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FIC Global, Inc.

2025

Annual Report

Prepared by FIC Global, Inc.
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FIC Global, Inc.

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1. Letter to Shareholders

To Shareholders,

The operating income and losses of First International Computer, Inc. (the "Company") are primarily derived from the recognition of investment gains and losses from the Group's various subsidiaries and investee companies. To continuously enhance management performance and industrial competitiveness, the Company remains committed to optimizing its investment portfolio. This is achieved through professional division of labor and integration tailored to specific industry characteristics, while adhering to the principle of "selecting the best and discarding the rest" to strengthen resource allocation efficiency.

In tandem, the Company continues to bolster the management of key subsidiaries and affiliates. By implementing rigorous cost controls, enhancing operational efficiency, and actively promoting revenue growth and cost-reduction measures, we aim to elevate overall profitability and create long-term, stable investment value for our shareholders.

Reflecting on 2025, the Company's consolidated performance experienced a decline compared to the previous year, influenced by fluctuations in the overall industrial environment and the operational performance of certain investee businesses. For the full year, the consolidated net loss was NT\$88,869 thousand, representing a transition to a loss from the 2024 consolidated net profit of NT\$26,327 thousand. Despite these challenges, the Group's business entities have continued to advance their established development strategies. The overall operational foundation remains robust, and we are persistently optimizing business structures and integrating resources to lay the groundwork for future growth.

Looking ahead, the Company will continue to prudently evaluate investment targets, focusing on industries with significant growth potential and profitability. We aim to deepen the operational performance of existing investments while strengthening risk management mechanisms. These efforts are directed at increasing the overall return on investment and advancing toward our goals of steady growth and sustainable management.

Summary of Operations: 2024 vs. 2025

Analytical Statement of Operating Status

Unit: NT\$ thousands

Item	2025	2024
Operating income	9,833,198	13,101,747
Operating cost	(8,115,729)	(11,305,707)
Operating expenses	(1,731,789)	(1,547,312)
Operating profit	(14,320)	248,728
Current profit	(110,396)	246,505
Current (net loss) profit (attributed to the owner(s) of parent company)	(88,869)	26,327

Analytical Statement of Profitability

Item	2025	2024
Return on assets (%)	(0.58)	2.10
Return on equity (%)	(1.69)	3.57
Ratio of operating (loss) profit in paid-in capital (%)	(0.61)	10.52
Ratio of before-tax (net loss) profit in paid-in capital (%)	(0.35)	13.19
Net profit ratio (%)	(1.12)	1.88
Basic (loss) earnings per share (NT\$)	(0.38)	0.11
Diluted (loss) earnings per share (NT\$)	(0.38)	0.11

To implement our strategy of industrial holding and specialized business management, the Company remains focused on resource integration. We drive the development of subsidiaries based on their professional division of labor while enhancing group-wide synergies. Key subsidiaries, including First International Computer (FIC), 3CEMS, and Ubiqconn, continued to drive operational optimization in 2025. Significant progress has been made in cost control, operational flexibility, and product structure adjustment. Furthermore, core businesses such as smart green energy, cybersecurity management, Electronic Manufacturing Services (EMS), R&D design, system integration, industrial computers, and optical communication modules continue to advance steadily.

● **First International Computer (FIC)**

FIC continues to drive its transformation strategy and deepen operational adjustments. In the field of green energy applications, the company utilizes the Honeywell Tridium Niagara platform as a foundation, combined with proprietary AI algorithms, to expand its presence in smart cities, smart energy management, smart buildings, smart retail, and smart transportation. Additionally, FIC is strengthening its cybersecurity and software solutions and technical ecosystem integration to enhance its overall competitiveness.

● **3CEMS**

3CEMS continues to optimize its product structure. While its existing computer-related business remains stable, the company is gradually increasing its presence in AI Servers, AI PCs, and related products. The communications sector—encompassing fiber optics, AI optical transmission, and Silicon Photonics—continues to grow, with optical communications becoming a key development pillar for the Group. Furthermore, the company is expanding into high-value-added fields such as automotive electronics, industrial control, and high-precision SMT, focusing on high-end EMS for aerospace, maritime, automotive, semiconductor, and optical communication sectors. It also closely monitors integrated technologies such as Silicon Photonics, Co-Packaged Optics (CPO), and Optical Circuit Switches (OCS).

● **Ubiqconn**

Ubiqconn continues to execute a dual-track strategy of ODM and its own brand (RuggON), aiming for a balanced profit contribution from both. The company focuses on Industrial PC (IPC) applications and is expanding into the Low Earth Orbit (LEO) satellite and Unmanned

Aerial Vehicle (UAV) industries. Ongoing R&D in AI applications, particularly Machine Vision and Machine Learning, is expected to drive further revenue growth. With its RuggON brand of rugged mobile devices at its core, the company is developing rugged tablets and next-generation communication equipment while strengthening connectivity technology, vertical market ecosystems, and supply chain integration. Since its successful listing in May 2024, Ubiqconn has further enhanced its corporate governance and independent operational capabilities.

Overall, our investee companies will continue to adjust their product structures in response to industry trends. By integrating products and sharing resources, we aim to enhance market competitiveness and operational efficiency. Furthermore, by leveraging the Group's integrated advantages across sales, procurement, R&D, management, and information platforms, we will realize synergies and continue to refine our overall management performance.

Moving forward, the Company will deepen its investment portfolio management, focusing on industries with growth potential and strategic value. By strengthening the operational health and profitability of our subsidiaries under the principle of sound management, we will drive the Group's long-term growth and create sustained, stable value for all shareholders.

2. Corporate Governance Report

2.1 Information on Directors and Management Team

2.1.1.1 Information on Directors

March 29, 2026

Job title (Note 1)	Nationality or place of regist- ration	Name	Gender, age (Note 2)	Date of election / appointment to current term	Term of office	Commence- ment date of first term (Note 3)	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications (Note 4)	Positions held concurr- ently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			(Note 5)
							No. of shares	Share- holding	No. of shares	Share- holding	No. of shares	Share- holding	No. of shares	Share- holding			Job title	Name	Relation- ship	
Chairman	USA	Chien, Leo Ming Tz	Male 41-50	2023.06.15	2023.06.15 2026.06.14	2010.07.15	6,150,000	2.85	6,375,575	2.69	150,000	0.06	0	0	M.S. in Electrical Engineering, UCLA Chairman, Ubiquconn Technology, Inc. Vice Chairman, 3CEMS Group	Note 6	-	-	-	Note 7
Director	R.O.C.	Lee, Kai- Tien	Male 71-80	2023.06.15	2023.06.15 2026.06.14	2004.06.25	117	0	117	0	0	0	0	0	Ph.D. in Civil and Environmental Engineering, Virginia Tech Chairman, LOHAS BIOTECH Development Corp.	Note 6	-	-	-	Note 7
Director	R.O.C.	Wu, Shun-I	Male 71-80	2023.06.15	2023.06.15 2026.06.14	2009.06.10	0	0	0	0	0	0	0	0	Associate of Engineering in Electronic Engineering, Vanung Institute of Technology Chairman, Lambert Newmedia, Inc.	Note 6	-	-	-	Note 7
Independent Director	R.O.C.	Chen, Min- Pen	Male 71-80	2023.06.15	2023.06.15 2026.06.14	2009.06.10	0	0	0	0	1,093	0	0	0	Ph.D. in Marine Geology, Texas A&M University, USA Professor, Institute of Oceanography, National Taiwan University	-	-	-	-	

Job title (Note 1)	Nationality or place of regist- ration	Name	Gender, age (Note 2)	Date of election / appointment to current term	Term of office	Commence- ment date of first term (Note 3)	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications (Note 4)	Positions held concur- rently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			(Note 5)
							No. of shares	Share- holding	No. of shares	Share- holding	No. of shares	Share- holding	No. of shares	Share- holding			Job title	Name	Relation- ship	
														Chairperman, Global Aqua Survey Co., Ltd.						
Independent Director	R.O.C.	Kao, Tien- Ching	Male 61-70	2023.06.15	2023.06.15 2026.06.14	2017.06.07	0	0	0	0	3	0	0	0	Master's Degree in Business Administration, National Chengchi University Vice President of Finance, First International Computer, Inc.	-	-	-	-	
Independent Director	R.O.C.	Wang, Cheng-Wei	Male 51-60	2023.06.15	2023.06.15 2026.06.14	2019.06.05	0	0	0	0	0	0	0	0	B.A. in Accounting, Tamkang University M.Div., China Evangelical Seminary KPMG Taiwan	-	-	-	-	
Independent Director	R.O.C.	Hsu, Chin- Hsin	Female 41-50	2025.05.28	2025.05.28 2026.06.14	2025.05.28	0	0	0	0	0	0	0	0	LL.M., Northwestern University Vice Chairperson, Mercuries Life Insurance Co., Ltd. CLO & CSO, Mercuries & Associates Holding, Ltd.	-	-	-	-	

Note 1: For a corporate shareholder, the name of the corporate shareholder and its representative shall be listed separately (when listing the representative of a corporate shareholder, the name of the corporate shareholder shall also be noted), and Form 1 below shall also be completed.

Note 2: Please state the actual age, or, alternatively, state the age interval into which the actual age falls, e.g., 41-50 years, 51-60 years.

Note 3: Specify the time the person first began to serve as a director or supervisor of the Company. If there has been any break within a term or between terms, add a note specifying the circumstances.

Note 4: Specify experience and qualifications related to the current position. If during a period specified above the person has served in a position at a CPA firm that serves as external auditor/attestor, specify the position held and the duties for which the person was responsible.

Note 5: Where the chairperson of the board of directors and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (e.g., increasing the number of independent directors and ensuring that a majority of directors do not concurrently serve as an employee or managerial

officer): The Company’s Chairman concurrently serves as General Manager in order to enhance operational efficiency and decision-making effectiveness. However, to strengthen the independence of the Board of Directors, the number of independent directors has been increased to four seats, and more than half of the Board members do not concurrently serve as employees or managerial officers. Accordingly, the Board is expected to effectively exercise its supervisory function.

Note 6 : Please refer to the “Table of Concurrent Positions Held in Affiliates or Other Companies”

Note 7: Chien, Leo Ming Tz was elected as a representative of Chia Chao Investment Inc.; Lee, Kai-Tien and Wu, Shun-Yi were elected as representatives of WYC God-loving Foundation for Charity.

Form 1: Major Shareholders of Corporate Shareholders

March 29, 2026

Name of corporate shareholder (Note 1)	Major shareholders of the corporate shareholder (Note 2)
Chia Chao Investment Inc.	Chien, Ming-Jeh (30%) Li, Peng-Hsuan (35%) Chen, Huei Jyun (35%)
WYC God-loving Foundation for Charity	The foundation was established with total endowment funds of NT\$30 million, contributed as follows: NT\$21.43 million by Chien, Ming-Jen, NT\$0.5 million by Wang, Hsueh-Ling, NT\$7.07 million by Yang, Chiao-Wang (deceased), NT\$0.5 million by Wang, Kuei-Yun, and NT\$0.5 million by Chen, Che. The foundation may subsequently continue to accept donations from domestic and foreign individuals, legal entities, institutions, or organizations.

Note 1: If a director or supervisor is a representative of a corporate shareholder, fill in the name of that corporate shareholder.

Note 2: Fill in the names of the corporate shareholder’s major shareholders (those with a shareholding ratio ranking among the top 10) and their shareholding ratios. If any of the major shareholders is a corporate/juristic person, also complete Form 2 below.

Note 3: If a corporate/juristic person shareholder is not organized as a company, the shareholder names and shareholding ratios required to be disclosed as mentioned above shall be the names of the capital contributors or donors (for further information, please refer to the announcements of the Judicial Yuan) and their capital contribution or donation rates, respectively. If a donor has died, please further note “deceased.”

Form 2: If any Major Shareholder Listed in Form 1 is a Corporate/Juristic Person, List its Major Shareholders in this Form: None (March 29, 2026)

2.1.1.2 Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and the Independence of

Independent Directors:

Name / Qualification	Qualification	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
Chien, Leo Ming Tz	<p>He holds a M.S. in Electrical Engineering, UCLA. He assumed the position of Chief Operating Officer of the Company in 2008 and has served as Chairman since 2023. His expertise includes technology entrepreneurship, management and operations of the technology industry, startup business planning, and venture capital investment.</p> <p>He possesses extensive practical experience, strategic management capability, leadership, and academic expertise. In addition to serving as a director of companies within the Group (including the Company and its wholly-owned subsidiaries), he also holds positions as director or independent director in upstream, downstream, and peer companies within the technology industry value chain. He contributes his expertise in corporate governance and possesses strong capabilities in financial accounting, business operations, marketing, and operational planning and management within the technology sector.</p>		2
Lee, Kai-Tien	<p>He holds a Ph.D. in Civil and Environmental Engineering, Virginia Tech currently serves as Chairman of LOHAS BIOTECH Development Co., Ltd. He also serves as a director of companies within the Group (including the Company and its wholly-owned subsidiaries).</p> <p>He demonstrates strong analytical and managerial capabilities in corporate governance, business operations, marketing, and industrial technology, and is expected to enhance the quality of corporate governance of the Board.</p>		0
Wu, Shun-I	<p>He graduated from the Electronic Engineering, Vanung Institute of Technology. He currently serves as Chairman of Lambert Newmedia, Inc. and as a director of First International Computer, Inc.</p> <p>He possesses capabilities in corporate governance, business operations, marketing, and industrial technology, and is able to provide timely recommendations on corporate governance and operational management to the Board, assisting the management team in formulating and executing business strategies.</p>		0

Name	Qualification	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
Independent Director Chen, Min-Pen	<p>He holds a Ph.D. in Marine Geology from Texas A&M University and previously served as a professor at the Institute of Oceanography, National Taiwan University, as well as Chairman of Global Aqua Survey Co., Ltd.</p> <p>He possesses strong professional expertise in corporate governance and company operations. Although he has served as an independent director for more than three consecutive terms (over nine years), no circumstances specified under Article 30 of the Company Act have occurred. The Company continues to benefit from his cross-industry management experience and broad perspective, enabling him to provide diverse insights on business operations and management, thereby enhancing the oversight and governance quality of the Board and the Audit Committee.</p>	<p>The four independent directors listed in the left column have, during the two years prior to their election and throughout their tenure, met the qualification requirements set forth in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies” promulgated by the Financial Supervisory Commission, as well as those prescribed under Article 14-2 of the Securities and Exchange Act.</p> <p>Furthermore, all independent directors have been granted full authority to participate in decision-making and express their opinions in accordance with Article 14-3 of the Securities and Exchange Act, thereby enabling them to independently perform their duties and responsibilities.</p>	0
Independent Director Kao, Tien-Ching	<p>He holds a Master’s degree in Business Administration from National Chengchi University and previously served as a lecturer at National Taipei College of Business Continuing Education School. He possesses professional expertise in accounting and business management.</p> <p>He demonstrates strong analytical and managerial capabilities in corporate governance, financial accounting, business operations, marketing, and industrial technology, contributing to the enhancement of Board governance and Audit Committee oversight. He also possesses professional experience in leadership, decision-making, operational management, and business judgment. No circumstances specified under Article 30 of the Company Act have occurred.</p>	<p>Furthermore, all independent directors have been granted full authority to participate in decision-making and express their opinions in accordance with Article 14-3 of the Securities and Exchange Act, thereby enabling them to independently perform their duties and responsibilities.</p>	0
Independent Director Wang, Cheng-Wei	<p>He holds a B.A. in Accounting, Tamkang University and previously worked at KPMG. He possesses solid professional accounting expertise.</p> <p>He demonstrates strong analytical and managerial capabilities in corporate governance, financial accounting, business operations, marketing, and industrial technology, contributing to the enhancement of Board governance and Audit Committee oversight. No circumstances specified under Article 30 of the Company Act have occurred.</p>	<p>Furthermore, all independent directors have been granted full authority to participate in decision-making and express their opinions in accordance with Article 14-3 of the Securities and Exchange Act, thereby enabling them to independently perform their duties and responsibilities.</p>	0

Name \ Qualification	Qualification	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
Independent Director Hsu, Chin-Hsin	<p>She holds an LL.M. degree from Northwestern University. She previously served as a judge at the Pingtung and Keelung District Courts, an associate partner at Formosa Transnational Attorneys at Law, and Chief Legal Officer of Mercuries & Associates Ltd.</p> <p>She currently serves as Vice Chairperson of Mercuries Life Insurance Co., Ltd. and Chief Legal Officer and Chief Sustainability Officer of Mercuries & Associates Holding Co., Ltd. Leveraging extensive judicial experience and years of legal management expertise, she provides strategic guidance that integrates legal compliance with business operations. She possesses strong capabilities in leadership, decision-making, and operational management. No circumstances specified under Article 30 of the Company Act have occurred.</p>		2

Note 1: Professional qualifications and experience: Specify the professional qualifications and experience of each director and supervisor. If a member of the Audit Committee, specify their accounting or finance background and work experience. Additionally, specify whether any circumstance under any subparagraph of Article 30 of the Company Act exists with respect to a director or supervisor.

Note 2: Describe the status of independence of each independent director, including but not limited to the following: did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates?; specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?; specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years.

2.1.1.3. Board Diversity and Independence

A. Board Diversity

The selection and nomination of members of the Board of Directors of the Company are conducted in accordance with the relevant regulations, including the Company's Articles of Incorporation, Corporate Governance Best Practice Principles, and Procedures for Election of Directors. A candidate nomination system is adopted, and directors are elected through a fair, impartial, and transparent process.

To enhance the effectiveness of Board operations, the Company has established the Procedures for Election of Directors, and, taking into account the Company's operational model, development strategy, and Board diversity policy, selects candidates with diverse backgrounds and professional perspectives. The evaluation criteria include, but are not limited to gender, age, nationality, and cultural background, as well as educational background, areas of expertise (such as legal, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, with a view to improving the overall decision-making quality and corporate governance effectiveness of the Board.

- The Company's specific objectives for Board diversity and the status of their achievement are as follows:

Diversity objectives	Status of achievement
At least one-third of the directors possess expertise in industry, marketing, finance, or technology	Achieved
At least one-third of the independent directors possess expertise in legal, accounting, or technology fields	Achieved

- The implementation of Board diversity among the members of the Board is as follows:

Job title	Chairman	Director		Independent Director			
Name	Chien, Leo Ming Tz	Lee, Kai-Tien	Wu, Shun-I	Chen, Min-Pen	Kao, Tien-Ching	Wang, Cheng-Wei	Hsu, Chin-Hsin
Gender	Male	Male	Male	Male	Male	Male	Female
Age	41-50	71-80	71-80	71-80	61-70	51-60	41-50
Nationality	USA	R.O.C.	R.O.C.	R.O.C.	R.O.C.	R.O.C.	R.O.C.
Concurrent Employee of the Company	✓	-	-	-	-	-	-
Tenure of Independent Directors (Less than 3 Years)	-	-	-	(Note)	✓	✓	✓
Professional knowledge and skills							
Industry Background	✓	✓	✓	✓	✓	✓	-
Academic Research	-	-	-	✓	✓	-	✓
Marketing	✓	✓	✓	-	-	-	✓
Capabilities and experience							
Operational Judgment	✓	✓	✓	✓	✓	✓	✓
Accounting and Financial Analysis	✓	-	-	-	✓	✓	-
Business Management	✓	✓	✓	✓	✓	✓	✓
Crisis Management	✓	✓	✓	✓	✓	✓	✓
Industry Knowledge	✓	✓	✓	✓	✓	✓	✓
Global Market Perspective	✓	✓	✓	✓	✓	✓	✓
Leadership	✓	✓	✓	✓	✓	✓	✓
Decision-Making Skills	✓	✓	✓	✓	✓	✓	✓

Note: Taking into consideration that Independent Director Chen, Min-Pen has not been subject to any of the circumstances set forth in Article 30 of the Company Act, the Company continues to leverage his cross-industry management experience and broad perspective. He is able to provide diverse and timely insights on business operations and management, thereby enriching the Company's strategic thinking and enhancing the supervisory and management effectiveness of the Board of Directors and the Audit Committee.

The Company's 8th Board of Directors consists of seven directors, including four independent directors, representing 57.14% of the total Board seats, and one female director, representing 14.29% of the total Board seats. The selection of directors is conducted based on comprehensive considerations, including the Company's operational needs, industry experience, professional expertise, corporate governance, and the overall functioning of the Board. Members of the Board possess professional backgrounds and practical experience in areas such as finance and accounting, technology industries, business management, and marketing. The Company also places emphasis on board diversity and independence.

In recent years, the Company has actively recruited female professionals with expertise in industry, finance, corporate governance, and business management to serve as directors, and one female independent director was by-elected at the 2025 annual shareholders' meeting to enhance gender diversity on the Board. Going forward, the Company will continue to prudently plan director nomination and selection procedures in accordance with its board diversity policy and corporate governance development needs. Gender balance will be prioritized as an important consideration in evaluating director candidates, with the aim of gradually increasing the proportion of female directors to achieve greater board diversity and strengthen corporate governance.

B. Board Independence

The Company's Board of Directors is responsible for guiding corporate strategy, supervising management, and being accountable to both the Company and its shareholders. In the implementation and arrangement of corporate governance mechanisms, the Board exercises its authority in accordance with applicable laws and regulations, the Articles of Incorporation, and resolutions of the shareholders' meeting. The Company emphasizes the independent operation and transparency of the Board, and both directors and independent directors are independent individuals who exercise their duties and powers independently.

Article 12 of the "Rules of Procedure for Board Meetings" explicitly stipulates that when a director has a personal interest in any agenda item, or represents a legal entity with such interest, the director shall disclose the material content of such interest at the relevant Board meeting. Where there is a risk of harm to the Company's interests, the director shall not participate in the discussion or voting, shall recuse himself/herself during deliberation and resolution, and shall not exercise voting rights on behalf of other directors. All directors of the Company comply with the aforementioned provisions, thereby ensuring that the discussion and resolution of all proposals are based on the directors' objective and independent judgment.

All independent directors fully comply with the relevant independence requirements set forth by the Financial Supervisory Commission. Their independence status is as follows:

Independent Director Name	Chen, Min-Pen	Kao, Tien-Ching	Wang, Cheng-Wei	Hsu, Chin-Hsin
Whether the director, their spouse, or relatives within the second degree of kinship serve as a director, supervisor, or employee of the Company or its affiliated enterprises	No	No	No	No
Number and percentage of shares held by the director, their spouse, or relatives within the second degree of kinship (or under nominee arrangement) in the Company	None of the above applies	None of the above applies	None of the above applies	None of the above applies
Whether the director serves as a director, supervisor, or employee of any company having a specific relationship with the Company	No	No	No	No
Remuneration received in the most recent two years for providing business, legal, financial, accounting, or other services to the Company or its affiliated enterprises	None of the above applies	None of the above applies	None of the above applies	None of the above applies

2.1.2 Information on the Management Team

Information on the general manager, vice presidents, assistant managers, and the chiefs of all the company's divisions and branch units

March 29, 2026

Job title (Note 1)	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Chairman and General Manager	USA	Chien, Leo Ming Tz	Male	2016.08.31	6,375,575	2.69%	150,000	0.06%	0	0	M.S. in Electrical Engineering, UCLA	Note 4				Note 3
Vice President	R.O.C.	Lo, An-Ti	Male	2012.08.31	12,000	0	0	0	0	0	Computer Science, Bradley University	Note 4	-	-	-	-
Vice President	R.O.C.	Chu, Yi-An (Note 5)	Male	2025.03.17	0	0	0	0	0	0	M.S. in Business Administration, City University of New York, Brooklyn College	None	-	-	-	-
Assistant Vice President (Concurrent)	R.O.C.	Li, Yu-Hua	Female	2020.05.01	0	0	0	0	0	0	B.S. in Accounting, Tamkang University	Note 4	-	-	-	-
Assistant Manager (Concurrent)	R.O.C.	Lin, Tung-Hsing (Note 6)	Male	2013.10.01	0	0	0	0	0	0	CA State University, San Bernardino (Business Administration)	None	-	-	-	-
Assistant Manager (Concurrent)	R.O.C.	Chen, Ya-Chien	Female	2023.12.25	0	0	0	0	0	0	B.S. in Computer Science, Tamkang University	None				
Assistant Manager (Concurrent)	R.O.C.	Huang, He-Shih	Male	2025.06.26	0	0	0	0	0	0	B.B.A. in Brand Marketing, Kwantlen Polytechnic University	None				

Assistant Manager	R.O.C.	Kao, Hsiu-Ling	Female	2025.06.26	0	0	0	0	0	0	B.S. in Accounting, Ming Chuan University	None	-	-	-	-
Assistant Manager	R.O.C.	Cheng, Fa-Chuan	Male	2025.11.11	0	0	0	0	0	0	M.S. in Law (In-Service Program), Soochow University B.S. in Finance, National Sun Yat-sen University	Note 4	-	-	-	-

Note 1: The information in this table should be disclosed for the general manager, vice presidents, assistant managers, and the chiefs of all the company's divisions and branch units, including all persons in positions equivalent to general manager, assistant general manager, or deputy assistant general manager, regardless of job title.

Note 2: Specify experience and qualifications related to the current position. If during a period specified above, the person has served in a position at a CPA firm that serves as external auditor/attestor, specify the position held and the duties for which the person was responsible.

Note 3: If the general manager or person of an equivalent post (the highest level manager) and the chairperson of the board of directors of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (e.g. increasing the number of independent directors and ensuring that a majority of directors do not concurrently serve as an employee or managerial officer): The Company's Chairman concurrently serves as General Manager in order to enhance operational efficiency and decision-making effectiveness. However, to strengthen the independence of the Board of Directors, the number of independent directors has been increased to four seats, and more than half of the Board members do not concurrently serve as employees or managerial officers. Accordingly, the Board is expected to effectively exercise its supervisory function.

Note 4: Please refer to the "Table of Concurrent Positions Held in Affiliates or Other Companies."

Note 5: Chu, Yi-An served as Vice President from March 17, 2025 to July 31, 2025.

Note 6: Lin, Tung-Hsing retired from the position of Assistant Manager on June 26, 2025.

2.1.3 Table of Concurrent Positions Held in Affiliates or Other Companies

March 31, 2026

Name of Enterprise	Job title	Name of Individual or Representative
First International Computer, Inc.	Chairman	FIC Global, Inc. (Chien, Leo Ming Tz)
First International Computer, Inc.	General Manager	Chien, Leo Ming Tz
First International Computer, Inc.	Director	FIC Global, Inc. (Lo, An-Ti)
First International Computer, Inc.	Director	FIC Global, Inc. (Wu, Shun-I)
First International Computer, Inc.	Supervisor	FIC Global, Inc. (Lee, Kai-Tien)
First International Computer, Inc.	Chief Accounting Officer	Li, Yu-Hua
First International Computer, Inc.	Chief Financial Officer	Cheng, Fa-Chuan
Ubiqconn Technology, Inc.	Chairman	FIC Global, Inc. (Chien, Leo Ming Tz)
Geointelligence Systems, Inc.	Supervisor	FIC Global, Inc. (Lee, Kai-Tien)
Geointelligence Systems, Inc.	Director	University Venture Co., Ltd. (Wu, Shun-I)
King's Sports Co. Ltd.	Director	Kings Blessed Investment (Chien, Leo Ming Tz)
FICTA Technology, Inc.	Director	FIC Global, Inc. (Lo, An-Ti)
RuggON Corporation	Chairman	Ubiqconn Technology, Inc. (Chien, Leo Ming Tz)
LOHAS BIOTECH Development Corp.	Chairman	Lee, Kai-Tien
Lambert Newmedia, Inc.	Director	Point Space Technology Co., Ltd. (Lee, Kai-Tien)
Lambert Newmedia, Inc.	Chairman	Wu, Shun-I
University Venture Co., Ltd.	Director	Chia Chao Investment Inc. (Wu, Shun-I)
First Communication Inc.	Director	University Venture Co., Ltd. (Wu, Shun-I)
Witology Technology Company Limited	Director	FICTA Technology, Inc. (Chien, Leo Ming Tz)
Leo Systems, Inc.	Director	University Venture Co., Ltd. (Chien, Leo Ming Tz)
Promate Electronic Co., Ltd.	Independent Director	Chien, Leo Ming Tz
CyberLink Corp.	Independent Director	Chien, Leo Ming Tz
Guan Zhi Holdings Limited	Director	Chien, Leo Ming Tz
PRIME Technology (Guangzhou) Inc.	Chairman	Lo, An-Ti

Name of Enterprise	Job title	Name of Individual or Representative
Brilliant World Limited	Director	Lo, An-Ti
High Standard Global Corporation	Director	Lo, An-Ti
Access Trend Limited.	Director	Lo, An-Ti
Broad Technology Inc.	Director	Lo, An-Ti
Danriver, Inc.	Director	Lo, An-Ti
Prime Foundation Inc.	Director	Lo, An-Ti
Perfect Union Global Inc.	Director	Lo, An-Ti
Danriver System Inc.	Director	Lo, An-Ti
3CEMS Corp.	Director	Lo, An-Ti
3CEMS Corp.	Director	Chien, Leo Ming Tz

2.2 Remuneration Information for Directors and Management Team

2.2.1 Remuneration to Ordinary Directors and Independent Directors (Individual Disclosure of Names and Remuneration Items)

December 31, 2025

Unit: NT\$ thousands

Job title	Name (Note 1)	Remuneration to directors								Sum of A+B+C+D and ratio to net income (Note 10)	Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F +G and ratio to net income (Note 10)		Remunera- tion received from investee enterprise s other than subsidi- aries or from the parent company (Note 11)	
		Base compensation (A) (Note 2)		Retirement pay and pension (B)		Director profit- sharing compensation (C) (Note 3)		Expenses and perquisites (D) (Note 4)			Salary, rewards, and special disbursements (E) (Note 5)	Retirement pay and pension (F)		Employee profit-sharing compensation (G) (Note 6)				The Company	All consolidated entities (Note 7)			
		The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)			The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company				All consolidated entities (Note 7)		
											Amount in cash					Amount in cash	Amount in cash	Amount in cash				
Chairman	Chien, Leo Ming Tz	0	2,508	0	0	0	0	42.5	55	N/A	N/A	0	5,893	0	84	0	0	0	0	N/A	N/A	0
Director	Lee, Kai- Tien	0	0	0	0	0	0	30	30	N/A	N/A	0	0	0	0	0	0	0	0	N/A	N/A	0
Director	Wu, Shun-I	0	0	0	0	0	0	32.5	32.5	N/A	N/A	0	0	0	0	0	0	0	0	N/A	N/A	0
Independent Director	Chen, Min- Pen	0	0	0	0	0	0	55	55	N/A	N/A	0	0	0	0	0	0	0	0	N/A	N/A	0
Independent Director	Kao, Tien- Ching	0	0	0	0	0	0	65	65	N/A	N/A	0	0	0	0	0	0	0	0	N/A	N/A	0
Independent Director	Wang, Cheng-Wei	0	0	0	0	0	0	85	85	N/A	N/A	0	0	0	0	0	0	0	0	N/A	N/A	0
Independent Director	Hsu, Chin- Hsin (Assumed on May 28, 2025)	0	0	0	0	0	0	35	35	N/A	N/A	0	0	0	0	0	0	0	0	N/A	N/A	0

1. Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid: **Directors' compensation is determined in accordance with the Company's Articles of Incorporation. Regardless of whether the Company operates at a profit or incurs a loss in a given year, the Board of Directors is authorized to determine the payment standards within an annual aggregate cap of NT\$20 million. Directors' remuneration is also governed by the Company's Articles of Incorporation. Where the Company records a profit for the year, the Board of Directors shall resolve to appropriate no more than 1.5% of such profit as directors' remuneration, which shall be reported to the shareholders' meeting. However, where the Company has accumulated losses, such losses shall first be covered before any appropriation of directors' remuneration is made in accordance with the aforementioned ratio.**

2 In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): **NT\$0**

- Note 1: The name of each director shall be stated separately (for a corporate shareholder, the names of the corporate shareholder and its representative shall be stated separately) and the names of the ordinary directors and independent directors shall be stated separately, based on the amount of the aggregated remuneration items paid to each. If a director concurrently serves as a general manager or an assistant general manager, please complete this Table, Remuneration of the General Manager and Vice General Managers, and Remuneration Bracket Table.
- Note 2: This refers to director base compensation in the most recent fiscal year (including director salary, duty allowances, severance pay, and various rewards and incentives, etc.).
- Note 3: Please fill in the amount of director profit-sharing compensation approved by the board of directors for distribution for the most recent fiscal year.
- Note 4: This refers to director expenses and perquisites in the most recent fiscal year (including travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.). If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration.
- Note 5: This includes any remuneration received by a director for concurrent service as an employee in the most recent year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee) including salary, duty allowances, severance pay, rewards, incentives, travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.
- Note 6: This refers to employee profit-sharing compensation (including stocks and cash) received by a director for concurrent service as an employee in the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). Disclose the amount of profit-sharing compensation approved or expected to be approved by the board of directors for distribution for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. “Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers” should also be completed.
- Note 7: Disclose the total amount of remuneration in each category paid to the directors of the Company by all companies in the consolidated financial report (including the Company).
- Note 8: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director by the Company.
- Note 9: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director of the Company by all companies in the consolidated financial report (including the Company).
- Note 10: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year. As the Company incurred a net loss after tax for the current year, the calculation of the ratio to net income after tax is not applicable.
- Note 11: a. In this column, specifically disclose the amount of remuneration received by the directors of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).
- b. If directors of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company, that remuneration shall be added into the amount in Column I of the Remuneration Range Table, and the name of that column shall be changed to “Parent company and all investee enterprises.”
- c. Remuneration means remuneration received by directors of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

2.2.2 Remuneration to General Manager and Vice Presidents (Individual Disclosure of Names and Remuneration Items)

December 31, 2025

Unit: NT\$ thousands

Job title	Name (Note 1)	Salary (A) (Note 2)		Retirement pay and pension (B)		Rewards and special disbursements (C) (Note 3)		Employee profit-sharing compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 8)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 9)
		The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company		All consolidated entities (Note 5)		The Company	All consolidated entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Chairman (General Manager)	Chien, Leo Ming Tz	0	4,493	0	84	0	1,400	0	0	0	0	N/A	N/A	None
Vice President	Lo, An-Ti	1,963	1,963	108	108	434	434	0	0	0	0	N/A	N/A	None
Vice President	Chu, Yi-An (Note 10)	280	280	17	17	0	0	0	0	0	0	N/A	N/A	None
Assistant Vice President (Concurrent)	Li, Yu-Hua	0	1,292	0	93	0	136.5	0	0	0	0	N/A	N/A	None

*Disclosures must be made for all persons in positions equivalent to general manager or assistant general manager, regardless of job title (e.g., general manager, chief executive officer, chief administrative officer...etc.)

