/12/05	2024/12/05	Association for Corporate Management and Sustainable Development of the R.O.C	How to effectively reduce the network security risk of enterprise production and operation	3
directo r	Cai Zhijie	2024/08/21	2024/08/21	Securities and Futures Market Development Foundation of the R.O.C	Challenges and opportunities of sustainable development pathways and introduction to greenhouse gas inventory	3

Evaluate the project				Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
				be	not	Summary note	
		2024/10/17	2024/10/17	Association for Corporate Management and Sustainable Development of the R.O.C		Corporate Governance and Securities Regulations: Legal norms and risk responsibilities that directors, supervisors and insiders must know about corporate governance	3
director	Wu Ziqi	2024/01/09	2024/01/09	National Federation of Certified Public Accountants of the R.O.C		CFC system and key points of amendment	3
		2024/01/10	2024/01/10	National Federation of Certified Public Accountants of the R.O.C		The latest trends in IFRS	3
		2024/02/16	2024/02/16	National Federation of Certified Public Accountants of the R.O.C		The latest revision of the Communiqué of the Business Council Standards	3
		2024/04/09	2024/04/09	National Federation of Certified Public Accountants of the R.O.C		Development trend and case analysis of money laundering control	3
director	Lin Kuan Chao	2024/01/09	2024/01/09	National Federation of Certified Public Accountants of the R.O.C		IFRS Sustainability Disclosure Standard	3
		2024/04/09	2024/04/09	National Federation of Certified Public Accountants of the R.O.C		Development trend and case study of money laundering prevention and control	3
		2024/04/30	2024/04/30	National Federation of Certified Public Accountants of the R.O.C		Analysis of the practical application of CFC for companies and individuals - and overseas fund remittance review	3
		2024/11/08	2024/11/08	National Federation of Certified Public Accountants of the R.O.C		Understand the key elements of an ESG report	3
director	Chang Chih Liang	2024/04/19	2024/04/19	Taiwan Institute of Financial Research		Corporate Governance Forum	3
		2024/07/09	2024/07/09	Taiwan Stock Exchange		AI Strategy & Governance	3
		2024/08/01	2024/08/01	Chinese Corporate Governance Association		Analysis of tax issues related to common investment structures in Southeast Asia	3

11. The participation of the Company's managers (general manager, deputy general manager, accounting, finance, internal audit supervisor, etc.) in the further education and training related to corporate governance:

The 2024 of further education and training are as follows:

Job title	Name	Further study date		organizer	Course Title	Hours of further study	Job title
		rise	until				

Evaluate the project				Operational situation (Note 1).				Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
				be	not	Summary note		
managing director	Cai Zhijie	2024/08/21	2024/08/21	Securities and Futures Market Development Foundation of the R.O.C	Challenges and opportunities of sustainable development pathways and introduction to greenhouse gas inventory			3 Resigned on 2024/12/24
		2024/10/17	2024/10/17	Association for Corporate Management and Sustainable Development of the R.O.C	Corporate Governance and Securities Regulations: Legal norms and risk responsibilities that directors, supervisors and insiders must know about corporate governance			3
Deputy General Manager	Shu Weiren	2024/05/02	2024/05/03	Securities and Futures Market Development Foundation of the R.O.C	Sustainable Disclosure Practical Study			9
		2024/09/06	2024/09/06	Securities and Futures Market Development Foundation of the R.O.C	2024 Annual Insider Trading Prevention Advocacy Conference			3
		2024/11/22	2024/11/22	Securities and Futures Market Development Foundation of the R.O.C	2024 Annual Insider Equity Transaction Legal Compliance Publicity and Briefing Meeting			3
Treasurer	Hong Qiuping	2024/03/28	2024/03/29	Accounting Research and Development Foundation	Continuing Education Course for Accounting Supervisors of Issuers, Securities Dealers, Stock Exchanges			12 2025/1/7 Dismissal
Audit Supervisor	Luo Meiling	2024/09/04	2024/08/16	Accounting Research and Development Foundation	The latest "Guidelines for the Establishment of an Internal Control System" has been revised to comply with internal audit and internal control laws and regulations related to the preparation of financial reports			6
		2024/10/04	2024/10/04	Accounting Research and Development Foundation	Grasp the core of corporate governance and internal control of legal compliance from court cases			6

12. The Company formulates succession plans for members of the Board of Directors and key management:

The Company has been operating from the perspective of high standards of corporate governance and corporate succession many years ago, and introduced the independent director system in the R.O.C in 92, the remuneration committee was established in October 100, and the audit committee was established in June 109, and the Board of Directors of the Company reviewed the directors' professional background (such as legal, accounting, industry, finance, marketing or technology) and professional skills (such as

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	

operational judgment ability, accounting and financial analysis ability, operation management ability, crisis management ability, industry knowledge, etc.) in advance when nominating directors. international market outlook, leadership ability, decision-making ability), so in June 96 nominated Cai Zhijie as a director of the company, in June 97 nominated an international legal lawyer Ms. Qiu Qiying as the company's supervisor, Ms. Qiu Qiying and was renominated as a director of the company in June 100, nominated Wu Ziqi as an independent director of the company in June 109, and the board of directors also changed significantly in 2023, and Lin Menghui and Xu Meilan were not renewed. Mr. Lin Kuanzhao, CPA and Mr. Zhang Zhiliang were nominated as newly elected independent directors, so none of the independent directors of the Company have been re-elected for more than three consecutive terms, which fully meets the needs of corporate governance. At the same time, the qualifications of senior managers are also reviewed, and many practices are implemented in an orderly and gradual manner to optimize the effectiveness of the board of directors before the requirements of government laws and regulations.

In order to enhance the professionalism of the board members, and continue to improve, consider the scope of each director's professional ability, choose courses related to finance, risk management, business, business, legal affairs, accounting, corporate social responsibility or internal control system, and financial reporting responsibility related to the nature of the company's industry, and arrange at least 6 hours of refresher courses per year. In order to ensure that the members of the board of directors have a considerable degree of industry knowledge and acquire new knowledge, 100% of all directors in 2024 have completed the course, and the newly elected directors on May 2, 2024 have been lectured by the company's corporate governance director after the end of the board of directors, advocating for topics such as insider equity declaration, insider equity trading, precautions for new insiders, and interpretation of securities and exchange law cases.

The Company launched the Chairman's Succession Plan many years ago to nurture senior managers within the Board of Directors and familiarize them with the operation of the Board of Directors, and to expand their participation in various operating units of the Group, as well as their experience in job rotation and assignment. On February 24, 2025, due to the needs of the company's operation, the directors were re-elected in advance, and the new board of directors also elected Mr. Chou Fa to replace Sunplus Technology Co., Ltd. as the chairman of the company.

Succession planning for key management ExecutivesThe Company emphasizes that in addition to having certain professional skills, senior managers should also be highly consistent with the concept of "what should be done, do what they say" and implement it. The Company has a total of 5 senior managers, who are responsible for the relevant business within the organization, and through job rotation and assignment, one-to-one experience transfer and coaching, and through business philosophy seminars and comprehensive ethics committee meetings, etc., to deepen their understanding of the business philosophy and cultivate their various skills in business management, so as to select important members of the successor echelon.

In January 2025 of the R.O.C, the Company re-appointed Director Huang Ting Yang as the General Manager of the Company, leveraging the professional knowledge and investment experience of General Manager Huang to lay a profound impact on the future development of the Company.

On February 24, 2025, the newly appointed independent directors were fully re-elected, and all audit members of the audit committee were newly appointed independent directors, which met the requirements of corporate governance.

Evaluate the project	Operational situation (Note 1).			Differences and reasons for the differences from the Code of Corporate Governance for Listed OTC Companies
	be	not	Summary note	
			In response to the Group's organizational development and growth momentum, in addition to recruiting outstanding senior managers, the Company will continue to actively cultivate potential middle and senior managers, strengthen individual counseling and work exchanges, and provide timely job rotation and assignment plans to select all-round talents from them and strengthen the future management team in a planned and targeted manner.	

Note 1: Regardless of whether "yes" or "no" is ticked, the operation should be stated in the summary description field.

(i) If the company has set up a salary and remuneration committee, its responsibilities and operation:

1. Information on the members of the Remuneration Committee

body separately name condition	Professional Qualifications and Experience	Independence Cases	The number of concurrently serving members of the remuneration committees of other public companies
Wu Shang Wen independent director, member of the audit committee, and member of the remuneration committee	<p>Finance and Taxation Division, National Taipei College of Commerce</p> <p>EMBA, Institute of Finance, National University of Science and Technology, Taiwan</p> <p>Accountant of Yongsheng United Accounting Firm</p> <p>Possess the relevant work experience and professional knowledge and skills in business, finance, accounting and corporate business.</p> <p>There are no cases under Article 30 of the Companies Act.</p>	<p>be an independent director, including but not limited to he/herself, his/her spouse or relatives within the second degree of kinship who have not served as directors, supervisors or employees of the Company or its affiliates;</p> <p>The number of shares of the company held by the person, spouse, or relatives within the second degree of kinship (or in the name of others) is 0;</p> <p>Not serving as a director, supervisor or employee of a company with which the Company has a specific relationship (refer to Article 6, Paragraph 1, Paragraphs 5~8 of the Regulations Governing the Establishment and Exercise of Powers and Powers of Companies Listed on Stocks or Trading Companies in the Business Premises of Securities Firms);</p> <p>In the past 2 years, the amount of remuneration obtained for providing business, legal, financial, accounting and other services to the company or its affiliates is 0 yuan.</p>	0 home
Liu Chiu Chuan Independent Director Member of the Board of Auditors Member of the Remuneration Committee	<p>Faculty of Law, Fu Jen University</p> <p>Institute of Law, Ming Chuan University</p> <p>Attorney at Lawwings/Patent Attorney</p> <p>Chairman of the Board of Directors of Diqu Industrial Co., Ltd</p> <p>Independent Director of Dr. Han Technology Co., Ltd</p> <p>Possess the relevant work experience and professional</p>	<p>be an independent director, including but not limited to he/herself, his/her spouse or relatives within the second degree of kinship who have not served as directors, supervisors or employees of the Company or its affiliates;</p> <p>The number of shares of the company held by the person, spouse, or relatives within the second degree of kinship</p>	1 home

	<p>knowledge and skills in business, finance, accounting and corporate business.</p> <p>There are no cases under Article 30 of the Companies Act.</p>	<p>(or in the name of others) is 0;</p> <p>Not serving as a director, supervisor or employee of a company with which the Company has a specific relationship (refer to Article 6, Paragraph 1, Paragraphs 5~8 of the Regulations Governing the Establishment and Exercise of Powers and Powers of Companies Listed on Stocks or Trading Companies in the Business Premises of Securities Firms);</p> <p>In the past 2 years, the amount of remuneration obtained for providing business, legal, financial, accounting and other services to the company or its affiliates is 0 yuan.</p>	
Lai Chuang Kuan Independent Director, Member of Audit Committee, Member of Remuneration Committee	<p>Business Administration, Kainan University</p> <p>Head of Jiayi Land Development Co., Ltd</p> <p>Head of Jiayi Land Development Co., Ltd</p> <p>Possess the relevant work experience and professional knowledge and skills in business, finance, accounting and corporate business.</p> <p>There are no cases under Article 30 of the Companies Act.</p>	<p>Be an independent director and meet the requirements of independence, including but not limited to the fact that he/she or his/her spouse or relatives within the second degree of kinship have not served as directors, supervisors or employees of the Company or its affiliates; 261,000 shares of the company held by me, my spouse, or relatives within the second degree of kinship (or in the name of others);</p> <p>Not serving as a director, supervisor or employee of a company with which the Company has a specific relationship (refer to the provisions of Paragraphs 5~8 of Paragraph 1, Paragraph 1 of Article 3 of the Regulations Governing the Establishment of Independent Directors of Public Companies and Matters to be Followed);</p> <p>In the past 2 years, the amount of remuneration obtained for providing business, legal, financial, accounting and other services to the company or its affiliates is 0 yuan.</p>	0 home

2. Information on the operation of the Remuneration Committee

(1) There are 3 members of the Remuneration Committee of the Company.

(2) Term of office of the current member: The original term of office expired on June 8, 115, and was re-elected on February 24, 2025 in advance to meet the needs of the company's operation, with a term of office of 3 years, from February 24, 2025 to February 23, 117, and the Salary and Remuneration Committee met 6 times as of the date of publication in 1 13, and the qualifications and attendance of the members are as follows:

job title	name	Actual number of attendances	Number of delegated attendances	Actual Attendance Rate (%)	remark
Independent Director	Wu Shang Wen	2	0	100%	2025/2/24 new appointment
Independent Director	Liu Chiu Chuan	2	0	100%	2025/2/24 new appointment
Independent Director	Lai Chuang Kuan	2	0	100%	2025/2/24 new appointment
Independent Director	Lin Kuan Chao	4	0	100%	He stepped down on February 24, 2025
Independent Director	Wu Tzu Chi	4	0	100%	He stepped down on February 24, 2025
Independent Director	Chang Chih Liang	4	0	100%	He stepped down on February 24, 2025

Other matters to be recorded:

- If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, it shall state the date, period, content of the resolution, the results of the resolutions of the Board of Directors, and the Company's handling of the opinions of the Remuneration Committee (if the remuneration approved by the Board of Directors is superior to the recommendations of the Remuneration Committee, the circumstances and reasons for the discrepancies) shall be stated: there is no such situation
- If the members have objections or reservations to the matters resolved by the Remuneration Committee and there is a record or written statement, the date, period, content of the proposal, the opinions of all members and the handling of the opinions of the members shall be stated.

- (1) If a member of the Remuneration Committee resigns before the end of the year, the date of resignation shall be indicated in the remarks column, and the actual attendance rate (%) shall be calculated based on the number of meetings of the Remuneration Committee and its actual attendance during the period of service.
- (2) Before the end of the year, if there is a re-election of the Remuneration Committee, the new and old members of the Remuneration Committee shall be listed, and the remarks column shall indicate whether the member is the old, new or re-elected and the date of re-election. The actual attendance rate (%) is calculated based on the number of meetings of the Remuneration Committee and its actual attendance during the period of service.