Note 1: The name of each general manager and assistant general manager shall be stated separately, based on the amount of the aggregated remuneration items paid to each. If a director concurrently serves as a general manager or an assistant general manager, please complete this table and “Remuneration to Ordinary Directors and Independent Directors” and the relevant Remuneration Range Table.

Note 2: This includes salary, duty allowances, and severance pay to the general manager(s) and assistant general manager(s) in the most recent fiscal year.

Note 3: This includes the amounts of all types of rewards, incentives, travel expenses, special disbursements, stipends of any kind, provision of facilities such as accommodations or vehicle, and other compensation to the general manager(s) and vice president(s) in the most recent fiscal year. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.

Note 4: This refers to employee profit-sharing compensation (including stocks and cash) received by the general manager(s) and assistant general manager(s) as approved or expected to be approved by the board of directors for the most recent fiscal year (including concurrent service as general manager, assistant general manager, other

managerial officer, or non-managerial employee). If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. “Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers” should also be completed.

Note 5: Disclose the total amount of remuneration in each category paid to the general manager(s) and assistant general manager(s) by all companies in the consolidated financial report (including the Company).

Note 6: Disclose the names of the general manager(s) and assistant general manager(s) in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each general manager and assistant general manager by the Company.

Note 7: Disclose the names of the general manager(s) and assistant general manager(s) in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each general manager and assistant general manager of the Company by all companies in the consolidated financial report (including the Company).

Note 8: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year. As the Company incurred a net loss after tax for the current year, the calculation of the ratio to net income after tax is not applicable.

Note 9: a. In this column, specifically disclose the amount of remuneration received by the general manager(s) and assistant general manager(s) of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).

b. If general manager(s) or assistant general manager(s) of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company, that remuneration shall be added into the amount in “All consolidated entities” of the Remuneration Range Table, and the name of that column shall be changed to “Parent company and all investee enterprises.”

c. Remuneration means remuneration received by the general manager(s) and assistant general manager(s) of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

Note 10: Chu, Yi-An served as Vice President from March 17, 2025 to July 31, 2025.

2.2.3 Remuneration Range Table of General Manager and Vice Presidents

Ranges of remuneration paid to each of the Company’s general manager and vice presidents	Names of General Manager and Vice Presidents	
	The Company (Note 6)	All consolidated entities (Note 7)
Less than NT\$1,000,000	Chu, Yi-An	Chu, Yi-An
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)	-	Li, Yu-Hua
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)	Lo, An-Ti	Lo, An-Ti
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)	-	-
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	-	Chien, Leo Ming Tz
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)	-	-
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)	-	-
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)	-	-
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)	-	-
NT\$100,000,000 or more	-	-
Total	2	4

2.2.4 Remuneration to the Five Highest Remunerated Management Personnel of a TWSE or TPEX listed Company (Individual Disclosure of Names and Remuneration Items)

December 31, 2025
Unit: NTS thousands

Job title	Name (Note 1)	Salary (A) (Note 2)		Retirement pay and pension (B)		Rewards and special disbursements (C) (Note 3)		Employee profit-sharing compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 6)		Remunera- tion received from investee enterprise s other than subsidiarie s or from the parent company (Note 7)
		The Compan y	All consolidated entities (Note 5)	The Compan y	All consolidated entities (Note 5)	The Compa ny	All consolidated entities (Note 5)	The Company		All consolidated entities (Note 5)		The Compa ny	All consoli dated entities	
								Amou nt in cash	Amou nt in stock	Amou nt in cash	Amou nt in stock			
Chairman (General Manager)	Chien, Leo Ming Tz	0	4,493	0	84	0	1,400	0	0	0	0	N/A	N/A	None
Vice President	Lo, An-Ti	1,963	1,963	108	108	434	434	0	0	0	0	N/A	N/A	None
Assistant Vice President (Concurrent)	Li, Yu-Hua	0	1,292	0	93	0	136.5	0	0	0	0	N/A	N/A	None
Assistant Manager (Concurrent)	Chen, Ya- Chien	0	1,188	0	77	0	130	0	0	0	0	N/A	N/A	None
Assistant Manager (Concurrent)	Huang, He- Shih (Note 8)	0	700	0	42	0	130	0	0	0	0	N/A	N/A	None

Note 1: "Management personnel" in the "Five Highest Remunerated Management Personnel" means managerial officers of the Company. "Managerial officers" means those falling within the applicable scope defined in 27 March 2003 Order No. Tai-Cai-Zheng-III-0920001301 of the former Securities and Futures Commission, Ministry of Finance. The "five highest remunerated" is calculated as those ranked in the top five in remuneration based on the sum total of the amounts of salary, retirement pay and pension, rewards and special disbursements, and employee profit-sharing compensation (i.e., the sum of items A+B+C+D) received by each of the Company's managerial officers from all companies in the consolidated financial reports. If any concurrently serving director(s) is among those top, fill out this table and also Table above (Remuneration of Directors (Including Independent Directors)).

- Note 2: This refers to the salary, duty allowances, and severance pay of each of the five highest remunerated management personnel in the most recent fiscal year.
- Note 3: This refers to the amount of all rewards, incentives, travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, and other remuneration of the five highest remunerated management personnel in the most recent fiscal year. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.
- Note 4: This refers to employee profit-sharing compensation (including stocks and cash) received by the five highest remunerated management personnel in the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. “Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers” should also be completed.
- Note 5: Disclose the total amount of remuneration in each category paid to the five highest remunerated management personnel by all companies in the consolidated financial report (including the Company).
- Note 6: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year. As the Company incurred a net loss after tax for the current year, the calculation of the ratio to net income after tax is not applicable.
- Note 7: a. In this column, specifically disclose the amount of remuneration received by the five highest remunerated management personnel of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).
- b. Remuneration means remuneration received by the five highest remunerated management personnel of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.
- Note 8 : Huang, He-Shih assumed the position of Acting Spokesperson on June 26, 2025, and his remuneration has been included commencing from June 2025.

2.2.5 Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by this company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, general managers, and vice presidents, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.

2.2.5.1 The ratios of total remuneration paid to directors, the general manager, and vice Presidents by the Company and all companies included in the consolidated financial statements to net profit after tax for the most recent two years are as follows:

Unit: NT\$ thousands

Item	2025		2024	
	Company only	Consolidated financial statements	Company only	Consolidated financial statements
Net Profit After Tax (Note 1)	(88,869)	(88,869)	26,327	26,327
Total Remuneration Paid to Directors (Note 2)	345	345	345	345
Ratio of Directors' Remuneration to Net Profit	N/A	N/A	1.3092%	1.3092%
Total Remuneration Paid to General Manager and Vice General Managers (Note 3)	2,802	10,301	2,440	7,096
Ratio of General Manager and Vice Presidents' Remuneration to Net Profit	N/A	N/A	9.2670%	26.9542%

Note 1: Net profit after tax refers to the "profit attributable to owners of the parent" as stated in the standalone or consolidated financial statements for the current year. Net loss after tax refers to the final loss amount after deducting all costs, expenses, non-operating income and expenses, and income tax. As the Company incurred a net loss after tax for the current year, the calculation of the ratio to net income after tax is not applicable.

Note 2: The above directors' remuneration includes salaries, severance and retirement benefits, bonuses, special allowances (such as travel allowances), and profit-sharing bonuses. (Excluding remuneration received by directors concurrently serving as employees.)

Note 3 : The total remuneration paid to the General Manager and Vice Presidents in 2025 includes salaries, severance and retirement benefits, and bonuses.

2.2.5.2 Comparative analysis of remuneration for directors and senior executives and net profit after tax (2024-2025)

In 2025, the Company reported a net loss after tax due to overall operating results. In accordance with the Articles of Incorporation, directors' remuneration is only appropriated when profits are generated; therefore, no directors' remuneration was accrued or distributed for the current year. The total directors' remuneration shown in the table above consists solely of attendance fees as operating expenses. Compared with the previous year, the change in directors' remuneration reflects variations in the Company's operating performance and is closely correlated with net profit or loss, which is considered reasonable.

In 2025, the number of personnel included in the calculation of remuneration for the General Manager and Vice Presidents increased to four individuals (compared to two in 2024). As the Company recorded a net loss for the current year, the ratio of remuneration to net profit after tax is not applicable for

calculation purposes.

2.2.5.3 The Company has established the “Regulations Governing Remuneration for Directors and Supervisors” and the “Standard Operating Procedures for Performance Evaluation and Remuneration of Managers,” which serve as the basis for appointment, dismissal, remuneration assessment, and performance evaluation of managerial personnel. These regulations and procedures have been reviewed by the Remuneration Committee and subsequently approved by the Board of Directors for implementation. They are subject to periodic review and assessment to ensure that the Company’s remuneration practices comply with applicable laws and regulations. In addition, remuneration is evaluated based on the achievement of corporate objectives and financial condition, and the correlation between individual performance, corporate operating performance, and future risk exposure is assessed as follows:

A. Directors’ Remuneration

Directors’ remuneration of the Company includes directors’ salaries, directors’ bonuses, and business execution expenses:

- Directors’ salaries: Pursuant to the Articles of Incorporation, regardless of profit or loss, an aggregate annual amount not exceeding NT\$20 million may be authorized by the Board of Directors to determine the payment standards.
- Directors’ bonuses: Pursuant to the Articles of Incorporation, if the Company records annual profits, up to 1.5% of such profits may be appropriated as directors’ bonuses by resolution of the Board of Directors, and such appropriation shall be reported to the shareholders’ meeting. However, if there are accumulated losses, they shall first be offset before any bonus distribution. In 2025, due to overall operating losses, the Remuneration Committee meeting held on March 16, 2026 reviewed and resolved to submit to the Board of Directors for approval not to appropriate directors’ bonuses.
- Business execution expenses: These include transportation allowances for attendance at Board meetings and functional committee meetings. Pursuant to the Articles of Incorporation, the attendance fee is NT\$2,500 per meeting per director, and NT\$5,000 per meeting per independent director. In 2025, the total attendance fees for directors and independent directors amounted to NT\$345,000.

B. Remuneration of the General Manager and Vice Presidents

The remuneration of the general manager and vice presidents includes base salary, bonuses, and employee profit sharing, etc. Bonuses and employee profit sharing are distributed based on the Company’s overall operating performance, and are determined in accordance with the Articles of Incorporation, individual performance evaluation results, performance appraisal procedures, and various bonus distribution policies. Such remuneration is reviewed by the Remuneration Committee and implemented upon approval by the Board of Directors.

- Retirement benefits: For senior executives subject to the Labor Pension Act (new pension scheme), the Company contributes 6% of monthly salary to individual labor pension accounts in accordance with applicable regulations. ◦
- Bonuses: These include various bonuses, incentive payments, and allowances. The Company has

established the “Standard Operating Procedures for Performance Evaluation and Remuneration of Managers.” Bonuses are determined through periodic performance evaluations linked to corporate operating performance and are reviewed by the Remuneration Committee and approved by the Board of Directors. Bonus proposals are submitted by the Remuneration Committee and finalized upon Board approval.

- Employee compensation: Pursuant to the Articles of Incorporation, if the Company records annual profits, 2% to 10% shall be appropriated as employee compensation and reported to the shareholders’ meeting. Within such allocation, no less than 30% shall be distributed to frontline employees. If accumulated losses exist, they shall first be offset prior to any allocation. In 2025, due to overall operating losses, the Remuneration Committee meeting held on March 16, 2026 reviewed and resolved to submit to the Board of Directors for approval not to appropriate employee compensation.

C. Relationship Between Operating Performance and Future Risk

- Linkage between remuneration policy and operating performance: The Company’s remuneration policy is periodically reviewed based on overall operating conditions. Payment standards are determined according to the achievement and contribution of both financial and non-financial performance indicators, in order to enhance the effectiveness of the Board of Directors and the management team. In addition, industry compensation benchmarks are referenced periodically to ensure the competitiveness of managerial remuneration and to attract and retain high-quality talent.
- Performance targets and risk management mechanism: The performance objectives of managerial personnel are closely integrated with risk control mechanisms to ensure that potential risks within each area of responsibility are properly managed and mitigated. Performance evaluation results are directly linked to remuneration policies. In major decision-making processes, management comprehensively considers various risk factors, and decision outcomes are reflected in the Company’s profitability, thereby affecting managerial compensation and ensuring alignment between remuneration and risk management performance.

2.2.6 Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers

December 31, 2025

	Job title (Note 1)	Name (Note 1)	Amount in stock	Amount in cash	Total	As a % of net profit
Managerial officers	General Manager	Chien, Leo Ming Tz	-	-	-	-
	Vice President	Lo, An-Ti				
	Vice President	Li, Yu-Hua				
	Assistant Vice President (Concurrent)					
	Assistant Manager	Chen, Ya-Chien				
	Assistant Manager	Huang, He-Shih				
	Assistant Manager	Kao, Hsiu-Ling				
Assistant Manager	Cheng, Fa-Chuan					

* Due to a net loss before tax in 2025, no employee compensation was appropriated.

Note 1: Names and job titles should be disclosed individually, but profit distributions received may be disclosed in aggregate.

Note 2: Fill in the amount of employee profit-sharing compensation (including stocks and cash) received by the managerial officers as approved or expected to be approved by the board of directors for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. If the Company has already adopted the IFRS, net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note 3: The applicable scope of “managerial officers” is defined under the 27 March 2003 FSC Order No. Tai-Cai-Zheng-III-0920001301 as persons in the following positions:

- (1) General manager(s) and equivalent level positions
- (2) Assistant general manager(s) and equivalent level positions
- (3) Deputy assistant general manager(s) and equivalent level positions
- (4) Chief officer of the finance division
- (5) Chief officer of the accounting division
- (6) Other persons who have the power to manage affairs and sign for the Company

Note 4: If any director, general manager, or assistant general manager receives profit-sharing compensation (including stocks or cash), complete this table in addition to relevant remuneration tables.

2.3 The State of the Company's Implementation of Corporate Governance

2.3.1 Operation of the Board of Directors

2.3.1.1 As of the date of publication of the annual report for 2025, the Board of Directors held 14 meetings (A). The attendance of directors (including independent directors) is as follows:

March 31, 2026

Title	Name (Note 1)	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Note 2)	Remarks
Chairman	Chien, Leo Ming Tz	14	0	100%	
Director	Lee, Kai-Tien	14	0	100%	
Director	Wu, Shun-I	14	0	100%	
Independent Director	Chen, Min-Pen	11	3	78.57%	
Independent Director	Kao, Tien-Ching	12	2	85.71%	
Independent Director	Wang, Cheng-Wei	13	1	92.86%	
Independent Director	Hsu, Chin-Hsin	10	0	100%	Newly appointed on May 28, 2025

Other information required to be disclosed:

- If any of the following circumstances exists, specify the board meeting date, meeting session number, content of the motion(s), the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors:
 - Any matter under Article 14-3 of the Securities and Exchange Act: **The Company has established an Audit Committee; therefore, Article 14-3 of the Securities and Exchange Act is not applicable.**
 - The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director's name, the content of the motion, the cause for recusal, and whether and how the director voted: **All independent directors had no dissenting or qualified opinions on the Board meetings held during the reporting period.**
- This section shall specify the directors' names, agenda items, reasons for recusal due to conflicts of interest, and their participation in voting, as follows:

Board Meeting Date	Agenda Item	Reason for Recusal Due to Conflict of Interest and Voting Participation	Board Resolution Result
2025.03.28	Proposal for Distribution of Employee Compensation and Directors' Remuneration for 2024	This proposal involved discussion of individual directors' remuneration. Chairman Chien, Leo Ming Tz, Directors Li Kai-Tian and Wu Shun-Yi, and Independent Directors Chen Min-Pen, Kao Tien-Ching, and Wang Cheng-Wei recused themselves from discussion and voting due to personal interest.	After the Chairman consulted with attending directors (excluding recused directors), the proposal was approved unanimously without objection.
2025.12.23	Proposal for Approval of 2025 Year-End Bonus Base	This proposal involved year-end bonus distribution. Chairman Chien, Leo Ming Tz recused himself from discussion and voting due to personal interest.	After the Chairman consulted with attending directors (excluding recused directors), the proposal was approved unanimously without objection.

3. Listed and OTC companies are required to disclose information regarding the evaluation cycle and period, scope, method, and content of Board self-evaluations (or peer evaluations), as well as to report the implementation status of Board performance evaluations.

Evaluation cycle	Evaluation period	Scope of evaluation	Method of evaluation	Evaluation content
Once per year	January 1, 2025 to December 31, 2025	The evaluation includes: Board performance self-assessment, individual director self-assessment, and performance self-assessment of functional committees (Audit Committee, Remuneration Committee, and Corporate Sustainability Development Committee).	At the end of each fiscal year, directors complete self-assessment questionnaires.	<p>A. Board performance evaluation: participation in Company operations, enhancement of Board decision-making quality, Board composition and structure, director nomination and continuing education, and internal control.</p> <p>B. Individual director performance evaluation: understanding of corporate objectives and missions, awareness of directors' duties, participation in Company operations, internal communication and relationship management, professional competence and continuing education, and internal control.</p> <p>C. Functional committee performance evaluation: participation in Company operations, understanding of committee responsibilities, enhancement of decision-making quality, committee composition and member selection, and internal control.</p>

※The Company has established a Board performance evaluation system and adopted the “Board Performance Evaluation Rules” on November 10, 2020, with the purpose of enhancing self-discipline among Board members and strengthening the Board’s operational effectiveness. The Board performance evaluation is conducted once a year. At the end of each fiscal year, internal self-assessments of the Board and individual directors are carried out. The evaluation results are compiled before the end of the first quarter of the following year and submitted to the Board of Directors for reference.

※The Company has completed the Board performance self-evaluation for 2025. The results were reported to the Board of Directors on March 11, 2026, serving as a basis for review and improvement. The average score of the overall Board performance self-evaluation was 4.7 (out of 5), while the average score of individual director performance self-evaluation was 4.6 (out of 5), indicating that the overall Board operation is satisfactory. The average score of functional committee performance self-evaluation ranged from 4.6 to 4.7 (out of 5), also indicating satisfactory operation of the functional committees.

4. Objectives and implementation status of strengthening board functions in the current and most recent fiscal years (e.g., establishment of audit committee, enhancement of information transparency, etc.):
To strengthen corporate governance and enhance Board functions, the Company has established both the Audit Committee and the Remuneration Committee. The Audit Committee assists the Board in improving corporate governance effectiveness, while the Remuneration Committee is responsible for establishing and evaluating the performance appraisal and remuneration standards for directors and managers, thereby ensuring the effective implementation of remuneration and performance evaluation systems and improving overall operational performance. In addition, in 2025, the Company incorporated the performance self-evaluation of the Corporate Sustainability Development Committee to further strengthen the Board’s oversight of ESG strategy execution. This initiative ensures the Company can effectively respond to sustainability trends and risks, thereby enhancing corporate resilience.

Note 1: For a director or supervisor that is a juristic person (corporate entity), disclose the name of the corporate shareholder and the name of its representative.

Note 2: (1) If any director or supervisor left office before the end of the fiscal year, specify the date that they left office in the Remarks column. Their in-person attendance rate (%) should be calculated based on the number of board meetings held and the number they attended in person during the period they were in office.

(2) If any by-election for directors or supervisors was held before the end of the fiscal year, the names of the new and old directors and supervisors should be filled in the table, with a note stating whether the director or supervisor left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of board meetings held and the number attended in person during the period of each such person's actual time in office.

2.3.2 Operation of the Audit Committee

The Company's Audit Committee is composed entirely of independent directors and shall consist of no fewer than three members, one of whom shall serve as the convener. At least one member shall possess expertise in accounting or finance. Please refer to pages 6-8 of this Annual Report for the professional qualifications and experience of the committee members. The Audit Committee shall convene at least once every quarter and is established to assist the Board of Directors in fulfilling its supervisory responsibilities. The key annual responsibilities of the Committee are as follows:

1. Establishment or amendment of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
2. Evaluation of the effectiveness of the internal control system.
3. Establishment or amendment of procedures governing material financial and business activities in accordance with Article 36-1 of the Securities and Exchange Act, including acquisition or disposal of assets, derivatives trading, lending of funds to others, and endorsement or guarantee for others.
4. Matters involving conflicts of interest of directors.
5. Material asset transactions or derivatives transactions.
6. Material lending of funds, endorsements, or guarantees.
7. Offering, issuance, or private placement of equity-type securities.
8. Appointment, dismissal, remuneration, suitability, independence, and performance evaluation of certified public accountants.
9. Appointment or dismissal of the chief financial officer, accounting officer, or internal audit supervisor.
10. Annual financial reports signed or sealed by the Chairman, management, and accounting officer, as well as the second-quarter financial reports required to be audited and certified by a CPA.
11. Other material matters as required by the Company or competent authorities.

From fiscal year 2025 up to the date of publication of the annual report, the Audit Committee held 14 meetings (A). The attendance is summarized as follows:

March 31, 2026

Job title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A) (Note)	Remarks
Independent Director	Kao, Tien-Ching	12	2	85.71%	
Independent Director	Chen, Min-Pen	11	3	78.57%	
Independent Director	Wang, Cheng-Wei	13	1	92.86%	
Independent Director	Hsu, Chin-Hsin	10	0	100%	Newly appointed on May 28, 2025

Other information required to be disclosed:

1. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

A. The operation of the Audit Committee is as follows:

Meeting Date	Session No.	Agenda Items	Matters under Article 14-5 of the Securities and Exchange Act	Resolution Results	Company's Handling of Audit Committee's Opinions
2025.03.10	3rd Term, 12th Meeting	1. Report on the implementation status of the internal audit plan for October–December 2024.		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Proposal for the Company's 2024 self-prepared financial statements.			
		3. Proposal to issue a Letter of Support (LOS) to the subsidiary PRIME BASE INC. and its Prime Base Inc. Taiwan Branch (Cayman) in connection with financing from Taiwan Shin Kong Commercial Bank.			
		4. Proposal to issue a Letter of Support (LOS) to the subsidiary PRIME BASE INC. in connection with financing from Taichung Commercial Bank.			
2025.03.28	3rd Term, 13th Meeting	1. Report on the results of the 2024 Board performance evaluation.		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Report on alleged misappropriation of company funds by employees of the subsidiary FIC (Suzhou) Inc.			
		3. Proposal for the 2024 Internal Control System effectiveness assessment and Internal Control Statement.	V		
		4. Proposal for the Company's 2024 Business Report and financial statements.	V		
		5. Proposal for the 2024 earnings distribution.			
		6. Proposal to amend certain provisions of the Company's Articles of Incorporation.			
2025.04.30	3rd Term, 14th Meeting	1. Proposal for change of the Company's Chief Internal Auditor.	V	Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors,

					the proposal was approved unanimously without objection.
2025.05.13	3rd Term, 15th Meeting	1. Report on the implementation status of the internal audit plan for January–March 2025.		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Proposal for the Company’s Q1 2025 financial statements.			
		3. Proposal for evaluation of independence and competence of CPAs and appointment thereof.	V		
2025.05.28	3rd Term, 16th Meeting	1. Proposal for applying for project financing secured loans from Land Bank of Taiwan (Zhongxiao Branch).	V	Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
2025.06.26	3rd Term, 17th Meeting	1. Proposal for change of the Chief Internal Auditor.	V	Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Proposal for change of the Chief Financial Officer.	V		
		3. Proposal to lift non-compete restrictions on the Chief Financial Officer.			
		4. Proposal for change of the Acting Spokesperson.			
2025.08.12	3rd Term, 18th Meeting	1. Report on the implementation status of the internal audit plan for April–June 2025.		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Report on change of the Chief Financial Officer.	V		
		3. Proposal for the Company’s Q2 2025 financial statements.	V		
2025.09.12	3rd Term, 19th Meeting	1. Proposal to provide joint and several guarantee for the subsidiary DongGuan Guan Zhi Electronics Ltd.	V	Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
2025.10.03	3rd Term, 20th Meeting	Proposal to issue the Company’s 3rd domestic unsecured convertible bonds.	V	Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors,
		2. Proposal for appointment of the Corporate Governance Officer.			

					the proposal was approved unanimously without objection.
2025.11.11	3rd Term, 21th Meeting	1. Report on the implementation status of the internal audit plan for July–September 2025.		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Proposal for the Company’s Q3 2025 financial statements.			
		3. Proposal for the 2026 internal audit plan.			
		4. Proposal to provide joint and several guarantee for DongGuan Guan Zhi Electronics Ltd.	V		
		5. Proposal for change of the Chief Financial Officer.	V		
		6. Proposal to lift non-compete restrictions on the Chief Financial Officer.			
		7. Proposal for change of the Corporate Governance Officer.			
2025.12.23	3rd Term, 22th Meeting	1. Proposal to establish the “Scope of Base-Level Employees and Periodic Evaluation Procedures.”		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Proposal for acquisition of long-term equity investments.			
		3. Proposal to amend certain provisions of the Internal Control System (General Provisions) and Internal Audit Implementation Rules (General Provisions).	V		
		4. Proposal to provide joint and several guarantee for DongGuan Guan Zhi Electronics Ltd.	V		
		5. Proposal to provide joint and several guarantee for FICG Japan.	V		
2026.01.28	3rd Term, 23th Meeting	1. Proposal for the subsidiary PRIME Technology (Guangzhou) Inc. to apply for listing on a securities market in Mainland China.		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Proposal to issue a Letter of Support (LOS) for credit facilities obtained by the subsidiary First International Computer, Inc. from Taiwan Shin Kong Commercial Bank.			
2026.03.11	3rd Term, 24th Meeting	1. Report on the implementation of the internal audit plan for October–December 2025 and required disclosure matters.		Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was
		2. Report on the results of the 2025 Board performance evaluation.			

		3. Proposal to revoke the joint and several guarantee for FICG Japan.	V		approved unanimously without objection.
		4. Proposal for the 2025 self-prepared financial statements.			
2026.03.27	3rd Term, 25th Meeting	1. Proposal for the Company's 2025 Business Report and financial statements.	V	Resolution approved	Submitted to the Board of Directors for resolution, and after the Chairman consulted all attending directors, the proposal was approved unanimously without objection.
		2. Proposal for the 2025 Internal Control System effectiveness assessment and Internal Control Statement.	V		
		3. Proposal for 2025 earnings distribution and dividend distribution.			
		4. Proposal to issue a Letter of Support (LOS) to Prime Base Inc. Taiwan Branch (Cayman) for financing from Taiwan Shin Kong Commercial Bank.			
		5. Proposal to issue a Letter of Support (LOS) to Prime Base Inc. Taiwan Branch (Cayman) for financing from Taichung Commercial Bank.			
		6. Proposal for the gradual disposal of shares in subsidiary GZE Guan Zhi Electronics Inc. and the waiver of participation in its future capital increase plans, in alignment with the subsidiary's IPO plan.			

B. In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors: **None**

2. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted: **None**

3. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company's finances and business and the method(s) and outcomes of the communication.):

Date	Method	Communication party	Content	Outcome
2025.03.10	Audit Committee	audit officer	Internal Audit Report	Reviewed by the Audit Committee. No objection or further comments were raised by the Independent Directors.
2025.03.27	Meeting (Briefing Session)	audit officer CPAs	Alleged Misappropriation of Company Funds by an Employee of the Subsidiary FIC (Suzhou) Inc.	1.The incident and remediation plan were reported to the Independent Directors. 2.The Independent Directors recommended strengthening oversight over subsidiaries. 3.The above recommendations and remediation measures were submitted to the Board of Directors for resolution.
2025.03.28	Audit Committee	audit officer	1. 2024 Board Performance Evaluation Results	1.Reviewed by the Audit Committee. No objection or further comments were raised by the Independent Directors. 2.Upon inquiry by the Chairperson, all attending members raised no objection, and the proposal was approved as

			2.2024 Internal Control System Statement	presented and submitted to the Board of Directors for resolution.
2025.05.13	Audit Committee	audit officer	Internal Audit Report	Reviewed by the Audit Committee. No objection or further comments were raised by the Independent Directors.
2025.06.26	Audit Committee	audit officer	Appointment of Chief Internal Auditor	Upon inquiry by the Chairperson, all attending members raised no objection, and the proposal was approved as presented and submitted to the Board of Directors for resolution.
2025.08.12	Audit Committee	audit officer	Internal Audit Report	Reviewed by the Audit Committee. No objection or further comments were raised by the Independent Directors.
2025.11.11	Audit Committee	audit officer	1. Internal Audit Report 2. 2026 Internal Audit Plan	1. Reviewed by the Audit Committee. No objection or further comments were raised by the Independent Directors. 2. Upon inquiry by the Chairperson, all attending members raised no objection, and the proposal was approved as presented and submitted to the Board of Directors for resolution.
2025.12.23	Audit Committee	audit officer	Amendments to the “Internal Control System – General Provisions” and “Internal Audit Implementation Rules – General Provisions”	Upon inquiry by the Chairperson, all attending members raised no objection, and the proposal was approved as presented and submitted to the Board of Directors for resolution.
2026.03.11	Audit Committee	audit officer	Internal Audit Report	Reviewed by the Audit Committee. No objection or further comments were raised by the Independent Directors.
2026.03.27	Audit Committee	audit officer	2025 Internal Control System Statement	Upon inquiry by the Chairperson, all attending members raised no objection, and the proposal was approved as presented and submitted to the Board of Directors for resolution.

Note: *If any independent director left office before the end of the fiscal year, specify the date that they left office in the Remarks column. Their in-person attendance rate (%) should be calculated based on the number of audit committee meetings held and the number they attended in person during the period they were in office.

* If any by-election for independent directors was held before the end of the fiscal year, the names of the new and old independent directors should be filled in the table, with a note stating whether the independent director left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of board meetings held and the number attended in person during the period of each such person’s actual time in office.

2.3.3 Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation item	Implementation status (Note 1)			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
1. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has established the “Corporate Governance Best Practice Principles,” which set forth relevant provisions regarding the protection of shareholders’ rights and interests, strengthening the functions of the Board of Directors, enhancing the effectiveness of the Audit Committee, respecting stakeholders’ interests, and improving information transparency. These principles are available on the Company’s official website.	No material differences identified
2. Shareholding Structure and Shareholders’ Rights				
(1) Does the Company have Internal Operation Procedures for handling shareholders’ suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	V		The Company has appointed a spokesperson to handle shareholders’ suggestions, inquiries, disputes, and litigation matters in accordance with established procedures.	No material differences identified
(2) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		The Company continuously monitors the shareholding status of directors, independent directors, managerial officers, and shareholders holding more than 10% of outstanding shares, and discloses such information in accordance with applicable regulations on a periodic basis.	No material differences identified
(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		In compliance with laws and regulations, the Company has established relevant internal control systems, including the “Subsidiary Supervision Management Guidelines” and the “Related Party Transaction Management Procedures,” to implement risk control mechanisms and establish appropriate firewalls.	No material differences identified

Evaluation item	Implementation status (Note 1)			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		The Company has also adopted the “Procedures for Handling Material Inside Information and Prevention of Insider Trading,” strictly prohibiting insiders from trading securities based on non-public information. It further stipulates a blackout period during which directors, managerial officers, and other insiders are prohibited from trading the Company’s shares or other equity-like securities—namely, 30 days prior to the announcement of annual financial reports and 15 days prior to the announcement of quarterly financial reports.	No material differences identified
3. Composition and responsibilities of the board of directors				
(1) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?		V	To enhance the effectiveness of Board operations, the Company has established the “Procedures for Election of Directors.” In selecting Board members, the Company takes into comprehensive consideration its business model, development strategy, and Board diversity policy, and appoints members with diverse backgrounds and professional perspectives.	To be conducted as needed in the future in accordance with regulatory requirements.
(2) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	V		The Company established the Corporate Sustainability Development Committee on October 20, 2022. In the future, the establishment of additional functional committees will be considered in light of economic conditions and appropriate timing.	No material differences identified
(3) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in	V		The Company also adopted the “Board Performance Evaluation Rules” on November 10, 2020 and conducts annual performance evaluations on a regular basis. The evaluation of the Board of Directors, individual directors, and functional committees shall include at least the following aspects, or other items required or adjusted in accordance with applicable regulations: 1. Board performance evaluation: participation in Company operations, enhancement of Board decision-making quality, Board composition and structure, director nomination and continuing education, and internal control.	No material differences identified

Evaluation item	Implementation status (Note 1)			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
determining salary/compensation for individual directors and their nomination and additional office terms?			<p>2. Individual director performance evaluation: understanding of corporate objectives and missions, awareness of directors' duties, participation in Company operations, internal communication and relationship management, professional competence and continuing education, and internal control.</p> <p>3. Functional committee performance evaluation: participation in Company operations, understanding of committee responsibilities, quality of decision-making, composition and member selection, and internal control.</p> <p>The indicators for Board performance evaluation shall be formulated based on the Company's operations and needs to ensure suitability for implementation. The results of the annual Board performance evaluation shall be reported to the Board of Directors before the end of the first quarter of the following year, with identified areas for improvement to be addressed accordingly.</p> <p>For the current year, internal performance evaluation was conducted through self-assessment questionnaires covering the overall Board, each functional committee, and individual directors. The evaluation results were all rated as "excellent." The aforementioned evaluation report was submitted to the Board of Directors on March 11, 2026, and the Company will continue to review and refine its performance evaluation mechanisms to further enhance effectiveness.</p>	
(4) Does the Company regularly evaluate its external auditors' independence?	V		<p>On an annual basis, the Company reviews the independence of its certified public accountants (CPAs) based on the independent auditor's declaration and Audit Quality Indicators (AQIs) provided by the auditors. The Company confirms that, other than audit and tax-related service fees, there are no other financial interests or business relationships between the CPAs and the Company. It is also confirmed that the CPAs' audit experience and training hours are above the industry average.</p> <p>The most recent evaluation was reviewed and approved by the Audit Committee and the Board of Directors on May 12, 2026. The appointed CPAs were found to meet all independence requirements.</p>	No material differences identified

Evaluation item	Implementation status (Note 1)			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons																
	Yes	No	Summary description																	
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4. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties,	V		The Company appointed a Corporate Governance Officer upon approval by the Board of Directors on March 29, 2023, who is responsible for corporate governance-related matters.	No material differences identified																

Evaluation item	Implementation status (Note 1)			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?				
5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholder's section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		The Company has established communication channels for different stakeholders, including various interested parties, depending on their respective circumstances.	No material differences identified
6. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The Company has engaged Stock Agency Department of Grand Fortune Securities to handle matters related to shareholders' meetings.	No material differences identified
7. Information Disclosure (1) Has the Company established a corporate website to disclose	V		The Company discloses relevant information at all times through its official website (https://ficg.com.tw).	No material differences identified

Evaluation item	Implementation status (Note 1)			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
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information regarding its financials, business, and corporate governance status? (2) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?	V		The Company has established an English-language website, designated its public relations department to handle the collection and disclosure of corporate information, implemented a spokesperson system, and publishes the proceedings of investor conferences on its website.	No material differences identified
(3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?		V	The Company announces and submits its annual financial report within the statutory deadline after the end of each fiscal year, and also discloses and files quarterly financial reports as well as monthly operating results within the prescribed regulatory timelines.	No material differences identified
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier	V		1.The Company discloses financial, business, and corporate governance-related information at all times through its website (https://ficg.com.tw , bilingual in Chinese and English), providing transparent information for employees, investors, suppliers, and stakeholders for free access. 2.The Company has established a comprehensive internal control system in accordance with relevant laws and regulations and ensures its effective	No material differences identified

Evaluation item	Implementation status (Note 1)			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?			implementation. In addition, risk assessments are conducted for major banks, customers, and suppliers to reduce credit risk. 3.Directors of the Company recuse themselves from any agenda items in which they have a conflict of interest. 4.Please refer to the section "Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance" in this Annual Report.	
<p>9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement. (If the Company was not included among the companies evaluated for the given recent year, this item does not need to be completed.)</p> <p>A. The Company will review and discuss items that did not achieve full scores and identify subsequent improvement directions.</p> <p>B. Priority areas for enhancement include: disclosure of the Company's human rights policy and its implementation on the corporate website, measures and implementation status regarding personal safety and workplace environment protection, and disclosure of the Board of Directors' oversight of sustainability development initiatives.</p>				

2.3.4 Operation of the Remuneration Committee

2.3.4.1 Information on Remuneration Committee Members

Capacity	Qualifications Name	Professional qualifications and experience	Independence analysis	Number of other public companies at which the person concurrently serves as remuneration committee member
Independent Director (Convener)	Chen, Min-Pen	Please refer to the disclosures regarding directors' professional qualifications and independent directors' independence in this Annual Report (pages 8).	The three independent directors listed below, both within two years prior to their election and during their tenure, have fully met the qualification requirements set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" issued by the Financial Supervisory Commission, as well as Article 14-2 of the Securities and Exchange Act. In addition, all independent directors are granted full authority under Article 14-3 of the Securities and Exchange Act to participate in decision-making and express their opinions, thereby enabling them to independently perform their duties and exercise their relevant powers.	0
Independent Director	Kao, Tien-Ching			0
Independent Director	Wang, Cheng-Wei			0

2.3.4.2 Information on the Operations of the Remuneration Committee

A. The Company's Remuneration Committee shall hold meetings at least twice a year. It is established to faithfully perform the following duties with the care of a good administrator and to be accountable to the Board of Directors. Its proposals are submitted to the Board of Directors for deliberation:

- Regularly review the Charter of the Remuneration Committee and propose amendments when necessary.
- Establish and periodically review the performance evaluation standards for directors and managerial officers, as well as annual and long-term performance objectives, remuneration policies, systems, standards, and structures of the Company. The content of performance evaluation standards may be disclosed in the annual report.
- Periodically assess the achievement of performance targets for directors and managerial officers. Based on the evaluation results derived from the performance assessment standards, determine the content and amount of remuneration. The annual report may disclose the performance evaluation results of directors and managerial officers, as well as the relationship and reasonableness between remuneration and performance evaluation outcomes.

B. The Remuneration Committee of the Company consists of three members.

C. The current term of office is from June 15, 2023 to June 14, 2026. As of the date of publication of the annual report for fiscal year 2025, the Remuneration Committee held 3 meetings (A). The qualifications and attendance of committee members are as follows:

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A) (Notes)	Remarks
Independent Director (Convenor)	Chen, Min-Pen	3	0	100%	
Independent Director	Kao, Tien-Ching	3	0	100%	
Independent Director	Wang, Cheng-Wei	3	0	100%	

Other information required to be disclosed:

1. If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons): **None**

2. With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion: **None**

3. Key resolutions of the Company's Remuneration Committee for 2025

Date	Agenda items	Resolution / Description of resolution
2025.03.13	1. Review of distribution of employee compensation and directors' remuneration for 2024. 2. Amendment to Article 24 of the Articles of Incorporation: specifying matters related to allocating a certain percentage of annual surplus for salary adjustments or employee compensation for frontline employees.	Approved and submitted to the Board of Directors for review.
2025.12.22	1. Report on distribution of employee compensation and directors' remuneration for 2024. 2. Review of the "Procedures for Profit Distribution, Employee and Directors' Compensation." 3. Review and analysis of remuneration levels for managerial personnel. 4. Review of the base for 2025 year-end bonus distribution.	1. Approved and submitted to the Board of Directors for review. 2. In response to relevant FSC regulations, the Company formulated the "Definition of Frontline Employees and Periodic Evaluation Procedures," and incorporated it into the internal control system under the "Procedures for Profit Distribution, Employee and Directors' Compensation." 3. It was noted that the remuneration analysis for managerial personnel should be benchmarked against more granular industry classifications, and alternative approaches will be further evaluated to enhance the reference value of the analysis.
2026.03.16	Review of distribution of employee compensation and directors' remuneration for 2025.	As the Company recorded no profit for 2025, and in accordance with the Articles of Incorporation, it is proposed that no employee compensation or directors' remuneration be appropriated. The proposal is submitted to the Board of Directors for review.

Note 1: If any remuneration committee member left the committee before the end of the fiscal year, specify the date that they left the committee in the Remarks column. Their in-person attendance rate (%) should be calculated based on the number of remuneration committee meetings held and the number they attended in person during the period they were on the committee.

Note 2: If any by-election for remuneration committee members was held before the end of the fiscal year, the names of the new and old committee members should be filled in the table, with a note stating whether the member left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of remuneration committee meetings held and the number attended in person during the period of each such person's actual time on the committee.

2.3.5 Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		<p>The Company established the “Sustainability Development Committee” in 2022, comprising four members, including the Chairman and one Independent Director. Its primary responsibilities include:</p> <ol style="list-style-type: none"> 1. Formulating sustainability-related policies and systems and revising them in accordance with applicable regulations; 2. Overseeing the direction of sustainability policies and implementation plans, and regularly tracking execution progress; 3. Periodically evaluating the effectiveness of sustainability initiatives and reporting annual results to the Board of Directors; 4. Reviewing and approving the Sustainability Report. <p>In addition, the Company has designated a dedicated “Sustainability Office” to execute five major initiatives, covering Corporate Governance, Employee Well-being, Partnership Development, Green Sustainability, and Social Engagement. Annual targets are set based on material disclosure topics, and quarterly meetings are convened. In 2025, a total of four meetings were held, and execution progress was reported to the Board of Directors on December 23, 2025, to ensure the implementation of short-, medium-, and long-term sustainability objectives.</p>	No material differences identified
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)	V		<ol style="list-style-type: none"> 1. Guided by the principles of integrity, service, and innovation, and in alignment with the materiality principle, the Company has established its organizational framework and ethical standards, supported by sound corporate governance and internal control mechanisms to mitigate operational risks. 2. The Group actively promotes green energy businesses and implements energy-saving and carbon reduction measures, striving to achieve environmental sustainability goals. 	To ensure consistency in information disclosure, detailed content will be presented in the 2025 Sustainability Report, which will be verified

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
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			<p>3. While pursuing profitability, the Company fulfills its corporate social responsibility, aiming to build a sustainable enterprise group and create long-term value for the economy, society, and the environment.</p> <p>4. The Sustainability Development Committee conducts analyses based on the materiality principle in accordance with the globally recognized standards of the Global Reporting Initiative (GRI) to identify stakeholders and sustainability issues. Based on this, the Company evaluates material ESG issues and formulates risk management policies for effective identification, measurement, assessment, monitoring, and control, along with specific action plans to mitigate related risks. According to the assessed risks, relevant risk management policies or strategies are established. The relevant information will be disclosed in the “2025 Sustainability Report of First International Computer, Inc.” (hereinafter referred to as the “2025 Sustainability Report”). To ensure that the disclosures in the 2025 Sustainability Report comply with the AA1000 Accountability Principles and obtain assurance from an independent third-party verification body, the Company will publish the assurance statement on its official website upon completion of the assurance process. The exact assurance date shall be subject to the disclosure in the Sustainability Report.</p>	by an independent third-party assurance provider and is expected to be published in August 2026.
<p>3. Environmental Issues</p> <p>(1) Has the Company set an environmental management system designed to industry characteristics?</p>	V		<p>The Company has established a comprehensive environmental management system. As an investment holding company, the Company does not engage directly in the production of products or services. Its organizational personnel jointly conduct operations with its subsidiary, First International Computer, Inc. Both First International Computer, Inc. and Ubiqconn Technology, Inc. have obtained ISO 14001 Environmental Management System certification (valid from December 19, 2025 to December 18, 2028). The Company introduced ISO 14064-1 certification in 2023. The greenhouse gas inventory results, detailed progress, and the exact certification</p>	No material differences identified

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		approval and issuance dates shall be subject to the disclosures in the 2025 Sustainability Report. Some products of the Company's investee subsidiaries utilize recycled materials as environmentally friendly packaging. The Company promotes environmental education, strengthens resource recycling (such as paper and PET bottles), and encourages the use of electronic documentation to reduce paper consumption, thereby lowering environmental impact. For further details, please refer to the 2025 Sustainability Report.	No material differences identified
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		With respect to climate change response strategies, the Company follows the framework of the Task Force on Climate-related Financial Disclosures (TCFD) and conducts climate-related financial disclosures based on its four core elements: Governance, Strategy, Risk Management, and Metrics and Targets. For further details, please refer to the 2025 Sustainability Report.	No material differences identified
(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	V		After completing inventories for Scope 1 and Scope 2 emissions, the Company's major subsidiaries are progressively enhancing the completeness of Scope 3 greenhouse gas data on an annual basis. The data for 2024 and 2025 have both been verified by independent third-party assurance providers. The greenhouse gas emissions and emission intensity for the most recent two years are as follows:	No material differences identified

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			<p>Note: “The Company” primarily includes FIC Global, Inc. and First International Computer, Inc.; “Other Subsidiaries in the Consolidated Financial Statements” primarily include Ubiquconn Technology, Inc., RuggON Corporation, Prime Base Inc. Taiwan Branch (Cayman), PRIME Technology (Guangzhou) Inc., and Amertek Computer (Shenzhen) Co., Ltd.</p> <p>The Company continues to focus on environmental protection and waste management. All major subsidiaries have obtained ISO 14001 Environmental Management System certification. The waste generation and intensity for the most recent two years are as follows:</p> <table border="1"> <thead> <tr> <th colspan="2">Year</th> <th colspan="2">2024</th> <th colspan="2">2025</th> </tr> <tr> <th colspan="2">Item (Unit)</th> <th>Waste Generation (metric tons)</th> <th>Waste Intensity (metric tons / NTS million)</th> <th>Waste Generation (metric tons)</th> <th>Waste Intensity (metric tons / NTS million)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">The Company</td> <td>Non-hazardous Waste</td> <td>-</td> <td rowspan="3">-</td> <td>21.5</td> <td rowspan="3">0.0957</td> </tr> <tr> <td>Hazardous Waste</td> <td>-</td> <td>0</td> </tr> <tr> <td>Total</td> <td>-</td> <td>21.5</td> </tr> <tr> <td rowspan="3">Other Subsidiaries in the Consolidated Financial Statements</td> <td>Non-hazardous Waste</td> <td>545.7</td> <td rowspan="3">0.0441</td> <td>880.2</td> <td rowspan="3">0.1084</td> </tr> <tr> <td>Hazardous Waste</td> <td>116.1</td> <td>502.7</td> </tr> <tr> <td>Total</td> <td>661.8</td> <td>1382.9</td> </tr> </tbody> </table> <p>Note 1: Due to difficulties in data collection, certain companies did not have relevant data available for 2024.</p>	Year		2024		2025		Item (Unit)		Waste Generation (metric tons)	Waste Intensity (metric tons / NTS million)	Waste Generation (metric tons)	Waste Intensity (metric tons / NTS million)	The Company	Non-hazardous Waste	-	-	21.5	0.0957	Hazardous Waste	-	0	Total	-	21.5	Other Subsidiaries in the Consolidated Financial Statements	Non-hazardous Waste	545.7	0.0441	880.2	0.1084	Hazardous Waste	116.1	502.7	Total	661.8	1382.9	
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Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			<p>Note 2: The definitions of non-hazardous and hazardous waste are primarily based on the regulations announced by the competent authorities in the jurisdictions where the respective companies operate.</p> <p>Note 3: “The Company” primarily includes FIC Global, Inc. and First International Computer, Inc.; “Other Subsidiaries in the Consolidated Financial Statements” primarily include Ubiquonn Technology, Inc., RuggON Corporation, Prime Base Inc. Taiwan Branch (Cayman), PRIME Technology (Guangzhou) Inc., and Amertek Computer (Shenzhen) Co., Ltd.</p>	
<p>4. Social Issues</p> <p>(1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?</p>	V		<p>The Company supports the Universal Declaration of Human Rights (UDHR), the Responsible Business Alliance Code of Conduct (RBA), the OECD Guidelines for Multinational Enterprises, and the universally recognized principles of respect for human rights. To safeguard the fundamental human rights of its employees and value chain partners—including customers, suppliers and contractors, agents, alliance partners, and local communities—the Group complies with the laws and regulations of the jurisdictions in which it operates, promoting environmental and socio-economic sustainability.</p> <p>Human rights-related matters are overseen by the Office of the General Manager, and the Company has established the “FIC Group Human Rights Policy” to affirm its commitment, along with that of its subsidiaries, to fundamental human rights. The policy covers areas such as a friendly workplace and employee welfare, freedom of employment and protection, equality, and non-discrimination. Through annual training programs and awareness initiatives, the Company continues to strengthen employees’ awareness of human rights and legal compliance, ensuring flexibility in learning and active participation. In 2025, a total of 360 training attendances were recorded, with aggregate training hours reaching 695.25 hours.</p>	No material differences identified

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	V		<p>The Company has established a training manual for new employees and relevant personnel management regulations, covering salary standards, working hours, leave, pension benefits, and labor and health insurance, all in compliance with applicable labor laws. An Employee Welfare Committee has also been established to administer various welfare programs and activities.</p> <p>In accordance with the Company's Articles of Incorporation, If the company makes a profit in the year, it shall allocate 2% to 10% of the remuneration of employees (including the remuneration of grass-roots employees), which shall be distributed in stock or cash by the resolution of the board of directors, and the distribution objects may include the employees of subordinate companies who meet certain conditions, and no less than 30% shall be allocated to grass-roots employees within the distribution amount of the above-mentioned employee remuneration In the event of accumulated losses, such losses shall first be offset before any allocation of director remuneration is made in accordance with the aforementioned ratio.</p> <p>The Company's compensation policy is based on job nature and individual experience, capabilities, and performance, and is aligned with overall operating performance to provide commensurate remuneration. In addition, industry salary benchmarks are referenced, and the compensation policy is reviewed regularly to ensure that management remuneration remains competitive in the market, thereby attracting and retaining outstanding talent. For detailed information, please refer to "4.5 Labor-Management Relations in the Most Recent Fiscal Year and up to the Date of Publication of This Annual Report.</p>	No material differences identified

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		<p>1. Occupational Safety and Health (OSH) Management System and Certification As the Company is an investment holding company and does not directly engage in the production of products or services, its personnel operate jointly with its subsidiary, First International Computer, Inc. Major subsidiaries—including First International Computer, Inc., Ubiquconn Technology, Inc., PRIME Technology (Guangzhou) Inc. Amertek Computer (Shenzhen) Co., Ltd.—have implemented the ISO 45001 Occupational Safety and Health Management System and obtained third-party certification. The current certification of First International Computer, Inc. is valid from November 28, 2025 to November 27, 2028. The system covers all employees, contractors, temporary personnel, and individuals under supervision performing work, demonstrating the Company’s ongoing commitment to safety management. Each subsidiary has established dedicated OSH units or assigned responsible personnel based on its organizational scale.</p> <p>2. Risk Identification, Mitigation Measures, and Health Services The Company has established an “Occupational Safety and Health Management Plan” in accordance with applicable laws and regulations, implementing regular, focused, and automated inspections of facilities. For each operating site, annual hazard identification and workplace environmental monitoring are conducted, and corresponding protective measures are established for significant hazards.</p> <p>In terms of employee health management, the Company places strong emphasis on preventive care. Annual health check-ups are conducted for all employees, and specialized medical examinations are arranged for personnel engaged in hazardous operations. In 2025, no cases of occupational disease were identified. Regarding medical services, on-site physician services are provided once annually, and contracted nursing staff provide on-site services once per month.</p> <p>In 2025, a total of 91 instances of ergonomic hazard identification and workload risk assessment were conducted. Among these, 11 cases with medium-to-high ergonomic musculoskeletal risks received professional consultation, and 5 high-risk cases related</p>	No material differences identified

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(4) Has the Company established effective career development training programs for employees?	V		<p>to workload-induced diseases were provided consultation services. In addition, one-on-one physician consultations are offered following health examinations to ensure employees receive timely and professional medical advice.</p> <p>3. 2025 Safety Performance and Training Effectiveness</p> <p>In 2025, neither the Company nor its contractors experienced any disabling injury incidents, and the total recordable injury rate was zero, outperforming the previous two years. No major occupational safety incidents or fire accidents occurred during the year, reflecting effective risk management performance.</p> <p>Occupational safety and health education is provided to all new employees upon onboarding. Designated personnel attend “In-service Training for Occupational Safety and Health Supervisors” every two years, and regular emergency response drills are conducted.</p> <p>To strengthen safety awareness, the Company implemented multi-level training programs in 2025, with a total of 85 participants and 255 training hours. Training topics included general OSH education, fire safety management and self-defense firefighting drills, hazard communication for contractors entering the workplace, as well as awareness and practical guidance on workplace misconduct (such as bullying and sexual harassment) and mental health management. These initiatives aim to enhance employees’ understanding of and response capabilities to psychosocial risks in the workplace. For detailed course information, please refer to the “Implementation of Safety, Health, and Emergency Response Training” section on the Company’s official website.</p> <p>1. In accordance with the “Resource Management Procedures,” the Company has established a comprehensive employee training and development system. Annual training programs are designed in alignment with the Company’s operational strategies and competency requirements. Training targets include both new hires and current employees, with courses tailored to different job functions, covering professional skills, managerial capabilities, and general knowledge. These programs</p>	No material differences identified

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons																								
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			<p>are intended to continuously enhance employees' professional competencies and career development potential. The Company evaluates the effectiveness of its training programs through annual training needs assessments, course satisfaction feedback, and post-training performance reviews. Based on corporate development strategies, regulatory changes, and industry trends, training content and resource allocation are continuously refined and adjusted.</p> <p>2.The 2025 training program focused on strengthening employees' professional skills and industry knowledge, enhancing leadership and management capabilities among managerial personnel, reinforcing awareness of ethical business conduct and regulatory compliance, and promoting workplace safety and employee health. Through diversified course design and flexible learning mechanisms, the Company supports employees in enhancing their professional capabilities and long-term career competitiveness, while also advancing its long-term talent development strategy.</p> <p>In 2025, total training attendance reached 4,176 participants, with aggregate training hours amounting to 8,447.99 hours.</p> <table border="1"> <thead> <tr> <th>Course Categories</th> <th>Number of Participants</th> <th>Training Hours</th> </tr> </thead> <tbody> <tr> <td>On-the-job Professional Training</td> <td>512</td> <td>1,379.5</td> </tr> <tr> <td>General Education Courses</td> <td>1,516</td> <td>1,671.7</td> </tr> <tr> <td>New Employee Orientation</td> <td>165</td> <td>339.15</td> </tr> <tr> <td>Integrity and Anti-corruption Training</td> <td>893</td> <td>1,298.99</td> </tr> <tr> <td>Management Competency Training</td> <td>138</td> <td>946</td> </tr> <tr> <td>Workplace Safety Training</td> <td>952</td> <td>2,812.65</td> </tr> <tr> <td>Total</td> <td>4,176</td> <td>8447.99</td> </tr> </tbody> </table>	Course Categories	Number of Participants	Training Hours	On-the-job Professional Training	512	1,379.5	General Education Courses	1,516	1,671.7	New Employee Orientation	165	339.15	Integrity and Anti-corruption Training	893	1,298.99	Management Competency Training	138	946	Workplace Safety Training	952	2,812.65	Total	4,176	8447.99	
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(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety,	V		<p>The Company conducts the marketing and labeling of its products and services in compliance with applicable laws, regulations, and international standards. For products sold, self-declaration statements are issued in accordance with customer requirements.</p>	No material differences identified																								

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies? (6) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		<p>The Company adheres to confidentiality agreements and privacy protection policies with respect to customer information, including compliance with the Personal Information Protection Act (PIPA) and the General Data Protection Regulation (GDPR) for website visitors. Dedicated communication channels, including designated email addresses and a stakeholder section, are established for inquiries and complaints.</p> <p>Under the ISO 9001 framework, the Company has established supplier evaluation procedures (QP-PR-001 and QW-PR-001~003, QW-RD-009). During the supplier selection process, vendors are required to complete the “Supplier System Evaluation Form” and the “Supplier Environmental Survey.” Once qualified, suppliers are subject to annual audits conducted by the Company’s procurement, quality, and R&D departments to ensure ongoing compliance with relevant standards. Further details on environmental and human rights assessments in supplier management are disclosed in the 2025 Sustainability Report.</p>	No material differences identified
5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?	V		<p>The Company’s 2024 Sustainability Report has been verified by an independent third-party assurance provider and has obtained an assurance opinion in accordance with the AA1000 Assurance Standard. The relevant information has been publicly disclosed on the Market Observation Post System (MOPS) and the Company’s official website. The 2025 Sustainability Report is expected to be issued in August 2026 following third-party verification. The report will be prepared in accordance with the globally recognized standards of the Global Reporting Initiative (GRI) and, upon completion of third-party assurance and obtaining an AA1000 assurance opinion, will be disclosed on the Company’s official website. The actual assurance completion date and publication date shall be subject to the disclosures in the 2025 Sustainability Report. In addition, the Company discloses information regarding its sustainability performance, including environmental protection, green energy business development initiatives, and social welfare activities. Relevant information is available in the ESG</p>	No material differences identified

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			section of the Company's website: https://ficg.com.tw/esg/	
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations: The Company's "Sustainable Development Best Practice Principles" were approved by the Board of Directors on March 27, 2026, and will be submitted for approval at the Annual General Meeting of Shareholders on May 27, 2026.				
7. Other important information to facilitate better understanding of the company's promotion of sustainable development:				
A. The Company continues to promote solutions related to green energy and energy-saving monitoring, smart buildings, smart transportation, and smart cities, with the aim of reducing energy consumption and enhancing energy management efficiency.				
B. For further information, please refer to the ESG section on the Company's website: https://ficg.com.tw/esg/sustainable-development/				
C. The 2025 Sustainability Report is expected to be published in August 2026. It will be prepared in accordance with the globally recognized standards of the Global Reporting Initiative (GRI), and will obtain an assurance opinion under the AA1000 Assurance Standard through independent third-party verification. The report will be disclosed on the Company's official website. The actual assurance completion date and publication date shall be subject to the disclosures in the 2025 Sustainability Report.				

Note 1: If "Yes" is ticked in the "Implementation status" column, please concretely describe the major policies, strategies, and measures adopted and the status of their implementation. If "No" is ticked in the "Implementation status" column, please explain the deviations and the reasons in the "Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons" column and explain the Company's plans for adoption of related policies, strategies, and measures in the future. However, for Items 1 and 2, the TWSE/TPEX listed company shall describe its governance and supervisory framework for sustainable development, including but not limited to management policy, strategy and goal formulation, review measures, etc. It additionally shall describe the company's risk management policies or strategies for operations-related environmental, social, and corporate governance issues, and their assessment status.

Note 2: The materiality principle refers to focusing on environmental, social and corporate governance issues likely to have a material impact on the Company's investors and other stakeholders.

Note 3: Regarding the method for disclosure, please refer to the "SAMPLE ANNUAL REPORT" page on the website of the Taiwan Stock Exchange Corporate Governance Center.

Climate-Related Information of TWSE/TPEX Listed Company

1. Implementation of Climate-Related Information

Item	Implementation status/ Corresponding Section
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors serves as the highest governing body for overseeing climate-related risks and opportunities, ensuring that climate management strategies are aligned with the Company's overall business objectives. Under the Board, the Sustainability Development Committee has been established as the highest management body responsible for planning and supervising sustainability strategies. The Committee delegates the Sustainability Office to implement climate change-related strategies, identify and manage risks and opportunities, and regularly report execution status to the Board of Directors.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company identifies climate-related risks and opportunities in accordance with the TCFD framework and evaluates their impacts over the short, medium, and long term. Based on analysis, major climate risks include typhoons and heavy rainfall flooding, carbon fees/taxes, the Carbon Border Adjustment Mechanism (EU CBAM), and unstable electricity supply. Key climate opportunities include improving energy efficiency, developing new products aligned with low-carbon sustainability trends, and expanding business into developing markets undergoing low-carbon economic transition. These risks and opportunities may affect the Company's operational strategy, product development, energy management, and supply chain deployment, and may further impact cost structure, order acquisition capability, and market competitiveness.
3. Describe the financial impact of extreme weather events and transformative actions.	The Company assesses that extreme climate events, such as typhoons or heavy rainfall flooding, may lead to power outages, production line shutdowns, delayed product delivery, and potential damage to operational facilities, thereby increasing operating costs. Transition risks, including carbon fees/taxes and the EU CBAM, may result in increased compliance costs, restricted market access, and potential loss of orders. In response, the Company has planned to implement backup power systems, strengthen carbon data disclosure processes and carbon management mechanisms, invest in low-carbon product development, and enhance energy management efficiency to mitigate potential financial risks.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company has not yet established a dedicated climate risk management system. Currently, the Sustainability Office coordinates with subsidiaries and relevant departments to periodically assess climate-related risks and report on risk management progress. Risk management measures and developments are consolidated by the Sustainability Office and regularly reported to the Sustainability Development Committee and the Board of Directors, enabling management to monitor climate-related risks and adjust response strategies accordingly.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company conducts scenario analysis based on scientific assumptions, adopting a low-emission scenario (SSP1-2.6) and a very high-emission scenario (SSP5-8.5) for comparative analysis to assess risks arising from extreme climate events. The primary analytical factor is flooding caused by extreme rainfall. Even under more optimistic emission scenarios, long-term climate change may gradually increase flood risks. Certain operational sites of subsidiaries face sustained and significant exposure, potentially resulting in damage to production equipment or operational disruptions. For details on key parameters, assumptions, and financial impacts under each scenario, please refer to the climate change section of the 2025 Sustainability Report.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	The Company's transition plan to address climate-related risks primarily includes greenhouse gas management, energy transition, physical risk adaptation, transition risk response, and disclosure governance. Specific measures include conducting regular greenhouse gas inventories, implementing energy-saving initiatives, increasing the use of renewable energy, strengthening response mechanisms for physical risks such as flooding, enhancing carbon management processes in response to CBAM and carbon disclosure regulations, and progressively aligning with IFRS S1 and S2 disclosure requirements. The

Item	Implementation status/ Corresponding Section
	Company has also formulated climate risk management indicators and mid- to long-term carbon reduction targets as a basis for identifying and managing physical and transition risks.
7.If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet implemented an internal carbon pricing mechanism.
8.If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	In alignment with the government’s “2050 Net-Zero Emissions Pathway,” the Company has set a long-term goal of achieving net-zero greenhouse gas emissions by 2050, using 2024 as the baseline year. The Company will progressively inventory greenhouse gas emissions across its subsidiaries and develop reduction pathways and specific targets accordingly. For further details, please refer to the climate change section of the 2025 Sustainability Report.
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	The Company has completed its greenhouse gas inventory and obtained ISO 14064-1 external certification, and continues to strengthen its group-wide greenhouse gas management system. The long-term reduction target is net-zero emissions by 2050, to be achieved progressively through inventory management, improved energy efficiency, adoption of renewable energy, implementation of carbon inventory systems, and alignment with IFRS S1 and S2 standards.

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

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.					
The greenhouse gas emissions, emission intensity, and data coverage for the most recent two years are described as follows:					
Year		2024		2025	
Item (Unit)		Greenhouse Gas Emissions (tCO ₂ e)	Greenhouse Gas Emission Intensity (tCO ₂ e / NT\$ million)	Greenhouse Gas Emissions (tCO ₂ e)	Greenhouse Gas Emission Intensity (tCO ₂ e / NT\$ million)
The Company	Scope 1	32.5164	2.1542	28.0715	54.7625
	Scope 2 – Location-based	205.0623		206.5158	
	Scope 2 – Market-based	205.0623		206.5158	
	Scope 3	114.0428		12053.4997	
	Total – Location-based	351.6215		12288.0870	
	Total – Market-based	351.6215		12288.0870	
Other Subsidiaries in the Consolidated Financial Statements	Scope 1	681.4534	5.1901	1026.0307	5.8261
	Scope 2 – Location-based	17739.8515		18543.6451	
	Scope 2 – Market-based	17233.3815		17909.9886	
	Scope 3	59413.6483		54738.9703	
	Total – Location-based	77834.9532		74308.6461	
	Total – Market-based	77328.4832		73674.9896	
Note 1: “The Company” primarily includes FIC Global, Inc. and First International Computer, Inc.; “Other Subsidiaries in the Consolidated Financial Statements” primarily include Ubiquonn Technology, Inc., RuggON					

Corporation, Prime Base Inc. Taiwan Branch (Cayman), PRIME Technology (Guangzhou) Inc., and Amertek Computer (Shenzhen) Co., Ltd.

Note 2: Emission intensity is calculated based on location-based emissions.

Note 3: As of the completion of data collection for this Annual Report, certain companies' 2025 greenhouse gas information is still undergoing third-party verification. To ensure the accuracy of the disclosed information, please refer to the "Greenhouse Gas and Energy Management" section of the 2025 Sustainability Report for the finalized data.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

The greenhouse gas emissions for 2024 and 2025 have been verified by independent third-party assurance providers, including BSI, AFNOR, and SGS. The verification statements in accordance with ISO 14064-1:2018, along with related information, are disclosed on the Company's official website and in the "Greenhouse Gas and Energy Management" section of the Sustainability Report.

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

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

Please refer to the "Climate Change Response and Energy Management" section and the TCFD Index of the 2025 Sustainability Report for further details.