(3) The operation of the Remuneration Committee of the Company in 2024:

Date of the meeting	The content of the motion	Resolution Situation	Execution
2024/3/13 2024 th for the first time	1. The Company's 2023 directors' remuneration and employee remuneration allocation	It was unanimously approved by all the members present	It has been submitted to the board of directors for approval and submitted to the 2024 th annual

			general meeting of shareholders
2024/8/9 The 2nd time in 2024	1. The Company's 2023 annual remuneration distribution of directors 2. The Company's 2023 "Manager" employee remuneration distribution case	It was unanimously approved by all the members present	It has been submitted to the Board of Directors for approval and has been distributed
2024/11/7 The 3rd in 2024	1. 2024 "Manager" year-end bonus case	It was unanimously approved by all the members present	It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
2024/12/16 2024 th for the 4th year	1. The company's "manager" work bonus case	It was unanimously approved by all the members present	It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
2025/1/7 2025 1st time	1. Remuneration of the general manager of the Company 2. Remuneration of the Chief Financial Officer of the Company 3. The company's manager's salary adjustment case	It was unanimously approved by all the members present	It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution
2025/3/7 2025 2nd time	1.2024 Annual Directors' Remuneration and Employee Remuneration 2. The company plans to implement the measures for the management of the remuneration of directors and managers in 2025 3. Prepare the remuneration plan of the chairman of the company	It was unanimously approved by all the members present	It has been submitted to the Board of Directors for adoption and implemented in accordance with the adopted resolution

(IV) Promote the implementation of sustainable development

(1) The implementation of promoting sustainable development and the differences between it and the sustainable development code of listed companies and the reasons for it

Evaluate the project	Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
	be	not	Summary note (Note 2).	
1. Has the company established a governance structure to promote sustainable development, and set up a full-time (part-time) unit to promote sustainable development, which is handled by senior management authorized by the board of directors, and the supervision of the board of directors?	be		<p>At the 10th meeting of the 13th Board of Directors of the Company on March 11, 111, the Company approved the renaming and revision of the Company's "Corporate Social Responsibility Practice Principles" to the "Sustainable Development Practice Principles", and at the same time revised part of the original Code of Conduct, the Company's practice of sustainable development is based on the following principles: 1. Implement corporate governance, 2. Develop a sustainable environment, 3. Safeguard social welfare, 4. Strengthen the disclosure of corporate sustainability information, and consider the relevance of the development trend of domestic and foreign sustainability issues to the core business of the enterprise. The impact of the overall operation activities of the company and the group enterprises on stakeholders, etc., formulate sustainable development policies, systems or related management guidelines and specific promotion plans.</p> <p>In order to expand the implementation of sustainable development, the company established a</p>	There is no difference

Evaluate the project	Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
	be	not	Summary note (Note 2).	
			sustainable development promotion group by resolution of the board of directors in 2024 , with the general manager as the convener, and a corporate governance team, an environmental sustainability team, a social participation group, an employee rights group and an emergency response team to promote sustainable development and fulfill corporate social responsibility, and report to the board of directors at least once a year.	
2. Does the company conduct risk assessment of environmental, social and corporate governance issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)	be		<p>The Company is responsible for the Sustainability Promotion Team to conduct risk assessments of environmental, social or corporate governance issues related to the Company's operations in accordance with the Company's industry characteristics and materiality principles, identify stakeholders, and formulate relevant risk management policies or strategies to promote the Company's sustainable development and fulfill its corporate social responsibility.</p> <p>The Company has formulated the "Corporate Social Responsibility Best Practice Principles" (which has been later revised to the "Sustainable Development Best Practices") and disclosed them on the Company's website, stating that the corporate social responsibility policy is to implement and promote corporate governance, develop a sustainable environment, participate in the promotion of social welfare, strengthen the disclosure of corporate social</p>	There is no difference

Evaluate the project	Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
	be	not	Summary note (Note 2).	
			responsibility information, and promote and integrate various issues such as corporate governance, environmental protection, green products, energy management, employee care, and social welfare.	
3. Environmental issues (1) Does the company have an appropriate environmental management system based on its industrial characteristics? (2) Is the company committed to improving energy efficiency and using recycled materials with low impact on the environment?	be be		(1) The company has already promoted the lead-free process, and the raw materials used in the production can meet the RoHS standard. (2) The company advocates the concept of environmental protection to employees on a daily basis, implements the resource recovery policy, does a good job in resource classification, reduces the impact on the environment, and also conveys the concept of energy conservation and carbon reduction to employees, and implements education and training to achieve the goal of environmental protection for all employees, and currently takes the following measures: 1. Employee concept and awareness Advocate colleagues to establish the concept of resource classification, try not to leave kitchen waste, and plan special personnel to carry out garbage classification and resource recycling. 2. The office is environmentally friendly Double-sided photocopying and recycling of waste paper are required, cooperation with the government to promote smoke-free workplaces,	(1) There is no difference (2) No difference

Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
Evaluate the project	be	not	<p>Summary note (Note 2).</p> <p>business and car trips, employees use public transportation for commuting, and second-hand market auctions are held regularly every year to achieve an environment of making the best use of materials and sharing resources.</p>
(3) Does the company assess the potential risks and opportunities of climate change to the enterprise now and in the future, and take relevant countermeasures?	be		<p>3. Office greening and energy saving The office is fully equipped with LED lights, green planting, sunshades are installed to reduce the temperature in the office, the office is planned to be zoned for lighting control, the lights are turned off during lunch breaks and after work, the fresh air system is installed to reduce the frequency of air conditioning and air conditioning, the air conditioning is maintained regularly and the filter is cleaned, and the cold room is provided with a timer for switching and installing a timer to control the switching time.</p> <p>(3) The most important cause of climate change is weather warming, and the most important cause of weather warming is carbon dioxide emissions, due to the company's industrial characteristics, carbon</p>

Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
Evaluate the project	be	not	Summary note (Note 2).
			<p>emissions are not high, which basically has little impact on the company, but if the weather warms in the case of drought, floods and even new virus disasters in various countries, so that the world begins to strictly restrict carbon emissions, resulting in the increase in water and electricity bills or the global anti-epidemic isolation and economic recession, it will have a certain impact on the company. At present, the company has relevant regulations for electricity, water, paper, garbage recycling, and the use of public transportation to achieve energy conservation and carbon reduction goals.</p>
(4) Does the company count greenhouse gas emissions, water consumption and total waste weight in the past two years, and formulate policies for greenhouse gas reduction, water use reduction or other waste management?	be		<p>(4) At present, the company has relevant regulations for electricity, water, paper, garbage recycling and the use of public transportation to achieve energy conservation and carbon reduction goals. In 2023, the Company emitted approximately 20,000 kg of CO2 greenhouse gas emissions (electricity), approximately 100 kg of CO2 emissions from water use, and approximately 500 kg of total waste weight. In 2024, the amount of greenhouse gas CO2 emitted (electricity) was about 39,883 kg, the amount of CO2 emitted by water was about 41 kg, and the total weight of waste was about 400 kg.</p> <p>Energy Conservation and Carbon Reduction, Greenhouse Gas Reduction, Water Use Reduction or Other Waste Management Policies:</p>

Evaluate the project	Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
	be	not	Summary note (Note 2).	
			Practical actions and policy formulation: (1) all electric lamps and lanterns have been replaced with LED devices (2) new air-conditioners have been purchased with energy-saving labels (3) indoor fresh air systems have been installed to reduce the use of air-conditioning (4) the recycling paper policy has made the total photocopying volume of recycled paper reach more than 30%. (5) Employees are encouraged to take public transportation, and 100% of employees currently use MRT or bus as the means of commuting to and from work.	
Fourth, social issues (1) Does the company formulate relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions? (2) Does the Company formulate and implement reasonable employee welfare measures (including salary, leave and other benefits, etc.), and appropriately reflect the business performance or results in employee remuneration?	be		(1) The company formulates relevant rules and measures in accordance with the Labor Standards Law and relevant labor laws and regulations, and provides management and employee compliance to protect the legitimate rights and interests of employees. (2) The Company has formulated work rules and relevant personnel management regulations, covering the basic salary, working hours, leave, pension payment, labor and health insurance payment, occupational accident compensation, etc., of the employees employed by the Company are in accordance with the relevant provisions of the Labor Standards Act. Set up an Employee Welfare	(1) There is no difference (2) No difference

Evaluate the project	Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
	be	not	Summary note (Note 2).	
			Committee to handle various welfare matters through the operation of the Welfare Committee elected by employees; The Company's remuneration policy is based on the individual's ability, contribution to the company, performance, and the correlation between business performance.	
(3) Does the company provide a safe and healthy working environment for employees, and regularly implement safety and health education for employees?	be		(3) The company has a labor safety and health policy, regularly organizes employee health examinations, implements labor safety publicity, fire drills and drills for employees, and asks the fire safety company to handle fire safety declarations to maintain the safe environment of employees' offices; In addition, the company has set up an employee welfare committee, which is responsible for handling employee travel and various welfare measures. The company also handles labor insurance and national health insurance in accordance with the law, and specially adds group commercial insurance, including life insurance and accident insurance, to protect the rights and interests of employees and comprehensively support the balanced development of employees' physical, mental and spiritual development.	(3) No difference
(4) Does the company establish an effective career development training program for employees?	be		(4) The company takes long-term talent cultivation as the key, and will plan and arrange various internal and external training plans according to the needs of the organization, the department and the individual needs of employees, so as to improve and	(4) No difference

	Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
	be	not	Summary note (Note 2).	
Evaluate the project			update the knowledge and skills of employees and establish rich human capital.	
(5) Does the Company comply with relevant laws and regulations and international standards on issues such as customer health and safety, customer privacy, marketing and labeling of products and services, and formulate relevant policies and grievance procedures for the protection of consumer or customer rights and interests?	be		(5) The marketing and labeling of the company's products and services comply with relevant laws and regulations and international standards; In addition to the strict requirements for customer privacy, the e-commerce sales platform also has dedicated personnel to manage customer personal information; For the health and safety of customers, in addition to the lead-free and halogen-free manufacturing process, all of them comply with RoHS standards, and the outer rubber shell must be issued with a non-toxic certificate, and during the new crown epidemic, each product is also accompanied by an alcohol wipe to protect the safety of customers; At the same time, a free service line is set up to ensure the rights and interests of consumers.	(5) No difference
(6) Does the company have a supplier management policy that requires suppliers to comply with relevant norms on issues such as environmental protection, occupational safety and health, or labor human rights, and how well does it implement it?	be		(6) The Company has established the "Supplier Code of Conduct" and "Procurement Specification" for the management of suppliers, and an evaluation team composed of engineering, R&D, quality assurance and procurement or production management personnel conducts written and on-site evaluations of suppliers, focusing on ensuring quality and product safety, conducting regular and irregular audits on quality management and hazardous	(6) No difference

Evaluate the project	Implementation (Note 1).			Differences and reasons for the CSR Code of Practice from listed companies
	be	not	Summary note (Note 2).	
			substance management of all suppliers with transactions, conducting annual evaluations of environmental protection, safety and health management systems and performance of important suppliers, and using the Company's influence. At the same time, the raw material supplier will require them to issue a "Green Product Declaration" to declare that their raw materials comply with the specifications of laws and regulations to ensure safe use, require suppliers to comply with laws and social norms, ensure information security, evaluate human rights and labor safety and health, and corporate social responsibility. Most of the Company's domestic and foreign suppliers are long-term partners, and if any supplier has a significant negative impact on the environment, labor conditions, human rights, society, etc., the Company may claim to terminate or rescind the contract. The Company's customers have a transparent and effective consumer complaint process for their products and services.	
5. Does the company refer to the internationally accepted standards or guidelines for the preparation of reports to prepare reports such as sustainability reports that disclose the company's non-financial information? Has the pre-disclosure report obtained the assurance or assurance opinion of the third-party verification unit?	be		Please refer to the Corporate Social Responsibility section of the company's external website https://www.gv.com.tw/resp.asp	There is no difference

Evaluate the project	Implementation (Note 1).		Differences and reasons for the CSR Code of Practice from listed companies
	be	not	
6. If the Company has its own sustainable development code in accordance with the "Code of Practice for the Sustainable Development of Listed and OTC Listed Companies", please explain the differences between its operation and the code: The Company has formulated the "Code of Practice for Sustainable Development" in accordance with the "Code of Practice for the Sustainable Development of Listed and OTC Listed Companies", which was approved by the board of directors on March 11, 111, and has established a sustainable development management system mechanism in accordance with the provisions of the Code.			
7. Other important information that will help you understand the implementation of sustainable development: (1) We will not pursue the growth of turnover, but have paid dividends for more than 10 consecutive years on the premise of whether it can make a profit, shared the company's profits with shareholders and handled multiple cash capital reductions, so as to pursue the maximum interests of shareholders. (2) Establish a welfare committee, which has employee benefits such as travel and health examination every year, and handles various businesses such as labor insurance, health insurance, pension, severance, and leave for employees in full accordance with the law or even better than the law. (3) Advocate the concept of daily energy conservation and carbon reduction for employees, such as paper, water and electricity, etc., have developed a good concept of recycling and conservation. (4) Focusing on youth learning, we have donated a number of electronic dictionaries to the Youth Social Service Association, the North City Orphan Welfare Association, the Association for the Termination of Child Prostitution and the Eden Foundation.			

Note 1: If you tick "Yes" in the implementation situation, please specify the important policies, strategies, measures adopted and the implementation situation; If you select No to the implementation situation, please explain the differences and reasons in the field of "Differences and Reasons for the Sustainability Development of Listed and OTC-listed Companies", and explain the plans for adopting relevant policies, strategies and measures in the future.

Note 2: The materiality principle refers to those related environmental, social and corporate governance issues that have a significant impact on the company's investors and other stakeholders.