2.3.6 Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation item	Implementation status (Note 1)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
1.Establishment of ethical corporate management policies and programs				
(1) Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	V		The Company has established the “Procedures for Ethical Management and Guidelines for Conduct” in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX-listed companies. The provisions cover preventive measures stipulated in the said principles. In line with the directives of the Board of Directors, the Company actively promotes a culture of integrity and workplace ethics through regular internal communications and training programs.	No material differences identified
(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?	V		The Company’s personnel management regulations explicitly prohibit employees from engaging in fraudulent activities under the Company’s name, abusing their positions for personal gain, committing malpractice, accepting bribes or commissions, misappropriating Company funds or assets, engaging in opportunistic or deceptive practices, or concealing information for personal benefit. Violations will result in disciplinary actions, including demerits or referral to legal authorities, depending on the severity. In addition, the Company has established an “Anti-Corruption and Anti-Bribery Policy,” under which a zero-tolerance approach is adopted toward corruption	No material differences identified

Evaluation item	Implementation status (Note 1)		Summary description	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No		
(3) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	V		and bribery. All business interactions are required to adhere to the highest standards of integrity. The Company has clearly set forth ethical standards, operational procedures, codes of conduct, reporting and complaint channels, and disciplinary measures for violations in its personnel management regulations, the “Procedures for Ethical Management and Guidelines for Conduct,” the “Procedures for Handling Material Inside Information and Prevention of Insider Trading,” and the “Anti-Corruption and Anti-Bribery Policy.” These policies are regularly reviewed and updated to ensure alignment with practical needs and regulatory requirements.	No material differences identified
2.Ethical Management Practice (1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	V		The Company incorporates specific anti-bribery clauses into contracts with its business partners, strictly prohibiting bribery. Contracting parties are required to represent and warrant that, in the performance of the contract and related activities, they will not engage in any form of unethical conduct toward any relevant parties. Prior to engagement, the Company also conducts background due diligence on customers and suppliers to prevent unethical conduct that may harm the Company’s interests.	No material differences identified

Evaluation item	Implementation status (Note 1)		Summary description	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No		
(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	V		The Office of the General Manager is designated as the responsible unit, reporting directly to the Board of Directors, and is tasked with the revision, implementation, interpretation, consultation services, and record-keeping of reports related to the “Procedures for Ethical Management and Guidelines for Conduct,” as well as overseeing their execution.	No material differences identified
(3) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		The Company’s “Rules of Procedure for Board of Directors Meetings” clearly stipulate that directors who have a personal interest or represent a legal entity with an interest in a proposed agenda item must disclose the material aspects of such interest. If such interest is likely to prejudice the Company’s interests, the director shall refrain from participating in discussion and voting, shall recuse themselves during deliberation and voting, and shall not exercise voting rights on behalf of other directors.	No material differences identified
(4) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	V		In accordance with the Company’s internal control system, each department conducts periodic self-assessments and inspections, followed by internal or external audits. The Company also monitors its business partners’ compliance with ethical management practices and implements appropriate procedures and substantive controls to ensure compliance with regulatory requirements and internal policies, while effectively managing related risks and promoting continuous improvement.	No material differences identified
(5) Does the company provide internal and external ethical corporate management training programs	V		In addition to periodic communications on ethical management policies by the Office of the General Manager, relevant training sessions are incorporated into key management meetings. The Company conducts annual	No material differences identified

Evaluation item	Implementation status (Note 1)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons																					
	Yes	No	Summary description																						
on a regular basis?			<p>training programs for both new and existing employees on topics including ethical management, anti-corruption, and the importance of protecting trade secrets. In 2025, a total of 893 training attendances were recorded, with aggregate training hours reaching 1,298.99 hours. Considering employees' work environments and schedules, training is delivered through a combination of flexible online courses and selected in-person sessions.</p> <table border="1"> <thead> <tr> <th>Course title</th> <th>Total participants</th> <th>Total Training hours</th> </tr> </thead> <tbody> <tr> <td>Ethical Management Regulatory Training [New and Existing Employees] (including corporate governance, ethical management awareness, insider trading prevention, and anti-corruption)</td> <td>552</td> <td>1026.49</td> </tr> <tr> <td>2025 Insider Trading Prevention Awareness Seminar</td> <td>1</td> <td>3</td> </tr> <tr> <td>Intellectual Property Courses [Patents, Trademarks, Copyrights, and Trade Secrets]</td> <td>333</td> <td>248.5</td> </tr> <tr> <td>Labor Management Programs and Guidelines under the Ethical Management Policy</td> <td>1</td> <td>3</td> </tr> <tr> <td>Suzhou Plant – Ethical Management Regulatory Training (including corporate criminal compliance risks, internal auditing to whistleblowing mechanisms, fundamentals of corporate credit system development, and compliance systems for key areas such as commercial bribery)</td> <td>6</td> <td>18</td> </tr> <tr> <td>Total</td> <td>893</td> <td>1298.99</td> </tr> </tbody> </table>	Course title	Total participants	Total Training hours	Ethical Management Regulatory Training [New and Existing Employees] (including corporate governance, ethical management awareness, insider trading prevention, and anti-corruption)	552	1026.49	2025 Insider Trading Prevention Awareness Seminar	1	3	Intellectual Property Courses [Patents, Trademarks, Copyrights, and Trade Secrets]	333	248.5	Labor Management Programs and Guidelines under the Ethical Management Policy	1	3	Suzhou Plant – Ethical Management Regulatory Training (including corporate criminal compliance risks, internal auditing to whistleblowing mechanisms, fundamentals of corporate credit system development, and compliance systems for key areas such as commercial bribery)	6	18	Total	893	1298.99	
Course title	Total participants	Total Training hours																							
Ethical Management Regulatory Training [New and Existing Employees] (including corporate governance, ethical management awareness, insider trading prevention, and anti-corruption)	552	1026.49																							
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Total	893	1298.99																							

Evaluation item	Implementation status (Note 1)		Summary description	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No		
3.Implementation of Complaint Procedures				
(1) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers?	V		The Company has designated the Office of the General Manager as the responsible unit to oversee implementation, policy promotion, and the planning of whistleblowing mechanisms. In addition, the Company cooperates with the Taiwan Stock Exchange in periodic case-based inspections and discloses implementation results in the Corporate Governance section of the Annual Report, serving as an important reference for regulators and investors. Any violations of ethical conduct are subject to strict disciplinary actions by the Company; in severe cases, offenders may face dismissal or civil and criminal liabilities.	No material differences identified
(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	V		<p>The Company has established the “Procedures for Ethical Management and Guidelines for Conduct” and the “Complaint Handling Procedures.” From reporting and investigation to case closure, all matters are handled by the designated unit in accordance with established procedures and strict confidentiality principles. Employees who become aware of any unethical conduct or activities are required to report such matters promptly via the designated whistleblowing email (response@ficg.com.tw).</p> <p>The Company is committed to handling all reports with strict confidentiality and will not engage in any form of retaliation or threats against whistleblowers. However, sufficient and accurate information must be provided to facilitate subsequent investigations. All investigations are conducted under strict confidentiality. Where violations are substantiated, the FIC Group will impose disciplinary actions in accordance with relevant</p>	No material differences identified

Evaluation item	Implementation status (Note 1)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(3) Has the company adopted proper measures to protect whistle-blowers from retaliation for filing complaints?	V		regulations, including appropriate sanctions, dismissal in serious cases, and, where applicable, civil compensation or criminal prosecution. The Company ensures strict protection for both whistleblowers and reported parties throughout the investigation process, preventing any unfair or adverse treatment. No complaint cases were reported in 2025.	No material differences identified
4. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?			The Company has disclosed relevant procedures and policy information on its official website, including the “Procedures for Ethical Management and Guidelines for Conduct,” the “Anti-Corruption and Anti-Bribery Policy,” and the “Procedures for Handling Material Inside Information and Prevention of Insider Trading.” The annual implementation results are also disclosed on the Company’s website under the Integrity Management and Anti-Corruption section: https://www.ficg.com.tw/en/esg/corporate-governance/corporate-integrity-and-anti-corruption/	No material differences identified
5. If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation: No difference.				
6. Other important information to facilitate a better understanding of the status of operation of the company’s ethical corporate management policies: The Company publicly discloses the operation of its ethical management practices on its official website and upholds the core principle of “being outwardly flexible yet inwardly principled, and acting with integrity and diligence,” as a guiding philosophy in both personal conduct and business practices, demonstrating its strong commitment to ethical management.				

2.3.7 Other Significant Information That Will Provide a Better Understanding of the State of the Company's Implementation of Corporate Governance

- A. The Company's major subsidiaries, First International Computer, Inc. and Ubiquconn Technology, Inc., administer employee-related matters in accordance with the Labor Standards Act and relevant regulations. Employee Welfare Committees have been established to provide various subsidies and activities, along with appropriate grievance channels. The Company also places strong emphasis on employee training and development, encouraging participation by both management and staff across the Group. In 2025, a total of 4,181 training attendances were recorded (including both internal and external training), with total training hours reaching 8,467.99 hours.
- B. The Company discloses corporate information truthfully and transparently in accordance with applicable laws and regulations, implements a spokesperson system to handle related matters, and diligently responds to shareholder inquiries, thereby maintaining positive investor relations.
- C. Guided by its principles of integrity and prudent management, the Company maintains open communication channels and strong relationships with suppliers, customers, and stakeholders, including banks, other creditors, and employees.
- D. The Company's directors and independent directors possess relevant industry expertise and practical management experience. The Company regularly provides updates on applicable laws and regulations, and arranges for directors and independent directors to participate in seminars, continuing education programs related to corporate governance, and internal training sessions on financial and business matters. In addition, records of directors' and independent directors' continuing education are reported monthly to the Market Observation Post System (MOPS) based on actual attendance.
- E. The Company appointed a Corporate Governance Officer in 2023. In accordance with Article 24, Paragraph 2 of the "Rules for the Establishment of the Board of Directors," the officer completes required continuing education and reports the training hours annually to the Market Observation Post System by year-end.
- F. Continuing education courses for directors and independent directors in 2025:

Title of course	Course hours	Date of attendance	Organizer	Name	Total training hours attended
New Human-Machine Collaboration: Agentic AI and AI/AR Glasses	3.0	2025.12.19	Securities and Futures Institute	Chairman, Chien, Leo Ming Tz Director, Lee, Kai-Tien Director, Wu, Shun-I Independent Director, Chen, Min-Pen Independent Director, Kao, Tien-Ching Independent Director, Wang, Cheng-Wei	18.0
New Issues in AI Development, Application, and Law	3.0	2025.12.19	Securities and Futures Institute	Chairman, Chien, Leo Ming Tz Director, Lee, Kai-Tien Director, Wu, Shun-I	18.0

Title of course	Course hours	Date of attendance	Organizer	Name	Total training hours attended
				Independent Director, Chen, Min-Pen Independent Director, Kao, Tien-Ching Independent Director, Wang, Cheng-Wei	
Corporate Governance and Securities Regulations: Analyzing Risks from a Prosecutor's Perspective	3.0	2025.12.11	Corporate Organization Association	Chairman, Chien, Leo Ming Tz	3.0
AI Application & Governance, Information Security, and Zero Trust Architecture	3.0	2025.03.20	Taiwan Corporate Governance Association	Independent Director, Hsu, Chin-Hsin	3.0
Fair and Equitable Treatment of Vulnerable Customers - From a Board Perspective	3.0	2025.04.24	Taiwan Corporate Governance Association	Independent Director, Hsu, Chin-Hsin	3.0
2025 Cathay Sustainable Finance and Climate Change Summit	6.0	2025.07.09	Taiwan Stock Exchange	Independent Director, Hsu, Chin-Hsin	6.0
Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT)	1.0	2025.10.23	Mercuries Life Insurance Co., Ltd.	Independent Director, Hsu, Chin-Hsin	1.0
Ethical Corporate Management (including Whistleblower Protection/System) and Prevention of Insider Trading	1.0	2025.11.13	Institute of Financial Law and Crime Prevention	Independent Director, Hsu, Chin-Hsin	1.0

G. Continuing education courses for the Corporate Governance Officer in 2025

Title of Course	Organizer	Date of Attendance	Training Hours Attended
Comprehensive Analysis of Internal Control Practices for “Management of Sustainability Information”	Accounting Research and Development Foundation of the Republic of China	2025.12.19	6.0
Legal Liabilities and Internal Control & Audit Practices for “Employee Fraud”	Accounting Research and Development Foundation of the Republic of China	2025.12.24	6.0

H. The establishment and amendment of the Company’s internal control policies and procedures are subject to approval by the Board of Directors. Major proposals, including investments, endorsements and guarantees, loans of funds, and bank financing, are evaluated and analyzed by the appropriate responsible departments and executed in accordance with Board resolutions. The Internal Audit Department formulates its annual audit plan based on risk assessment results to ensure effective oversight and the implementation of risk management controls.

I. The Company has established the “Procedures for Handling Material Inside Information and Prevention of Insider Trading” as the basis for handling and disclosing material information. These procedures are announced through the internal document management system for access by managers and employees at any time.

J. On June 17, 2025, the Company renewed directors’ and independent directors’ liability insurance. The renewal was reported to the Board of Directors on August 12, 2025, and the relevant information was filed with the Market Observation Post System (MOPS).

K. Status of Intellectual Property (IP) Management Plan Implementation

In 2024, the Company established the “Intellectual Property Management Regulations” as the foundational framework for IP management. The regulations provide systematic governance covering acquisition, protection, maintenance, utilization, infringement prevention, dispute resolution, and continuous review and improvement of intellectual property.

The Company and its subsidiaries have consistently been committed to sustaining innovation momentum, safeguarding R&D resources, and strengthening competitive advantages. An intellectual property management strategy aligned with the Company’s operational objectives and R&D resources has been formulated, and an “Intellectual Property Management Plan” was established in 2024.

With respect to IP management, the Company and its subsidiaries have implemented comprehensive measures across multiple dimensions to ensure the effective protection and management of patents, copyrights, trademarks, and trade secrets, thereby supporting sustainable operations.

Relevant intellectual property matters were reported to the Board of Directors on December 23, 2025. The key implementation results for 2025 are as follows:

Item	Implementation Status
Strengthening Confidentiality and Information Security Management	1.Mandatory execution of Non-Disclosure Agreements (NDAs) and undertakings for all business engagements. 2.Implementation of access control systems and visitor pre-registration and escort procedures. 3.Enforcement of periodic password changes for corporate computers and prohibition of unauthorized software.
Confidential Information Classification and Access Control	1.Establishment of dedicated servers for confidential data with structured access rights management; information is classified and inventoried based on its level of importance with corresponding access controls. 2.Highly confidential information is subject to an approval-based access mechanism, with access logs monitored.
Copyright and Software License Management	1.Mandatory display of copyright and software compliance notices on system login screens. 2.Strict prohibition of unauthorized use of copyrighted materials; periodic audits of installed software are conducted to prevent the use of malicious or infringing software within the Company’s environment.
Intellectual Property Risk Management in External Collaboration	1.Clear stipulation of intellectual property ownership and licensing terms in service and external contracts. 2.Suppliers are required to warrant that their products/services do not infringe upon third-party rights; product source verification and licensing legitimacy checks are performed.
Number of Key Patents Obtained	24 cases by First International Computer, Inc.
Training Programs: Practical Sharing on Patents and Trade Secrets	Total: 41 participants; 41 training hours

Item	Implementation Status
Training Programs: Copyrights, Trademarks, AI, and Emerging Challenges under Personal Data Protection Laws	Total: 41 participants; 61.5 training hours

2.3.8 State of Implementation of the Company's Internal Control System

2.3.8.1. Statement of Internal Control

大眾全球投資控股股份有限公司
內部控制制度聲明書

日期：115年03月27日

本公司民國114年度之內部控制制度，依據自行評估的結果，謹聲明如下：

- 一、本公司確知建立、實施和維護內部控制制度係本公司董事會及經理人之責任，本公司業已建立此一制度。其目的係在對營運之效果及效率(含獲利、績效及保障資產安全等)、報導具可靠性、及時性、透明性及符合相關規範暨相關法令規章之遵循等目標之達成，提供合理的確保。
- 二、內部控制制度有其先天限制，不論設計如何完善，有效之內部控制制度亦僅能對上述三項目標之達成提供合理的確保；而且，由於環境、情況之改變，內部控制制度之有效性可能隨之改變。惟本公司之內部控制制度設有自我監督之機制，缺失一經辨認，本公司即採取更正之行動。
- 三、本公司係依據「公開發行公司建立內部控制制度處理準則」(以下簡稱「處理準則」)規定之內部控制制度有效性之判斷項目，判斷內部控制制度之設計及執行是否有效。該「處理準則」所採用之內部控制制度判斷項目，係為依管理控制之過程，將內部控制制度劃分為五個組成要素：1.控制環境，2.風險評估，3.控制作業，4.資訊與溝通，及5.監督作業。每個組成要素又包括若干項目。前述項目請參見「處理準則」之規定。
- 四、本公司業已採用上述內部控制制度判斷項目，評估內部控制制度之設計及執行的有效性。
- 五、本公司基於前項評估結果，認為本公司於民國114年12月31日的內部控制制度(含對子公司之監督與管理)，包括瞭解營運之效果及效率目標達成之程度、報導係屬可靠、及時、透明及符合相關規範暨相關法令規章之遵循有關的內部控制制度等之設計及執行係屬有效，其能合理確保上述目標之達成。
- 六、本聲明書將成為本公司年報及公開說明書之主要內容，並對外公開。上述公開之內容如有虛偽、隱匿等不法情事，將涉及證券交易法第二十條、第三十二條、第一百七十一條及第一百七十四條等之法律責任。
- 七、本聲明書業經本公司民國115年03月27日董事會通過，出席董事 7 人中，均同意本聲明書之內容，併此聲明。

大眾全球投資控股股份有限公司

董事長：簡 民 智

總經理：簡 民 智

2.3.8.2 Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: **None**

2.3.9 Material Resolutions of a Shareholders Meeting or a Board of Directors Meeting

2.3.9.1 Status of resolutions adopted at the 2025 annual general meeting of shareholders (held on May 28, 2025):

Resolutions of the 2025 annual general meeting	Implementation status
1. Adoption of the 2024 Business Report and Financial Statements.	All resolutions have been duly implemented in accordance with the adopted resolutions and election results, and the relevant information has been publicly disclosed.
2. Adoption of the 2024 Earnings Distribution Proposal.	
3. Approval of partial amendments to the Company's Articles of Incorporation.	
4. Approval of the by-election of one Independent Director.	

2.3.9.2 In 2025 and up to the date of printing of this Annual Report, a total of 14 Board of Directors meetings were convened. All proposals were approved. Summaries of the major resolutions are as follows:

Meeting date	Term	Resolution
2025.03.10	8th Term, 15th Meeting	<ol style="list-style-type: none"> 1. Report on the implementation status of the internal audit plan for October–December 2024. 2. Proposal for the Company's 2025 business plan. 3. Proposal for the Company's 2024 self-prepared financial statements. 4. Proposal to issue a Letter of Support (LOS) to the subsidiary PRIME BASE INC. and its Prime Base Inc. Taiwan Branch (Cayman) in connection with financing from Taiwan Shin Kong Commercial Bank. 5. Proposal to issue a Letter of Support (LOS) to the subsidiary PRIME BASE INC. in connection with financing from Taichung Commercial Bank. 6. Proposal for issuance of new common shares upon conversion of the Company's 2nd domestic unsecured convertible bonds for Q4 2024. 7. Proposal for by-election of one Independent Director. 8. Proposal to set the date and related matters for the 2025 Annual General Meeting.
2025.03.28	8th Term, 16th Meeting	<ol style="list-style-type: none"> 1. Report on the results of the 2024 Board performance evaluation. 2. Report on alleged misappropriation of company funds by employees of the subsidiary FIC (Suzhou) Inc. 3. Report on the progress of the Company's 2025 greenhouse gas inventory and verification schedule. 4. Proposal for the 2024 Internal Control System effectiveness assessment and Internal Control Statement. 5. Proposal for the Company's 2024 Business Report and financial statements. 6. Proposal for the 2024 earnings distribution. 7. Proposal for distribution of 2024 employee compensation and directors' remuneration. 8. Proposal to amend certain provisions of the Company's Articles of Incorporation.
2025.04.30	8th Term, 17th Meeting	<ol style="list-style-type: none"> 1. Proposal for change of the Company's Chief Internal Auditor.
2025.05.13	8th Term, 18th Meeting	<ol style="list-style-type: none"> 1. Report on the implementation status of the internal audit plan for January–March 2025. 2. Report on qualification review of Independent Directors during their term of office. 3. Report on the progress of the Company's 2025 greenhouse gas inventory and verification schedule. 4. Proposal for the Company's Q1 2025 financial statements. 5. Proposal for evaluation of independence and competence of CPAs and appointment thereof. 6. Proposal for stakeholder impact assessment results and short-, medium-, and long-term ESG materiality targets for the 2024 Sustainability Report. 7. Proposal for changes in members of the Sustainability Development Committee.

Meeting date	Term	Resolution
		8.Proposal for issuance of new common shares upon conversion of the Company's 2nd domestic unsecured convertible bonds for Q1 2025.
2025.05.28	8th Term, 19th Meeting	1.Proposal for applying for project financing secured loans from Land Bank of Taiwan (Zhongxiao Branch).
2025.06.26	8th Term, 20th Meeting	1.Proposal for change of the Chief Internal Auditor. 2.Proposal for change of the Chief Financial Officer. 3.Proposal to lift non-compete restrictions on the Chief Financial Officer. 4.Proposal for change of the Acting Spokesperson.
2025.08.12	8th Term, 21th Meeting	1.Report on the implementation status of the internal audit plan for April–June 2025. 2.Proposal for renewal of Directors' and Officers' Liability Insurance for 2025. 3.Report on greenhouse gas inventory progress. 4.Report on change of the Chief Financial Officer. 5.Proposal for the Company's Q2 2025 financial statements. 6.Proposal for the 2024 Sustainability Report. 7.Proposal for issuance of new common shares upon conversion of the Company's 2nd domestic unsecured convertible bonds for Q2 2025.
2025.09.12	8th Term, 22th Meeting	1.Report on change of the Company's Corporate Governance Officer. 2.Proposal to provide joint and several guarantee for the subsidiary DongGuan Guan Zhi Electronics Ltd. 3.Proposal to apply for credit facilities from Taipei Fubon Commercial Bank.
2025.10.03	8th Term, 23th Meeting	1.Proposal to apply for secured credit loans from CTBC Bank Co., Ltd. 2.Proposal to apply for secured credit loans from Cathay United Bank. 3.Proposal to issue the Company's 3rd domestic unsecured convertible bonds. 4.Proposal for appointment of the Corporate Governance Officer.
2025.11.11	8th Term, 24th Meeting	1.Report on the implementation status of the internal audit plan for July–September 2025. 2.Proposal for the Company's Q3 2025 financial statements. 3.Proposal for the 2026 internal audit plan. 4.Proposal for issuance of new common shares upon conversion of the Company's 2nd domestic unsecured convertible bonds for Q3 2025. 5.Proposal to provide joint and several guarantee for DongGuan Guan Zhi Electronics Ltd. 6.Proposal for change of the Chief Financial Officer. 7.Proposal to lift non-compete restrictions on the Chief Financial Officer. 8.Proposal for change of the Corporate Governance Officer. 9.Proposal to amend the "Terms and Conditions of the 2nd Domestic Unsecured Convertible Bonds" in response to regulatory relaxation regarding conversion during book closure periods.
2025.12.23	8th Term, 25th Meeting	1.Report on FICG 2025 annual intellectual property implementation results. 2.Report on greenhouse gas inventory progress. 3.Report on execution of 2024 employee and directors' compensation. 4.Proposal to establish the "Scope of Base-Level Employees and Periodic Evaluation Procedures." 5.Proposal for determination of 2025 year-end bonus base. 6.Proposal for acquisition of long-term equity investments. 7.Proposal for approval of material ESG topics for the 2025 Sustainability Report. 8.Proposal to amend certain provisions of the Internal Control System (General Provisions) and Internal Audit Implementation Rules (General Provisions). 9.Proposal to provide joint and several guarantee for DongGuan Guan Zhi Electronics Ltd. 10.Proposal to provide joint and several guarantee for FICG Japan.
2026.01.28	8th Term, 26th Meeting	1.Proposal for the subsidiary PRIME Technology (Guangzhou) Inc. to apply for listing on a securities market in Mainland China. 2.Proposal to set the capital increase record date for issuance of new shares upon conversion of the 2nd domestic unsecured convertible bonds (Q4 2025). 3.Proposal to set the date and related matters for the Company's 1st Extraordinary General Meeting in 2026. 4.Proposal to issue a Letter of Support (LOS) for credit facilities obtained by the subsidiary First International Computer, Inc. from Taiwan Shin Kong Commercial Bank.
2026.03.11	8th Term, 27th Meeting	1.Report on the implementation of the internal audit plan for October–December 2025 and required disclosure matters.

Meeting date	Term	Resolution
		2.report on the results of the 2025 Board performance evaluation. 3.Proposal to revoke the joint and several guarantee for FICG Japan. 4.Proposal for the 2025 self-prepared financial statements. 5.Proposal for convening the 2026 Annual General Meeting. 6.Proposal for full re-election of Directors.
2026.03.27	8th Term, 28th Meeting	1.Report on greenhouse gas inventory progress. 2.Proposal for the Company's 2025 Business Report and financial statements. 3.Proposal for the 2025 Internal Control System effectiveness assessment and Internal Control Statement. 4.Proposal for distribution of 2025 employee and directors' compensation. 5.Proposal for 2025 earnings distribution and dividend distribution. 6.Proposal for the 2026 business plan. 7.Proposal for adoption of the Corporate Sustainability Best Practice Principles. 8.Proposal to issue a Letter of Support (LOS) to Prime Base Inc. Taiwan Branch (Cayman) for financing from Taiwan Shin Kong Commercial Bank. 9.Proposal to issue a Letter of Support (LOS) to Prime Base Inc. Taiwan Branch (Cayman) for financing from Taichung Commercial Bank. 10.Proposal for the gradual disposal of shares in subsidiary GZE Guan Zhi Electronics Inc. and the waiver of participation in its future capital increase plans, in alignment with the subsidiary's IPO plan. 11.Proposal to nominate and review candidates for Directors (including Independent Directors). 12.Proposal to lift non-compete restrictions on newly elected Directors. 13.Proposal to add agenda items and revise convening matters for the 2026 Annual General Meeting.

2.3.10 Director or independent director has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None

2.4 Information on CPA Professional Fees

Unit: NT\$ thousands

Name of accounting firm	Names of CPAs	Period covered by the CPA audit	Audit fees	Non-audit fees	Total	Remarks
PwC	Lin, Po-Chuan	2025.01.01- 2025.12.31	1,610	254	1,864	Audit-related transportation expenses and typing/printing expenses
	Chang, Shu-Chiung					

2.5 Information on Replacement of Certified Public Accountant: None

2.6 Where the Company's Chairperson, General Manager, or Any Managerial Officer in Charge of Finance or Accounting Matters Has in the Most Recent Year Held A Position at the Accounting Firm of Its Certified Public Accountant or at An Affiliated Enterprise of Such Accounting Firm: None

2.7 Any Transfer of Equity Interests and/or Pledge of or Change in Equity Interests by A Director, Managerial Officer, or Shareholder with A Stake of More Than 10 Percent During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report.

2.7.1 Changes in Shareholding of Directors, Managerial Officers, and Major Shareholders

Please visit the Market Observation Post System (MOPS) and enter the Company code: 3701 for inquiries.

1. Changes in Shareholdings

Navigation Path and Website:

Market Observation Post System > Single Company > Shareholding Changes / Securities Issuance > Shareholdings / Pledges / Transfers of Directors, Supervisors, and Major Shareholders > Details of Shareholding Balances of Directors and Supervisors > Shareholding Balances of Directors and Supervisors

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

2. Share Transfers

Navigation Path and Website:

Market Observation Post System > Single Company > Shareholding Changes / Securities Issuance > Inquiry on Share Transfer Information > Post-Reporting Form for Changes in Insider Shareholdings

https://mops.twse.com.tw/mops/#/web/query6_1

3. Changes in Share Pledges

Navigation Path and Website:

Market Observation Post System > Single Company > Shareholding Changes / Securities Issuance > Insider Share Pledges and Release of Pledges > Announcement of Insider Share Pledges and Release of Pledges

https://mopsov.twse.com.tw/mops/web/STAMAK03_1

2.7.2 Information on Transfers of Shareholding: None

2.7.3 Information on Pledges of Shareholding: None

2.8 Relationships Among the Top 10 Shareholders

March 29, 2026

Name (Note 1)	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangements		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Remarks
	Shares	%	Shares	%	Shares	%	Name of entity or individual	Relationship	
Chia Chao Investment Inc. Representative: Li, Chien-Fa	45,723,836 4,000	19.32 0	0 0	0 0	0 0	0 0	Zong Jing Investment Inc.	The same representative	
WYC God-loving Foundation for Charity Representative: Wang, Hsueh-Ling	35,292,065 0	14.91 0	0 0	0 0	0 0	0 0	-	-	
CGCH Education Charitable Trust Fund Representative: Ling, Jhong-Yuan	32,000,000 0	13.52 0	0 0	0 0	0 0	0 0	-	-	
Zong Jing Investment Inc. Representative: Li, Chien-Fa	16,550,370 4,000	6.99 0	0 0	0 0	0 0	0 0	Chia Chao Investment Inc.	The same representative	
Chi Hsin Investment Inc. Representative: Chien, Hsien-Li	15,021,646 0	6.35 0	0 0	0 0	0 0	0 0	-	-	
Chien, Leo Ming Tz	6,375,575	2.69	150,000	0.06	0	0	Chien, Ming-Jeh	Relative within the 2nd degree	
							Wang, Hsueh-Ling	Relative within the 2nd degree	
CGCH Foundation for Education Representative: Chien, Ming-Jeh	4,000,000	1.69	0	0	0	0	-	-	
	3,594,032	1.52	0	0	0	0			

Chien, Ming-Jeh	3,594,032	1.52	6,375,575	2.69	0	0	Chien, Leo Ming Tz	Relative within the 2nd degree	
							Wang, Hsueh-Ling	Spouse	
Ho Mon Investment Inc. Representative: Lyu, Hwei-Ru	2,735,174 0	1.16 0	0 0	0 0	0 0	0 0	-	-	
University Venture Co., Ltd. Representative: Li, Peng-Hsuan	1,866,022 1,833,000	0.79 0.77	0 0	0 0	0 0	0 0	-	-	

Note 1: All of the top 10 shareholders should be listed, and the names of corporate/juristic person shareholders and their representatives should be listed separately.

Note 2: The shareholding ratio (%) is calculated as the total numbers of shares respectively held by the shareholder, their spouse and minor children, or through nominees.

Note 3: Disclose the relationships among the above-listed shareholders, including corporate/juristic person shareholders and natural person shareholders, in accordance with the provisions of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

2.9 Total Ownership of Shares of the Company, Directors and Supervisors, Management, and Affiliated Enterprises

March 31, 2026
Unit: NT\$ thousands; %

Investee enterprise (Note)	Investment by the Company		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
First International Computer, Inc.	189,992	100%	0	0%	189,992	100.00%
FICTA Technology, Inc.	41,496	69.16%	3	0.01%	41,498	69.16%
Geointelligence Systems, Inc.	44	0.99%	0	0%	44	0.99%
Formosa21 Inc.	1	0.01%	2,039	29.12%	2,040	29.13%
3CEMS Corporation	317,609	60.86%	194,212	37.22%	511,820	98.08%
LEO Systems, Inc.	1,787	1.96%	3,381	3.70%	5,168	5.66%
Ubiquconn Technology, Inc.	37,827	43.99%	14,751	17.15%	52,578	61.14%
Witology Technology Company Limited	0	0%	1000	20.00%	1,000	20.00%
Ideenion Holding Inc.	9,000	34.62%	0	0%	9,000	34.62%
Guan Zhi Holdings Limited	8,371	14.9%	47,811	85.1%	56,182	100.00%

Note: This refers to investee enterprises in which the Company makes long-term investment calculated according to the equity method.

3. Capital Overview

3.1 Sources of Capital

Month /year	Issued price	Authorized capital		Paid- in capital				Remarks		
		Shares	Amount (NT\$)	Shares		Amount (NT\$)		Sources of capital	Capital paid in by assets other than cash	Effective (approval) date and reference number
				Ordinary shares	Preferred shares	Ordinary shares	Preferred shares			
2004.08	10	2,500,000	25,000,000	548,827	170,000	5,488,274	1,700,000	Stock conversion		J.S.S.Zi No. 09301164390
2005.10	7.5	2,500,000	25,000,000	548,827	396,667	5,488,274	3,966,670	Privately placement of NT\$2,266,670,000 of class-A registered preferred shares with warrants		J.S.S.Zi No. 09401200360
2005.12	7.5	2,500,000	25,000,000	548,827	412,667	5,488,274	4,126,670	Recovery of NT\$1,700,000,000 of due class-B registered special shares Private placement of NT\$1,860,000,000 of class-A registered preferred shares with warrants		J.S.S.Zi No. 09401241680
2006.08	-	2,500,000	25,000,000	209,652	157,639	2,096,520	1,576,388	Capital decrease of NT\$5,942,035,000 for loss compensation (NT\$3,391,753,000 of ordinary shares; NT\$2,550,282,000 of special shares)		J.S.S.Zi No. 09501189630
2007.08	10	2,500,000	25,000,000	224,826	78,819	2,248,260	788,194	Capital decrease of NT\$1,836,454,000 for loss compensation (NT\$1,048,260,000 of ordinary shares; NT\$788,194,000 of special shares) Private placement of NT\$1,200,000,000 of ordinary shares	Subscription of shares by offset of claims: NT\$1,130,000 thousand	J.S.S.Zi No. 09601208750
2009.11	10	2,500,000	25,000,000	344,826	78,819	3,448,260	788,194	Private placement of NT\$1,200,000,000 of ordinary shares		J.S.S.Zi No. 09801280340
2010.09	10	2,500,000	25,000,000	120,689	27,587	1,206,891	275,868	Capital decrease of NT\$2,753,695,000		J.S.S.Zi No. 09901221480

Month /year	Issued price	Authorized capital		Paid- in capital				Remarks		
		Shares	Amount (NT\$)	Shares		Amount (NT\$)		Sources of capital	Capital paid in by assets other than cash	Effective (approval) date and reference number
				Ordinary shares	Preferred shares	Ordinary shares	Preferred shares			
2010.11	10	2,500,000	25,000,000	160,689	0	1,606,891	0	Private placement of NT\$400,000,000 of ordinary shares and recovery of NT\$275,868,000 of special shares	J.S.S.Zi No. 09901268640	
2011.02	10	2,500,000	25,000,000	270,689	0	2,706,891	0	Private placement of NT\$1,100,000,000 of ordinary shares	J.S.S.Zi No. 10001048180	
2011.04	10	2,500,000	25,000,000	320,689	0	3,206,891	0	Private placement of NT\$500,000,000 of ordinary shares	J.S.S.Zi No. 10001080400	
2016.12	7.0	2,500,000	25,000,000	60,000	0	3,806,891	0	Issuance of 60,000,000 ordinary shares by capital increase in cash with face value per share of NT\$10	J.S.S.Zi No. 10501296590	
2018.11	10	2,500,000	25,000,000	190,344	0	1,903,445	0	Capital decrease of NT\$1,903,445,000	J.S.S.Zi No. 10701123170	
2022.03	10	2,500,000	25,000,000	210,930	0	2,109,305	0	Conversion of 20,585,000 shares of the first series unsecured convertible corporate bond	J.S.S.Zi No. 11101036340	
2022.05	10	2,500,000	25,000,000	213,388	0	2,133,880	0	Conversion of 2,457,555 shares of the first series unsecured convertible corporate bond	J.S.S.Zi No. 11101086740	
2022.08	10	2,500,000	25,000,000	213,634	0	2,136,348	0	Conversion of 246,784 shares of the first series unsecured convertible corporate bond	J.S.S.Zi No. 11101148240	
2022.11	10	2,500,000	25,000,000	215,120	0	2,151,207	0	Conversion of 1,485,853 shares of the first series unsecured convertible corporate bond	J.S.S.Zi No. 11101209220	
2023.04	10	2,500,000	25,000,000	215,172	0	2,151,721	0	Conversion of 51,413 shares of the first series unsecured convertible corporate bond	J.S.S.ZI NO. 11230054100	
2023.05	10	2,500,000	25,000,000	215,583	0	2,155,834	0	Conversion of 411,310 shares of the first series unsecured convertible corporate bond	J.S.S.ZI NO. 11230085240	
2023.08	10	2,500,000	25,000,000	218,102	0	2,181,027	0	Conversion of 2,519,276 shares of the first series unsecured convertible corporate bond	J.S.S.ZI NO. 11230142980	
2023.09	10	2,500,000	25,000,000	228,102	0	2,281,027	0	Issued 10,000,000 ordinary shares with a par value of NT\$10 per share in a cash capital increase.	J.S.S.ZI NO. 11230157490	

Month /year	Issued price	Authorized capital		Paid- in capital				Remarks		
		Shares	Amount (NT\$)	Shares		Amount (NT\$)		Sources of capital	Capital paid in by assets other than cash	Effective (approval) date and reference number
				Ordinary shares	Preferred shares	Ordinary shares	Preferred shares			
2023.12	10	2,500,000	25,000,000	229,420	0	2,294,207	0	Conversion of 1,318,054 shares of the first and Second series unsecured convertible corporate bond	J.S.S.ZI NO. 11230225590	
2024.03	10	2,500,000	25,000,000	234,676	0	2,346,758	0	Conversion of 52,550,520 shares of the first and Second series unsecured convertible corporate bond	J.S.S.ZI NO. 1130024690	
2024.05	10	2,500,000	25,000,000	234,714	0	2,347,142	0	Conversion of 38,372 shares of the first and Second series unsecured convertible corporate bond	J.S.S.ZI NO. 11330086950	
2024.12	10	2,500,000	25,000,000	236,526	0	2,365,266	0	Conversion of 1,812,399 shares of the first and Second series unsecured convertible corporate bond	J.S.S.ZI NO. 11330210130	
2026.03	10	2,500,000	25,000,000	236,542	0	2,365,422	0	Conversion of 15,634 shares of the Second series unsecured convertible corporate bond	J.S.S.ZI NO. 11530021980	

Note 1: Disclose the information for the current fiscal year up to the date of publication of the annual report.