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

(2) Climate-related information of listed companies:

1. Implementation of climate-related information

project	Execution
1. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.	<p>Board of Directors and Management's Supervision and Governance of Climate-related Risks and Opportunities: The Board of Directors is the highest supervisory unit for climate change management, and is responsible for reviewing annual risk management reports, implementation reports and audit reports to ensure the effective implementation of the climate-related risk management system. In 2024, the board of directors resolved to establish a sustainable development promotion group, with the general manager as the convener, to report to the board of directors every year on climate-related business results, and the board of directors supervised. The Board regularly reviews ESG impact, performance and strategic objectives; Follow crisis management procedures to reduce business threats from occasional climate events in real time. The Board of Directors of the Company has reviewed the progress of greenhouse gas inventory and verification on a quarterly basis since the R.O.C 111.</p>
2. Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).	<p>A. The Company identifies risks that may have a greater impact on business and finance, and plans to respond to the strategy according to the situation.</p> <p>Short-term: Heavy rain and extreme freezing cause damage to the basement of the building and the safety of employees, electricity prices rise, various insurance premiums rise, and carbon taxes are collected.</p> <p>Medium-term: If the average temperature cannot be effectively reduced, the price of electricity will rise further, the sea level will rise further and cause flooding and other hazards, as well as insurance premiums, carbon fees, and carbon taxes.</p> <p>Long-term: The Climate Change Resilience Act sets a net-zero carbon emission target by 2050, and if it cannot be achieved, policies and regulations may be tightened, adding more additional costs.</p> <p>B. For projects with business development opportunities in the future, the Sustainable Development Committee will plan to invest in business development.</p> <p>Short-term: The company began to implement energy-saving and carbon-reduction measures, starting from the company and its employees, turning off the power supply, checking the company's electrical supplies, employees taking public transportation, and announcing and controlling various measures conducive to energy conservation and carbon reduction.</p> <p>Medium-term: Invest in environmental protection, new energy industries and engage in carbon rights-related businesses, etc., which will be planned and invested in business</p>

	development by the Sustainable Development Committee and relevant departments. Long-term: Expanding investment in environmental protection and new energy does not exclude investing in the new energy industry.													
3 . Describe the financial impact of extreme weather events and transition actions.	<p>Financial impact of extreme weather events: Extreme weather events such as typhoons, storms, heavy rainfall, droughts, extreme freezing, etc., will have an impact on the Company, such as business interruption due to the suspension of freight, impact on the transportation and work safety of employees, water accumulation in basements caused by heavy rainfall, damage to water in public facilities, business interruption of tenants, etc.</p> <p>In order to solve the problem, it is necessary to install pumps, retaining gates, increase property water damage risks, and strengthen the awareness of security prevention.</p> <p>As part of the transformation action, for projects with business development opportunities due to the prevention or exemption of extreme weather in the future, such as investing in environmental protection, new energy industries and engaging in carbon credit-related businesses, etc., will be planned and put into business development by the Sustainable Development Council and relevant departments.</p>													
4. Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	<p>The progress of the management plan for the identified major risks will be tracked and reported regularly through the sustainable development promotion team, and the results of each risk identification will also be appropriately disclosed in the sustainability report, and an emergency response team will be set up to prevent emergency crisis events that may occur if they are known, and will immediately have a dedicated person to respond to unpredictable crises when they come, so as to minimize the harm.</p> <p>For example, if the dividend date is suspended due to a typhoon announced by the government, and the bank also stops working, the spokesperson should immediately issue a material message to inform shareholders that the dividend payment date will be postponed to the working day.</p>													
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and key financial impacts used should be described.	<table border="1" style="float: left; margin-right: 20px;"> <tr> <td colspan="2" style="text-align: center;">risk</td> </tr> <tr> <td style="text-align: center;">Policies and Regulations</td> <td rowspan="4" style="text-align: center; vertical-align: middle;">Climate change</td> </tr> <tr> <td style="text-align: center;">technology</td> </tr> <tr> <td style="text-align: center;">market</td> </tr> <tr> <td style="text-align: center;">Buildings</td> </tr> </table> <div style="display: flex; align-items: center;"> <div style="flex: 1; text-align: center;"> <p>↓</p> <p>risk</p> <p>↓</p> </div> <div style="flex: 1; text-align: center;"> <p>Use contextual analysis</p> <p>↓</p> <p>Strategic planning risk management</p> </div> <div style="flex: 1; text-align: center;"> <p>opportunity</p> <p>↓</p> <p>opportunity</p> <p>↓</p> <p>market</p> </div> </div> <table border="1" style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">opportunity</td> </tr> <tr> <td style="text-align: center;">investment</td> </tr> <tr> <td style="text-align: center;">Energy sources</td> </tr> <tr> <td style="text-align: center;">Offerings</td> </tr> <tr> <td style="text-align: center;">market</td> </tr> <tr> <td style="text-align: center;">toughness</td> </tr> </table>	risk		Policies and Regulations	Climate change	technology	market	Buildings	opportunity	investment	Energy sources	Offerings	market	toughness
risk														
Policies and Regulations	Climate change													
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market														
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market														
toughness														

	Physical Risk		↓ Financial Implications ↓ Income statement, cash flow statement, balance sheet
	Immediacy	Disaster shocks	
	Long term		
6. If there is a transition plan to address and manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.			As part of the transformation action, for projects with business development opportunities due to the prevention or exemption of extreme weather in the future, such as investing in environmental protection, new energy industries and engaging in carbon credit-related businesses, etc., will be planned and put into business development by the Sustainable Development Council and relevant departments.
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.			As the preliminary assessment of the Company's Scope 1 greenhouse gas emissions is basically non-generated, the carbon emissions of Scope 2 are not large, and the Company's industries are not food industry, chemical industry, finance and insurance industry, and catering industry, it has not yet been planned, and will be planned by the sustainable development promotion team after the completion of the on-site greenhouse gas inventory.
8. If climate-related targets are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made each year should be stated. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) to be exchanged should be stated.			At present, the Company's carbon emissions are high in Scope 2, and Scope 3 has not yet been assessed, and relevant data will not be available until the inventory operation is completed, but in the future, if it is in the environmental protection and new energy industries, it can obtain reasonable green electricity, and even if it pays higher green electricity costs, the relative investment income will be considerable, which may cover the green electricity costs.
9. Greenhouse Gas Inventory and Assurance and Reduction Targets, Strategies and Specific Action Plans (Fill in 1-1 and 1-2 separately).			After the completion of the greenhouse gas inventory operation in accordance with the regulations of the competent authority, the company will reduce carbon emissions by 10% in the following year, and reduce it year by year to achieve the goal of net zero carbon emissions by 2050.

2. Greenhouse gas inventory and assurance of the company in the last two years: not applicable.

(ii) The performance of the integrity management and the differences with the integrity management rules of listed companies and the reasons for them

Evaluate the project	Operation			Differences and reasons for the Code of Integrity Management of listed companies
	be	not	Summary note	
1. Formulate policies and plans for honest management (1) Does the company formulate an ethical management policy approved by the board of directors, and clearly indicate the policies and practices of ethical management in the regulations and external documents, as well as the commitment of the board of directors and senior management to actively implement the management policy?	be		(1) The Company has formulated the "Corporate Integrity Management Code", "Ethical Management Operating Procedures and Conduct Guidelines" and "Code of Ethical Conduct", which were approved by the Board of Directors and submitted the reports of the 104th and 109th annual shareholders' meetings respectively, clearly stating the policies and practices of ethical management, as well as the commitment of the Board of Directors and senior management to implement the management policies.	(1) There is no difference
(2) Has the Company established a risk assessment mechanism for dishonest conduct, regularly analyzed and assessed business activities with a high risk of dishonest conduct within its business scope, and formulated a plan to prevent dishonest conduct accordingly, and at least covered the preventive measures for each of the acts in Paragraph 2 of Article 7 of the Code of Integrity Management for Listed and OTC Listed Companies?	be		(2) The "Corporate Code of Integrity Management" formulated by the Company prohibits the directors, managers and all employees of the Company from engaging in any business activities that have a higher risk of dishonest conduct in Paragraph 2 of Article 7 of the "Code of Integrity Management for Listed and OTC Listed Companies" or other business scopes.	(2) No difference
(3) Does the company clearly define the operating procedures, code of conduct, punishment and appeal system for violations in the plan for preventing dishonest behavior, and	be		(3) In the Code of Integrity Management formulated by the Company, for business activities with a high risk of dishonest behavior within the business scope, measures such as preventing bribery and bribery, and providing illegal political donations are adopted, and two internal education and training on integrity	(3) No difference

Evaluate the project	Operation			Differences and reasons for the Code of Integrity Management of listed companies
	be	not	Summary note	
implement them, and regularly review and revise the disclosure plan?			management were held on October 8, 2024 and November 6, 2024 , both of which were delivered by the head of the Finance Department, and the theme of the course on October 8, 2024 was "Purpose and Scope of Integrity Management", with 2 hours of class and 6 participants; On November 6, 2024 , the theme of the course was "How to Implement Integrity Management at Work", and the class duration was 2 hours, and the number of participants was 6. At the same time, the punishment and appeal system for honest and dishonest behaviors and violations is compiled in the employee handbook and publicized on the company's internal website, so that new employees or existing employees can understand and abide by the true meaning of integrity management in a timely manner.	
Second, the implementation of integrity management (1) Does the company assess the fiduciary record of its counterparties and specify the terms of fiduciary conduct in the contracts it has signed with its counterparties?	be		(1) The Company conducts its business activities in a fair and transparent manner based on the principle of honest management. Before doing business, we will consider the legitimacy of the business partner and whether there is a record of dishonest behavior, and avoid trading with those who have a record of dishonest behavior. The Company enters into a contract with another person, which contains the terms of compliance with the ethical management policy and the possibility of termination or	(1) There is no difference

Evaluate the project	Operation			Differences and reasons for the Code of Integrity Management of listed companies
	be	not	Summary note	
			rescission of the contract at any time if the counterparty is involved in dishonest behavior.	
(2) Does the company set up a special unit for promoting business under the board of directors, and regularly (at least once a year) report to the board of directors on its integrity management policy, plan for preventing dishonest behavior, and supervision and implementation?	be		(2) The Company designates the Corporate Governance Team as a full-time unit to promote corporate integrity management, and reports to the Chairman of the Board of Directors once a year on the Company's integrity management policy, the plan for preventing dishonest behavior, and the supervision and implementation of the Company.	(2) No difference
(3) Does the company formulate a policy to prevent conflicts of interest, provide appropriate channels for presentation, and implement them?			(3) The Company's "Corporate Code of Integrity", "Rules of Procedure of the Board of Directors" and "Rules of Organization of the Audit Committee" stipulate a system for the recusal of the interests of directors (including independent directors), and those who have an interest in the proposals listed by the Audit Committee and the Board of Directors and the legal person they represent, as well as their spouses or second relatives who have an interest in the company, and may not participate in the discussion and voting, and shall recuse themselves from the discussion and voting, and shall not exercise their voting rights on behalf of other directors.	(3) No difference
(4) Whether the company has established an effective accounting system and internal control system for the implementation of honest management, and the internal audit unit formulates relevant audit plans based on the assessment results of the risk of dishonest	be		(4) The company has established an effective accounting system and internal control system, which are regularly audited by internal auditors. The Company has reported on the Company's integrity management policy, the plan to prevent dishonest behavior and the supervision and implementation of the Company's integrity	(4) No difference

Evaluate the project	Operation			Differences and reasons for the Code of Integrity Management of listed companies
	be	not	Summary note	
behavior, and checks the compliance of the plan to prevent dishonest behavior, or entrusts an accountant to perform the audit?			management policy at the fifth meeting of the 14th session of the Board of Directors on March 13, 2024 .	
(5) Does the company regularly hold internal and external education and training on integrity management?	be		(5) On October 8, 2024 and November 6, 2024 , two internal education and training on integrity management were conducted, both of which were taught by the head of the finance department, and the theme of the course on October 8, 2024 was "The Purpose and Scope of Integrity Management", with 2 hours of class hours and 6 participants; On November 6, 2024 , the theme of the course was "How to Implement Integrity Management at Work", and the class duration was 2 hours, and the number of participants was 6. At the same time, the punishment and appeal system for honest and dishonest behaviors and violations is compiled in the employee handbook and publicized on the company's internal website, so that new employees or existing employees can understand and abide by the true meaning of integrity management in a timely manner.	(5) No difference
3. The operation of the company's whistleblowing system (1) Does the company have a specific reporting and reward system, establish channels to facilitate reporting, and appoint appropriate personnel to accept and accept the target of the report?	be		(1) The company's employees can put forward opinions and suggestions to the supervisor and the company through the annual departmental satisfaction survey and annual performance appraisal, and the company's website also has a special area for stakeholders, which can be used by employees to report illegal matters, which will be directly accepted by the general manager, and will be punished in accordance with the company's regulations after the violation of integrity by colleagues.	(1) There is no difference

Evaluate the project	Operation			Differences and reasons for the Code of Integrity Management of listed companies
	be	not	Summary note	
(2) Does the company have established the standard operating procedures for the investigation of the reported matters, the follow-up measures to be taken after the investigation is completed, and the relevant confidentiality mechanism?	be		(2) The company has established the standard operating procedures for the investigation of the matters to be reported, and the follow-up measures to be taken after the investigation is completed.	(2) No difference
(3) Does the company take measures to protect the whistleblower from being mishandled as a result of the report?	be		(3) The company has established the relevant operations of the whistleblowing procedure and has set up a confidentiality mechanism to properly protect the whistleblower from being improperly disposed of as a result of the whistleblowing, and prohibit retaliation against the whistleblower in good faith.	(3) No difference
4. Strengthen information disclosure Does the company disclose the content of its ethical management code and the effectiveness of its promotion on its website and public information observatory?	be		The company has set up a website https://www.gv.com.tw to disclose information related to integrity management, and a special person is responsible for the collection of company information, and then the information personnel disclose it on the company's website.	There is no difference
5. If the company has its own code of integrity in accordance with the "Code of Integrity Management of Listed and OTC Companies", please describe the differences between its operation and the code: there is no material difference				
6. Other important information that is helpful to understand the company's integrity management operation: (such as the company's review and amendment of its integrity management rules, etc.): none				

Note: Regardless of whether "yes" or "no" is checked, the operation should be stated in the summary description field.

(iii) For other important information that is sufficient to enhance the understanding of the operation of corporate governance, please refer to "(3) Circumstances and reasons for the operation of corporate governance and the differences between the corporate governance operation and the code of practice for listed companies listed on the OTC - Item 7", and the important operation regulations and related operation conditions have been disclosed by the Company, please refer to the Public Information Observatory and the www.gv.com.tw of the Company's website

(iv) Matters to be disclosed in the implementation of the internal control system

1. Statement of Internal Control System: Please refer to the Public Information Observatory (Corporate Governance/Internal Control Zone/Internal Control Statement Announcement).
2. If an accountant is entrusted to review the internal control system, the accountant's review report shall be disclosed: not applicable.

(v) Important resolutions of the shareholders' meeting and the board of directors in the most recent year and as of the date of printing of the annual report:

(1) 2024 of implementation of the resolutions of the general meeting of shareholders

1. Matters to be reported

The date	The content of the motion
2024/06/06	<p>1. 2023 annual business report.</p> <p>2. Audit Committee audit report of 2023</p> <p>3. 2023 annual report on the remuneration of directors and supervisors and the distribution of employee remuneration.</p>

— Matters of recognition and resolution

1. 2023 Annual Business Report and Financial Statements. 【Proposed by the Board of Directors】

Resolution: The number of voting rights of shareholders present at the time of voting was 32,990,673, and the voting result was as follows:

The result of the vote		Execution
1. Number of votes in favor:	32,612,086 rights	The number of votes in favor accounted for 98.85% of the shareholders' voting rights, and the case was passed as such.
2. Number of objections:	190,388 rights	
3. Abstentions/Unvoted Votes:	188,199 rights	
4. Number of invalid rights:	0 rights	

2. 2023 Annual Surplus Distribution Case. 【Proposed by the Board of Directors】

Resolution: The number of votes of shareholders present at the time of voting is 32,990,673, and the voting result is as follows:

The result of the vote		Execution
1. Number of votes in favor:	32,490,081 rights	The number of votes in favor accounted for 98.48% of the voting rights of shareholders, and the case was passed as such.
2. Number of objections:	320,568 rights	
3. Abstentions/Unvoted Votes:	180,024 rights	
4. Number of invalid rights:	0 rights	

二、Matters for discussion

1. Lifting of the restriction on non-competition of directors. 【Proposed by the Board of Directors】

Resolution: The number of votes of shareholders present at the time of voting is 32,990,673, and the voting result is as follows:

The result of the vote		Execution
1. Number of votes in favor:	32,396,735 rights	The number of votes in favor accounted for 98.19% of the voting rights of shareholders, and the case was passed as such.
2. Number of objections:	418,563 rights	
3. Abstentions/Unvoted Votes:	175,375 rights	
4. Number of invalid rights:	0 rights	

There were no questions from shareholders about the report, recognition and discussion of the shareholders' meeting.

三、There are no other motions or provisional motions

(2) 2025 The implementation of the resolutions of the first extraordinary meeting of shareholders

1. Matters for discussion

1. Amendments to the Articles of Association of the Company. 【Proposed by the Board of Directors】

Resolution: The number of votes of shareholders present at the time of voting was 34,561,090, and the voting results were as follows:

The result of the vote		Execution
1. Number of votes in favor:	32,943,218 rights	The number of votes in favor accounted for 95.31% of the voting rights of shareholders, and the case was passed as a case.
2. Number of objections:	19,639 rights	
3. Abstentions/Unvoted Votes:	1,598,233 rights	
4. Number of invalid rights:	0 rights	

2. Electoral matters

1. Election of the 15th Board of Directors. 【Proposed by the Board of Directors】

Resolution: The number of votes of shareholders present at the time of voting was 34,561,090, and the voting results were as follows:

body separately	Account number or identification document number	Username or name	Number of votes
director	A1206*****	Chou Fa	38,863,561 rights
director	65096	Representative of Senlo Investment Co., Ltd.: Huang Yu Feng	36,680,640 rights
director	65096	Representative of Senluo Investment Co., Ltd.: Huang Wei Lun	35,370,015 rights
director	65155	Huang Ting Yang	32,512,341 rights
Independent Director	F1224*****	Wu Shang Wen	29,422,180 rights
Independent Director	F2215*****	Liu Chiu Chuan	28,832,979 rights
Independent Director	65800	Lai Chuang Kuan	28,263,455 rights

3. Other motions

1. Lifting of the restriction on non-competition of directors. 【Proposed by the Board of Directors】

Resolution: The number of votes of shareholders present at the time of voting was 34,561,090, and the voting results were as follows:

The result of the vote	Execution
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1. Number of votes in favor:	32,817,881 rights	The number of votes in favor accounted for 94.95% of the voting rights of shareholders, and the case was passed as such.	Implemented in accordance with the adopted resolution
2. Number of objections:	188,027 rights		
3. Abstentions/Unvoted Votes:	1,555,182 rights		
4. Number of invalid rights:	0 rights		

4. There were no questions from shareholders about the matters discussed at the shareholders' meeting, other proposals and various proposals.

5. No Interim Motion

(4) Important resolutions of the Board of Directors:

The date	Important Reporting Matters, Important Discussion Matters	Resolution Situation	Execution
2024/3/13	1. Report on the actual implementation of the audit plan for November-December 2023 and January-February 2024	Reporting	
	2. Report on the company's integrity management policy and plan to prevent dishonest behavior and supervision and implementation	Reporting	
	3. The Company promotes sustainability reporting	Reporting	
	4. Performance evaluation report of the Board of Directors of the Company	Reporting	
	5. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries	Reporting	
	1. The Company's 2023 annual business report, consolidated financial statements and individual financial statements	All directors present unanimously agreed	It has been declared and announced on the Public Information Observatory, and has been recognized by the 2024 th Annual Meeting of Shareholders
	2. The company's 2023 internal control system statement case	All directors present unanimously agreed	It has been declared and announced
	3. The Company's 2023 annual business plan	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
	4. 2023 Directors' Remuneration and Employee Remuneration Distribution	All directors present unanimously agreed	The report of the 2024 th annual general meeting of shareholders has been submitted
	5. 2023 Annual Surplus Distribution Case	All directors present unanimously agreed	It has been recognized at the 2024 th general

			meeting of shareholders
6.	In the 2023 year of the R.O.C, the company first declared a case of CFC accountants for the verification of visa public funds of controlled foreign companies	All directors present unanimously agreed	
7.	The Company's 2024 accountant appointment case	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
8.	Appointed Accountant's Independence and Competency Assessment Report (with reference to Audit Quality Indicators).	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
9.	The Company's appointment of accountants in 2024	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
10.	Formulate the remuneration plan of the general manager of the company	All directors present unanimously agreed	
11.	Discussion on amendments to the Rules of Procedure of the Board of Directors of the Company	All directors present unanimously agreed	
12.	Discussion on amendments to the Organizational Regulations of the Audit Committee of the Company	All directors present unanimously agreed	
13.	Lifting of the restriction on non-competition of directors	All directors present unanimously agreed	It has been approved by the 2024 th general meeting of shareholders
14.	Convening the 2024 th Annual General Meeting of Shareholders of the Company and related matters	All directors present unanimously agreed	It was held on 6 June 2024
15.	Accepting matters related to shareholders' right to make proposals	All directors present unanimously agreed	No shareholder filed the case during the application period
2024/5/10	1. 2024 March-April audit plan actual implementation report	Reporting	
	2. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries	Reporting	
	1. The Company's financial statements for the first quarter of 2024	All directors present unanimously agreed	It has been declared and announced at the Public Information Observatory
	2. Discussion on the amendment to the Company's "Investment Management Measures".	All directors present unanimously agreed	Implemented in accordance with the adopted resolution

	3. Discussion on amendments to the Company's internal procedures for the handling of material information	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
	4. Discussion on amendments to the Company's internal control system	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
	5. Set up a panel discussion on promoting sustainable development	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
	1. 2024 May-July audit plan implementation report	Reporting	
	2. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries	Reporting	
2024/8/9	1. The Company's financial statements for the second quarter of 2024	All directors present unanimously agreed	
	2. Amendments to the Company's operating procedures for the prevention of insider trading	It was unanimously approved by all the members present	
	3. The Company's 2023 annual remuneration distribution of directors	Due to its interest in some directors, it was approved by recusal votes	It has been implemented in accordance with the adopted resolution and has been distributed
	4. 2023 "Manager" Employee Remuneration Allocation Case	It was unanimously approved by all the members present	It has been implemented in accordance with the adopted resolution and has been distributed
	5. It is planned to handle the purchase of directors and managers' liability insurance	It was unanimously approved by all the members present	According to the implementation of the resolution, the renewal of the insurance has been completed
	6. The subsidiary's surplus was repatriated	All directors present unanimously agreed	
2024/9/18	1. Proposed amendment to the Company's Code of Practice on Corporate Governance	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
	2. The company disposed of long-term and short-term investment cases	Due to its interest in some directors, it was approved by recusal votes	Implemented in accordance with the adopted resolution
2024/11/7	1. 2024 August-October audit plan actual implementation report	Reporting	

	2. Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries	Reporting	
	1. The Company's financial statements for the third quarter of 2024	All directors present unanimously agreed	It has been declared and announced at the Public Information Observatory
	2. Discussion on amendments to the Company's internal control system	All directors present unanimously agreed	It has been declared and announced at the Public Information Observatory
	3. The Company's 2025-year audit plan	All directors present unanimously agreed	
	4. The Company's 2024 "Manager" year-end bonus case	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
	1. Report on the professional qualifications and independence of the independent directors of the Company, and whether they comply with the requirements of laws and regulations during their tenure	Reporting	
2024/12/16	1. The Company received the notice of public acquisition of ordinary shares of the Company and the public offer declaration from Senluo Investment Co., Ltd. (hereinafter referred to as "Senluo Investment"). In accordance with the provisions of the Administrative Measures for the Public Acquisition of Securities of Public Companies, the acquired company shall set up a review committee to verify and deliberate on the identity and financial status of the public offeror, the fairness of the acquisition conditions, and the reasonableness of the source of funds for the acquisition, and provide advice to the shareholders of the Company on the acquisition.	In addition to the discussion between Director Sunplus Technology Co., Ltd. and Director Zhou Zhiyuan, the Directors present at the meeting believed that the conditions of the tender offer of "Senluo Investment" were in line with the principles of fairness and reasonableness, and therefore agreed to the tender offer, but urged the shareholders of the Company to carefully read the risks of participating in the tender offer as stated in the tender	It has been declared and announced at the Public Information Observatory

		offer announcement and the tender offer prospectus, and decide whether to participate in the tender sale for themselves. This proposal is for the reference of the shareholders of the Company only, and the shareholders of the Company should carefully evaluate and consider the individual investment needs and financial and tax conditions, and bear the risks of participating in the sale and not participating in the sale.	
	2.	The company's "manager" work bonus case	Implemented in accordance with the adopted resolution
2024/12/30	1.	Election of the new chairman of the board of directors of the Company	Qiu Qiying was elected as the chairman
	1.	Appointment of the Company's General Manager	Huang Ting Yang was appointed as the general manager of the Company
2025/1/7	2.	Change and appointment of Chief Financial Officer and Head of Corporate Governance of the Company	Yu Yueh Lung was reappointed as the Chief Financial Officer and Head of Corporate Governance of the Company All directors present unanimously agreed
	3.	The company's spokesperson and acting spokesperson changed the case	Huang Ting Yang will be the spokesperson and Yu Yueh Lung will be the acting spokesperson
	4.	Remuneration adjustment of the Company's managers	Implemented in accordance with

			the adopted resolution	
2025/2/24	5.	Election of the 15th term of directors of the Company	It was re-elected at the 2025th Extraordinary General Meeting of Shareholders	
	6.	The Board of Directors of the Company nominated candidates for directors and independent directors		
	7.	Lifting the restriction on the competition prohibition of the new directors and their representatives of the Company	Adopted on 24 February 2025	
	8.	Amendments to some of the articles of association of the Company		
	9.	Matters related to the convening of the first extraordinary general meeting of shareholders of the Company in 2025 years	It was held on 24 February 2025	
	10.	Transferred to the director of a subsidiary, Beijing Jinyuan Computer Technology Co., Ltd	According to the adoption of the resolution, the change registration has been completed	
	11.	Reassignment of directors and chairman of the board of directors of a Samoa subsidiary	According to the adoption of the resolution, the change registration has been completed	
	12.	Samoa subsidiary has the right to appoint a signatory		
	1.	Election of the chairman of the board of directors	All the directors present unanimously agreed to elect Chairman Chou Fa	
	2.	Appointment of members of the 6th Remuneration Committee	Wu Shangwen, Liu Qiujuan, and Lai Chongguang were appointed as committee members	
2025/3/7	1.	Report on the actual implementation of the nuclear programme for August-December 2024	Reporting	
	2.	Board of Directors Performance Evaluation Report		
	3.	Progress report on the implementation of greenhouse gas inventory and verification of the Company and its subsidiaries		
	1.	2024 Annual Directors' Remuneration and Employee Remuneration Case	All the directors present unanimously agreed to elect Chairman Chou Fa	It is proposed to be sent to the 2025th annual general meeting of shareholders for implementation after approval
	2.	2024 Annual Business Report and Financial Report	All directors present unanimously agreed	It has been submitted to the board of directors for approval and declared and announced on the public information

			observatory, without the recognition of the 2025 shareholders' meeting
	3. 2024 Annual Internal Control System Statement		It has been declared and announced at the Public Information Observatory
4.	The Company handled the case of cash capital increase and private placement of ordinary shares		It has been declared and announced at the Public Information Observatory
5.	2025 Annual Discussion of the Company's Business Plan		Implemented in accordance with the adopted resolution
6.	Discussion on the distribution of earnings of the Company for the 2024 th year		It is proposed to be sent to the 2025th annual general meeting of shareholders for implementation after approval
7.	In 2025, the Company intends to implement the Measures for the Management of the Remuneration of Directors and Managers	Due to the interest in some directors, the directors recused themselves and voted to approve the vote	Implemented in accordance with the adopted resolution
8.	The Company's 2025 accountant appointment case	All directors present	Implemented in accordance with the adopted resolution
9.	Report on the Independence and Competency Assessment of the Appointed Accountant	unanimously agreed	Implemented in accordance with the adopted resolution
10.	Formulate the remuneration plan of the chairman of the company	It was voted on after the recusal of the interested director	Implemented in accordance with the adopted resolution
11.	Restructuring of the Company's organizational structure		Implemented in accordance with the adopted resolution
12.	Amendment to the Company's Measures for Authorization of Duties	All directors present unanimously agreed	Implemented in accordance with the adopted resolution
13.	Amendments to the Company's Articles of Association		It is proposed to be sent to the 2025th annual general meeting of

			shareholders for implementation after approval
14.	Matters related to the convening of the 2025th regular general meeting of shareholders of the Company		It has been declared and announced at the Public Information Observatory

(vi) In the most recent year and as of the date of printing of the annual report, if the directors or supervisors have different opinions on the important resolutions passed by the board of directors and have a record or written statement, the main contents thereof: none.

4. Accountant Fee Information:

(i) Public expense of visa accountants

Amount unit: NT\$ thousand

accountant The name of the firm	accountant name	accountant During the audit	audit Free	Non- audit public expen- se	total	remar- k
Deloitte & Touche Tohmatsu Limited	Tai, Xin Wei	2024.01.01- 2024.12.31	2,100	-	2,100	-
	Chen, Pei De					

- (ii) If the accounting firm is changed and the audit fee paid in the year of replacement is lower than that of the audit office in the year before the change, the amount of the audit fee before and after the change and the reason for the change shall be disclosed: there is no such thing.
- (iii) If the audit public expenses are reduced by more than 10% compared with the previous year, the amount, proportion and reasons for the reduction of the audit public expenses shall be disclosed: there is no such situation.
- (iv) Assessment of the independence and fitness of accountants

The Audit Committee of the Company evaluates the independence and competence of its certified public accountants every year, and evaluates them according to the following standards and 13 AQI indicators, in addition to requiring the certified public accountants to provide "Statement of Detachment and Independence" and "Audit Quality Indicators (AQIs)". It is confirmed that the accountant has no other financial interests and business relationship with the company except for the cost of visa and financial and tax cases, and the family members of the accountant do not violate the independence requirements, and refer to the AQI index information, it is confirmed that the accountant and the firm are better than the average level of the industry in terms of audit experience and training hours. The results of the assessment were discussed and approved by the Audit Committee on March 13, 2024, and submitted to the Board of Directors on March 13, 2024 to approve the assessment of the independence and competency of the accountants. The results of the most recent annual assessment were discussed and approved by the Audit Committee on March 7, 2025, and submitted to the Board of Directors on March 7, 2025 to approve the assessment of the independence and competency of the accountants.