Note 2: For a capital increase, specify the date and reference number of the official letter under which the increase was effectively registered (or approved).

Note 3: If any stock is issued at less than par value, this should be prominently indicated.

Note 4: If capital is paid in by offsetting monetary claims or technology against the price of shares, please specify, and also note the type and monetary amount of the offset.

Note 5: If it is a private placement, the fact that it is a private placement should be prominently indicated.

As of the most recent registration of change

Type of stock	Authorized Capital					Remarks
	Outstanding shares (Note)			Unissued shares	Total	
	Listed	Unlisted (Over-the-Counter)	Total			
Ordinary Shares	215,542,246	21,000,000	236,542,246	2,263,457,754	2,500,000,000	
Preferred Shares	0	0	0	0	0	
Total	215,542,246	21,000,000	236,542,246	2,263,457,754	2,500,000,000	

Note: Note whether the stock is stock of a TWSE or TPEx listed company (if it is a company under restrictions with respect to TWSE or TPEx listing/trading, this should be noted).

Information Relating to the Shelf Registration System: None

3.2 List of Major Shareholders

March 29, 2026

Names of major shareholders	Shares	Shareholding (shares)	Shareholding (%)
Chia Chao Investment Inc.		45,723,836	19.32
WYC God-loving Foundation for Charity		35,292,065	14.91
CGCH Education Charitable Trust Fund		32,000,000	13.52
Zong Jing Investment Inc.		16,550,370	6.99
Chi Hsin Investment Inc.		15,021,646	6.35
Chien, Leo Ming Tz		6,375,575	2.69
CGCH Foundation for Education		4,000,000	1.69
Chien, Ming-Jeh		3,594,032	1.52
Ho Mon Investment Inc.		2,735,174	1.16
University Venture Co., Ltd.		1,866,022	0.79

3.3 Company's Dividend Policy and Implementation Thereof

3.3.1 Dividend policy

If the Company makes a profit in the year, it shall allocate 2% to 10% of the remuneration of employees (including the remuneration of grass-roots employees), which shall be distributed in stock or cash by the resolution of the board of directors, and the distribution objects may include the employees of subordinate companies who meet certain conditions, and no less than 30% shall be allocated to grass-roots employees within the distribution amount of the above-mentioned employee remuneration; The Company may make the above profits, and the Board of Directors shall resolve to allocate no more than 1.5% of the remuneration of the directors. The distribution of employee remuneration and directors' remuneration should be reported to the shareholders' meeting. However, if the Company still has accumulated losses, the amount of compensation shall first be provisioned before employee remuneration and director remuneration are provisioned in the ratios under the previous paragraph.

If the Company has profit in yearly closing, taxes shall first be paid and accumulated losses shall be

compensated. Then 10% legal reserve shall be provisioned, unless the amount of legal reserve has reached the paid-in capital of the Company. The rest may be used to provision for or recycle special reserve in accordance with the law. The balance amount, if any, shall be subject to profit distribution proposal to be prepared by the board of directors together with accumulated non-distributed profit and submitted to the shareholders' meeting for resolution to distribute shareholder dividend and bonus. In consideration of its funding requirements and in order to reinforce its financial structure, as well as to duly satisfy shareholders' cash flow requirements, the distribution of dividends shall take into account the principle of maintaining stable dividends, with an appropriate allocation between cash dividends and stock dividends.

3.3.2 Proposed Dividend Distribution for This Shareholders' Meeting

- A. The Company's 2025 earnings distribution proposal is prepared in accordance with the Company Act and Articles 24 and 24-1 of the Company's Articles of Incorporation.
- B. The Board of Directors has resolved to approve the distribution of cash dividends for 2025 as follows, which will be reported to the Annual General Meeting of Shareholders in accordance with applicable laws:

Distribution year	Board resolution date	Dividend per share (NT\$)	Total distribution amount
2025	2026.03.27	0.2	47,308,449

- C. Cash dividends are calculated to the nearest whole New Taiwan Dollar, with amounts below NT\$1 rounded down. Any fractional amounts less than NT\$1 shall be aggregated and adjusted, in descending order of decimal value, to ensure that the total distribution amount of cash dividends is consistent. This proposal is subject to approval at the Annual General Meeting of Shareholders on May 27, 2026.

3.4 Effect Upon Business Performance and Earnings Per Share of Any Stock Dividend Distribution Proposed or Adopted at the Most Recent Shareholders' Meeting: N/A

3.5 Profit-Sharing Compensation of Employees and Directors

3.5.1 The percentages or ranges with respect to employee and director, profit-sharing compensation, as set forth in the company's articles of incorporation: If the company makes a profit in the year, it shall allocate 2% to 10% of the remuneration of employees (including the remuneration of grass-roots employees), which shall be distributed in stock or cash by the resolution of the board of directors, and the distribution objects may include the employees of subordinate companies who meet certain conditions, and no less than 30% shall be allocated to grass-roots employees within the distribution amount of the above-mentioned employee remuneration; The Company may make the above profits, and the Board of Directors shall resolve to allocate no more than 1.5% of the remuneration of the directors. The distribution of employee remuneration and directors' remuneration should be reported to the shareholders' meeting.

3.5.2 The basis for estimating the amount of employee and director profit-sharing compensation, for calculating the number of shares to be distributed as employee profit-sharing

compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period: Where there is a material change in the amount approved by the Board of Directors prior to the issuance date of the annual financial statements, such change shall be adjusted to the originally accrued expenses for the year. If the amount is subsequently changed after the issuance date of the annual financial statements, the change shall be accounted for as a change in accounting estimate and recognized in the subsequent fiscal year.

3.5.3 Information on any approval by the board of directors of distribution of profit-sharing compensation: As the Company incurred no profit in 2025, the Board of Directors has resolved not to allocate employee compensation or directors' remuneration.

3.5.4 The actual distribution of employee and director profit-sharing compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee or director, profit-sharing compensation, additionally the discrepancy, cause, and how it is treated: None

3.6 Status of A Company Repurchasing Its Own Shares: None

3.7 Issuance of Corporate Bonds

3.7.1 Issuance of Corporate Bonds: None

3.7.2 Convertible Corporate Bonds

Issuance of Corporate Bonds

Type of corporate bonds (Note 2)	Second unsecured convertible corporate bond in Taiwan (Note 5)
Issue (transaction) date	May 31, 2023
Face value	NT\$100,000
Place of issue and trading (Note 3)	-
Issue price	NT\$101
Issue amount	Total face value: NT\$600 million Paid-in total amount: NT\$606 million
Coupon rate	Nominal interest rate as 0%
Term	3-year term with due date of May 31, 2026
Guarantor	N/A
Trustee	Trust Department of Hua Nan Bank
Underwriter	Taichung Bank Securities Co., Ltd.
Attesting lawyer	Chiu, Shih-Fang
Attesting CPA	Chang, Shu-Chiung, Lin, Jyun-Yao
Redemption method	The bonds will be redeemed in full at par value in cash upon maturity.
Unredeemed balance	As of March 31, 2026, the outstanding balance amounted to NT\$22,000,000.
Conditions for redemption or early redemption	Please refer to Measures of the Company for Issuance and Conversion of Second Unsecured Convertible Corporate Bond in Taiwan
Restrictive covenants (Note 4)	N/A
Name of rating agency, date and result of rating	N/A

Other rights	The monetary amount of common shares, global depositary receipts, or other securities already converted, exchanged, or subscribed up to the annual report publication date	As of March 31, 2026, a total of 150,910 ordinary shares have been converted.
	The issuance and conversion, exchange, or subscription rules	Please refer to Measures of the Company for Issuance and Conversion of Second Unsecured Convertible Corporate Bond in Taiwan
The possible dilution of shareholding and influence on shareholder equity caused by the issuance and conversion, exchange, or subscription rules and the terms of issuance.		Based on the current conversion price, if all remaining convertible bonds are converted into ordinary shares, an additional 343,964 new shares would be issued, resulting in a capital dilution of approximately 0.15%, with limited impact on existing shareholders' equity.
Name of the custodian institution of the exchangeable underlying		N/A

Note 1: Corporate bonds included publicly offered and privately placed corporate bonds. Publicly offered corporate bonds are those that have been effectively registered (or approved) by the FSC; privately placed corporate bonds are those that have been approved by a resolution of the board of directors.

Note 2: Adjust the number of columns according to the actual number of issues.

Note 3: Fill in this item if the bonds are overseas corporate bonds.

Note 4: E.g., restrictions on the payment of cash dividends, investment abroad, or requirement to maintain a certain asset ratio, etc.

Note 5: If it is a private placement, the fact that it is a private placement should be prominently indicated.

Note 6: For convertible corporate bonds, exchangeable corporate bonds, shelf registered corporate bonds, or corporate bonds with warrants, further disclose the information for each type of bond in table format according to the features of each.

Exchangeable Corporate Bonds

Type of corporate bonds (Note 1)		Second unsecured convertible corporate bond in Taiwan	
Fiscal year		2025	For the year up to March 31, 2026 (Note 4)
Item			
Market price of convertible corporate bonds (Note 2)	Maximum	101.55	125.00
	Minimum	96.00	97.40
	Average	99.38	105.38
Conversion price		NT\$ 63.96	NT\$ 63.96
Issue (transaction) date and conversion price at issuance		Issue (Offering) Date: May 31, 2023 Initial Conversion Price at Issuance: NT\$66.25	
Method for performance of conversion obligations (Note 3)		The convertible bonds are convertible into the Company's ordinary shares, with conversion fulfilled through the issuance of new shares. Bondholders process conversions via book-entry transfer through the Taiwan Depository & Clearing Corporation.	

Note 1: Adjust the number of columns according to the actual number of issues.

Note 2: If there are multiple trading locations for offshore corporate bonds, please list the prices according to the trading locations.

Note 3: Note whether the method is by delivery of issued shares or issuance of new shares.

Note 4: The information for the current year should be that as of the date of publication of the annual report.

3.7.3 Exchangeable Corporate Bonds: None

3.7.4 Issuance of Corporate Bonds Under Shelf Registration: None

3.7.5 Corporate Bonds with Warrants: None

3.8 Preferred Shares: None

3.9 Global Depositary Receipts (GDR): None

3.10 Employee Share Subscription Warrants: None

3.11 New Restricted Employee Shares: None

3.12 Issuance of New Shares in Connection with Mergers or Acquisitions or With Acquisitions of Shares of Other Companies: None

3.13 Implementation of the Company's Capital Allocation Plans:

All capital application plans below were already executed:

Second unsecured convertible corporate bond in Taiwan in 2023, total amount raised in this program is NT\$1,106,000,000.

1. Repayment of bank loans: NT\$563,260,000 was already used to repay the bank loans of subsidiary First International Computer, Inc. in Q2 of 2023 according to the estimated progress.
2. Expansion of working capital:
 - A. NT\$542,740,000 was already used to enrich working capital, but it adjusts working capital in accordance with the company's capital scheduling and the actual capital needs of its subsidiary, First International Computer, Inc. in Q3 of 2023 according to the estimated progress.
 - B. NT\$78,877,000 was already used to expand the working capital of subsidiary First International Computer, Inc. in Q4 of 2023 according to the estimated progress.

4. Operational Highlights

4.1 Description of the Business

The Company focuses its operations on supervising and managing First International Computer, Inc., 3CEMS Corp., Ubiqconn Technology, Inc., and other investee companies. The following provides an overview of FIC Global, Inc. and its principal subsidiaries, namely First International Computer, Inc., 3CEMS Corp., and Ubiqconn Technology, Inc.

4.1.1 Scope of Business

4.1.1.1 FIC Global, Inc.: General investment business.

4.1.1.2 First International Computer, Inc.

First International Computer, Inc. builds on one-stop AIoT Internet of Things platform technologies to help enterprises, project sites, and smart cities implement optimized energy management covering energy saving, energy storage, and energy generation. Its business covers smart green energy, including renewable energy EPC projects and renewable energy power sales, as well as IoT-related businesses, including low-voltage building system turnkey projects, smart building central monitoring systems, HVAC and building automation engineering systems, smart power and energy management control systems, ESG management war rooms, and product cybersecurity.

A.Principal business activities and revenue mix

- Green energy monitoring systems (EMS): Provides central monitoring and operations and maintenance management services for solar power plants. The Company has accumulated experience in building more than 300 solar project sites and more than eight years of monitoring and O&M management experience.
- Solar power system project construction: Provides solar power system construction and self-generation/self-consumption power support at TSMC Southern Taiwan Science Park sites. The Company has also completed multiple solar power system projects across northern, central, and southern Taiwan and assists with power purchase agreements and green power wheeling to corporate customers.
- Taipower DNP3.0 and DREAMS certification integration: The FIC green energy platform has obtained Taipower DNP3.0 standard certification and can seamlessly help project owners connect power generation data to Taipower's DREAMS system for demand response dispatch management.
- Smart building and microgrid system integration: Connects energy generation and storage systems to a building's "6+1" electrical system, including HVAC, lighting, traditional water supply, automated access control, monitoring systems, and power data analysis management, enabling efficient intelligent allocation and management of power resources.
- Three-energy green power solution: Uses data collection and analysis to integrate green power generation and energy storage management systems into a single management platform, reducing high energy consumption, improving energy use safety, and supporting low-carbon and sustainable operations.

- **Product cybersecurity:** In response to the development of AI-enabled smart IoT applications and the implementation of international cybersecurity regulations, product cybersecurity has become an unavoidable development trend for IoT-related products. First International Computer, Inc. cooperates with Finite State, a well-known U.S. cybersecurity company, to provide complete product cybersecurity solutions for enterprises, with a focus on system integration in automotive, medical equipment, IoT devices, industrial control systems, unmanned vehicles, and robotics. The Company continues to deepen project cooperation with customers and institutions such as TTC, ITRI-related entities, ARTC, ETC, and SGS, and continues to promote cybersecurity cooperation for medical equipment verification centers, unmanned vehicles, smart robots, and whole-vehicle automotive information security.
- **Solar power system construction** accounts for approximately 63% of revenue, **smart building control system construction** accounts for approximately 16%, and **other information products** account for approximately 21%.

B. Current Strategies

- **Promote IoT (IIoT and AIIoT) and smart energy management:** Using the Honeywell Tridium Niagara Platform as the AIIoT development platform, the Company develops its own cloud management platform and AI algorithms for ESG, smart cities, smart energy management, and smart buildings. Through the comprehensive Niagara platform, it integrates IoT and smart-city applications, smart building information integration, intelligent energy management, digital image-recognition management, security and access-control platforms, and smart-city information integration platforms to deliver complete intelligent platform solutions.
- **Continue the application of IoT, green energy and energy-saving monitoring, smart buildings, and smart cities:** In addition to the ongoing development of existing solar monitoring systems and building energy-saving automation systems, IoT image-recognition integration solutions have entered practical implementation. The introduction of 3D BIM, cybersecurity platforms, energy models, AI-enabled power control, and carbon inventory integration further aligns smart building and intelligent management solutions with the needs of smart cities and green energy integration.
- **Product cybersecurity:** The objective is to integrate tools, verification, policy support, and top-tier consulting to build a leading one-stop CRA compliance ecosystem alliance in Taiwan. The strategy is to combine business consulting service firms, such as Deloitte, to establish executive trust, Finite State to provide automated solutions, ITRI CRA enterprise guidance programs to expand the market base, and SGS to complete the final mile of compliance, thereby establishing a defensible market moat.

4.1.1.3 3CEMS Corp.

The main revenue-generating manufacturing sites of 3CEMS include Amertek Computer (Shenzhen) Co., Ltd., Prime Base Inc. Taiwan Branch (Cayman), Prime Technology (Guangzhou) Inc., and Malaysia plant. The company aims to strengthen customer satisfaction and pursue quality, reinforce existing customer relationships, optimize the existing customer and product portfolio, and develop new high-quality customers. By increasing factory automation, rejuvenating the organization, introducing professional talent, and continuously improving operating efficiency and capacity utilization, it seeks to ensure sustainable growth and stable profitability. In 2025, its key operating focus is on consumer

motherboards, AI motherboards, servers, IoT, optical communications, and related industries.

A. Amertek Computer (Shenzhen) Co., Ltd.

Amertek Computer (Shenzhen) Co., Ltd. has long implemented the Group's corporate culture and pursued high quality and customer satisfaction. In marketing, it aims to maximize plant profitability by optimizing existing customer products and portfolios internally and developing new high-quality customers externally. In management, it cultivates new backbone members across departments and increases innovation and diversity in management. In production, it increases automation investment, optimizes labor costs, improves production efficiency, and enhances quality tolerance. In the era of widespread AI adoption, Amertek Computer (Shenzhen) Co., Ltd. works closely with customers in AI PC, AI Server, and AIoT products to capture the latest industry trends and production technologies, provide competitive one-stop services, and secure a position in the EMS industry.

- For motherboard, AIoT, and server products, the focus is to enhance business growth opportunities, continuously adjust customers and products, increase investment in new technologies and production-line automation to improve gross margins, and use automation data to provide relevant departments with real-time and effective information, thereby improving decision quality, decision speed, operating efficiency, and competitiveness.
- For emerging businesses, Amertek Computer (Shenzhen) Co., Ltd. will invest in new fields. In addition to completing automotive and medical certifications, it will continue to develop new customers for related products, identify new partners, diversify acceptable customers and products, create a sustainable niche, and strengthen horizontal and vertical development.
- For production-line automation, automated equipment and intelligent management will be introduced across process stages with customer support, in order to reduce labor costs and ensure quality.

B. Prime Base Inc. Taiwan Branch (Cayman) & Prime Technology (Guangzhou) Inc.

As a leading electronic manufacturing services/design manufacturing services (EMS/DMS) provider specializing in COB semiconductor packaging and high-end applications, the Company has long been dedicated to serving the automotive electronics, industrial electronics, medical electronics, and consumer electronics industries. It possesses one-stop manufacturing and delivery capabilities spanning high-precision PCBA-level SMT placement, integrated hardware and software testing, and system-level final product assembly.

In response to the practical deployment needs of the Internet of Things (IoT) and artificial intelligence (AI), the Company deeply integrates global mainstream computing architectures, including Intel, ARM, and NXP, while strategically incorporating NVIDIA's advanced computing capabilities. Leveraging a flexible production base layout and geopolitical resilience, the Company provides comprehensive, customized manufacturing service solutions with high reliability and high added value for top-tier global customers.

Based on the above core technologies and industrial positioning, the Company's major product categories and vertical application markets are described as follows:

- Industrial PCs (IPC) and Edge AI Computing Platforms — “Deepening Presence in Industrial Electronics and Edge Computing”

- Technology and Environmental Adaptability: Designed for extreme and harsh operating environments, these products feature industrial-grade characteristics such as wide-temperature operation and advanced coating processes, including conformal coating, to fully meet stringent requirements for moisture resistance, dust protection, and corrosion resistance in outdoor applications.
- Computing Power Integration: Certain models deeply integrate NVIDIA ASICs and high-performance computing modules, providing comprehensive services from the initial PCBA stage to mid- and back-end system assembly and shipment.
- High-End Machine Vision Systems — “Driving the Intelligent Transformation of Industrial Electronics”

Targeting automated production line applications in the semiconductor and smart manufacturing sectors, the Company provides high-speed defect inspection and intelligent recognition solutions for automated production lines, with an emphasis on multi-channel image acquisition and ultra-low-latency computing capabilities.

- Medical Testing and Automotive Embedded Devices — “Strictly Implementing High Standards for Medical and Automotive Electronics”

These products comply with high standards for medical imaging and testing equipment, feature wide-temperature operation, and integrate dedicated in-vehicle communication interfaces. They serve as the critical “edge computing brain” for intelligent vehicles and vehicle-road collaboration systems.

- Networking Servers — “Expanding into Consumer Electronics and Commercial Service Chains”

The Company provides highly reliable enterprise-grade edge servers.

C. Optical Communications

Drawing on years of accumulated technical expertise and manufacturing advantages in the optical communications field, the Optical Communications Business Division of PRIME Technology (Guangzhou) Inc. has continued to deepen its deployment in the high-end optical module PCBA business. The relevant products have achieved stable mass production, and the business has now officially entered a phase of scaled growth.

In terms of business development and market strategy, the Optical Communications Business Division has consistently upheld the Group’s core values of high quality and customer orientation. Building on the existing mass production base for 800G products, it continues to optimize its customer structure and product portfolio, deepen cooperation with key existing customers, and increase contribution from individual customers as well as product penetration.

In terms of product strategy, the division continues to advance technical pre-research and production line planning for the evolution from 800G and 1.6T toward higher-speed technologies such as NPO and CPO. This is intended to ensure that the Company secures a first-mover advantage in the next-generation optical communications upgrade cycle, while optimizing its overall gross margin structure by increasing the proportion of high-end products.

- Core Positioning: A Key Manufacturing Force in Integrated Optical Interconnect Solutions

In the optical interconnect industry chain, the upstream segment has the highest technological barriers in chips and silicon photonics technologies, such as Broadcom and NVIDIA's CPO standards and high-end chips, while the downstream segment consists of AI data centers and computing network applications. Positioned in the midstream PCBA manufacturing segment, the Company is expected to play a core role in optical engine mounting, high-density and high-speed PCB assembly, and system-level integration testing.

- From 800G to 1.6T: Manufacturing Upgrade of Traditional Pluggable Optical Modules

The Company's existing PCBA foundry business for 800G and 1.6T pluggable optical modules constitutes its current core pillar. As transmission speeds evolve from 800G to 1.6T, optical modules impose increasingly stringent requirements on PCBs in terms of high-density routing, high-frequency and high-speed signal integrity, thermal dissipation capability, and yield stability.

Current 800G products mainly adopt HDI solutions, while the penetration rate of SLP (substrate-like PCB) in products below 1.6T is expected to accelerate. With its finer line width and spacing capability, superior electrical performance, and higher level of integration, MSAP (modified semi-additive process) is expected to become the mainstream process route. This means that the Company must continue to upgrade its process capabilities, advancing from traditional SMT toward higher-precision and higher-integration optical module assembly capabilities.

- CPO vs. NPO: Manufacturing Deployment Along Two Technology Paths

NPO (near-packaged optics) and CPO (co-packaged optics) share the same origin but have evolved along different technology paths. CPO is widely regarded by the industry as the "ultimate solution," integrating the optical engine and switch ASIC on the same substrate or interposer. This shortens the electrical signal transmission path from more than 100 millimeters in traditional solutions to the millimeter level, reducing power consumption by approximately 30% to 50% compared with conventional solutions.

NPO, by contrast, is a "pragmatic transitional solution" that balances performance with current industry conditions. It retains the optical engine as an independent unit and mounts it only near the ASIC chip on the switch motherboard, shortening the electrical signal path to the centimeter level while maintaining the replaceability and ease of maintenance of the optical engine.

4.1.1.4 Ubiqconn Technology, Inc.

Ubiqconn Technology, Inc. is a rugged mobile solutions provider engaged in the design, production, and sale of rugged industrial computers and embedded boards. Its subsidiary, RuggON Corporation, promotes products in domestic and overseas markets under its own brand, RuggON.

The vision of Ubiqconn Technology, Inc. is embodied in its English name, Ubiqconn — Ubiquitous Connectivity, which represents "connectivity everywhere." Moving beyond the conventional framework of most Taiwanese IPC companies that primarily focus on hardware, Ubiqconn Technology, Inc. has expanded its focus to all connectivity-related issues. Externally, this includes peripheral connectivity required by various vertical markets, ecosystem connectivity within each vertical market, cloud connectivity, and connectivity across different platforms. Internally, the Company promotes the Ubiqconn Core Value to connect employees through a shared working culture. Its core values are Curiosity, Empathy, Agility, Can-do Attitude, and Discipline. In addition, since 2020, the Company

has been establishing a digital work platform to enable efficient collaboration.

In response to future market trends emphasizing ruggedness, environmental protection, and energy efficiency, the Company will continue to leverage its research and development strengths to further cultivate and expand the global market. Under the RuggON brand, its rugged mobile computers target vertical markets by providing various solutions and dedicated devices tailored to the needs of different vertical applications. The Company's major focused vertical markets include agriculture, public transportation, government projects, and logistics, with the United States and Europe serving as its principal sales regions. For the ODM business, the Company primarily focuses on markets such as maritime, government projects, office automation, voting machines, and satellite communications.

4.1.2 An overview of the industry

4.1.2.1 FIC Global, Inc.: FIC Global, Inc. oversees the Group's operations through an investment holding structure and actively responds to the government's policy of promoting corporate operational headquarters.

4.1.2.2 First International Computer, Inc.

A. Current Industry Status and Development

With the advent of the era of cloud computing, intelligence, and mobility, the industry has been moving toward the development of the Internet of Things (IIoT and AIoT). Along with the launch of convenience-oriented products, these developments are expected to bring fundamental changes to human life. In response to this market trend, industry players are leveraging their strong and extensive technical capabilities to enter sectors related to ESG, intelligent energy management, smart IoT, intelligent monitoring, and digitally integrated decision-making.

The industry is currently shifting from simple equipment deployment toward intelligent and data-visualized management through artificial intelligence (AI) and sensing technologies (IoT). It is evolving from passive monitoring to proactive prediction and autonomous optimization. The current industry focus is on using AIoT to enhance energy efficiency and management. Applications include the introduction of AI-based spatial energy-saving modules in smart buildings, energy platforms integrated with carbon footprint tracking, monitoring equipment with AI-enabled predictive maintenance, and solar power sites combined with energy storage systems. These solutions assist enterprises in achieving ESG goals and complying with international standards, while advancing toward dual digital and green transformation.

The industry is also shifting from a "function-oriented" approach to a "compliance-oriented" approach. The current IoT and automation equipment industries, including robotics and UAVs, are at a regulatory turning point. In the past, companies focused primarily on AI performance and hardware stability. However, amid geopolitical tensions and frequent cyberattacks, cybersecurity has become a form of "market access permit."

● Regulatory Barriers — CRA and UN R155

- EU CRA, the EU Cyber Resilience Act: Products with digital elements must disclose their software bill of materials (SBOM) and conduct risk assessments before entering the European market.
- UN R155: Vehicle manufacturers are required to establish a Cyber Security Management

System (CSMS) and conduct strict security reviews of supply chain software.

- **Supply Chain Black Box Challenge:** In the industrial control, automotive, and robotics industries, third-party components, including third-party operating systems and libraries, are widely used. Enterprises often find it difficult to fully understand the internal security status of firmware, creating a “dark zone” in the supply chain.
- **IoT Enablement of Financial Infrastructure:** Cybersecurity in the financial industry is no longer limited to software security. Hardware equipment such as ATMs, POS terminals, and financial data centers now faces physical cybersecurity challenges comparable to those of unmanned vehicles.

B. Market Development Trends

- **Full-Scale AIoT Deployment and Intelligent Decision-Making:** The trend has evolved from “connected equipment monitoring” to “AI-powered automated decision-making.” IoT collects data, while AI is responsible for predictive maintenance and anomaly detection.
- **Rise of Edge Computing:** To reduce response latency and enhance privacy and security, data processing is shifting from the cloud to computing-capable devices. This improves real-time responsiveness and reduces cloud costs.
- **Data-Driven and Subscription-Based Business Models:** Enterprises are shifting from “selling hardware products” to “selling data services and subscriptions.”
- **Sustainability and ESG Drivers:** Driven by international supply chain decarbonization requirements and rising electricity prices, smart grids and energy management systems have become essential needs.
- **Deep Cultivation of Vertical Industries:** As competition among general-purpose platforms intensifies, future opportunities lie in vertical market solutions targeting specific industries, such as medical care and specialized manufacturing sectors.
- **Cybersecurity Ecosystem Built Through Finite State Tools:** Through Finite State tools, the Company connects cybersecurity ecosystems across the following key areas:

Industry Linkage	Application Scenarios	Core Drivers
Automotive and Unmanned Vehicles	Autonomous driving systems (AD/ADAS) and logistics drones	R155/R156 compliance: Ensuring V2X communication security through TARA to prevent remote hijacking
Industrial Control and Robotics	Smart factory AMRs (Autonomous Mobile Robots)	CRA requirements: Ensuring the defense capabilities of industrial controllers (PLCs) and AI robotic arms in OT environments
Finance and Infrastructure	Digital financial terminals and edge computing nodes	Data resilience: Preventing infiltration into financial backbone networks through hardware vulnerabilities
SGS Certification Linkage	Third-party testing and evidence collection	Certification standardization: Assisting customers in using Finite State to generate reports that directly align with SGS verification standards

4.1.2.3 3CEMS Corp.

A. Amertek Computer (Shenzhen) Co., Ltd.

- **System Assembly**
 - In 2025, with the launch of new platforms by Intel and AMD, major market demand is expected to be reactivated and rebound. supported by the ai trend, the long-term outlook for the pc

market remains optimistic.

- Tariff issues directly affect the export of complete system products. Therefore, it is necessary to develop domestic customers and increase domestic sales to mitigate risks.

- **Motherboards, Graphics Cards, and Gaming Accessories**

Intel and AMD are expected to launch new AI-enabled platforms in 2024. NVIDIA is also expected to launch its new NVIDIA RTX 500 and 1000 Ada consumer-grade GPU acceleration chips with built-in AIGC technology in 2024, while AMD is expected to release its RDNA4 RX 8000 series graphics cards later in 2026. Enterprises and individual consumers are expected to enter a replacement and upgrade cycle, which will drive a certain degree of growth in demand for motherboards, graphics cards, and gaming accessories.

- **AIoT Smart Internet of Things**

AIoT has evolved from the 1.0 era of interconnectivity into the 2.0 era integrating communications, sensing, intelligence, and value. The major transformation brought by system architecture 3.0, combined with AIoT 2.0, the imminent commercialization of cellular 5G-A, the gradual acceleration of non-cellular satellite internet development, the rapid growth of generative AI, and the emergence of DePIN/Web3 value distribution technologies and data-element transaction services as important infrastructure and driving forces for AIoT, are expected to initiate a new round of strong growth in the IoT terminal industry.

B. Prime Base Inc. Taiwan Branch (Cayman) & Prime Technology (Guangzhou) Inc.

- **Industrial Electronics and Edge AI — “Computing Power Moving from the Cloud to the Edge”**

- As the first phase of global AI infrastructure, namely cloud computing power, gradually reaches saturation, the industry is entering a phase of practical large-scale deployment of Edge AI intelligence.
- Demand from automated production lines for high-speed image acquisition and low-latency recognition in high-end machine vision applications is increasing rapidly.
- The protection specifications of industrial computers (IPC) continue to rise. To withstand harsh and changing outdoor or factory environments, the full adoption of specialized chemical coating processes such as conformal coating has become a standard and rigid requirement for high-end IPC products.

- **Rigid Growth in High-Barrier Vertical Application Markets**

Medical and automotive electronics require lengthy certification periods and have extremely high entry barriers. Their characteristics of low-volume, high-mix, and high-margin production enable them to effectively withstand fluctuations in the business cycle of consumer electronics products.

- **From “Centralized Production” to “Geopolitical Resilience-Based Allocation”**

Driven by U.S.-China trade frictions, tariff policies, and the “tech nationalism” policies of various countries, global customers are actively reducing their dependence on a single production location. Manufacturers with multinational, multi-core production bases, strong information security protection, and flexible capacity allocation capabilities for PCBA and system assembly are gaining unprecedented “geopolitical dividends.”

C. Optical Communications

- **Market Size: A High-Growth Cycle Driven by Both Volume and Value Expansion:** Driven by the surge in AI computing power and the global development of intelligent computing centers, the global optical interconnect industry reached a market size of RMB 162.4 billion in 2025, representing year-on-year growth of more than 30%. Among this, 800G and 1.6T high-speed optical modules served as the core growth engines, accounting for more than 65% of the total market size. Soochow Securities forecasts that the global optical module market will reach US\$23.7 billion in 2026, representing year-on-year growth of more than 20%, with 800G and 1.6T products showing significant volume growth and reaching US\$8.5 billion and US\$2.1 billion, respectively.

LightCounting forecasts that the optical module market will grow at an annual rate of 30% to 35% from 2025 to 2026. Global shipments of 800G optical modules are expected to reach 18 million to 19.9 million units in 2025, and shipments in 2026 are expected to more than double. 1.6T optical modules are entering the eve of mass production, with shipments beginning in 2025, expected volume growth in 2026, and the potential to double again to 80 million units in 2027, followed by continued high growth in 2028.