遠見科技股份有限公司

會計師獨立性及利益衝突評估表

	項目	結果
1	會計師事務所名稱	勤業眾信聯合會計師事務所
2	會計師姓名	戴信維會計師 陳培德會計師
3	承接本公司案件種類	財稅簽
4	是否為新委任之會計師？	是 ✓ 否
5	前題若為是，請說明委任新會計師理由。	
6	若為原會計師事務所者，是否有定期輪調作業。	✓ 是 否
7	前題若為否，請說明需更換原因	
8	會計師是否以個人或他人名義持有本公司股份	是，請回答第 9 題 ✓ 否
9	請說明持有數量	
10	會計師是否與本公司高階主管(包含董事會成員)具親屬關係	是，請回答第 11 題 ✓ 否
11	與該會計師具親屬關係之高階主管為	
12	會計師是否以個人或他人名義持有本公司法人股東之股份	是，請回答第 13 題 ✓ 否
13	請說明持有法人股東股份之名稱及數量	

評估結果是否有利益衝突/違反獨立性問題

✓ 否

是 請說明處理情形：_____

填表者：

審閱者：

洪秋萍 2024.3.1
游志良 2024.3.1

113.2.27 勤審 11301729 號

受文者：遠見科技股份有限公司

主旨：本所接受委託查核 貴公司民國 113 年度財務報表，依照中華民國會計師公會全國聯合會「職業道德規範公報第十號查核與核閱之獨立性」之規定，審計小組成員聲明已遵守下列規範，未有違反獨立性情事。

說明：

一、審計小組成員及其配偶與受扶養親屬未有下列情事：

1. 持有 貴公司直接或間接重大財務利益。
2. 與 貴公司或其董監事、經理人間，有影響獨立性之商業關係。

二、在審計期間，審計小組成員及其配偶與受扶養親屬未擔任 貴公司之董監事、經理人或對審計工作有直接且重大影響之職務。

三、審計小組成員與 貴公司之董監事或經理人未有配偶、直系血親、直系姻親或二親等內旁系血親之關係。

四、審計小組成員未收受 貴公司或其董監事、經理人或主要股東價值重大之饋贈或禮物（其價值未超越一般社交禮儀標準）。

五、審計小組成員已執行必要之獨立性／利益衝突程序，未發現有違反獨立性情事或未解決之利益衝突。

勤業眾信聯合會計師事務所

會計師 戴 信 維



會計師 陳 培 德



5. Information on the change of accountant:

- (i) About Former Accountant: N/A.
- (ii) About Successor Accountant: N/A.
- (iii) The company shall send a letter to the former accountant on the matters specified in items 1 and 2-3 of this paragraph, and inform the former accountant that if there is a disagreement, it shall reply within 10 days. The company should disclose the reply of the former accountant: not applicable.

6. Information of the chairman of the board, the general manager, the manager in charge of financial or accounting affairs of the company, and the firm or affiliated company of the visa accountant in the past year: no such situation.

7. Changes in equity transfer and equity pledge of directors, managers and shareholders holding more than 10% of the shares in the most recent year and as of the date of printing of the annual report:

- (i) **Changes in the equity and equity pledge of directors, managers and major shareholders:** For directors, please refer to the Public Information Observatory (Basic Information/Shareholding, Pledge and Transfer of Directors and Supervisors and Major Shareholders).
- (ii) **Information to be disclosed if the counterparty of the equity transfer is a related party:** Not applicable.
- (iii) **Information to be disclosed if the counterparty of the equity pledge is a related party:** Not applicable.

8. Information that the top 10 shareholders with the largest shareholding ratio are related to each other or spouses or relatives within the second degree of kinship

name	Myself Holding shares		Spouse and minor children hold shares		Holding shares in the name of another person in aggregate		If the top 10 shareholders have a relationship with each other or are spouses or relatives within the second degree of kinship, their names or names and relationships		re mark
	Number of strands	Share holding ratio	Number of strands	Share holding ratio	Number of strands	Share holding ratio	Name (or name)	relationship	
Senluo Investment Limited	23,940,000	38%	-	-	-	-	-	-	-
Zhou Zhiyuan	1,692,269	2.69%	29,548	0.05%	-	-	-	-	-
Yellow Dragon	1,304,663	2.07%	552,626	0.88%	-	-	-	-	-
Li Qianshun	999,000	1.59%	-	-	-	-	-	-	-
Chen Shiyun	946,000	1.50%	-	-	-	-	-	-	-
Citi custodians Berkeley Capital SBL/PB investment account	870,000	1.38%	-	-	-	-	-	-	-
Sunplus Technology Co., Ltd	798,386	1.27%	-	-	-	-	-	-	-
The Business Department of Standard Chartered International Commercial Bank is entrusted with the custody of the special investment account of Central Short Capital Co., Ltd	678,000	1.08%	-	-	-	-	-	-	-
Li Junhan	670,000	1.06%	-	-	-	-	-	-	-
Wang Yongyong	664,000	1.05%	-	-	-	-	-	-	-

9. The number of shares held by the company, its directors, supervisors, managers and enterprises directly or indirectly controlled by the company in the same reinvested enterprise, and the comprehensive shareholding ratio shall be calculated on a consolidated basis

Unit: 1,000 shares; %

Conversion to investment business (Note)	The Company invests		Directors, supervisors, managers and investments in businesses under direct or indirect control		Integrated Investment	
	Number of strands	Shareholding ratio	Number of strands	Shareholding ratio	Number of strands	Shareholding ratio
Cayman Visionary Company	5,250	100%	-	-	5,250	100%
Hot Reflection Optoelectronics Company	7,624	17.61%	-	-	7,624	17.61%
Knight Vision	10,043	43%	-	-	10,043	43%

Note: It is an investment made by the company using the equity method.

III. Recruitment information:

1. Capital and Shares:

(i) Source of share capital

1. The formation of share capital for the most recent year and as of the date of printing of the annual newspaper

13 Apr 2025

years	issuance Price	Approved share capital		Paid-up share capital		Notes		
		Number of strands	amount of money	Number of strands	amount of money	share capital source	Those who use assets other than cash to offset the share payment	other
103/12	10	177,200,000	1,772,000,000	63,000,000	630,000,000	The cash capital reduction will return the share price of 270,000,000	not	Note 2

Note 1: Please refer to the Public Information Observatory for the history of the formation of share capital over the years (Basic Information/Registration of Changes in Past Years)

Note 2 103.11.27 FSC No. 1030045263

2. Class of shares

April 13, 2025

Unit: shares

shares type	Approved share capital			Notes
	Shares outstanding (Note)	unissued shares	total	
Registered common stock	63,000,000	114,200,000	177,200,000	-

Note: It is a stock of a listed company.

3. Information on the omnibus reporting system: Not applicable.

(ii) List of major shareholders

April 13, 2025

Name of major shareholder	share	Number of shares held (Shares)	Shareholding ratio (%)
Senluo Investment Limited		23,940,000	38%
Zhou Zhiyuan		1,692,269	2.69%
Yellow Dragon		1,304,663	2.07%
Li Qianshun		999,000	1.59%
Chen Shiyun		946,000	1.50%
Citi custodians Berkeley Capital SBL/PB investment account		870,000	1.38%
Sunplus Technology Co., Ltd		798,386	1.27%
The Business Department of Standard Chartered International Commercial Bank is entrusted with the custody of the special investment account of Central Short Capital Co., Ltd		678,000	1.08%
Li Junhan		670,000	1.06%
Wang Yongyong		664,000	1.05%

(iii) The company's dividend policy and implementation status

1. Dividend policy as set out in the Articles of Association

If there is a surplus in the company's annual general accounts, in addition to paying taxes in accordance with the law, it shall first make up for the loss, and the second 10% shall be the statutory surplus reserve, but when the statutory reserve has reached the amount of paid-in capital, it may be exempted from continuing to make appropriations, and in accordance with the provisions of laws and regulations or according to business needs, the special surplus reserve shall be raised or reversed. The Company's dividend distribution policy shall depend on the Company's current and future investment environment, capital needs, domestic and foreign competition and capital budget, taking into account the interests of shareholders and the Company's long-term financial planning, and the amount of the accumulated distributable earnings for the current year shall not be less than 30% of the accumulated distributable earnings as shareholders' dividends, and shareholders' dividends and dividends may be paid in cash or shares, of which cash dividends shall not be less than 10% of the total dividends.

2. The shareholders' meeting intends to (has) discussed the distribution of dividends

As of the date of printing of the annual report, the board of directors of the Company proposed on March 7, 2025 to approve the distribution of cash dividend of 1 yuan, no stock dividend, and a total of 1 yuan of NT\$63,000,000, pending the resolution of the shareholders' meeting on June 11, 2025.

3. Explanation of expected significant changes to the dividend policy: None.

(iv) Impact of the proposed free allotment of shares at the shareholders' meeting on the company's operating performance and earnings per share: not applicable.

(v) Remuneration of Employees, Directors and Supervisors:

(1) Percentage or scope of remuneration of employees and remuneration of directors and supervisors as stated in the Articles of Association:

If the Company makes a profit in the year, it shall allocate no less than 1% of the remuneration to employees, which shall be distributed in stock or cash by resolution of the Board of Directors, and the distribution shall be made to employees of subordinate companies who meet certain conditions; The amount of the above profit shall be allocated by the resolution of the board of directors not more than 3% for the remuneration of directors and supervisors, and the remuneration of directors and supervisors can only be paid in cash. The remuneration of employees and the remuneration of directors and supervisors shall be reported to the shareholders' meeting.

However, if the company still has accumulated losses, it shall reserve the amount of compensation in advance, and then allocate employee remuneration in accordance with the proportion of the preceding paragraph.

(2) Accounting treatment of the valuation basis of the employee remuneration and the remuneration of directors and supervisors, the calculation basis of the number of shares allotted and the actual allotment amount of the current period are different from the estimated amount:

The Company's individual profit before tax for 2024 that has not yet been provided for directors' remuneration and employee remuneration is NT\$58,261,076, and in accordance with Article 19 of the Articles of Association of the Company, the directors' remuneration is proposed to be withdrawn by 2%, totaling NT\$1,165,222; It is proposed to allocate 1% of employee compensation to NT\$582,611, and the directors' compensation and employee compensation are in line with the estimated amount of recognized expenses for the year.

1. Calculation basis for the number of shares allotted for stock dividends: None, not applicable.
2. Accounting treatment when the actual allotment amount is different from the estimated amount: included in the expenses or expense deductions for 2024.

(3) Information on the proposed allocation of employee remuneration approved by the Board of Directors:

The Board of Directors approved the proposed allocation of 2% of directors' remuneration for 2024, totaling NT\$1,165,222; It is

proposed to allocate 1% of employee compensation to NT\$582,611, which is in line with the estimated amount for the year in which the expenses are recognized.

(4) The actual payment of employee remuneration and remuneration of directors and supervisors in the previous year, and the difference between the remuneration of employees and directors and supervisors in the previous year, and the number of differences, reasons and handling circumstances shall be stated:

In 2023, the Company's actual directors' remuneration and employee remuneration were NT\$1,474,302, and the actual remuneration of employees was NT\$737,152, which was consistent with the annual estimate of the recognized expenses.

(vi) Repurchase of the company's shares: none.

2. **Handling of corporate bonds:** None.
3. **Status of the Special Unit:** None.
4. **Overseas Depository Receipts:** None.
5. **Handling of employee stock option certificates:** None.
6. **Restrictions on the rights of employees to handle new shares:** None.
7. **Handling of mergers and acquisitions or issuance of new shares by the shares of the transferred company:** None.
8. **Implementation of the fund utilization plan:**
 - (I) Plan Details: Analysis of previous issuances or private placements of securities that have not been completed or have been completed within the last three years and have not yet shown benefits as of the quarter prior to the publication date of the annual report: None, not applicable.
 - (II) Execution Status: None, N/A.

IV. Operational Overview

1. Business content

(I) Scope of business

1. The main contents of the business are as follows:

1. CB01020 business machinery manufacturing industry. 2. CB01990 other machinery manufacturing industries. 3. CC01030 electrical appliances and audio-visual electronic products manufacturing. 4. CC01040 lighting equipment manufacturing industry. 5. CC01060 the manufacturing of wired communication machinery and equipment. 6. CC01070 wireless communication machinery and equipment manufacturing industry. 7. CC01080 electronic parts manufacturing industry. 8. CC01090 battery manufacturing industry. 9. CC01101 telecommunications control radio frequency equipment manufacturing industry. 10. CC01110 computer and its peripheral equipment manufacturing industry. 11. CC01120 data storage, media manufacturing and reproduction industry. 12. CC01990 other electrical and electronic machinery and equipment manufacturing industries. 13. CE01010 general instrument manufacturing industry. 14. CE01030 optical instrument manufacturing industry. 15. CE01040 watch manufacturing. 16. CH01040 toy manufacturing industry. 17. E603040 fire safety equipment installation engineering industry. 18. E603050 automatic control equipment engineering. 19. E605010 computer equipment installation business. 20. E701010 telecommunications engineering. 21. E701030 telecommunications control radio frequency equipment installation engineering. 22. F108031 wholesale of medical equipment. 23. Wholesale of electrical appliances F113020. 24. F113050 wholesale of computers and office machinery and equipment. 25. Wholesale of F113060 weights and measures. 26. F113070 wholesale of telecommunications equipment. 27. F113110 battery wholesale industry. 28. F118010 information software wholesale business. 29. F119010 wholesale of electronic materials. 30. F208031 medical equipment retail trade. 31. F213030 Retail trade of computers and office machinery and equipment. 32. F213060 Retail trade of telecommunications equipment. 33. F213110 battery retail trade. 34. F218010 information software retailing. 35. F219010 electronic materials retail. 36. F401010 international trade. 37. F401021 telecommunications control radio frequency equipment import industry. 38. H703090 real estate trading business. 39. H703100 real estate leasing business. 40.

I301010 information software service industry. 41. I301020 data processing services. 42. I301030 electronic information supply service industry. 43. I501010 product design industry. 44. JE01010 leasing industry. 45. J305010 audio publishing industry. 46. JA02010 electrical and electronic equipment repair trade. 47. JA02990 other repair business. 48. H701010 residential and building development, leasing and sales. 49. H701020 industrial plant development, leasing and sales business. 50. ZZ99999 may operate business that is not prohibited or restricted by laws and regulations, except for licensed business

2. The proportion of the business in which it operates

Unit: NT\$ thousand/ %

annual project	2023		2024	
	amount	Proportion of sales	amount	Proportion of sales
Consumer electronics and components	27,638	17.42%	27,161	19.65%
Rental income	125,156	78.89%	104,089	75.31%
other	5,851	3.69%	6,967	5.04%
total	158,645	100.00%	138,217	100.00%

At present, the company's main products are self-owned real estate leasing business, brand licensing business, electronic dictionary and electronic education products.

3. Planned development of new products (services):

- A. Carry out strategic and value-based investments, focusing on investment opportunities in high-quality companies such as environmental protection, new energy, and artificial intelligence.
- B. Increase brand authorized items, and this year it is expected that there will be items such as hearing treasures, pocket learning machines and eye protection table lamps.
- C. Develop an app or platform for everyday life.
- D. Strengthen e-commerce operations including JD.com, Tmall, Pinduoduo, Douyin and so on.

(II) Industry Overview

1. Explain the current situation and development of the industry:

A. Leasing business

The Company's principal business is the provision of office leasing services and electronic dictionary sales, of which the leasing business is mainly operated in Beijing, China.

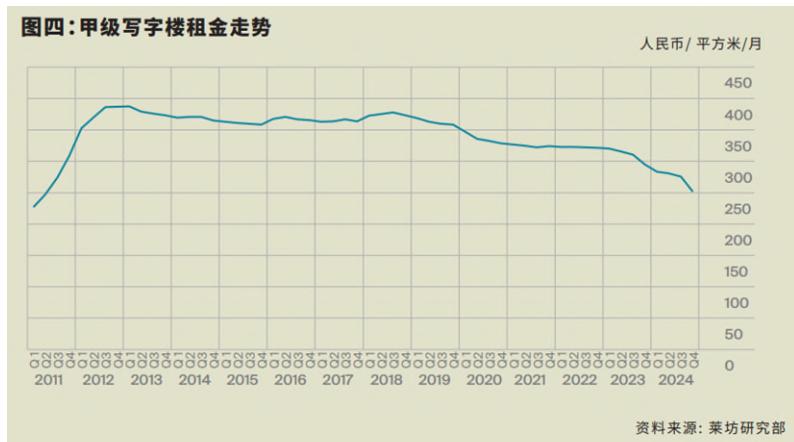
According to the "2024 Q4 Beijing Grade A Office Market Quarterly Report" issued by Knight Frank, the demand for Beijing Grade A office market remained sluggish in the fourth quarter of 2024. Rent levels fell to RMB251.7 per square metre per month, down 8.8% QoQ and 14.7% YoY. The average vacancy rate was 18.4%, up 0.8% month-on-month and 2.6% year-on-year. In a short period of time, it is difficult for Beijing's office market to show a significant recovery trend, mainly due to the following two reasons: first, the global economy as a whole is showing a certain slowdown in growth, and the uncertainty of international trade and international financial market policies makes tenants and landlords not optimistic about the overall economic environment; Secondly, the retreat of foreign-funded enterprises caused by foreign-funded enterprises' strategic adjustment to China has been serious this year, which will have a greater impact on foreign-funded finance, foreign-funded law firms, manufacturing and other industries, and will also lead to large-scale tenant surrender and relocation.

Despite the strong demand for relocation in 2024, the demand for new leases is significantly insufficient, and tenants are more likely to quit and shrink their leases, resulting in an increase in the average vacancy rate and a decline in rents. On the other hand, due to the continuous demand of enterprises to reduce costs and increase efficiency, some Grade A office buildings have begun to prefer



Grade B or lower office buildings, which has also led to the loss of customers in the Grade A office market. Taken together, the average vacancy rate of Grade A office buildings in the city rose to 18.4% in the fourth quarter of 2024.

In the fourth quarter, the decline in rents in the Grade A office market widened to RMB251.7 per square metre per month. At present, the contradiction of oversupply in the market is prominent, and the demand for new rentals in the market is obviously insufficient. In terms of tenants, as many enterprises are facing certain operating pressures, they are generally not willing to expand, and the demand for lease renewal or relocation integration is the mainstay. In addition, Beijing's major industries have been adjusting recently, and the Internet, finance, real estate and other industries have slowed down or even contracted, and reducing office leasing costs has become the preferred means of cost reduction. On the landlord side, in order to maintain the stability of existing tenants and attract new tenants, landlords continued to opt for incentives such as rent reduction, flexible lease terms, extended rent-free periods and renovation periods in the fourth quarter, which further lowered the overall rental level. More and more landlords are willing to offer renovation subsidies or provide fine renovation deliveries to attract tenants, and the rental market is becoming more and more competitive. In addition to the preferential measures, Grade A office landlords in core areas continue to increase rent reductions in order to retain tenants who want to relocate to Grade B or non-core areas. Faced with the pressure of rising vacancy rates, landlords have to keep rental offers low and actively optimize office products and services to target customers more accurately.



B. Electronic dictionary business

With the rapid development of the Internet, the e-education industry has also risen rapidly. The traditional face-to-face education model is limited by time, space and other factors, and cannot meet people's growing educational needs. E-education provides a convenient way for people to learn by delivering educational content to everyone's tablet or other terminal devices through Internet technology. At present, the e-education industry has become a hot topic in the education industry.

According to relevant statistics, as of 2020, the scale of China's e-education market has exceeded 200 billion, and it is expected to continue to grow in the next few years. Among them, the K12 field is the main development direction of the e-education market, accounting for the vast majority of the e-education market. In addition to e-learning products (K12 field), university education, vocational training, online English learning and other fields also have good market performance.

In addition to the early closed system of electronic dictionaries, learning machines, and point readers, now the Android system is used to make learning tablets, scanning pens, pocket learning machines, hearing treasures, etc., so if you hold a well-known brand, you can also get a ticket for manufacturers to quickly enter the market.

According to market research and trend analysis, the e-education industry has broad market prospects. It is expected that in the next few years, the market size of the electronic education industry will maintain rapid growth, the industry competition will be more intense, and more innovation and development opportunities will appear.

The company's early marketing of electronic dictionaries in mainland China is famous for the "Wenqu Xing" brand, which can

be said to be the originator of electronic educational products, for mainland parents who are currently 30~40 years old, Wenqu Xing is synonymous with electronic dictionaries and learning products, although today, electronic dictionaries have almost been replaced by learning tablets and APP on smart phones, "Wenqu Xing" brand is still in everyone's minds, so it also cooperates with mainland electronic solution companies or factories to carry out brand authorization. Focusing on learning products and preschool education products, because of its own experience in the production of electronic products, the quality of authorized products is the most basic requirement, and hopes to rebuild the brand image of Wenquxing through product diversification.

Although the functions of electronic dictionary products are affected by mobile phones and tablets, and are generally in a difficult state, in recent years, due to the general concern of mainland parents and teachers about the excessive use of mobile phones and tablets by students, they have regained confidence in the traditional learning product - electronic dictionary, which is unable to access the Internet and is less harmful to the eyes, and the product sales have gradually stabilized.

In addition, the Company has also launched various e-learning products under the Wenquxing brand, which are sold on major e-commerce platforms such as JD.com, Tmall, Pinduoduo and Douyin, and have authorized the brand of certain e-learning products, with good overall sales.

2. Correlation between upstream, midstream and downstream of the industry:

In terms of production, the upstream manufacturers have outsourced the experienced manufacturers who already have other basic customer sources, and the production line process and schedule are deployed through the production plants to achieve a more efficient production cycle and capacity utilization, and the company strictly controls the quality control.

Due to the low gross profit margin of consumer electronic products, the high cost of traditional downstream channels such as provincial generation, computer city, chain stores and other channels in the past is gradually unaffordable, so most products have turned to online large-scale e-commerce cooperative sales, which can stimulate sales and reduce costs.

3. Various development trends and competitive situations of products.

At present, the e-education market is highly competitive, and there are many e-education brands. Among them, the first-line brands include BBK, iFLYTEK, Youdao, etc., which have won market share with rich

course content, high-quality teaching resources and good reputation. Of course, we are also constantly improving the quality of our products and services. Despite the fierce competition in the market, on the whole, the market of electronic education industry is still in a period of vigorous development and has huge room for development.

In the future, the electronic education industry will rely more on scientific and technological innovation, such as emphasizing the application of eye protection function, artificial intelligence, virtual reality and other technologies will become an important driving force for the development of the industry, and will carry out differentiated education according to the different needs of students, provide personalized learning programs and teaching content, strengthen interaction with students, and enhance learning effects through online discussions, Q&A, etc.

With the progress of science and technology and the continuous growth of user demand, the electronic education market will usher in better development opportunities. However, in the process of development, in addition to the need to provide stable hardware products, high-quality courses and services are also indispensable, to establish a good user reputation, and at the same time pay attention to the change of educational concepts and the cultivation of technical talents, in order to better promote the sustainable development of the electronic education industry.

4. Competitive Situation

The industry has entered the mature stage, the influence of the brand effect increases, the brand concentration has a higher and higher trend, the competition between brands will change the nature of industrial competition and the phenomenon of price polarization in the past, consumers in the purchase of products, in addition to the actual demand as a purchase consideration, but also pay attention to the brand image and product practicability.

(III) Technology & R&D Overview:

R&D expenses invested in the most recent year and as of the date of publication of the annual report and successfully developed technologies or products

Unit: NT\$1,000

project annual	2024	2023
R&D expenses	2,709	2,967

(1) The technical level of the business

The company's technology source is based on the energy integration development of the company's R&D team and market demand, and through marketing personnel, we can further understand the development trend of products, and develop products and technologies, so that the overall product development efficiency and

effect are more effective than those of competitors.

In the product design and planning stage, we evaluate the market and consumer needs, and conduct market research based on product competition analysis to understand the market acceptance of new products and ensure that the formal mass production of new products is in line with market expectations.

(2) Research development

The marketing, business, and R&D personnel propose a new product development plan, and then the senior management meets to discuss its feasibility, and appoints the project leader and the R&D team to carry out the following: A. Product specifications and function determination B. Mechanical appearance, integrity of electronic software and hardware design C. Application of new technologies D. Product sample trial, test the development of key components/technologies and other designs, so that the feasibility of the product's functional specifications is improved, design modifications are reduced, and the data of the design process are saved.

(3) Research and development personnel and their academic experience: none.

(4) R&D expenses invested in each of the last five years

Unit: NT\$1,000

duration project	2020	2021	2022	2023	2024
R&D expenses	2,780	6,219	3,641	2,967	2,709
Net operating income	154,852	171,529	155,828	158,645	138,217
R&D expenses as a percentage of revenue	1.80%	3.63%	2.34%	1.87%	1.96%

(5) Technologies successfully developed in the last five years: none.

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

1. Long-term business development plan

- (1) Carry out strategic and value-based investments, focusing on investment opportunities in high-quality companies such as environmental protection, new energy, and artificial intelligence.
- (2) Continue to increase the number of brand authorized items.
- (3) Optimize educational resources.
- (4) New applications of various electronic education products.
- (5) Ongoing renovation and maintenance of the property.
- (6) For the sustainable operation and survival of the company and all mankind, cooperate with the regulations of the competent authority and promote various ESG action plans

2. Short-term business development plan
 - (1) The vacancy rate is effectively reduced.
 - (2) The brand licensing business is expected to have projects such as hearing treasures, pocket learning machines and eye-protecting table lamps this year.
 - (3) Authorized Product Sales.
 - (4) The content resources of electronic dictionaries are updated and developed.
 - (5) Strengthen e-commerce operations.

2. Overview of the market and production and sales

(I) Market Analysis:

1. The region where the main goods (services) are sold and offered

Unit: thousand yuan

region	2023 (consolidated)		2024 (consolidated)	
	amount	percentage	amount	percentage
Taiwan	1,704	1.07%	941	0.68%
China	156,941	98.93%	137,276	99.32%
Total net operating income	158,645	100.00%	138,217	100.00%

2. market share and future supply and demand of the market and growth

(1) market share

In the past, the market share of the company's electronic dictionaries was about 1 to 20%.

(2) The future supply and demand situation and growth of the market, the competitive niche and the development prospects, the favorable and unfavorable factors and countermeasures

(1) Electronic Dictionary:

Demand side: electronic dictionaries used to be fashionable products, there are always several new models and applications a year, the current demand has almost not formed an industry, but it is still a tool, mainly for junior high school and high school students, and there may be no need to develop new models in the future.

Supply side: Because the electronic dictionary market is no longer economical scale, most manufacturers have withdrawn and changed to educational tablets, so there are not many suppliers.

Competitive niche: The brand is older and of good quality, so it is still loved by most students.

Favorable factors, unfavorable factors and countermeasures in the development prospect:

Favorable factors: major manufacturers have withdrawn from the mainland market, and the market is relatively stable.

Unfavorable factors: due to the lack of market scale, most agents have not done this project.

Countermeasures: Switching to online sales and Jingdong Mall sales, and brand authorization is also necessary to make up for the lost profits.

(2) Brand Authorization:

Demand side: The mainland was originally an export-oriented producing country, but with the appreciation of the RMB exchange rate, the rise in personnel wages and land rents, exports are no longer competitive, and some Taiwan-funded and Hong Kong-funded factories have withdrawn from the mainland and moved into Southeast Asia.

Supply side: "Wenquxing" is a well-known trademark in China, registered in all 42 categories, and can also be authorized for different details in the major classes, but mainly in preschool education, audio-visual education, stationery and student supplies.

Competitive niche: Because Wenquxing is a relatively generic trade name, similar names are no longer registrable, and are different from other special brands defined by special products.

Favorable factors, unfavorable factors and countermeasures in the development prospect:

Favorable factors: The brand is familiar to everyone and has many authorized inquiries.

Disadvantages: For the authorized objects, some are former copycat machine factories, so quality control is very important, so the early audit and contract negotiation of the authorized factory will take a long time.

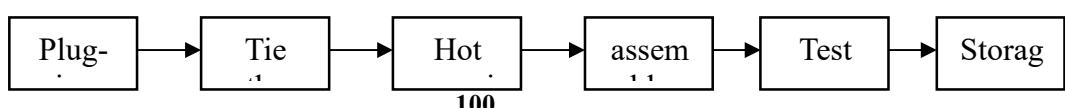
Countermeasures: It is necessary to establish an SOP after several negotiations to accelerate the negotiation performance, and at the same time set up a quality inspection center in Shenzhen, and strengthen the testing and random inspection of authorized products in the future to maintain the brand image.