- **Technology Roadmap: Parallel Development of Pluggable Modules, NPO, and CPO**

Technology does not leap forward overnight; rather, it evolves in stages:

- Short to medium term, 2026–2027: Pluggable optical modules will remain the mainstream solution and will be deployed in scale-out networks. NPO is expected to achieve large-scale deployment first in the in-rack scale-up domain, as it has advantages in packaging complexity, maintainability, and industry maturity. NVIDIA’s Spectrum-6 CPO switches are expected to enter mass production in 2026, while NPO is expected to achieve volume deployment earlier in high-density cabinets.
 - Medium to long term, 2028–2030: CPO is expected to begin large-scale deployment in in-rack scenarios, and NPO/CPO will become important components in 1.6T and 3.2T deployment. Pluggable optical modules will continue to dominate external cluster connections over the long term, forming a dual-track structure of “pluggable optical modules + CPO/NPO.”
- **Industry Chain: Coexistence of Bottlenecks and Opportunities**

The current industry chain faces multiple supply bottlenecks, which also represent significant market opportunities for the Company:

- **PCB capacity bottleneck:** Broadcom has indicated that PCB lead times have extended substantially from approximately six weeks in the past to six months. Among these, the mSAP process used in paddle cards is highly difficult, and only a limited number of global suppliers currently possess mass production capabilities.
- **Surging demand for mSAP PCBs:** Leading optical module manufacturers are expected to focus on supporting the capacity expansion of multiple PCB companies in mSAP products, mainly for use in 800G, 1.6T, 3.2T, and NPO products. The annual market size is expected to reach tens of billions.
- **Capacity expansion and order visibility:** Optical chip capacity is expanding at a rate of 150% to 200%, DSP lead times have lengthened to 50 weeks, and most orders are NCNR orders.

End-market demand is clear, and the actual constraint on development lies in supply-side bottlenecks.

4.1.2.4 Ubiqconn Technology, Inc.

A. Satellite Communications

The satellite communications industry refers to the industry that uses artificial satellites in Earth orbit for communication transmission. It mainly consists of four major sub-sectors: satellite manufacturing, launch services, ground equipment, and satellite services. The satellite communications industry offers advantages such as broad coverage, high transmission efficiency, and strong communication security, and is widely applied in government projects, remote sensing, scientific research, broadcasting and television, and telecommunications.

As satellite communications technology continues to evolve, the industry has progressed from early geostationary orbit satellites (Geostationary Orbit, GEO) to medium earth orbit satellites (Medium Earth Orbit, MEO), and further expanded to the rapidly developing low earth orbit satellites (Low Earth Orbit, LEO) in recent years. Low earth orbit communications satellites refer to satellites operating at an altitude of 500 to 2,000 kilometers above the Earth's surface. Compared with geostationary communications satellites, LEO satellites feature lower transmission latency, higher bandwidth capacity, and lower deployment costs, and have become an important development trend in the satellite communications industry.

Since 2014, emerging satellite operators have actively promoted the deployment of low earth orbit satellite constellations, driving global industry participation. Companies such as SpaceX, OneWeb, Amazon, and Telesat have also joined the competition in the low earth orbit satellite sector. According to the latest annual report released by the Satellite Industry Association (SIA), total global satellite industry revenue amounted to US\$293 billion, of which ground receiving equipment and satellite services together accounted for more than 80%. Satellite manufacturing and satellite launch services accounted for 7% and 3% of the total industry output value, respectively. Looking ahead, with the continued deployment of low earth orbit satellites and expanding demand for satellite communications applications, the global satellite industry output value is expected to grow to US\$620 billion by 2032, representing a compound annual growth rate of 8%, indicating strong growth potential for the industry.

The market size of the satellite communications segment within the satellite industry is expected to increase from US\$108.75 billion in 2025 to US\$260.65 billion in 2034, representing a compound annual growth rate of 13.3% from 2025 to 2034.

According to a report by the International Telecommunications Union (ITU), more than 3 billion people worldwide still do not have access to fiber-optic networks, indicating that broadband network coverage remains insufficient. With advancements in satellite miniaturization and payload system technologies, together with the gradual decline in low earth orbit launch costs, individual satellites can provide broader coverage and higher bandwidth. As a result, low earth orbit satellites are rapidly shifting from applications historically led by governments toward commercial applications. LEO satellites have become a key terrestrial communication solution for areas where network infrastructure is difficult to build, as well as for special application scenarios such as maritime and airborne mobile carriers. Looking ahead, 6G networks are expected to integrate terrestrial and aerial base stations to further address existing communication dead zones.

For Taiwan, business opportunities in the satellite communications industry are mainly concentrated in two major areas: ground equipment and satellite manufacturing, with hardware manufacturing and component supply serving as core strengths. In terms of ground equipment, many Taiwanese companies possess key technologies in microwave and millimeter-wave passive communication components and antennas, and have successfully entered the supply chains of international satellite communications system providers. In terms of satellite manufacturing, although Taiwan's past efforts have mainly focused on scientific research, it has accumulated a certain level of R&D capabilities through initiatives such as the FORMOSAT program and the Taiwan Space Agency, which serve as a foundation for the future development of the satellite industry.

Since its establishment, Ubiqconn Technology, Inc. has focused on industrial computers and has long cultivated fields that are highly dependent on satellite applications, including precision agriculture, maritime, logistics, and transportation. Since 2021, the Company has responded to communication technology development trends by actively transforming and expanding from one-way satellite communication applications focused on the Global Navigation Satellite System (GNSS) into more advanced two-way satellite communications (SATCOM) applications. Against the backdrop of the government's active promotion of the satellite industry, the Company has established a solid industrial ecosystem in Taiwan, enabling it to provide customers with more comprehensive and complete solutions and service capabilities.

B. Maritime

The maritime industry refers to the industry that provides maritime-related solutions by applying information, communication, electronic, and sensing technologies. It covers diverse fields such as vessels, ports, shipping, maritime safety, the marine environment, and marine resources, and represents an important component of the ocean economy. According to reports by market research institutions, the global maritime digitalization market reached approximately US\$200 billion to US\$220 billion in 2024, and is expected to continue expanding at a compound annual growth rate of approximately 9% to more than 10%. By around 2030, the market size is expected to exceed US\$370 billion and may even reach more than US\$400 billion, indicating that the maritime industry is accelerating its development toward digitalization and intelligence.

The major products and services of the global maritime industry include maritime satellite communications, maritime software, maritime hardware, and maritime services. Maritime satellite communications refer to the use of artificial satellites as relay stations to transmit voice, data, images, and other information. They are widely used in vessels, ports, shipping, maritime safety, and other fields. Maritime software refers to software used for maritime-related information systems, management systems, and intelligent solutions, such as vessel management systems, vessel tracking systems, port management systems, shipping management systems, and maritime safety systems. Maritime hardware refers to information equipment, sensing equipment, and communication equipment used in maritime applications, such as satellite terminals, vessel computers, vessel sensors, and vessel communication equipment. Maritime services refer to maritime-related information services, consulting services, training services, and maintenance services, such as maritime information services, maritime consulting services, maritime training services, and maritime maintenance services.

Overall, the development of the global maritime industry benefits from technological advancement and innovation, as well as market demand and competition. From a technological perspective, the application and integration of emerging technologies such as 5G, the Internet of Things, and big data provide the maritime industry with higher speed, broader coverage, richer data, more intelligent analysis, and more secure transactions. From a market perspective, the growth and recovery of global trade, together with consumers' increasing requirements for the quality, safety, and diversity of maritime transportation services, have created greater demand and more opportunities for the maritime industry.

The future development focus of the maritime industry will mainly center on the rise of low earth orbit satellite communications and the innovative application of smart ports. Low earth orbit satellite communications feature high speed, low latency, and high reliability, which can effectively improve communication quality and efficiency, reduce communication costs and energy consumption, expand communication coverage and accessibility, and help strengthen communication security and privacy protection. Its major application fields include maritime satellite communications, maritime satellite networks, and maritime IoT.

Smart ports refer to a port management model that uses information, communication, electronic, and sensing technologies to monitor, control, predict, optimize, and support decision-making in port operations, management, services, and safety. The purpose is to improve port efficiency, quality, environmental friendliness, and economic benefits. Major application fields include port management systems, port logistics systems, port safety systems, and port environmental systems.

Since 2015, the Company has actively invested in the maritime digitalization industry. In the initial stage, it focused on fish detection applications. As technological capabilities and market demand evolved, the Company gradually expanded its business scope to cover multiple key areas, including port digitalization and onboard management systems. Looking ahead, the Company plans to integrate advanced satellite communications (SATCOM) technologies, continue deepening its product and service deployment, expand its application scope in the maritime digitalization industry, and commit itself to promoting the intelligent transformation and upgrading of the maritime industry.

C. Precision Agriculture

Precision agriculture refers to an agricultural management model that uses information, communication, electronic, and sensing technologies to monitor, control, predict, optimize, and support decision-making in agricultural production processes. It can improve agricultural production efficiency, quality, environmental friendliness, and economic benefits. Precision agriculture is an important component of smart agriculture and also serves as an effective approach to addressing global challenges such as food security, climate change, and resource shortages.

According to the latest research by Precedence Research, the global precision agriculture market was approximately US\$14.18 billion in 2025 and is expected to grow to approximately US\$48.36 billion by 2035, representing a compound annual growth rate (CAGR) of approximately 13.05% from 2026 to 2035. This indicates that the market continues to maintain a stable and rapid growth trend.

Overall, the major growth drivers of the precision agriculture market include the continuing increase in global food demand, its higher yield and efficiency compared with traditional farming methods, and its ability to effectively reduce uncertainties caused by climate change. In addition, the rapid

development and application of technologies such as the Internet of Things (IoT), artificial intelligence (AI), and drones are further promoting the popularization and upgrading of precision agriculture, driving agriculture toward intelligence and sustainability.

The major products and services in the global precision agriculture market can be divided into three categories: hardware, including sensors, drones, satellites, GPS, and other devices; software, including data management, analysis, and forecasting; and services, including consulting, training, and maintenance. Major application areas include crop management, such as irrigation, fertilization, and pest and disease control; livestock management, such as health monitoring, breeding control, and feed management; and aquaculture management, such as water quality monitoring, aquaculture optimization, and catch forecasting.

The development of the global precision agriculture market benefits from technological advancement and innovation, as well as government support and encouragement. The application and integration of emerging technologies such as 5G, the Internet of Things, and big data provide precision agriculture with higher speed, broader coverage, richer data, more intelligent analysis, and more secure transactions. In addition, many countries and organizations have formulated relevant policies and programs to promote the development and adoption of precision agriculture.

In terms of corporate development, the proprietary brand RuggON entered the precision agriculture market in 2020, and its business footprint has expanded from North America to South America, Eastern Europe, and Central Asia. RuggON has independently developed a high-precision GPS module capable of centimeter-level positioning accuracy. Through collaboration with strategic partners in various countries, and by leveraging the various wired and wireless communication technologies provided by RuggON, the Company is able to offer comprehensive precision agriculture information systems and field operation solutions across six major cycles: water resource management, land preparation, sowing, fertilization and pest management, irrigation, and harvesting.

D. Public Transportation and Logistics

RuggON has long cultivated the public transportation market. It has repeatedly won bids for railway transportation projects in South America and bus transportation systems in Europe and the Middle East, demonstrating strong market competitiveness and technical integration capabilities. Leveraging stable product quality and advantages in customized technology, RuggON has established a solid brand image and cooperation foundation in the international transportation sector.

According to the latest research data from Precedence Research, as countries continue to increase investment in public transportation infrastructure, the global transportation services market reached approximately US\$9.23 trillion in 2025 and is expected to grow to approximately US\$19.96 trillion by 2035, representing a compound annual growth rate (CAGR) of approximately 8.02% from 2026 to 2035. This indicates that the market has stable and long-term growth potential. RuggON will cooperate with major transportation service system integrators in Europe, integrating system requirements such as ticketing, in-vehicle advertising, driver assistance, pre-trip vehicle inspection, and 5G transmission. It will continue to upgrade in-vehicle computers and peripheral equipment while providing related customized solutions.

According to the latest research data from Precedence Research, the global logistics market was approximately US\$11.23 trillion in 2025 and is expected to reach approximately US\$24.36 trillion by

2035, representing a compound annual growth rate (CAGR) of approximately 8.05% from 2026 to 2035. This reflects the logistics market's long-term and steady growth momentum.

RuggON focuses on the development of dedicated equipment for transportation vehicles used in mining, ports, warehousing, and other applications. In cooperation with local strategic partners in various countries, it provides related software and hardware integration services as well as comprehensive solutions. Since 2021, RuggON has achieved significant results in markets such as Latin America, Eastern Europe, and Central Asia, establishing a solid market foundation and successful case experience. Looking ahead, the Company will continue to deepen its presence in these specialized application fields and, based on its existing experience, actively expand into the Australian and North American markets to further strengthen its leadership position in the global market for dedicated transportation vehicle equipment.

4.1.3 An Overview of The Company's Technologies and Its Research and Development Work

4.1.3.1 FIC Global, Inc.: N/A

4.1.3.2 First International Computer, Inc.

A. R&D expenses invested in 2025 amounted to NT\$53,993 thousand.

B. The Company developed a streamlined platform based primarily on the Honeywell/Tridium NiagaraAX Platform — the Slim NiagaraAX Platform — to provide enterprises, factories, buildings, and cities with related hardware and software equipment for building environment management, energy control, energy conservation, and carbon reduction control platforms.

The Company has also invested professional manpower and resources in artificial intelligence system integration and computing. In addition to supplying equipment required by the market, it provides system integration services and plans to introduce BIM, cybersecurity platforms, energy models, AI-powered intelligent electricity consumption control, and carbon inventory integration. These initiatives enable smart building and intelligent management solutions to better meet the needs of smart city development and green energy integration.

C. Technical Solution: Strategic Value of Finite State TARA & SCA: As an agent, the Company provides not only tools, but also a “compliance accelerator.” Finite State’s technologies can precisely address the aforementioned pain points:

- SCA (Software Composition Analysis): Binary Analysis Core: For closed-source software used in robots and unmanned vehicles, SCA can analyze and generate an SBOM without requiring source code. This is critical for manufacturers that emphasize AI model protection, as it can effectively identify hidden CVE vulnerabilities.
- TARA (Threat Analysis and Risk Assessment):
 - Compliance Automation: For UN R155 and ISO/SAE 21434 processes, Finite State can digitalize threat modeling, substantially shortening the time required to obtain approval from third-party certification bodies such as SGS.
 - AI-Assisted Decision-Making: By using AI to analyze thousands of vulnerabilities and prioritize them based on the device’s actual attack paths, Finite State helps prevent engineers from being overwhelmed by irrelevant or low-impact alerts.

4.1.3.3. 3CEMS Corp.

A. R&D expenses invested in 2025 amounted to NT\$287,602 thousand.

B. Motherboard Assembly (PCBA)

- The Company introduced high-speed and high-precision SMT placement machines to increase hourly production output and improve the placement efficiency of high-precision components. It also installed 3D AOI automated optical inspection equipment after reflow to increase the yield rate of SMT placement.
- The Company introduced automatic stencil inspection machines to prevent solder paste printing defects caused by stencil breakage, blocked apertures, or dimensional inaccuracies, thereby improving yield and reducing quality failure costs.
- The factories introduced automatic splicing machines to reduce wrong materials caused by manual splicing, while improving splicing speed, utilization rate, and output.
- Nitrogen reflow ovens were introduced into SMT production to enhance solder paste activity and reduce SMT defects such as cold solder joints and insufficient solder.
- Automatic insertion machines for capacitors and odd-form components were introduced to reduce manpower requirements and improve insertion yield.
- Nitrogen generators were introduced to improve soldering quality and reduce quality failure costs.
- Automatic testing equipment was developed and introduced to improve testing efficiency and reduce labor costs.
- The Company continued to deepen the application of the expert inspection system for product R&D, namely DFM (Design for Manufacturability), to assist customers in accelerating new product introduction by optimizing product design in terms of cost, manufacturability, and testability.
- Automatic programming equipment was introduced to reduce labor costs and increase testing output.
- Double-sided AOI was upgraded and introduced to improve outgoing quality and reduce DOA rates.
- A PXE program storage system was developed to improve line changeover efficiency and reduce fixture costs, including master disk costs.
- A DDR5 repair solution was developed by changing the solder paste printing process from printing on the PCB to printing on component leads, thereby improving repair efficiency and yield.
- Based on actual factory requirements, board warpage measurement equipment was jointly developed with partner manufacturers, with measurement data uploaded to the SFIS system to improve accuracy and prevent missed measurements by personnel.
- SMT track control devices were developed so that, in cases of wrong materials, failure to scan during material loading, or excessive defect rates, production can be stopped at the first stage through the SFIS system, thereby reducing factory losses.
- The Company continued to promote manufacturing upgrades and the development of automation capabilities.
- The Optical Communications Business Division continued to increase investments in automation equipment and smart manufacturing.
- The Company advanced the automation of high-speed optical module PCBA processes to reduce

dependence on manual labor and optimize its cost structure.

- A manufacturing data platform was established to enable real-time collection and analysis of equipment, quality, and production line data.
- Yield management and quality early-warning mechanisms were strengthened to enhance product consistency and reliability.
- Through data-driven refined management, the Company improved production efficiency while effectively responding to cost pressures arising from the decline in the demographic dividend, further strengthening its long-term competitiveness.

4.1.3.4 Ubiquonn Technology, Inc.

A. R&D expenses invested in 2025 amounted to NT\$231,464 thousand.

B. The Company is committed to the most challenging mobile application markets in the industrial computer sector. Its technology and R&D directions include rugged mechanical structures, intelligent battery management, wide-range in-vehicle power supplies, software services, and seamless wireless connectivity. These efforts are intended to optimize and deepen the technical capabilities of Ubiquonn Technology, Inc. and establish a strong competitive advantage in the industry.

- **Rugged Mechanical Structure:** Providing rugged and durable equipment for harsh environments is critical for specific field applications. Ubiquonn Technology, Inc.'s rugged mechanical structure technology provides reliable and comprehensive solutions without affecting user operating habits or working conditions. These solutions include structural designs for high- and low-temperature environments and mobility requirements, with features such as waterproofing, dustproofing, drop resistance, and vibration resistance.
- **Display Technology:** High-brightness displays, anti-glare layers, and anti-reflective coatings are adopted to ensure clear readability even under sunlight.
- **Touchscreen Technology:** The touchscreens support glove mode and wet-hand operation, making them suitable for various environments.
- **Intelligent Battery Management:** Maintaining high mobility and continuous power supply in extreme environments is critical for any mobile device. Intelligent battery management technology eliminates power-related downtime by safely controlling battery charging and discharging currents under various ambient temperatures, thereby ensuring uninterrupted power supply.
- **Wide-Range In-Vehicle Power Supply:** For in-vehicle applications, a stable and efficient power supply is essential when facing irregular vehicle power voltages and noise interference from in-vehicle power network equipment. Ubiquonn Technology, Inc.'s wide-range in-vehicle power supply technology provides optimal noise immunity and the most stable in-vehicle power supply. This is the most important technology in in-vehicle power supply design and serves as the ultimate solution for ensuring optimal interference resistance and stable power for in-vehicle computing equipment.
- **Software Services:** The software team has expertise in Linux, Android, and Windows platforms, and provides operating system porting services as well as customized CMOS/BIOS settings. It also provides comprehensive board-level software services, intuitive dashboard utilities, and APIs to meet the unique needs of different customers.

- **Seamless Wireless Connectivity Technology:** This technology supports various wireless applications and provides comprehensive solutions for high- and low-data-rate transmission over different distances. It not only optimizes wireless design and deployment, but also improves signal sensitivity and supports customized antenna solutions to achieve optimal transmission and reception performance.
- **Edge Computing:** In terms of hardware, the Company provides computing platforms with various architectures to meet the needs and cost considerations of different application scenarios. In terms of AI software, its internal laboratory has the capability to train domain-specific models, enabling machines to develop visual perception capabilities and achieve automation to replace manual labor requirements.

4.1.4 The Company's Long-Term and Short-Term Business Development Plans

4.1.4.1 FIC Global, Inc.

A. Short-Term Plan: Implementing Specialized Business Operations and Pursuing Industrial Holding Objectives

With First International Computer, Inc. as the principal entity, non-core businesses will be gradually spun off and transferred to the Company for holding. At the same time, based on customer types, subsidiaries will be organized into three major business sectors: EMS Services, IT R&D and Design, and System Integration. The business units and subsidiaries under the Group will form a matrix organizational structure to achieve resource sharing and sales collaboration across business units, thereby providing customers with integrated computer product services and strengthening cooperation among investee companies.

Each investee company will adjust its product structure according to industry demand. Through mutual integration and complementarity among products, each company will be able to expand its own product opportunities and market space. The Company will also provide related sales, procurement, R&D, management, and information platforms to share resources and enhance the overall operating performance of the Company and its investee companies.

B. Long-Term Plan: Realizing Group-Wide Synergies and Encouraging Internal Entrepreneurship

The Company will be committed to strengthening quality and cost efficiency, including reviewing, evaluating, and adjusting the industries in which it invests, so that the integration strategy can be fully implemented in actual operations and the Company's business can create a new phase of profitable growth.

4.1.4.2 First International Computer, Inc.

A. Short-Term Plan: Providing Product Solutions with Distinctive Sales Features and High Added Value in Response to Market Dynamics: The Company aims to provide customers with product solutions that feature market differentiation and high added value. It will also establish brand professionalism and open up regulatory verification channels to ensure that customers can quickly pass compliance reviews through the Company's tools.

- **Marketing Plan**

- Leveraging the completeness, integration capability, and commercial applicability of the

Honeywell Niagara platform, the Company will develop customized solutions required by customers. It will provide comprehensive smart building solutions covering, but not limited to, air conditioning, chillers, total heat exchangers, building lighting systems, energy generation, energy storage, charging, AI algorithms, carbon emissions, and energy management.

- The Company will promote the advantageous value of the green energy industry and diversified solution platforms. It will organize CRA & R155 Compliance Practice Seminars, inviting SGS and ARTC to provide joint endorsement, and will publish white papers targeting the industrial control and automotive supply chains. In the future, it plans to establish a pipeline of more than 20 key enterprise prospects.

● Product Development Plan

The Company will integrate Finite State TARA & SCA to establish a Rapid Compliance Testing Package. In response to CRA vulnerability reporting obligations, comprehensive compliance, and product resilience security requirements, the package will provide automated threat modeling, risk analysis, and scanning processes. In the future, the Company plans to complete two proof-of-concept (PoC) cases in different industries, namely automotive and industrial control.

● Operational Plan

- The Company will continue the construction of solar power generation systems and actively expand into diversified product markets, pursuing proactive growth while maintaining operational stability.
- The Company will increase the revenue contribution of smart building control system construction. It will promote the IoT-developed EMS power management system for the initial-stage needs of factories and hospitals, thereby creating a strategic entry point for subsequent BA system requirements or central monitoring command center needs.
- The Company will develop replicable systems and modules for promotion as products or platforms, supporting business expansion and reaching a broader customer base.
- The Company will strengthen material procurement efficiency, reduce procurement costs, control various expenses, and effectively manage operating costs.
- The Company's solutions will be applied to green energy-related industries, including renewable energy turnkey engineering and renewable energy electricity sales.
- The Company's solutions will also be applied to IoT-related industries, including building weak-current turnkey engineering, smart building central monitoring systems, HVAC/building automation engineering systems, smart power and energy management control systems, and ESG management command centers.
- The Company will establish an internal technical support team and deepen communication mechanisms with original manufacturers. It will also establish standard operating procedures (SOPs) for ISO 21434 and IEC 62443, with the goal of shortening the initial setup time for customer tool deployment to within two weeks.

● Financial Plan

- The Company will strengthen its understanding of customer credit information and continue monitoring and management to reduce operational risks.
- The Company will properly utilize various financing instruments and appropriately plan financing costs to meet capital investment needs and strengthen financial capabilities.
- The Company will focus on license revenue, seek to achieve annual revenue break-even, and

establish stable cash flow.

B. Long-Term Plan: Enhancing Integrated Product Solutions and Competitive Pricing Strategies: The Company will build industry standards and promote data-driven service transformation, enabling cybersecurity to become an irreplaceable core competency of First International Computer, Inc.

● Marketing Plan

- The Company will actively seek potential customers or strategic alliance partners to expand overall business.
- The Company will continue to participate in and cooperate with exhibitions and events held by green energy-related associations to enhance its corporate image and expand business opportunities.
- The Company aims to become an industry thought leader and one of the top three preferred brands in Taiwan's industrial control and automotive cybersecurity markets.

● Product Development Plan

- The Company will continue to actively develop elements related to green energy, energy conservation, and carbon reduction, while introducing intelligent management solutions to help customers move toward ESG-based sustainable operation and management.
- The Company will move toward the integration of software and hardware platforms for Smart Building 4.0.
- AI-Driven Continuous Security Monitoring Platform: By combining edge computing technology, the Company will extend cybersecurity testing from the "pre-shipment" stage to the "in-field" operational stage, thereby developing a value-added cybersecurity platform.

● Operational Plan

- The Company will adhere to its core businesses while continuing to increase product value and solution offerings through diversified strategic alliances.
- Productization of Customized Needs: The Company will standardize common customized requirements, such as EMS systems, monitoring systems, and OEE analysis for specific equipment, into simple and user-friendly products.
- The Company will execute the electricity sales business and promote green electricity wheeling.
- The Company will actively expand new vertical market solutions.
- The Company will establish a multinational support system to serve Taiwanese supply chains expanding into Europe and the United States. It will develop Managed Security Service Provider (MSSP) services to provide 24/7 automated vulnerability management, with a future customer retention rate target of more than 85%.

● Financial Plan

- Based on the principle of balancing operating performance and financial risks, the Company will appropriately raise funds through debt financing or capital increases to meet the needs of expanding operating scale and working capital.
- In response to international business risk management needs, the Company will use appropriate new financial instruments as hedging tools for sales profits.
- The Company will transform toward a high-margin model combining subscription-based services (SaaS) and expert services. It will explore cross-sector revenue models involving cybersecurity insurance and financial technology (FinTech), achieve a high proportion of

annual recurring revenue (ARR), and improve profitability.

- Future Development Outlook for Cybersecurity: Deep Integration of AI and Resilience
 - Security for AI: As robots and unmanned vehicles integrate LLMs or more complex AI vision algorithms, Finite State will evolve to detect risks such as AI model poisoning or model theft.
 - Continuous Compliance: Future cybersecurity will no longer involve only a single pre-shipment scan. In line with CRA requirements, new vulnerabilities must be continuously monitored throughout the product lifecycle. The Company will promote Managed Cybersecurity Monitoring Services (MSSP) and use Finite State for automated tracking.
 - Cross-Domain Collaborative Defense: Unmanned vehicles in the air, intelligent in-vehicle systems on land, and financial facilities on networks will be interconnected under the smart city architecture. The Company is committed to establishing a cross-industry vulnerability intelligence database, allowing financial-grade security controls to be applied to industrial control and robotic equipment.

4.1.4.3 3CEMS

A. Amertek Computer (Shenzhen) Co., Ltd.

- Short-Term Plan: Providing Product Solutions with Distinctive Sales Features and High Added Value in Response to Market Dynamics
 - Marketing Plan
 - ◆ Maintain one-stop production capabilities for computer motherboards, PCs, and server system assembly.
 - ◆ Deepen production capabilities in IoT products, computer graphics cards, and gaming accessories.
 - ◆ Establish a market image as a professional manufacturing facility.
 - Production Plan
 - ◆ Increase investment in automation equipment, integrate production resources between the two plants, and improve operational efficiency.
 - ◆ Reduce production losses, control process defects, and decrease customer complaints.
 - ◆ Focus on improvement and management implementation in areas such as raw material conservation, waste reduction, water and electricity conservation, utilization of durable goods, and control of external failure costs.
 - Financial Plan
 - ◆ For cost increases caused by customers, reasonably seek partial subsidies from customers.
 - ◆ Pursue industrial transformation and upgrading to increase opportunities for government subsidies.
- Long-Term Plan: Integrating Emerging Markets and Industry Demand, Introducing Talent, Improving Factory Automation, Reducing Costs, and Developing New High-Quality Customers
 - Marketing Plan
 - ◆ Increase the proportion of high-margin products, such as industrial computers, edge computers, gaming accessories, and server products for the Chinese mainland market.
 - ◆ Continue to explore new products from existing customers.
 - ◆ Develop new high-quality customers and expand profit channels.

- Production Plan
 - ◆ Increase reasonable investment in automation equipment to reduce costs and improve efficiency.
 - ◆ Cultivate and promote core personnel in engineering and manufacturing, while enhancing management innovation and diversification.
 - ◆ Flexibly plan production capacity and integrate different types of order requirements from multiple customers.
- Financial Plan
 - ◆ Based on the principle of balancing operating performance and financial risks, appropriately adopt debt financing, capital market fundraising, or a combination of both to reduce working capital costs and maximize shareholder value.

B. Prime Base Inc. Taiwan Branch (Cayman) & Prime Technology (Guangzhou) Inc.

- Short-Term Plan: Maximizing the Value of Existing Customers and Mitigating Geopolitical Risks Through Flexible Multi-Site Capacity Allocation
 - Marketing and Product Development Plan
 - ◆ Deepening Engagement with NVIDIA and Mainstream Platform Ecosystems: The Company will continue to deepen technical cooperation with NVIDIA, Intel, ARM, and NXP. In response to the growing adoption of AI applications, the Company will provide professional manufacturing service capabilities to shorten customers' project implementation timelines.
 - ◆ Targeted Marketing for Specific Vertical Applications: The Company will focus on high-end machine vision for semiconductor/display panel production lines and smart retail upgrade demand. By participating in globally recognized industrial exhibitions, such as Embedded World in Germany and COMPUTEX Taipei, the Company will seek ODM/DMS transfer orders from major industrial and commercial customers.
 - ◆ Increasing Penetration Among Existing Customers: For existing customers that currently procure only PCBA from the Company, the Company will actively promote system-level turnkey solution services to increase contribution value and customer stickiness from individual customers.
 - Production and Operations Plan
 - ◆ Implementing "Geopolitical Resilience" in Production Line Allocation: Based on tariff policies and customers' needs to diversify risks, the Company will quickly adjust the capacity allocation ratio of PCBA SMT placement and system assembly across different production bases, thereby establishing a flexible cross-border dispatch mechanism.
 - ◆ Strengthening Advanced Processes and Quality Control: The Company will expand automation and introduce AI visual defect inspection into its own production lines to ensure that products delivered to customers meet a "zero-defect" standard.
 - ◆ Supply Chain Agility and VMI Warehouse Management: By integrating supply chain scale to enhance bargaining power, the Company will optimize cost control and procurement management. At the same time, it will establish in-depth strategic partnerships with major global suppliers and promote strategic inventory and vendor-managed inventory (VMI) mechanisms for key core chips, ensuring a high degree of supply flexibility and price competitiveness even amid severe market and supply chain volatility.

- ◆ Production Process Optimization and Efficiency Improvement: The Company will continue to strengthen smart manufacturing capabilities at its factories. Through lean production improvements, the introduction of advanced process technologies, and automation solutions, it will reduce manufacturing costs, improve yield and capacity, and achieve the goal of maximizing production value.
- ◆ Cross-Industry Strategic Alliances and Ecosystem Expansion: The Company will cooperate with leading industry players to expand its market presence through complementary advantages. It will establish a mutually beneficial ecosystem and drive business growth through collective strategic thinking.
- Long-Term Plan: Deepening Software-Hardware Integration and Niche Market Moats
 - Marketing and Product Development Plan
 - ◆ Expanding from Hardware Manufacturing to Software-Hardware Integrated Solutions: The Company will move beyond hardware manufacturing by deeply integrating low-level drivers and edge computing management software, providing customers with one-stop services that combine hardware, software, and cloud integration. This will create a recurring revenue model with high gross margins and strong customer stickiness.
 - ◆ Deepening High-Barrier Vertical Applications and Establishing a Long-Term Profit Moat: The Company will convert its accumulated technologies and certification capabilities into tangible commercial results. It will fully target the automotive and new energy markets, where product lifecycles can last five to ten years, and establish extremely high competitive barriers.
 - ◆ Building Global Brand Visibility and Industry Technology Influence: The Company will establish a benchmark position in specific niche markets, such as edge computing in harsh environments, and evolve from a “hidden champion” into a leading brand with the ability to define industry standards.
 - Production and Operations Plan
 - ◆ Building Intelligent Production: The Company will introduce digital twin systems, fully automated material handling, and intelligent scheduling systems, connecting production data from global production bases in real time to achieve exceptional manufacturing efficiency and zero-defect quality management.
 - ◆ Globalization Production Layout and Real-Time Services: The Company will establish back-end assembly or rapid repair sites in major global markets such as North America and Europe. It will fully implement the strategy of “local service, global operations” to provide customers with real-time logistics and technical support.
 - ◆ Implementing Green Manufacturing and Aligning with the Global ESG Sustainable Supply Chain: The Company will comprehensively adopt low-carbon materials, optimize production energy consumption, and promote the use of green electricity. These actions will help meet strict international audits for green supply chains and transform sustainable development into substantive competitiveness in securing orders.
 - ◆ Promoting Short-Chain and Localized Supply Chains: The Company will continue to optimize and shorten supply chain routes while actively advancing a supply chain localization strategy. By establishing regional supply systems, it will maximize logistics efficiency and production flexibility, thereby effectively reducing the risk of supply chain disruption caused by geopolitical factors.

- ◆ Deepening Digital Transformation and Agile Organizational Operations: The Company will introduce digital technologies and data-driven management to substantially improve the operational efficiency of cross-border business processes. At the same time, it will continue to strengthen its agile organizational structure, break down traditional hierarchical barriers, and empower teams with rapid decision-making capabilities to quickly adapt to new challenges in a changing market environment.