(II) The important uses and production processes of the main products

1. Important uses of the main products

Main products:	Applicable Levels	use
Electronic dictionaries	Gifts, students, office workers, and the general public	Dictionary lookup, game consoles, notepads, computers, MP3s, pen drives, digital recordings

2. The production process of the main products



(III) The availability of key raw materials

The name of the ingredient	Manufacturer name	Availability
I.C.	Junzheng	good
LCD	Nanjing Huari	good

The above raw material suppliers have a good reputation in the information industry and have long-term dealings with the company, so they have a stable cooperative relationship.

A list of customers who have accounted for more than 10% of the total purchases (sales) in any of the last two years

1. The name of the manufacturer that has accounted for more than 10% of the total purchase amount in any of the last two years, and the amount and proportion of the purchase, and the reasons for the increase or decrease

project	2023				2024			
	name	amount	Ratio of net purchases to net purchases for the year (%)	Relationship with the Issuer	name	amount	Ratio of net purchases to net purchases for the year (%)	Relationship with the Issuer
1	A	2,773	18.11	not	Shenzhen Hualu Cloud Technology	2,920	20.61	not
2	Dongguan City Products and Electronics	2,024	13.22	not	Shenzhen Sichuang grand plan	1,786	12.60	not
3	Shenzhen Hualuyun Technology	1,669	10.90	not	Headway	1,687	11.91	not
4	Shenzhen Maoxing	1,669	10.90	not	Dongguan City Products and Electronics	1,679	11.85	not
	other	7,175	46.87		other	6,098	43.03	
	Net purchases	15,310	100.00		Net purchases	14,170	100.00	

Explanation of the reasons for the increase or decrease:

1. A: Due to the purchase of traditional Chinese scanning pens in 2023 years.
2. Dongguan City Products and Electronics: Procurement of passive components supplier case normal procurement.
3. Shenzhen Sichuang Hongtu: Procurement of TF cards, normal procurement of supplier needs.
4. Headway: Procurement will no longer produce chips, and the appropriate amount will be purchased according to future demand.

2. The name of the customer who has accounted for more than 10% of the total sales in any of the last two years, and the amount and proportion of the sales, and the reasons for the increase or decrease: The Company has not sold more than 10% of the total sales to a single customer in the last two years.

3. Number of employees in the latest two years and as of the date of publication of the annual report, average length of service, average age and education distribution ratio

13 Apr 2025

Yearly		2023	2024	2025 years as of April 13
Number of employees (Person)	direct	3	3	3
	indirection	19	23	31
	sum	22	26	34
Average age (years)		49.50	46.23	43.85
Average length of service (years)		18.63	16.58	13
Distribution of educational qualifications Ratio (%)	doctor	0.00	7.69	5.88
	Master	63.64	61.54	58.82
	Specialty	31.82	26.92	32.35
	High school (inclusive) or below	4.55	3.85	2.94

4. Environmental spending information

- (I) According to the law, the following provisions:
- (II) A permit for the installation of polluting facilities or a permit for the discharge of pollutants shall be obtained, and the circumstances of such application shall not apply.
- (III) For those who should pay pollution prevention and control fees, their payment status: none.
- (IV) If the personnel of the environmental protection unit should be established, the description of the establishment situation: not applicable.
- (V) Investment in major equipment for pollution prevention and control, its use and possible benefits: None.
- (VI) Recent annual improvement of environmental pollution: None.
- (VII) The total amount of losses (including compensation) and disposal suffered due to environmental pollution in the latest year and as of the date of printing of the annual report, as well as possible expenses in the future corresponding measures: nil.
- (VIII) The impact of the current pollution situation and its improvement on the company's earnings, competitive position and capital investment, as well as the expected significant environmental capital expenditure in the next three years:
 - 1. Current Pollution Status: None.
 - 2. Estimated major environmental expenditure in the next three years: Nil.
 - (i) Impact on the Company's Earnings Competitive Position and Capital Expenditures: None.

5. Industrial Relations

- (I) It lists the company's employee welfare measures, further education, training, retirement system and its implementation, as well as the labor-management agreement and various measures to protect employees' rights and interests.

Employee welfare measures :

Talent is the most valuable asset of Vision Technology. Foresight complies with relevant labor laws and regulations, formulates various management measures, and establishes an employee welfare committee to protect the rights and interests of employees. We attach great importance to employee communication and employee development, and are committed to providing comprehensive and diversified work-life balance measures to create a good, safe and harmonious workplace environment.

Employee welfare measures and implementation:

- 1. Employees hold birthday parties every month.
- 2. Subsidies for weddings, funerals and childbirth.
- 3. Bonuses will be issued during the Dragon Boat Festival and Mid-Autumn Festival.
- 4. Fully subsidize all employees to conduct general health check-ups every year.

5. Education and training subsidy.
6. Depending on the company's earnings and individual performance, employee bonuses, performance bonuses and year-end bonuses will be issued.
7. Annual employee travel.
8. At the end of the year, all departments have dinner.
9. Year-end dinners and lucky draws.

Retirement system and its implementation:

In order to enhance the retirement life security of workers and strengthen the relationship between labor and employment, the relevant retirement system of the Company is handled in accordance with the provisions of the "Labor Standards Act" and the "Labor Pension Regulations", and the pension allocation is implemented in accordance with the law.

According to the provisions of the Company's employee retirement regulations, employees who have served for more than 15 years and are 55 years old or have worked for more than 25 years, and those who have worked for more than 10 years and are 60 years old or older may apply for retirement on their own. An employee who has reached the age of 65 or is mentally or physically disabled may be ordered to retire.

Pension Contribution Criteria:

The company pays 6% of the employee's salary to the employee's pension account on a monthly basis.

Education and Training:

The company takes operational objectives and development strategies as the direction of training and planning. And according to the actual work needs of employees, we carry out effective career ability training courses. The company's training directions: (1) New personnel training: training after registration, introduction and familiarity with personnel regulations, systems, corporate culture, working environment, etc. Regular staff meetings are held to communicate the company's business direction and target policies directly from senior executives. (2) Hierarchical training: Organize basic supervisor training and senior executive training courses to enhance management ability. (3) Functional training: According to the needs of various professional and technical skills, expatriate employees will study professional courses or obtain certificates. (4) Language training: On-the-job English and Japanese courses.

Salary and bonus:

1. Remuneration Policy

The Company's remuneration policy is based on the individual's ability, contribution to the company, performance, and the correlation between business performance.

2. Employee Bonus:

Article 19 of the Articles of Association of the Company stipulates that if the Company makes a profit in the year, it shall allocate no less than 1% of the remuneration to employees, which shall be distributed in stock or cash by resolution of the Board of Directors, and the distribution objects shall include employees of subordinate companies who meet certain conditions.

3. Performance bonus

The company provides performance bonuses for business departments, R&D departments and property departments. The business department sets indicators based on sales, gross profit and profitability, and pays business performance bonuses. The R&D department will issue project bonuses according to the R&D progress. The property department calculates the annual average vacancy rate with reference to the monthly rental vacancy rate, and issues property bonuses.

4. Year-end bonus

Other departments will issue year-end bonuses at the end of the year according to each person's annual KPI indicators and performance of the year.

(II) Labor-management agreements and measures to protect employees' rights and interests:

The company attaches great importance to the welfare and rights of employees, and actively promotes harmonious relations between labor and management. The company has formulated work rules and various

personnel management measures, which specifically standardize the rights and obligations of labor and management and management matters, so that employees can fully understand and abide by and protect their own rights and interests. The company also has a grievance channel, and employees can communicate with the company about the problems encountered in the company's various systems and working environment through email or the stakeholder section of the company's official website. In addition, according to the articles of association of the company, if the company makes a profit, it shall allocate no less than 1% as employee remuneration to reward employee morale.

Measures to protect the working environment and personal safety of employees:

The company has a labor safety and health policy, regularly organizes employee health examinations, implements labor safety promotion, fire drills and drills for employees, and asks the fire safety company to handle fire safety declarations to maintain the safe environment of employees' offices; The company also handles labor insurance and national health insurance in accordance with the law, and additionally adds group commercial insurance, including life insurance and accident insurance, to strengthen multiple protections for employees, so as to protect the rights and interests of employees and comprehensively support the balanced development of employees' body, mind and spirit.

1. Employee care

Talent is the most valuable asset of the company. The company abides by relevant labor laws and regulations, formulates various management measures, and preferentially protects the rights and interests of employees. We attach great importance to employee communication and employee development, and are committed to providing comprehensive and diversified work-life balance measures to create a good, safe and harmonious workplace environment.

2. Friendly measures

The company is committed to providing a sound and diversified life balance measures and environment, upholding humanized management, and improving the quality of life of employees at work and at home.

3. Life balance

The company attaches great importance to the harmony of employees' families, and regularly organizes dinner parties, domestic employee travel and other activities, in order to relieve the work pressure of colleagues and unite the centripetal force of colleagues to the company.

4. Health and safety

The company provides facilities and environments that are better than the labor safety and health laws and regulations, and sets up special organizations and personnel in accordance with the law to implement environmental safety and health management. Workplaces are regularly inspected automatically to ensure the safety of employees, the environment and equipment.

As the company has a reserve of ear thermometers and masks, it will provide employees with one mask per day and take their body temperature twice a day when the new crown pneumonia breaks out, so as to provide employees with a safe and secure working

environment. 5. Health care The company cares about the physical and mental health of employees, regularly arranges health examinations for employees, and provides special examination items for colleagues in specific positions to strengthen prevention. 6. Disaster prevention and response The company regularly holds emergency response and disaster prevention safety training to help colleagues familiarize themselves with various drill measures and environment, so as to minimize injuries in the event of a disaster.

(III) The latest year and as of the date of printing of the annual report, the company's losses suffered due to labor disputes, the estimated amount of current and future losses and corresponding measures: Since the establishment of the company, the labor relations have always been good, the labor and management have already reached a consensus, the employees have a high degree of centripetal force towards the company, and there are no labor disputes.

6. Information Security Management:

(i) Describe the risk management framework, security policy, specific management plan and resources invested in information security management.

Information Security Risk Management Framework:

1、Information security unit: The company has set up an information department, which is responsible for the company's information security management. In order to effectively manage and properly maintain the computer information environment, ensure the confidentiality, integrity and availability of information use and operations, and enable relevant personnel to follow in performing operations, so as to reduce the impact that may be brought about by any information security incident, the Ministry of Information has formulated an information security policy, which includes specific management plans such as information authorization, data backup, system development, outsourcing management, intellectual property rights, etc. In order to strengthen the company's information security protection and management, the company is a second-level company announced by the Financial Supervisory Commission that the company is a second-level company, and the board of directors has approved the establishment of an information security supervisor and an information security officer on November 10, 2023

2、Internal Audit: The Audit Office of the Company shall designate an audit unit for information security supervision, manage relevant internal control procedures and conduct internal audits (first-party audits) on a regular basis to reduce internal information security risks.

3、External audit: In the fourth quarter of each year, the external information security risk consulting service unit conducts a

comprehensive inspection of enterprise information security (third-party audit) to ensure the integrity of information security.

Information Security Policy:

Purpose: In order to strengthen information security management, ensure the confidentiality, integrity and availability of its information assets, provide an information environment for the continuous operation of the company's information business, and comply with the requirements of relevant laws and regulations, so that it can avoid internal and external intentional or accidental threats, this policy is specified as the basis for the information security of all employees of the company.

Definition and Objectives: In order to ensure that the information system is protected from interference, destruction, intrusion or any improper behavior by any factors, through appropriate system planning, procedure specifications and administrative management, to prevent internal and external threats, to achieve the purpose of maintaining the security of the information system. In addition, when the information system suffers from improper use or deliberate destruction by internal and external personnel, the company can quickly respond to the situation, resume normal operation in the shortest possible time, and reduce the damage and inconvenience that may be caused by the accident.

Specific management scheme for information security:

1、 Computer Equipment Security Management:

- (1) The host server and other equipment of the company's various systems are set up in the special computer room, and the door of the computer room is usually locked.
- (2) The computer room is equipped with an independent air-conditioning system to ensure that the computer equipment in the computer room is running at the appropriate temperature; In addition, carbon dioxide fire extinguishers are installed and the effectiveness of fire extinguishers is regularly checked to prevent accidents.
- (3) The host of the computer room is equipped with voltage stabilization and UPS uninterruptible power equipment, which can avoid the damage caused by the abnormal shutdown of the system caused by the instantaneous power failure, and also ensure that the operation of the computer application system will not be interrupted when the power company issues a power outage announcement.

2、 Cyber Security & Virus Hacker Protection Management:

- (1) The entrance to the external network connection (untrust) is equipped with enterprise-level firewalls and various control regulations to strictly control, and the firewall firmware version is frequently updated to deal with various network viruses and hacker attacks.

- (2) Endpoint protection software is installed in the server and the computer equipment of the staff's terminals, and has the function of automatically updating the virus pattern to ensure that the virus pattern is kept in the latest state, avoid zero-day attacks on the computer and block the latest viruses, and can automatically protect and detect in real time to prevent potentially threatening malicious and Trojan horse implants in the system execution file for execution and installation.
- (3) The front end of the email server is equipped with email anti-virus, spam filtering gateway to prevent viruses or spam from entering the user's computer, and a blacklist and whitelist control list is set up to avoid the system misjudging and blocking normal email sending and receiving.
- (4) The company rents two data lines of the telecommunications company, one is used by the company's internal network to connect to the external network, and the other is used by the company's monitoring system and external VPN, and a router router is set up to provide WiFi connection for the company's internal personnel or visitors.

3、System Access Control :

- (1) The use of each application system by the company's colleagues must go through the system permission application procedure stipulated by the company, and after being approved by the competent authority, the information department shall establish a system account, and the system administrator shall be authorized according to the applied function authority before accessing it.
- (2) The password setting of the account should be of appropriate strength, and it must be a mixture of English numbers and special symbols, and at least 8 characters or more to comply with the password principle.
- (3) When a colleague goes through the resignation (leave) procedures, he or she must countersign with the Information Department to delete or deactivate the account of each system.

4、Data backup and recovery walkthrough:

- (1) Establish a backup management system, adopt the principle of multiple backups, use different backup media for storage in the local computer room, and store the rest of the backup data in the backup media and store it at a distance of more than 10 kilometers from the company.
- (2) Disaster recovery drill: Major systems carry out disaster recovery drills once a year, and after selecting the reference point of the restoration date, the backup media is stored back in the system host and then confirming the integrity and availability of the recovery data to ensure the integrity and validity of the backup media.

5、Information Security Advocacy and Education Training:

- (1) Send monthly e-mails to employees advocating information security matters to strengthen their awareness of salary security.
- (2) Information security-related personnel are required to obtain relevant licenses, or conduct relevant information security-related education and training, and keep records. On July 16 and July 17, 2024, he participated in the Intermediate Training Course for Information Security Engineer of the Industrial College of ITRI for 12 hours, and obtained the Information Security Engineer - Intermediate Ability Appraisal Certificate.

The Information Department regularly carries out various information security-related testing and evaluation operations every year, and the frequency and implementation results of various information security testing and evaluation operations in 2024 are as follows:

project	Job frequency	2024 annual operating periods	outcome
ERP system disaster recovery testing	Once a year	2024/6	There are no major risk situations that should be listed
Computer legitimacy software check	Once a year	2024/6	There are no major risk situations that should be listed
ERP system permission setting check	Once a year	2024/8	There are no major risk situations that should be listed
ERP system personal password is notified regularly	Twice a year	2024/6、2024/12	There are no major risk situations that should be listed
Information Security Advocacy	Irregularly, at least once a year	2024/5、2024/6	There are no major risk situations that should be listed
Inspection of the computer room	daily	Except for national holidays	There are no major risk situations that should be listed
Database backup job	Daily (automatic system + manual off-site backup)	Except Sundays	There are no major risk situations that should be listed

- (ii) List the losses, possible impacts and countermeasures suffered due to major information security incidents in the most recent year and as of the date of printing of the annual newspaper, and if they cannot be reasonably estimated, the facts that cannot be reasonably estimated should be stated: none.

7. Important Contracts:

Contractual Nature	party	indenture Start and end dates	Main content:	limit article
Lease Contract	Bank of Beijing Co., Ltd. Zhongguancun Branch	January 26, 2023 ~ January 25, 2028	Lessor business contract	not
Product purchase and sale agreement	Beijing Jingdong Century Trading Co., Ltd	January 1, 2025 ~ December 31, 2025	An online platform sales contract signed for the purpose of expanding the company's sales channels	not

V. Review, analysis and assessment of financial position and financial performance

1. Financials

Comparative analysis of the financial situation

Unit: NT\$ thousand yuan

annual project	2023	2024	Amount of deduction	Percentage of change (%)
	amount of money	amount of money		
Liquid assets	352,422	393,078	40,656	11.54
Non-current assets	1,275,854	1,206,403	(69,451)	(5.44)
Total assets	1,628,276	1,599,481	(28,795)	(1.77)
Current liabilities	47,407	49,721	2,314	4.88
Non-current liabilities	69,021	52,390	(16,631)	(24.10)
Total liabilities	116,428	102,111	(14,317)	(12.30)
share capital	630,000	630,000	-	-
Equity	13,373	13,373	-	-
Retain surpluses	633,624	616,750	(16,874)	(2.66)
Other Benefits	234,851	237,247	2,396	1.02
Treasury stocks	-	-	-	-
Non-Controlling Interests	-	-	-	-
Total shareholder's equity	1,511,848	1,497,370	26,625	\1.81
1. The main reasons and impacts of significant changes in assets, liabilities and equity in the last two years (with a change of more than 20% and an amount of NT\$10,000 thousand):				
(1) The difference in non-current liabilities was due to the repatriation of profits of the factor company Golden Foresight, which led to a decrease in deferred tax liabilities.				
2. If the impact is significant, the future response plan should be stated: the company's operating conditions are stable, and there are no changes in assets, liabilities and equity that have a significant impact.				

2. Financial performance

(1) Comparative analysis of operating results

Unit: NT\$ thousand yuan

item	annual		Amount of deduction	Percentage of change (%)
	2023	2024		
Net operating income	158,645	138,217	(20,428)	(12.88)
Operating gross profit	112,031	83,754	(28,277)	(25.24)
Non-operating income and expenses	25,757	31,587	5,830	22.63
Net profit before tax	99,493	72,784	(26,709)	(26.85)
Net profit for the period	64,028	46,126	(17,902)	(27.96)
Other comprehensive gains and losses for the period	102,895	2,396	(100,499)	(97.67)
Total comprehensive profit or loss for the period	167,103	48,522	(118,581)	(70.96)
Net profit is attributable to the owners of the parent company	64,028	46,126	(17,902)	(27.96)
The total comprehensive profit or loss is attributable to the owners of the parent company	167,103	48,522	(118,581)	(70.96)

1. The main reasons for significant changes in operating income, operating profit and pre-tax net profit in the last two years (if the amount changes are more than 20% and the amount reaches NT\$10,000 thousand):

- (1) The changes in operating gross profit, pre-tax net profit, net profit for the current period and net profit attributable to owners of the parent company were due to the decline in gross profit due to the poor economy in Chinese mainland, the sluggish rental housing market, and the reduction in rent.
- (2) The change in non-operating income (expense) was mainly due to the impact of the depreciation of the Taiwan dollar exchange rate compared with the previous year, the increase in foreign exchange interests, the decrease in the revenue and loss of related enterprises of thermal imaging optoelectronic products compared with the previous year, and the decrease in recognized investment losses.
- (3) The changes in other comprehensive gains and losses for the period, the total comprehensive profit and loss for the period, and the total comprehensive profit and loss attributable to the owners of the parent company were mainly due to the impact of the increase in the share price of Sunplus and the exchange rate changes of the subsidiaries on the unrealized valuation of the investment in equity instruments measured at fair value through other comprehensive gains and losses.

(2) Analysis of changes in operating gross profit: Not applicable.

3. Cash flow

(1) Liquidity analysis for the last two years: Unit: NT\$ thousand

item annual	2023	2024	Amount of deduction	Percentage of change (%)
Business Activities	107,302	26,830	(80,472)	(75.00)
Investment Activities	(211,133)	60,374	271,507	(128.60)
Fund-raising activities	(132,148)	(62,900)	69,248	(52.40)
The impact of exchange rate changes on cash and cash equivalent	871	11,115	10,244	1,176.12
sum	(235,108)	35,419	270,527	(115.06)

Analysis of cash flow changes:

- (1) Business activities: Mainly due to the depreciation of the Taiwan dollar exchange rate compared with the previous year, the increase in foreign exchange benefits, and the decrease in revenue and loss of related enterprises of hot imaging optoelectronic products compared with last year, and the decrease in investment losses.
- (2) Investment activities: mainly due to the decrease in the amount of fixed deposits purchased during the year.
- (3) Fund-raising activities: mainly due to the decrease in the amount of cash dividends issued.
- (4) The impact of exchange rate changes: mainly due to the depreciation of the US dollar against the NTD in 2024 compared with 2023.
- (5) In summary, the net cash inflow for 2024 was 35,419 thousand yuan.

Liquidity Mitigation Plan: None.

(2) Cash Liquidity Analysis for the Year Ahead:

Unit: NT\$ thousand

Opening Cash Balance (Note) ①	It is expected that the full year will be generated from net cash inflows (outflows) from operating activities②	It is expected that the cash flow (inflow) and outflow from investment and financing will be generated for the full year ③	Projected cash remaining (shortfall) amount ① + ② - ③	Projected cash shortfall remedies	
				Investment Plans	Financin g plan
845,947	98,864	(395,626)	1,340,437	—	—

Analysis of cash flow changes:

- (1) Business activities: Estimated as sales income and lease income minus operating cash inflows such as supplier payments, accrued expenses and taxes.
- (2) Investment activities: mainly for the purchase of real estate and the receipt of dividends from affiliated enterprises and the distribution of dividends of the Company.
- (3) Financing activities: mainly the issuance of convertible bonds and private placements and the payment of cash dividends.

4. The impact of significant capital expenditures on financial operations in the most recent year

(1) Use of major capital expenditures and sources of funds: None.

(2) Expected possible benefits:

1. Expected increase in production and sales, value and gross profit: Not applicable.

2. Other Benefits Notes: N/A.

5. The latest annual reinvestment policy, the main reasons for its profit or loss, the improvement plan and the investment plan for the coming year:

Reinvestment companies	Main business	2024 annual (loss) profit	Profit or loss The main reason	Improvement plan	Investment Plans
Cayman Visionary Company	investment	65,532	—	—	not
Samoa Vision, Inc	investment	US\$ 2,040	—	—	not
Beijing Golden Vision Company	Electronic product development and sales and asset management	US\$ 2,040	—	—	not

6. Analysis and assessment of risk matters in the most recent year and as of the date of publication of the annual report

(1) Risk factors

1. The impact of interest rates, exchange rate changes and inflation on the company's profit and loss and future countermeasures

(1) The impact of interest rate changes on the company's profit and loss and future response measures

Unit: NT\$ thousand; %

annual project	2023	2024
Net interest income (expense).	26,906	25,089
Pre-tax benefits (losses).	99,493	72,784
Ratio of pre-tax income (%)	27.04%	34.47%

The Company's net interest income and expenditure for the 2023~2024 were NT\$26,906 thousand and NT\$25,089 thousand, accounting for 27.04% and 34.47% of the pre-tax (loss) profit for the year, respectively, and the change in interest rates had a certain degree of impact on the Company's profit. The Company's interest income is mainly based on medium- and long-term certificates of deposit that lock in RMB deposits at higher interest rates.

(2) The impact of exchange rate changes on the company's profit and loss and future response measures

Unit: NT\$ thousand; %

annual project	2023	2024
Exchange (loss) gains	2,307	11,165
Pre-tax benefits	99,493	72,784
Ratio of pre-tax income (%)	2.32%	15.34%

The Company's main business is leasing income, most of which are in RMB, and the most important thing for the Company is the exchange rate of RMB against the New Taiwan Dollar, so changes in the RMB exchange rate have a certain degree of impact on the Company's profits.

(3) The impact of inflation on the company's profit and loss and future response measures

The company's main business item is leasing income, which has little impact on inflation, and the company's other business translation machine, which accounts for a small proportion of raw materials and is very affected by inflation, but the company still pays attention to the fluctuation of market prices at any time, and maintains a good cooperative relationship with suppliers to minimize the impact of inflation.

(1) Policies for engaging in high-risk, highly leveraged investments, lending funds to others, endorsement guarantees and derivatives trading, the main reasons for profits or losses and future countermeasures:

1. The Company has not engaged in any high-risk, high-leverage investments in 2024.
2. The Company and its subsidiaries are currently lending funds to others and endorsing guarantees: As of December 31, 2024, there have been no loans of funds to others and endorsements and guarantees.

3. Derivatives trading: The company has established procedures for engaging in derivatives trading, and has not engaged in commodity trading in 2024.

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

4. Future R&D plan: In the future, R&D focuses on learning products and educational content and other main products, such as scanning translation pens, learning tablets, etc., and combines the course content of the self-study room to carry out R&D authorization of related electronic products.

5. Estimated R&D expenses: The estimated R&D expenses invested in 2025 years are about NT\$10 million ~ NT\$20 million.

(3) The impact of important domestic and foreign policy and legal changes on the company's financial business and the corresponding measures:

The Company's daily operations are handled in accordance with relevant laws and regulations, and it pays attention to domestic and foreign policy trends and changes in laws and regulations at any time, collects relevant information to provide reference for management decision-making, and adjusts the Company's relevant business strategies. Up to now, the Company has not been affected by important domestic and foreign policy and legal changes that have affected the Company's financial business.

(4) The impact of technological changes and industrial changes on the company's financial business and corresponding measures:

Affected by smartphones and tablets, the performance of electronic dictionaries continued to decline, and in the face of this severe situation, in addition to expanding the scope of brand licensing business, a new generation of AI interactive learning machines has also been added. On the other hand, it has increased the number of targets for planning Taiwan's leasing business, AI-related electronic parts trade, and re-examined the business projects planned in Beijing.

(5) The impact of corporate image change on corporate crisis management and countermeasures: None.

(6) Expected benefits of the merger and acquisition, possible risk response measures: none.

(7) Expected benefits of plant expansion, possible risk response measures: None.

(8) Risks and countermeasures for the concentration of purchases or sales: None.

(9) Directors, supervisors or major shareholders holding more than 10% of the shares, the impact, risks and countermeasures of the transfer or replacement of a large number of shares on the company:

On December 24, 2024, the current director of the Company, Senluo Investment Co., Ltd., completed the public acquisition of the ordinary shares of the Company, and the major shareholders' equity changed, and on February 24, 2025, an extraordinary meeting of shareholders was convened to conduct a comprehensive re-election of directors, all of whom were newly appointed, and the board of directors elected Chou Fa as the chairman, and the new management team was formally formed, which had no impact on the financial, business and operational risks of the Company.

(10) The impact, risks and countermeasures of the change of management rights on the company:

On December 24, 2024, the current director of the Company, Senluo Investment Co., Ltd., completed the public acquisition of the ordinary shares of the Company, and the equity of the major shareholders changed, and on January 7, 2025, the board of directors resolved to hold the first extraordinary meeting of shareholders in 2025 on February 24, 2025, and at the same time resolved to appoint Huang Ting Yang as the new general manager and spokesperson, and Yu Yueh Lung as the chief financial officer and financial director, corporate governance officer, accounting supervisor and acting spokesperson. On February 24, 2025, an extraordinary meeting of shareholders was convened to conduct a comprehensive re-election of directors, all directors were newly appointed, and the board of directors elected Chou Fa as the chairman, and the new management team was formally formed, which had no impact on the financial, business and operational risks of the company.

(11) In the case of litigation or non-litigation matters, the company and its directors, supervisors, general managers, substantive responsible persons, major shareholders holding more than 10% of the shares and subordinate companies shall be listed in the case of major litigation, non-litigation or administrative disputes that have been determined or are still in the process of being subordinate, and the results of which may have a significant impact on the shareholders' rights and interests or the price of securities, the facts at issue, the amount of the subject matter, the date of commencement of the litigation, the main parties involved in the litigation and the disposition as of the date of printing of the annual newspaper: None.

(12) Other Important Risks and Countermeasures: None.

7. Other important matters: None.

VI. Special Notes

1. Information related to the most recent annual related enterprises
 - (1) 2024 Business Report on Affiliate Consolidation: Please refer to the Public Information Observatory (Basic Information/E-book/Affiliated Company Three Books and Lists section).
 - (2) Consolidated financial statements of affiliated companies: Same as consolidated financial statements, please refer to the Public Information Observatory (Common Reports/E-Books/Financial Reports).
 - (3) Affiliate Report: Not applicable.
2. In the most recent year and as of the date of printing of the annual newspaper, the handling of private placement securities:Please refer to the Public Information Observatory (Investment Zone> Private Placement Zone).
3. Other necessary additional notes: None.

VII. In the most recent year and as of the date of printing of the annual newspaper, the occurrence of matters that have a significant impact on shareholders' rights and interests or the price of securities as stipulated in Paragraph 2, Paragraph 3 of Article 36 of this Law: None.

Global View Co., Ltd.

Person in charge: Chou Fa

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