C. Optical Communication

- Marketing and Product Development Plan: The product development roadmap focuses on PCBA foundry services for 800G, 1.6T, NPO (Near-Packaged Optics), and CPO (Co-Packaged Optics). Product planning will be advanced in stages according to technology development:
 - Short Term: The Company will consolidate its market share in PCBA for 800G/1.6T pluggable optical modules. At the same time, it will use NPO module foundry services as a growth driver, providing SMT placement, optical-electrical coupling, and testing services for 3.2T NP and 6.4T NPO modules. The Company will also complete the establishment of CPO optical engine mounting capabilities and achieve small-batch trial production.
 - Long Term: The Company will realize mass production of CPO system-level assembly and provide one-stop integrated manufacturing services ranging from optical engine mounting to ASIC co-packaging, positioning itself as a leader in optoelectronic heterogeneous integration manufacturing.
- Marketing Strategy
 - Technical Marketing: With high-speed and high-precision flip-chip mounting solutions as its core value proposition, the Company will communicate its differentiated advantages through professional exhibitions, such as OFC, technical white papers, and customer-verified case studies.
 - Ecosystem Collaboration: The Company will engage in collaborative development with upstream chip, material, and optical device manufacturers to obtain technical certifications and ecosystem endorsements.
 - Customer Service: The Company will establish a remote process audit and quality traceability platform to shorten customers' adoption cycles and strengthen long-term partnerships.
 - The Company will continue to monitor demand from AI data centers and computing infrastructure, dynamically adjust its product portfolio, and ensure sustained growth momentum.
- Production and Operations Plan
 - Capacity Buildout and Technology Upgrade: To meet the requirements of high-speed optical modules for high-density and high-frequency signal integrity, the Company will upgrade its production facilities in phases:
 - ◆ High-Precision Placement: The Company will introduce equipment with placement accuracy of $\pm 5\ \mu\text{m}$, and even $\pm 3\ \mu\text{m}$, to meet the precision alignment requirements of higher-precision components.
 - ◆ End-to-End Testing: The Company will establish testing capabilities covering optical engines, PCBA, and modules. Procurement of key testing equipment and in-house development will proceed in parallel to ensure outgoing product quality.
 - Quality Management and Yield Targets: The Company will strictly implement total quality

management, introduce fully automated optical inspection into key processes, and establish testing and verification platforms.

4.1.4.4 Ubiqconn Technology

A. Short-Term Development Plan: Providing Product Solutions with Distinctive Sales Features and High Added Value in Response to Market Dynamics

➤ Marketing and Product Development Plan

- **Providing Comprehensive Customized Services:** The Company will provide one-stop customized services from proof-of-concept (POC) samples to mass production, including product design, manufacturing, market strategy, and subsequent product support services. It will place particular focus on the maritime, satellite communications, and government project markets to meet the growing demand in these fields.
- **Strengthening the Influence of the RuggON Brand in Key Markets:** By deepening its presence in four key markets—agriculture, public transportation, logistics, and government projects—the Company will enhance brand recognition and influence, and ensure that RuggON becomes the preferred brand in these industries.
- **Establishing a Technology-Leading Market Position:** Through continuous innovation and technological upgrades, the Company will strengthen RuggON’s image as a technology leader in the market. This includes investing in R&D, cooperating with leading technology companies, and actively participating in the formulation of industry standards.
- **Expanding the Global Operating Network:** The Company will continue to expand its operating locations in key regions. By staying closer to customers, it will provide faster, more convenient, and localized services.

● Production and Operations Plan

- **Comprehensive Supply Chain Integration:** The Company will enhance bargaining power through supply chain integration, thereby optimizing cost control and supply chain management. It will establish solid partnerships with major suppliers while maintaining secondary suppliers to ensure sufficient pricing flexibility in the face of market volatility.
- **Improving Production Efficiency at the Zhonghe Plant:** By leveraging existing technologies and equipment, the Company will strengthen the production capacity of the Zhonghe Plant. This includes optimizing production processes and introducing advanced manufacturing technologies and automation solutions to reduce production costs and improve product quality and output.
- **Strengthening Ecosystem Collaboration:** The Company will cooperate with industry partners to develop new products and expand market coverage. By applying collective strategic thinking to jointly address industry challenges and by establishing a more complete ecosystem, the Company will attract more business opportunities and promote overall business growth.
- **Promoting a Digitally Collaborative Work Environment and Introducing an Agile Organizational Structure:** The Company will continue to invest in digital tools and platforms to facilitate more effective collaboration across departments and teams. It will encourage cross-functional teamwork and adopt agile working methods to improve efficiency and innovation capabilities.

B. Long-Term Development Plan: Becoming a Leading Brand in Mobile Satellite Communications Ground Equipment and Services, with Satellite Communications Technology as the Core

➤ Marketing and Product Development Plan

- Consolidating RuggON's Leading Position in the Satellite Communications Field: The Company will provide value-added services in four major markets—agriculture, public transportation, logistics, and government projects—and aims to become a major provider of mobile satellite application solutions in these fields over the next decade.
- Developing Mobile Satellite Communications Applications as a Major Revenue Source: Over the next decade, the Company will develop mobile satellite communications applications into a major revenue contributor.
- Establishing Regional Business Units: The Company will establish regional business units in major markets to deepen market penetration and strengthen customer relationships.
- Product Innovation Centered on Satellite Communications Technology: The Company will continue to develop and optimize mobile rugged applications centered on satellite communications technology to meet the needs of various vertical markets.
- Becoming an Industry Leader in Drone Controllers: Through technological innovation and market strategies, the Company aims to become a leading brand in the drone controller field.

● Production and Operations Plan

- Establishing Regional Production Bases: The Company plans to establish production bases in major regions over the next decade to provide one-stop services from sample production to mass production while diversifying supply chain risks.
- Supply Chain Optimization and Localization: The Company will continue to shorten and optimize the supply chain and advance its supply chain localization strategy to improve efficiency and flexibility.
- Integration and Application of Artificial Intelligence: The Company will introduce artificial intelligence technologies to improve the efficiency and accuracy of materials management, thereby reducing inventory costs.
- Continuous Operation and Optimization of the Ecosystem: The Company will continuously strengthen relationships with suppliers and partners to create greater synergies.
- Continuing to Promote Digital Transformation and Optimize the Agile Organization: Through the application of digital technologies, the Company will improve the efficiency and flexibility of business processes. It will also strengthen its agile organizational structure to respond to market changes and quickly adapt to new challenges.

4.2 Analysis of the Market as Well As the Production and Marketing Situation

4.2.1 Market Analysis

4.2.1.1 FIC Global, Inc: N/A

4.2.1.2 First International Computer, Inc.

A. Major Product Sales Regions and Market Share

- At present, the Company's principal sales region is the domestic market. In cooperation with Honeywell/Tridium, and through the comprehensive Niagara platform, the Company builds a complete smart IoT platform product portfolio. Its offerings include Intelligent Building

Management Systems (IBMS), Smart Building Integrated Management Systems (BIM + IBMS + FMS), Solar Intelligent Integrated Energy Management Systems (SIEMS), Energy Storage Systems (ESS), and Factory Energy Management Systems (FEMS), providing comprehensive intelligent solutions (AI Solutions) for smart cities, smart buildings, and enterprises.

- With the implementation of the EU CRA and UN R155, demand for “compliance consulting services” to assist Taiwanese manufacturers in exporting to Europe has driven software sales. As Taiwan is a key R&D hub for global electronics manufacturing and intelligent vehicles, including EVs and UAVs, its supply chain faces urgent compliance requirements, making this the Company’s current primary source of revenue.
- Binary SCA Analysis: Finite State holds a leading position in firmware scanning that does not require source code. Its penetration rate among Taiwan’s high-end automotive and industrial control ODMs is growing rapidly.
- TARA Process Automation: The current market is still largely dominated by manual consulting services. Finite State provides tool-based and digitalized TARA models, giving it strong competitiveness among customers seeking rapid certification. It is expected to obtain more than 25% of Taiwan’s smart vehicle cybersecurity testing tool market by the end of 2026.

B. Future Market Supply and Demand Conditions

- Demand for green energy and energy management is expanding rapidly. On the demand side, the main drivers include increasing AI-related power consumption, rising electricity demand, supply chain decarbonization requirements, and mandatory green electricity policies and regulations. In addition to strengthening domestic demand in Taiwan, the Company will continue to deepen diversified product integration and the development of specific vertical markets. It will provide comprehensive system solutions to expand both sales and profit.
- Cybersecurity demand is showing explosive growth, including:
 - Mandatory Compliance: After the EU CRA becomes formally mandatory in 2027, all products with connectivity functions, ranging from industrial control robots to financial terminals, will be unable to be sold without SBOM and vulnerability evidence.
 - Supply Chain Transparency: Major automakers (OEMs) require suppliers (Tier 1/2) to provide automatically generated TARA reports. Demand has shifted from an optional requirement to a standard requirement.
- On the cybersecurity supply side, professional barriers remain high. Although open-source SCA tools are available in the market, high-accuracy analysis tools targeting hardware firmware and binary code remain scarce. The challenge on the supply side lies not in the software itself, but in the availability of professional service personnel with cybersecurity analysis capabilities who can align with SGS and ARTC requirements.

C. Business Objective

- Looking ahead, the Company will continue to actively expand into diversified vertical markets. By combining its existing Niagara technology with more than a decade of practical field experience in hardware and software platform integration, the Company will provide customers with one-stop optimal AIoT hardware and software integration solutions. It will also strengthen diversified cooperation to enhance the added value of overall services.
- The Company plans to sign three to five benchmark PoC projects related to “automotive R155

compliance” or “UAV cybersecurity” and transform them into a stable profit model based on consulting and subscription services.

D. Favorable and Unfavorable Factors for Future Development and Response Measures

- **Favorable Factors:** The Company and its affiliates enjoy a strong corporate image and sound credit standing. With more than a decade of practical cases and accumulated experience, the Company can more easily gain customer trust and referrals. In line with the development trends of smart IoT, energy conservation, carbon reduction, and society as a whole, the Company is also more actively incorporating diversified value-added elements into new products. This enables continued momentum in IoT and green energy product R&D and expands the Company’s capability to operate multi-dimensional product offerings.
- **Unfavorable Factors and Response Measures:** Product technologies are changing extremely rapidly, product differentiation is becoming increasingly limited, external competition remains intense, and prices and profit margins are under pressure. In response, the Company will strengthen differentiation in product services, establish cross-industry strategic alliances to jointly build a carbon reduction ecosystem, expand market touchpoints and technologies, increase replicable sales modules, and create predictable and stable recurring revenue.

4.2.1.3 3CEMS

The largest sales region for 3CEMS’s products is Asia, followed by Europe, the United States, and other regions. Its major products include optical communication photoelectric conversion modules, automotive MCUs, ADAS products, automotive digital instrument clusters, marine bridge central controller boards, broadcast transmission system control boards, multifunction printer boards, air-conditioning inverter control boards, mini PCs, server hosts, motherboards, computer graphics cards, liquid-cooling fans, IoT products, and other related products.

A. Amertek Computer (Shenzhen) Co., Ltd.

The major products of the Caizhong Plant include mini PCs, server hosts, motherboards, computer graphics cards, liquid-cooling fans, IoT products, and AI servers. These products are mainly sold to the United States, Asia, Europe, Mainland China, and other regions. In view of the market situation in 2025, the U.S. market needs to be restructured. Therefore, the Company needs to increase domestic sales in Mainland China to offset the decrease in orders.

- **Future Market Supply and Demand Conditions:** Due to uncertainties arising from tariff issues, it is necessary to diversify customers and products to prevent risks caused by reliance on a single customer or product.
- **Business Objectives:** The Company will deepen relationships with existing customers, improve service quality, and introduce new products and new customers. It will provide the fastest-response team and high-margin customized services to meet customers’ future needs. In response to the production introduction of different products, the Company will strengthen relevant personnel training and evaluate the benefits of introducing professional automation equipment. To prepare for the arrival of the big data era, the Company will continue to conduct data-driven and systematic cost analysis to enhance competitiveness.

B. Prime Base Inc. Taiwan Branch (Cayman) & Prime Technology (Guangzhou) Inc.

The largest product sales region is the United States, followed by Europe, Asia, and other regions. Major products include optical communication photoelectric conversion modules, automotive MCUs, ADAS products, automotive digital instrument clusters, marine bridge central controller boards, broadcast transmission system control boards, multifunction printer boards, air-conditioning inverter control boards, mini PCs, server hosts, motherboards, computer graphics cards, liquid-cooling fans, IoT products, and other related products.

- **Current Sales Revenue Distribution, Future Outlook, and Strengthening Measures**

- **Current Market Distribution:** At present, the United States is the largest core market in terms of global business revenue, followed by Asia, with Europe ranking third. This healthy three-region structure not only demonstrates the Company's strong order-taking competitiveness in global technology R&D hubs, namely the United States and Canada, but also highlights its deep foundation in Asia's smart manufacturing ecosystem and Europe's high-end industrial system.
- **Future Outlook:** As global Edge AI shifts rapidly from the cloud to end devices, demand from North American customers for rugged IPCs and AI acceleration hardware will continue to lead growth. At the same time, procurement momentum in Europe and Asia for smart automotive products, which require wide-temperature and high-vibration-resistance performance, as well as high-safety-standard medical testing equipment, should not be underestimated.
- **Key Areas for Strengthening — Future Growth Engines:**
 - ◆ **Deepening penetration of full-system assembly services in the U.S. market:** The Company will guide existing customers that currently procure only PCBA toward higher-value-added system-level integration services.
 - ◆ **Actively expanding niche markets in Europe and Japan:** Europe places strong emphasis on ESG and energy transition, and distributed grids such as wind and solar power require a large number of industrial-grade edge gateways and rugged computing nodes. Meanwhile, in response to structural transformation needs arising from Japan's declining birthrate, demand for Edge AI and automation that can replace manual labor remains strong.

- **Flexible Multi-Site Production Allocation Strategy — Competitive Advantage Against Geopolitical Risks**

Amid global technology nationalism and the continuous changes in tariff policies across countries, the traditional centralized production model is facing severe challenges. The Company's core competitive advantage lies in flexible multi-site production allocation:

- **Flexible Capacity Allocation:** By establishing cross-regional, multi-core production bases, the Company can dynamically adjust production line allocations for PCBA SMT placement, software and hardware integrated testing, and even full-system assembly based on customers' most immediate tariff considerations and geopolitical risk-hedging needs.
 - **Logistics and Real-Time Customer Response:** Through localized short-chain supply chains and a global multi-site layout, the Company can not only provide customers with cost-competitive manufacturing solutions, but also significantly shorten delivery lead times.
- **Core Focus of Electronics Manufacturing — Key Differences from Traditional Contract Manufacturing**

The Company focuses on high-end electronics manufacturing and system integration services (DMS/EMS) with high entry barriers. It actively leverages its core advantages in flexible multi-

site production allocation and one-stop turnkey manufacturing integrating hardware and software to win the trust of top-tier customers and build long-term strategic partnerships.

The Company will deepen relationships with existing customers, improve service quality, introduce new products and new customers, and provide the fastest-response team and high-margin customized services to meet customers' future needs. In response to the production introduction of different products, the Company will strengthen relevant personnel training and evaluate the benefits of introducing professional automation equipment. To prepare for the arrival of the big data era, the Company will continue to conduct data-driven and systematic cost analysis to enhance competitiveness.

C. Optical Communications

- **Capacity Layout and Globalized Manufacturing:** To respond to the rapid growth in market demand, the Company has launched a dual-base capacity expansion strategy, which will form a more flexible and competitive global manufacturing network.
 - **Guangzhou Base:** As the existing core manufacturing site, the Guangzhou base will continue production line upgrades and capacity expansion to meet the major incremental demand for current products, while strengthening delivery capabilities and economies of scale.
 - **Malaysia Base:** As a newly established overseas manufacturing site, the Malaysia base is expected to commence mass production in the second half of 2026 and subsequently enter a phase of large-scale shipments. This base will effectively support global customers' needs for supply chain diversification and regional deployment, while reducing geopolitical risks and enhancing overall supply chain resilience.
- **Manufacturing Upgrades and Automation Capability Development:** The Optical Communications Business Division continues to increase investments in automation equipment and smart manufacturing. Through data-driven refined management, it improves production efficiency while effectively addressing cost pressures caused by the decline in the demographic dividend, further strengthening long-term competitiveness.
 - The Company will advance automation in high-speed optical module PCBA processes to reduce reliance on manual labor and optimize the cost structure.
 - The Company will establish a manufacturing data platform to enable real-time collection and analysis of equipment, quality, and production line data.
 - The Company will strengthen yield management and quality early-warning mechanisms to improve product consistency and reliability.

4.2.1.4 Ubiqconn Technology, Inc.

A. Major Sales Regions for Principal Products and Services

The largest sales region is the United States, followed by Europe and the Middle East.

B. Future Market Supply and Demand Conditions and Growth Potential

As business operating models gradually change, demand for commercial and production digital transformation continues to increase. In addition, breakthroughs in artificial intelligence technologies and the emergence of related industrial applications are accelerating transformation across global industries, thereby driving growth in demand for the industrial computer market. Traditional manufacturing industries, such as semiconductors, transportation, and infrastructure, have begun

replacing and upgrading equipment, resulting in increased capital expenditures. At the same time, demand is emerging from new application fields such as Artificial Intelligence of Things (AIoT), smart healthcare, and smart finance. As downstream end-market inventory adjustments are completed, market demand growth momentum is expected to improve. According to a report by Markets and Markets, the global industrial computer market is expected to grow from US\$5.0 billion in 2023 to US\$6.6 billion by 2028.

C. Market Growth Potential

● Satellite Communications

The satellite communications market is divided into low earth orbit satellites, medium earth orbit satellites, and geostationary orbit satellites. Based on recent development trends, the continued miniaturization of satellites and improvement of payload systems, together with declining launch costs for low earth orbit rockets, have created a niche for the rapid commercialization of low earth orbit satellites. The output value of this market is expected to grow from US\$37.1 billion in 2025 to US\$166.4 billion in 2038, representing a compound annual growth rate (CAGR) of 11.5% from 2025 to 2038.

Market growth is mainly attributable to the increasing demand for earth observation imagery and analytics. The satellite communications market is a global industry that provides critical infrastructure for various sectors, including communications, military and defense, and broadcasting. The low earth orbit satellite market has significant potential for data service providers, satellite service providers, telemetry service providers, technology service providers, and investors. Versatility, low cost, advanced mechanical structures, ease of assembly and launch, mass production, and short lifecycles have driven investment in low earth orbit satellites. With the development of new technologies and the launch of more satellites, the volume of satellite data and the scope of data applications are expected to continue growing in the future.

● Marine Electronics Market

The global marine electronics market is expected to reach US\$6.66 billion in 2024 and US\$9.73 billion by 2030, representing a compound annual growth rate of 6.7%. The development of the global marine electronics market is driven by the growing demand for advanced navigation, communication, and safety systems in commercial and recreational vessels. Increasing demand for maritime safety, regulatory compliance, and efficient route planning has contributed to the rising adoption of electronic systems.

Greater awareness of fuel efficiency and the need to reduce operating costs are driving the integration of innovative electronic solutions. In addition, the rise of maritime activities, including fisheries, shipping, and recreational yachting, has stimulated the continued use of marine electronic equipment. Ongoing technological advancements have improved the precision, connectivity, and automation of vessel equipment, further driving growth in the marine electronics market.

Innovative technologies such as integrated bridge systems, electronic chart display systems, and real-time data transmission have enhanced vessel management and operational decision-making capabilities. The increasing adoption of the Internet of Things (IoT) and artificial intelligence in

marine electronics enables predictive maintenance and environmental monitoring, further driving market demand. Rising investments in vessel upgrades and maritime infrastructure modernization have also promoted the expansion of marine electronics applications worldwide.

● Precision Agriculture

The global precision agriculture market was valued at US\$8.0 billion in 2024 and is expected to reach US\$21.89 billion by 2032, representing a compound annual growth rate of 13.40% during the forecast period. With the growth of the global population and the need to increase agricultural output while minimizing environmental impact, the precision agriculture market is expanding rapidly.

Advanced data-driven technologies such as artificial intelligence, the Internet of Things, big data analytics, and satellite imagery are being integrated to improve farm efficiency and productivity. The combination of AI algorithms with real-time field data enables predictive analysis for crop health monitoring, disease prevention, and efficient irrigation management, thereby significantly improving farmers’ decision-making capabilities. In addition, platforms that combine farm management software with satellite imagery, together with drone inspections, provide comprehensive field insights and enable the precise application of fertilizers, pesticides, and water, thereby improving productivity and sustainability.

● Smart Transportation and Logistics

Frequent global trade, intelligent development, and the growth of e-commerce have driven rapid market expansion. The global transportation market reached US\$7.31 trillion in 2022 and is expected to grow to US\$11.1 trillion by 2030, representing a compound annual growth rate of 5.4%. According to a report by Precedence Research, the global logistics market is expected to grow to US\$21.91 trillion by 2033, representing a compound annual growth rate of 9.35%.

The growth potential of these markets reflects several common trends, including technological innovation, growing market demand, and government policy support. With technological advancements, particularly in the fields of communications and data processing, these industries are rapidly transforming to meet increasing demand while providing business opportunities for ecosystem supply chain participants. This will drive continuous innovation and development in these fields and support strong market growth in the coming years.

4.2.2 Usage and Manufacturing Processes for The Company's Main Products

4.2.2.1 FIC Global, Inc.: General investment business

4.2.2.2 First International Computer, Inc.

Major products	Main uses and functions
IoT / Smart Green Energy / Energy Management	<ul style="list-style-type: none"> ● Integrates networks, protocols, and devices based on the Niagara open, distributed, and integrated networking platform architecture to achieve interconnectivity and interoperability. By integrating OT and IT software architectures, it provides the advantages of a stable, scalable, and open platform to enable intelligent applications. ● Through the Niagara platform, which offers comprehensive and powerful communication interface integration capabilities, the Company builds a complete smart IoT platform and further develops related management platforms and services, including: <ul style="list-style-type: none"> ➤ Intelligent Building Management System (IBMS)

Major products	Main uses and functions
	<ul style="list-style-type: none"> ➤ Smart Building Integrated Management System (BIM + IBMS + FMS) ➤ Solar Intelligent Integrated Energy Management System (SIEMS) ➤ Energy Management System (EMS) ➤ Energy Storage System (ESS) ➤ Intelligent Transportation Integrated System (ITIS) ➤ Factory Energy Management System (FEMS) ➤ Enterprise AIoT Integrated System ➤ Customized communication interface IT integration, enabling more comprehensive data and image integration, as well as real-time monitoring and control
Finite State SCA (Software Composition Analysis)	<ul style="list-style-type: none"> ● Source-Code-Free Binary Analysis <ul style="list-style-type: none"> ➤ Definition: Deconstructs third-party components and hardware firmware for which manufacturers cannot obtain source code. ➤ Key Uses: Identifies open-source vulnerabilities (CVEs) and software licensing risks inside products without accessing source code. This is the essential technical path for meeting the EU CRA’s Software Bill of Materials (SBOM) disclosure requirements. ● Automated SBOM (Software Bill of Materials) Generation <ul style="list-style-type: none"> ➤ Definition: Dynamically generates software inventories throughout the product lifecycle. ➤ Key Uses: Helps Taiwanese ODM manufacturers quickly respond to European and U.S. customers’ requirements for supply chain transparency and ensures that known critical cybersecurity vulnerabilities are eliminated before products are shipped.
Finite State TARA (Threat Analysis and Risk Assessment)	<ul style="list-style-type: none"> ● Automated Risk Modeling (Threat Modeling) <ul style="list-style-type: none"> ➤ Definition: Simulates virtual attack paths for device communication interfaces, such as CAN Bus, V2X, and 5G. ➤ Key Uses: Defines the product’s attack surface and proposes mitigation controls for high-risk paths, ensuring that unmanned vehicles or 6-meter EV buses comply with cybersecurity requirements from the initial design stage. ● Integration with Third-Party Certification Bodies (SGS / ARTC) <ul style="list-style-type: none"> ➤ Definition: Converts TARA analysis results into standardized compliance report formats. ➤ Key Uses: Significantly reduces the administrative cost of obtaining UN R155 or ISO 21434 certification. It enables technical documentation to directly meet SGS or ARTC review standards and accelerates product registration and market launch.

4.2.2.3 3CEMS

A. Amertek Computer (Shenzhen) Co., Ltd.

- Major Product Applications: The major products are used in motherboards (MB), VGA cards, gaming products, mini PCs, all-in-one PCs, industrial PCs (IPC), servers, and other related products.
- Production Sites by Manufacturing Process: The plant is divided into Plant 1 and Plant 2 based on manufacturing processes. Plant 1 is responsible for system assembly and provides OEM production services for mini PCs and servers through assembly manufacturing. Plant 2 is responsible for PCBA production and uses SMT technology to manufacture computer motherboards, server motherboards, computer graphics cards, AIoT products, and other related products.
- Production Process: The factory procures materials, including PCBs, according to the material BOM. During the SMT process, solder paste is printed onto the PCB, and placement equipment is then used to place components in their corresponding positions based on coordinates. The PCB is then passed through a reflow oven for soldering. After the SMT process is completed, the semi-finished products are sent to the DIP process for component insertion and wave soldering. Heat

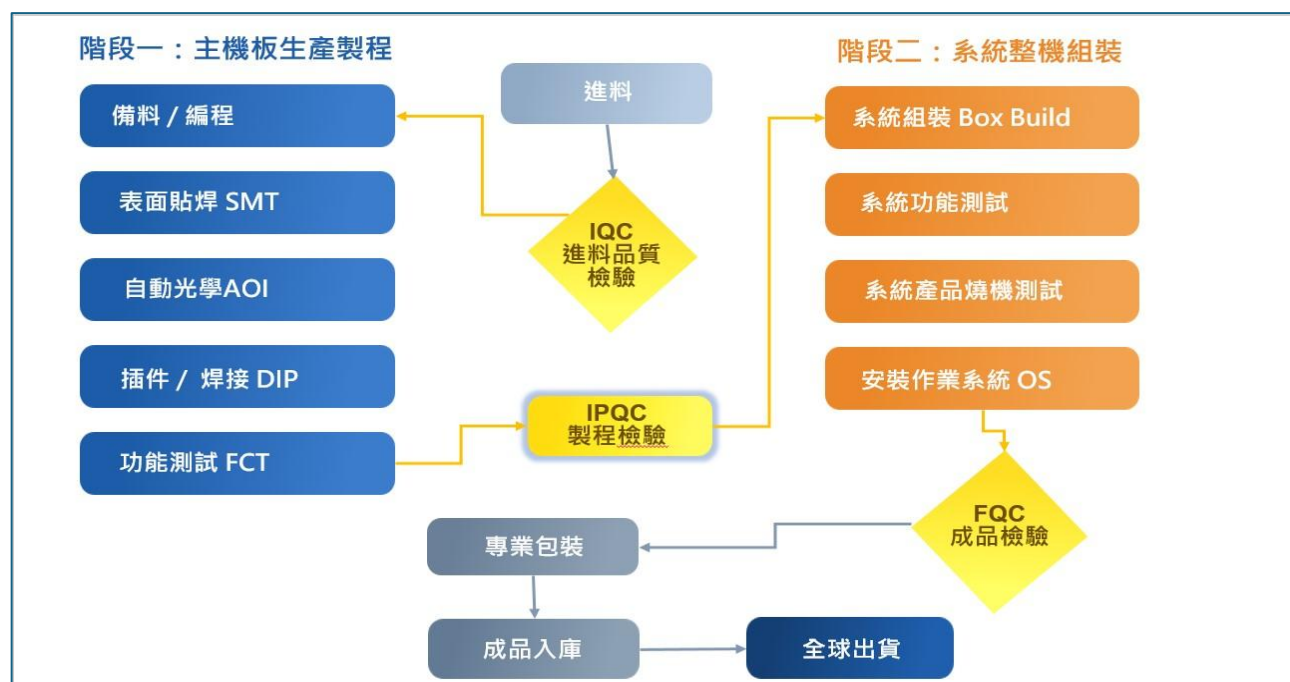
sinks are assembled and functional testing is conducted. After the product meets the required appearance and quality standards, it is packaged and shipped.

B. Prime Base Inc. Taiwan Branch (Cayman) & Prime Technology (Guangzhou) Inc.

The plants have deeply cultivated high-value-added vertical application markets. The key applications of their core products are as follows:

Major products	Applications
Industrial Electronics	<ul style="list-style-type: none"> ● Maritime electronic vessel control boards, air-conditioning control boards, ATM control boards, industrial computers (IPC), and Edge AI products. ● High-end machine vision PCBA or system assembly, applied in harsh environments such as smart factories, semiconductor and other automated production lines, and IoT gateways. ● Air-conditioning control boards, applied in intelligent temperature control systems for large commercial or specific industrial environments.
Automotive Electronics	<ul style="list-style-type: none"> ● ECU gateways, ADAS, BMS, automotive instrument clusters, and fleet management systems. ● PCBA products serving as the core brain for intelligent vehicles and vehicle-road collaboration systems. ● Charging pile PCBA, applied in electric vehicle (EV) DC/AC charging stations.
Consumer Electronics	<ul style="list-style-type: none"> ● Robotic vacuum cleaner PCBA, applied in automated cleaning for modern smart homes. ● Beauty device PCBA, applied in personal care and home-use medical aesthetic devices.

Manufacturing processes



A. Optical Communication

- 100G: Mainly used for server interconnection within data centers, metropolitan area networks, and enterprise core networks. It is currently a mature and widely adopted mainstream transmission rate.
- 200G: Mainly used in leaf-spine networks for AI training clusters and high-performance computing (HPC) interconnection. It offers higher bandwidth density than 100G while maintaining a similar level of power consumption.
- 400G: Mainly used in backbone networks of large-scale data centers and interconnection among

cloud service providers, such as Google and AWS. It is the primary solution for large-scale global deployment.

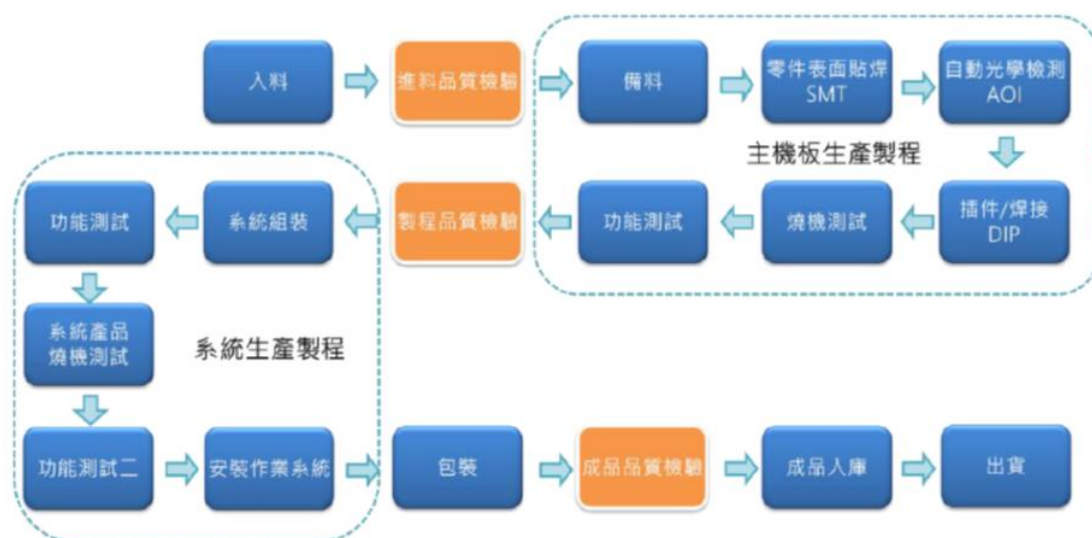
- 800G: Mainly used in next-generation AI computing clusters and interconnection among switches in hyperscale data centers. It is the product category with the fastest demand growth in 2025–2026.
- 1.6T: Mainly used in next-generation AI infrastructure, such as NVIDIA GPU clusters, and core switching in intelligent computing centers. Volume shipments are expected to gradually ramp up from 2026 onward.
- NPO (Near-Packaged Optics): Places optical engines close to switch chips to shorten the electrical signal path. It is mainly used for high-density in-rack scale-up interconnection while maintaining serviceability.
- CPO (Co-Packaged Optics): Integrates optical engines and switch chips on the same substrate. It is mainly used in ultra-large AI clusters and future high-speed switches above 51.2T, and can reduce power consumption by 30% to 50%.

4.2.2.4 Ubiquonn Technology, Inc.

A. Key Applications of Major Products

Major products	Applications
Rugged Mobile Multifunction Display	Maritime, logistics, ports, mining, transportation, agriculture, and government projects
Rugged Tablet	Government projects, maritime, logistics, ports, mining, agriculture, public transportation, and the automotive industry
Rugged Mobile Computer	Maritime, satellite transceiver applications, and government projects

B. Production Process of Products



4.2.3 Supply Situation for The Company's Major Raw Materials

4.2.3.1 FIC Global, Inc.: N/A

4.2.3.2 First International Computer, Inc.

The Company mainly purchases products from original manufacturers and then conducts application

design or partially commissions outsourced design and development. Domestic and overseas suppliers of standard products are all well-known manufacturers in their respective industries and have maintained long-term business relationships with the Company. They provide good supply quality, stable sources, and competitive pricing. The Company also emphasizes cooperation with green supply chain vendors in order to strengthen closer and faster interaction with suppliers and ensure a stable supply of raw materials.

4.2.3.3 3CEMS

The major raw materials for products are supplied by leading component manufacturers. Major raw material suppliers in Taiwan and Mainland China include ASUS, which supplies CPUs, DIMMs, SSDs, HDDs, ICs, PCBs, capacitors, resistors, and other components; OCOM, UNEEC, and HEC, which supply cases; ACTRX, which supplies fans; JENECA, Auras, and COOLER MASTER, which supply coolers; Luxshare-ICT, which supplies cables; Acrox, which supplies keyboards; and Shenmao and Full Jolli, which supply solder paste and solder bars.

4.2.3.4 Ubiquconn Technology, Inc.

major raw materials	supplier name	supply status
Liquid Crystal Module (LCM) / Touch Panel (TP)	P-01	Good
Various electronic components, including ICs, memory, and processors (Electronic Parts)	P-02	Good
Printed Circuit Board (PCB)	P-03	Good

4.2.4 Major Purchase (Sales) Data for the Most Recent 2 Years

4.2.4.1 Information on major suppliers for the most recent 2 years

Unit: NT\$ thousands

Item	2024				2025				Up to the preceding quarter of the current fiscal year (Note 2)
	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	
1	Supplier A	3,875,819	43.55	None	Supplier B	359,685	7.13	None	N/A
2	Others	5,023,392	56.45	-	Others	4,682,960	92.87	-	
	Net purchases	8,899,211	100.00		Net purchases	5,042,645	100.00		

Note 1: List all suppliers accounting for 10 percent or more of the Company's total procurement amount in the 2 most recent fiscal years and the amounts bought from each and the percentage of total procurement accounted for by each. If the company is prohibited by contract from revealing the name of a supplier, or a trading counterparty is an individual person who is not a related party, it may use a code in place of the actual name

Note 2: If, up to the date of publication of the annual report for a TWSE or TPEX listed or Emerging Stock company, there is any financial data audited and attested or reviewed by a CPA for the most recent period, it shall also be disclosed.

4.2.4.2 Information on major customers for the most recent 2 fiscal years

Unit: NT\$ thousands

Item	2024				2025				Up to the preceding quarter of the current fiscal year (Note 2)
	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer	
1	Customer C	5,088,692	38.84	None	Customer A	1,885,810	19.18	None	N/A
2	Customer A	2,022,003	15.43	None	Customer C	1,709,158	17.38	None	
3	Customer B	1,131,812	8.64	None	Customer B	1,178,624	11.99	None	
4	Others	4,859,240	37.09	—	Others	5,059,606	51.45	—	
	Net sales	13,101,747	100.00		Net sales	9,833,198	100.00		

Note 1: List all customers accounting for 10 percent or more of the Company's total sales amount in the 2 most recent fiscal years and the amounts sold to each and the percentage of total sales accounted for by each. If the company is prohibited by contract from revealing the name of a customer, or a trading counterparty is an individual person who is not a related party, it may use a code in place of the actual name

Note 2: If, up to the date of publication of the annual report for a TWSE or TPEX listed or Emerging Stock company, there is any financial data audited and attested or reviewed by a CPA for the most recent period, it shall also be disclosed.

4.3 Employee Statistics for the Most Recent 2 Fiscal Years up to the Annual Report Publication Date

Fiscal year		2024	2025	For the year up to March 31, 2026
Number of employees	Managerial Personnel	423	390	386
	Professional Personnel	977	893	885
	Administrative Personnel	432	462	457
	Operational Personnel	3,797	3,106	2,877
	Total	5,629	4,851	4,605
Average age		37.85	38.95	38.75
Average years of service		4.36	4.82	4.71
Education distribution percentage (%)	Ph.D.	0.00%	0.00%	0.00%
	Master's degree	2.27%	2.35%	2.52%
	College	25.70%	29.08%	23.71%
	Senior high school	46.82%	36.15%	37.67%
	Below senior high school	25.21%	32.42%	36.10%

4.4 Disbursements for Environmental Protection

Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.

Company Name	Prime Base Inc. Taiwan Branch (Cayman)
Violation Date	Reconciliation Period: August 2024 to February 2025
Disposition Date	2025.08.07
Disposition Reference Numbers	Tao Huan Hai Zi No. 1140068393
Articles Of Law Violated	Article 31, Paragraph 1, Subparagraph 2 of the Waste Disposal Act
Content of the Dispositions	Monthly reporting of waste generation and storage status is conducted through the Waste Reporting and Management System.
Disposition	Monthly reporting of waste generation and storage status is required in the Waste Reporting and Management System. Following reconciliation by the Ministry of Environment for the period from August 2024 to February 2025, although waste generation and storage had been reported, discrepancies were identified due to imbalances in the reported quantities.
Estimated Current and Future Losses/Compensation Amounts	In accordance with Article 53, Subparagraph 1 of the same Act, a fine of NT\$60,000 was imposed.
Response Measures and Improvement Plan	1. Engage a professional third-party service provider to handle reporting for one year. 2. The service provider possesses relevant experience, ensuring higher accuracy and timeliness in operations. 3. This approach reduces regulatory risk and helps avoid significant penalties. 4. After monthly data entry, the service provider will verify the accuracy on the last day of each month and provide error reports for internal personnel training and improvement.

4.5 Labor-Management Relations in the Most Recent Fiscal Year and up to the Date of Publication of This Annual Report

4.5.1 Employee Welfare Measures and Retirement System Implemented in Accordance with Applicable Laws.

4.5.1.1 Employee Welfare Measures

The Company and its subsidiaries value every employee and regard employees as their most important assets. We are committed to creating a friendly working environment. In addition to providing Labor Insurance, National Health Insurance, and labor pension contributions in accordance with applicable laws, the Company offers a diverse and comprehensive range of welfare benefits (Note 1), including group insurance/business travel accident insurance, childbirth subsidies, marriage gifts/subsidies, funeral subsidies, travel subsidies, cultural and recreational activity subsidies, regular health check-ups, hospitalization and major illness consolation payments, festive events, charity running events, holiday bonuses (cash or vouchers), club subsidies, and health promotion and professional development seminars. Through these comprehensive welfare measures, the Company aims to help

employees achieve work-life balance and foster a positive workplace environment.

(Note 1: The above welfare items are implemented in accordance with the respective policies of each subsidiary.)

4.5.1.2 Retirement System and Implementation Status

Companies in Taiwan have established a “Pension Supervisory Committee” in accordance with applicable laws and have formulated “Retirement Regulations,” specifying retirement categories, eligibility criteria, and methods for calculating pension benefits. For employees subject to the Labor Standards Act (LSA) old pension system, pension benefits are calculated in accordance with Article 55 of the LSA. For employees subject to mandatory retirement under Article 35, Paragraph 1, Subparagraph 2, where the disability is caused by work-related duties, an additional 20% shall be granted in accordance with the law.

For employees subject to the Labor Pension Act (new pension system), the Company contributes 6% of employees’ monthly wages to individual pension accounts. Employees may also voluntarily contribute up to 6% of their monthly salary to their pension accounts. As of Q4 2025, the balance of the old pension reserve account held with the trust department of the Bank of Taiwan amounted to approximately NT\$78,766,974. The Company commissions professional actuaries annually to prepare actuarial reports to ensure adequate funding and safeguard employees’ rights. In 2025, a total of eight employees in Taiwan applied for retirement.

4.5.2 Implementation of Employee Training and Development

The Company has established resource management procedures aligned with its development objectives and talent development strategies. Employees at all levels—whether engaged in administrative, technical, or managerial roles—receive appropriate training to enhance technical competencies and professional knowledge, thereby achieving quality objectives and delivering high-quality products and services to customers.

Employee training programs in Taiwan are categorized into five main areas: new employee training, workplace safety training, on-the-job professional training, management competency training, and general education courses. In 2025, a total of 4,181 training attendances were recorded, with aggregate training hours reaching 8,467.99 hours.

4.5.3 Labor-Management Relations

In Taiwan, labor-management meetings are established in accordance with Article 83 of the Labor Standards Act and are convened regularly in compliance with the Regulations Governing Labor-Management Meetings. These meetings serve as a platform for effective and harmonious communication between employers and employees. Through such meetings, employees gain an understanding of the Company’s business policies, plans, strategies, and objectives, while management receives valuable feedback and suggestions from employees, thereby enhancing employee participation and achieving mutual cooperation and win-win outcomes. In 2025, there were zero labor dispute or complaint cases reported.

Implementation of Labor-Management Meetings in Taiwan in 2025			
Total number of employer representatives	Total number of employee representatives	Total number of alternate employee representatives	Total number of meetings held in 2025
24	24	11	23

Major Resolutions Adopted at Labor-Management Meetings in 2025:

- A. FIC Global, Inc. and First International Computer, Inc. revised “family care leave” to be taken on an hourly basis.
- B. First International Computer, Inc. reviewed its ISO 45001 procedures and adjusted the contents of its work rules.
- C. Effective January 1, 2026, FIC Global, Inc. and First International Computer, Inc. will incorporate the perfect attendance bonus into base salary and discontinue the perfect attendance bonus system.
- D. Ubiqconn Technology, Inc. and RuggON Corporation optimized proposal submission and tracking mechanisms for labor-management meetings and expanded feedback channels (such as introducing digital feedback tools or regular forums) to enable employee representatives to more effectively and comprehensively collect and communicate frontline employee opinions, thereby strengthening two-way communication.
- E. In response to business expansion and operational strategy adjustments during the year, Ubiqconn Technology, Inc. and RuggON Corporation, through thorough consultation and mutual agreement between labor and management, approved revisions and continuation of flexible working hour arrangements and overtime supporting measures. These changes ensure compliance with regulations while balancing operational flexibility and employees’ work-life well-being.
- F. Due to an increase in the number of employees covered by labor insurance, Prime Base Inc. Taiwan Branch (Cayman) adjusted the number of labor and management representatives from two each to five each.

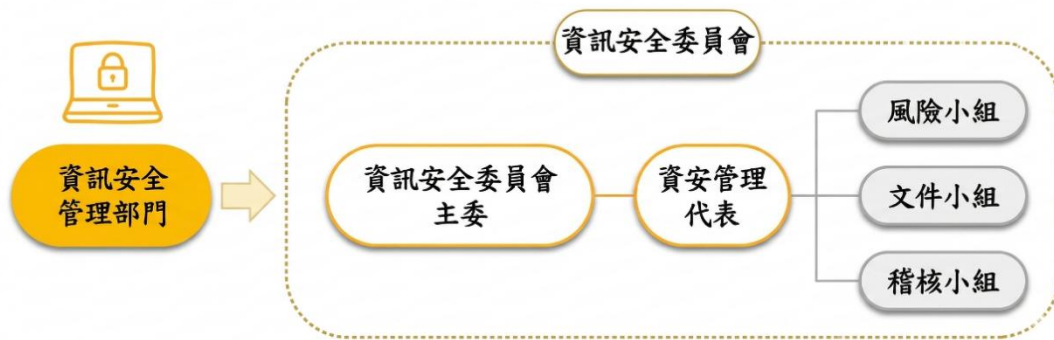
4.5.4 List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None

4.6 Cyber Security Management

4.6.1 Cyber Security Risk Management Framework, Cyber Security Policies, Concrete Management Programs, And Investments in Resources for Cyber Security Management

4.6.1.1 Cyber security risk management framework

The Company has established an “Information Security Committee,” under which three functional working groups—Documentation, Risk, and Audit—are organized to plan and develop the overall information and cybersecurity management framework.



The operation of the management framework is described as follows:

- A. Management Support: A designated Chief Information Security Officer (CISO) serves as the Chair of the Committee, responsible for approving cybersecurity policies and leading the Committee’s operations. The effectiveness of cybersecurity initiatives and implementation outcomes are regularly reported to senior management and the Board of Directors.
- B. Execution by Dedicated Unit: A dedicated Information Security Management function is in place to oversee the operation of the Committee, implement cybersecurity controls, deploy protective technologies, and enhance organization-wide cybersecurity awareness.
- C. Governance and Assurance: The Audit Working Group incorporates cybersecurity management reviews into the annual internal audit plan. Audit results are reported on a regular basis (at least annually), and remediation progress is tracked to ensure effectiveness.
- D. External Independent Assurance: The Company engages external professional auditors, including IT audit teams from accounting firms and independent certification bodies, to conduct periodic reviews and provide recommendations for improvement.

4.6.1.2 Cyber security policies

The Company adheres to the “Regulations Governing Establishment of Internal Control Systems by Public Companies” and the ISO/IEC 27001 international standard, and is committed to ensuring the confidentiality, integrity, availability, and compliance of its critical information systems:

- A. Proactive Threat Detection: Implementation of automated monitoring mechanisms to strengthen early warning capabilities and reduce the risk of external intrusions.
- B. Access and Authorization Control: Protection of information related to business operations by enforcing strict access controls to prevent unauthorized access, alteration, or misuse of data.
- C. Business Continuity: Ensuring the stable operation of critical information systems and implementing standardized procedures for routine operations and maintenance.
- D. Regulatory Compliance: Strict adherence to personal data protection laws and applicable intellectual property regulations to safeguard the rights and interests of the Company and third parties.
- E. Policy Implementation and Awareness: To enforce the above policies, the Company has established comprehensive information security management regulations and conducts regular reviews of relevant policies and procedures. In addition, periodic cybersecurity training programs are implemented to enhance employees’ awareness and understanding of their responsibilities in maintaining information security.

4.6.1.3 Concrete management programs

The Company adopts a multi-layered defense-in-depth architecture. The key implementation measures and achievements for 2025 are as follows:

Protection domain	Implementation measures and 2025 achievements	Status
International Standard Certification	Successfully completed transition certification to ISO/IEC 27001:2022; certification valid through November 21, 2026.	●
Web Application Security	Official deployment of a Web Application Firewall (WAF) to establish a first-line proactive defense against malicious traffic.	●
Automated Monitoring	Deployment of a Managed Detection and Response (MDR) monitoring system integrated with a Log Server to enable anomaly detection and audit trail retention.	●
System Testing and Remediation	Conducted vulnerability scanning and penetration testing for core systems, with remediation actions implemented based on assessment results.	●
Business Continuity Exercises	Established a Business Continuity Plan (BCP) and conducted testing drills. Recovery procedures for critical business processes and activities are predefined to ensure rapid restoration of key operations in the event of cybersecurity incidents.	●
Incident Management Procedures	Established an information security incident management framework, including classification standards for security events/incidents, enabling rapid and effective response to mitigate or eliminate potential impacts.	●
Network Perimeter Protection	Optimized firewall high-availability (HA) architecture and implemented multi-factor authentication (MFA) to strengthen access security.	●
Cyber Threat Intelligence Sharing	Participation in the TWCERT/CC cybersecurity alliance to obtain real-time external threat intelligence and dynamically adjust defense strategies.	●
Cybersecurity Awareness and Governance	Conducted regular social engineering simulation exercises and training programs. All new employees are required to sign a computer usage agreement, and cybersecurity awareness messages are reinforced through system login prompts to embed a strong security culture across the organization.	●

Note: “●” indicates that the measure has been completed or is under continuous implementation.

4.6.1.4 Investments in resources for cyber security management

To implement its cybersecurity management policies, the Company continues to invest in relevant management resources. Quantitative performance results for 2025 are summarized as follows:

Category	Performance indicators	2025 implementation results and effectiveness technical infrastructure
Technical Infrastructure	Security infrastructure optimization and monitoring	Maintained firewall high-availability (HA) architecture; implemented a centralized Log Server to integrate and retain large volumes of log data, ensuring complete audit trails.
Cyber Threat Monitoring	Professional threat intelligence monitoring and review	Monthly monitoring meetings conducted; MDR solution deployed with support from a professional team for real-time anomaly detection. Improvement recommendations were implemented to enhance defense capabilities.
Training and Exercises	Organization-wide social engineering simulation exercises	Conducted 2 exercises; remedial cybersecurity training provided to employees who did not pass.
Security Awareness	Cybersecurity awareness and professional training	Conducted 4 training sessions; role-based training implemented and cybersecurity awareness content periodically published on the internal learning platform.
Management Governance	Number of cybersecurity-related meetings	Held more than 3 meetings (including overall analysis, risk assessment, and management review meetings).
Access Control	User access rights review and verification	Conducted 1 review; approved by department heads to ensure adherence to the principle of least privilege.
Operational Compliance	Internal office security self-inspections/audits	Conducted 2 inspections covering all employees to ensure compliance with operational standards.
Technical Assessment	Vulnerability scanning and penetration testing	Conducted 1 assessment for core systems; remediation rate for medium- to high-risk findings reached 100%.

Category	Performance indicators	2025 implementation results and effectiveness technical infrastructure
Internal Cybersecurity Audit	Number of internal audits	Conducted 1 audit by the Group Internal Audit Department; confirmed that all implementation records comply with ISO/IEC 27001 requirements and that cybersecurity management remains effective.
External Certification	ISO 27001 external audit findings	Zero major non-conformities; certification validity maintained. The Company completed the transition to ISO/IEC 27001:2022 in 2024 and obtained the updated certification, valid through November 21, 2026.

4.6.2 List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided

A. Incident Description and Loss Assessment: On January 3, 2025, the official website of the Company’s subsidiary, First International Computer, Inc., was subjected to an external Distributed Denial-of-Service (DDoS) attack. The Company promptly disclosed a material information announcement on the same day and completed its incident response procedures.

Response timeline	Actions taken and results
Incident Occurrence	Abnormal traffic was detected by the monitoring system, and the cybersecurity incident response procedure was immediately activated.
Emergency Response	Coordinated with telecommunications providers to implement traffic filtering. The website service provider implemented rate-limiting controls on web applications.
Service Restoration	All website services were fully restored by the afternoon of the same day. No material financial loss or data breach was identified upon assessment.

B. Mitigation Measures and Effectiveness: In response to such risks, the Company has implemented the following enhancements:

- Strengthened Monitoring Mechanisms: Service level requirements for cybersecurity have been incorporated into maintenance contracts, ensuring that website service providers possess real-time traffic monitoring and mitigation capabilities.
- Deployment of Professional Protection Tools: The Company completed the deployment of a Web Application Firewall (WAF) in 2025, establishing a proactive and automated defense mechanism against web-based attacks.
- Enhanced Defense Resilience: The Company continues to optimize its network architecture and integrates Managed Detection and Response (MDR) threat intelligence monitoring to ensure high availability and security of external services.

4.7 Material Contracts as of the Date of Publication of This Annual Report: None

5. Financial Information

5.1 Financial Position Comparative Analysis

Unit: NT\$ thousands

Item	Year	2024	2025	Difference	
				Amount	%
Current Assets		11,169,609	9,458,611	(1,710,998)	(15.32)
Property, Plant and Equipment		850,601	1,412,134	561,533	66.02
Intangible Assets		28,241	213,649	185,408	656.52
Other Assets		2,197,311	2,249,721	52,410	2.39
Total Assets		14,245,762	13,334,115	(911,647)	(6.40)
Current Liabilities		6,847,633	3,464,526	(3,383,107)	(49.41)
Non-current Liabilities		852,568	3,357,384	2,504,816	293.80
Total Liabilities		7,700,201	6,821,910	(878,291)	(11.41)
Capital		2,365,266	2,365,422	156	0.01
Additional Paid-in Capita		1,639,600	1,681,927	42,327	2.58
Retained Earnings		1,115,540	998,353	(117,187)	(10.50)
Other Equity		(342,340)	(261,954)	80,386	23.48
Non-controlling Interests		1,767,495	1,728,457	(39,038)	(2.21)
Total Equity		6,545,561	6,512,205	(33,356)	(0.51)
<p>1. Major Changes (Items with a change exceeding 20% between two periods and with an absolute amount exceeding NT\$10 million): Causes and Impact:</p> <p>A. Property, Plant and Equipment: The increase was primarily attributable to the acquisition of related equipment in response to research and development and capacity expansion plans.</p> <p>B. Intangible Assets: The increase was mainly attributable to goodwill arising from premium investments made by subsidiaries.</p> <p>C. Current Liabilities: The decrease was primarily due to the reclassification of other payables—amounts due to related parties into long-term payables.</p> <p>D. Non-current Liabilities: Same as the explanation for Current Liabilities.</p> <p>E. Other Equity: The change was mainly attributable to exchange differences arising from the translation of financial statements of foreign operations.</p> <p>2. Future Response Measures (if materially impacted): The above changes have no material impact on the Company; therefore, no specific response measures are required.</p>					

5.2 Financial Performance Comparative Analysis

Unit: NT\$ thousands

Item \ Year	2024	2025	Increase (Decrease) amount	Change (%)
Operating Revenue	13,101,747	9,833,198	(3,268,549)	(24.95)
Operating Costs	11,305,707	8,115,729	(3,189,978)	(28.22)
Gross Profit	1,796,040	1,717,469	(78,571)	(4.37)
operating expenses	1,547,312	1,731,789	184,477	11.92
Operating (Loss) Income	248,728	(14,320)	(263,048)	(105.76)
non-operating revenue and expense	63,170	6,085	(57,085)	(90.37)
(Loss) Income Before Tax	311,898	(8,235)	(320,133)	(102.64)
Income Tax Expense	65,393	102,161	36,768	56.23
Net (Loss) Income for the Period	246,505	(110,396)	(356,901)	(144.78)
<p>1. Major Changes (Items with a change exceeding 20% between two periods and with an absolute amount exceeding NT\$10 million): Causes and Impact:</p> <p>A. Operating Revenue: The decrease was primarily attributable to a reduction in customer orders.</p> <p>B. Operating Costs: The decrease was mainly in line with the decline in Operating Revenue.</p> <p>C. Operating (Loss) Income: The decrease was primarily due to the reduction in Operating Revenue.</p> <p>D. Non-operating Revenue and Expense: The change was mainly attributable to an increase in losses from provisions for litigation liabilities.</p> <p>E. (Loss) Income Before Tax: The decrease was primarily due to the aforementioned decline in Operating (Loss) Income, as well as a decrease in net non-operating revenue and expense.</p> <p>F. Income Tax Expense: The increase was mainly attributable to a rise in deferred income tax.</p> <p>G. Net (Loss) Income for the Period: The decrease was primarily due to declines in Operating Revenue, Gross Profit, Operating (Loss) Income, and (Loss) Income Before Tax.</p> <p>2. Future Response Measures (if materially impacted): The above changes have no material impact on the Company; therefore, no specific response measures are required.</p>				

5.3 Cash Flow Analysis

5.3.1 Analysis of Changes in Cash Flows for the Most Recent Year

Item \ Year	2024	2025	Increase (Decrease) Percentage (%)
Operating Activities	496,674	1,006,673	102.68
Investing Activities	(1,383,341)	(111,745)	91.92
Financing Activities	401,002	(193,037)	(148.14)
Effect of Exchange Rate Changes	146,951	116,795	(20.52)
Analysis of Changes in Cash Flows for the Most Recent Year:			

1. Operating Activities: The increase was primarily attributable to higher collections of accounts receivable in 2025.
2. Investing Activities: The change was mainly due to financial assets measured at amortized cost being reclassified into time deposits with a maturity of less than three months in 2025.
3. Financing Activities: The change was primarily attributable to the repurchase of convertible bonds in 2025.
4. Effect of Exchange Rate Changes: The change was mainly due to exchange differences arising from foreign currency translation during the current period.

5.3.2 Improvement Plan for Insufficient Liquidity

The company's current liabilities primarily arise from borrowings from related parties. The company does not have any liquidity insufficiency.

5.3.3 Cash Flow Liquidity Analysis for the Next Year

Unit: NT\$ thousands

Beginning Cash Balance	Estimated Net Cash Flows from Operating Activities for the Year	Estimated Total Cash Inflows (Outflows) for the Year	Estimated Cash Surplus (Deficit)	Remedial Measures for Expected Cash Shortfall	
				Investment Plan	Financing Plan
3,262,919	475,305	397,202	3,660,121	-	-

5.4 The Effect Upon Financial Operations of Any Major Capital Expenditures During the Most Recent Fiscal Year: None

5.5 Investment Analysis for the Most Recent Fiscal Year

As an investment holding company, the Company primarily invests in hardware manufacturing, system integration, and green energy and environmental protection industries. Accordingly, its investment policy in the most recent year has focused on optimizing its investment structure and streamlining its investee portfolio. Investments that are less aligned with the Company's three core industries are actively reviewed for potential divestment, while those with favorable industry outlooks are further strengthened. The objective is to establish a clear and streamlined investment structure in which core businesses can generate synergies and maximize overall investment returns.

In 2025, the Company's investee, 3CEMS Group, focused on contract manufacturing of high-end electronic products in sectors such as aerospace, maritime, automotive, and semiconductors. First International Computer, Inc. continued to develop niche tablet products and has expanded into the automotive electronics sector, particularly head-up display (HUD) systems, while also engaging in green energy and smart building initiatives. The industrial computer segment is operated by Ubiquconn Technology, Inc., which actively develops new products and integrates related resources in the industrial computing domain.

The Company's management and control measures over its investees include the following:

- A. Assigning appropriate personnel to participate in the management of investee companies to ensure operational performance.
- B. Conducting periodic reviews of financial reports, analyzing budget performance, and identifying early warning signals for anomalies.

- C. Holding regular operational review meetings to assess performance and determine future business directions.
- D. Optimizing the investment structure and reorganizing subsidiaries to enhance overall group efficiency.
- E. Implementing capital reduction or capital increase plans based on the conditions of investee companies to improve financial structure and strengthen operational health.

Through the implementation of diversified business strategies and continuous adjustments to organizational structures and processes, the Company's operational performance has improved significantly in recent years. Going forward, the Company will focus on the steady development of its subsidiaries' core businesses and the expansion of niche products and market opportunities.

In addition to expanding high-margin, high value-added business segments, investee companies will continue to pursue internal improvements, enhance technological capabilities, and control costs. Each company is encouraged to strengthen its core competitiveness, develop new customers, and formulate both short-term profitability targets and long-term strategic plans, thereby improving the Group's overall operational performance. The Company remains confident in achieving sustainable growth and long-term profitability.

5.6 Risk Management Status for the Most Recent Fiscal Year and up to the Date of Publication of This Annual Report

5.6.1 The effect upon the company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future

5.6.1.1 Interest rate fluctuations

Both short-term and long-term borrowings may be revolved within the contractual period. With the objectives of improving the Company's financial structure, strengthening medium- to long-term operating capital, and mitigating interest rate risks, the Company regularly evaluates market liquidity conditions and bank interest rates, and prudently determines appropriate financing methods to secure more favorable rates. Accordingly, interest rate fluctuations are expected to have a limited impact on the Company.

5.6.1.2 Exchange rate fluctuations

The majority of the Company's purchases and sales are denominated in U.S. dollars. Foreign currency assets and liabilities are offset through matching inflows and outflows to achieve a natural hedge and maintain balance in foreign currency positions, thereby reducing exposure to exchange rate fluctuations. The Company maintains its net foreign currency position within a controllable range to mitigate exchange rate risks. However, if exchange rate fluctuations become significant and volatile, the effectiveness of hedging may be reduced. The Company will continue to monitor exchange rate movements and adopt appropriate measures to minimize their impact on earnings.

5.6.1.3 Inflation

Significant inflation may affect the prices of raw materials. The Company closely monitors fluctuations in raw material markets and may procure materials in advance when appropriate to mitigate the impact on production costs.

5.6.2 The company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future

The Company's derivative financial instrument transactions, as well as its lending of funds to others and endorsement and guarantee activities, are conducted in accordance with the counterparties, nature, and limits specified in the Company's internal policies and procedures. Such transactions are evaluated and executed in compliance with applicable regulations and are disclosed periodically as required by law. As the transaction amounts are subject to prescribed limits, their impact on the Company is limited. The Company will continue to exercise prudence and adhere to the established policies and procedures **in future operations.**

5.6.3 Research and development work to be carried out in the future, and further expenditures expected for research and development work

5.6.3.1 Research and development work to be carried out in the future

As an investment holding company, the Company does not engage directly in product research and development. Instead, it promotes specialized operations, internal entrepreneurship, and the independent development of its business units, thereby providing an environment that enables outstanding R&D talent to remain within the Group and contribute to value creation.

The Company's subsidiary, Ubiqconn Technology, Inc., will continue to focus on product development and research in the rugged connectivity technology market. Key application areas include logistics and transportation, smart agriculture, government solutions computing, smart ports, unmanned aerial vehicle (UAV) ground control stations, maritime applications, and satellite communications, providing integrated products and technical solutions.

In the short term, the subsidiary aims to develop smart application platforms and rugged systems. In the medium term, it plans to establish application services and supporting system software for relevant industry scenarios. In the long term, it will focus on delivering comprehensive technical solutions tailored to specific application domains.

5.6.3.2 Further expenditures expected for research and development work

The subsidiary's R&D strategy is centered on three key pillars: Green (energy efficiency), Rugged (durability), and Mobile (mobility). Leveraging its R&D capabilities, the subsidiary continues to develop energy-saving and building control platforms based on the Honeywell/Tridium NiagaraAX Platform.

Through ARM-based hardware and software platforms, the subsidiary provides system integration services and expands into rugged, vehicle-mounted, and portable industrial computer markets, targeting niche segments to generate high value-added products and profitability.

Ubiqconn Technology, Inc. will continue to invest in human resources and R&D equipment related to rugged connectivity technologies, including hardware platforms, system architecture, wireless transmission, firmware, software applications, and production testing technologies. R&D expenditures are expected to account for no less than 5% of operating revenue.

5.6.4 Effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response: None

5.6.5 Effect on the company's financial operations of developments in science and technology (including cyber security risks) as well as industrial change, and measures to be taken in response

To strengthen information security management and reduce operational risks, the Company has established the “Corporate Network and Computer Usage Policy” and the “Anti-Virus Server Installation and Daily Maintenance Procedures.” These policies strictly prohibit the downloading of unauthorized software, define user and system access permissions, and implement security controls such as antivirus systems (including regular updates of virus definitions and scanning), firewalls, and intrusion detection systems.

To ensure business continuity, the Company has also formulated the “Backup and Recovery Standard Operating Procedures” and the “LAN Server Data Backup Implementation Guidelines.” Data backups are conducted daily and weekly, both on-site and off-site. In the event of data damage or loss, recovery can be promptly requested. In addition, the Company enhances employees’ information security awareness through regular cybersecurity and personal data protection training and awareness programs.

The information technology function conducts annual self-assessments of internal control items and key control points within the IT control cycle, with evaluations completed before year-end. These assessments are subsequently reviewed by the Internal Audit Department and reported accordingly to ensure the continued effectiveness of information security management.

While the Company has implemented the above measures to mitigate risks, it may still be exposed to unforeseen threats or cyberattacks. The Company will continue to strengthen its information security protection mechanisms and enhance its incident response capabilities going forward.

5.6.6 Effect on the company's crisis management of changes in the company's corporate image, and measures to be taken in response

In recent years, the Company has actively promoted ESG-related initiatives, strengthening corporate social responsibility and enhancing its sustainability image. Through participation in charitable activities, implementation of energy-saving and carbon reduction measures, promotion of employee health programs, and support for disadvantaged groups, the Company continues to advance sustainable business practices.

The Company has also established an ESG section on its official website to disclose information on sustainability management, climate change response strategies, corporate governance, sustainable supplier management, environmental protection, employee care, and social engagement. This enhances transparency and enables stakeholders to better understand the Company’s sustainability efforts.

In response to the development of its optical communications business, the Company established a new manufacturing facility in Malaysia in 2024 and plans for its subsidiary, PRIME Technology (Guangzhou) Inc., to apply for listing in mainland China in 2026. These initiatives aim to expand production capacity and strengthen market positioning. As business expansion and brand repositioning progress, market attention has increased, raising expectations for corporate reputation management

and timely response capabilities.

To mitigate related risks and safeguard corporate image, the Company utilizes multiple communication channels, including social media, public disclosures, and investor conferences, to provide timely updates on operations and respond to external concerns. In the event of inaccurate or misleading reports, the Company promptly issues clarifications to ensure information accuracy and protect investor interests.

Looking ahead, the Company will continue to monitor changes in the external environment, strengthen brand management and external communication mechanisms, and maintain a stable corporate image while achieving sustainable development and long-term business objectives.

5.6.7 Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken

In response to industry consolidation trends and changes in the competitive landscape, the Company adopts a prudent and strategy-driven M&A policy. Priority is given to targets that demonstrate high complementarity with the Company's core business or possess strong growth potential, with the objective of expanding market presence, strengthening technological capabilities, and accelerating entry into new markets. Through the integration of key technologies, customers, and distribution channels, the Company expects to realize synergies, enhance operational scale, and improve profitability.

Nevertheless, M&A activities may involve risks such as integration gaps, cultural differences, loss of key talent, and potential underperformance of investment returns. To address these risks, the Company conducts rigorous financial, legal, and operational due diligence prior to any transaction. Post-acquisition, systematic integration mechanisms and performance monitoring are implemented, and business strategies are adjusted as necessary to balance value realization with risk management, thereby ensuring sustainable development.

5.6.8 Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken

In light of rapid technological advancements and evolving global competition, the Company adopts a proactive yet prudent capacity expansion strategy. To address geopolitical uncertainties and growing market demand, the Company continues to optimize its global manufacturing footprint and engages in cross-border technological cooperation or investment to accelerate entry into target markets and strengthen market share.

From an investment perspective, the Company prioritizes maximizing utilization of existing capacity and optimizing production processes to enhance asset returns and mitigate initial investment risks. For investments in new equipment or plant expansion, the Company adheres to a demand-driven approach, closely monitoring market trends and customer demand, and making precise investments based on technological development needs. This ensures high capacity utilization and achieves a balance between sustainable operations and capital efficiency.

5.6.9 Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken

To mitigate risks arising from excessive concentration in procurement—such as supply instability and reduced bargaining power—the Company continues to strengthen supply chain resilience management. In response to potential challenges in the global supply chain, the procurement function implements a diversified sourcing strategy and promotes standardization of components and equipment to reduce dependence on any single supplier.

As part of its mitigation measures, the Company actively establishes long-term strategic partnerships with high-quality domestic and international suppliers, introduces supply sources with technological innovation and competitive pricing, and ensures supply flexibility.

5.6.10 Effect upon and risk to the company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken: None

5.6.11 Impact of Changes in Control on the Company, Associated Risks, and Mitigation Measures: None

5.6.12 Litigious and Non-Litigious Matters

1. In March 2025, the Company's indirectly invested subsidiary in Suzhou, PRC, discovered that a local employee was suspected of forging documents and unlawfully misappropriating company funds. The subsidiary immediately initiated a comprehensive internal investigation and account verification procedures, reported the matter to the Suzhou Public Security Bureau, and engaged local legal counsel to assist with the investigation, requesting strict enforcement of the law and recovery of misappropriated assets.

The Suzhou authorities have placed the employee involved and her spouse under criminal detention and have frozen their bank accounts and assets. No additional accomplices have been identified to date. Following two remands by the Suzhou Industrial Park People's Procuratorate for supplementary investigation, the Procuratorate ultimately filed public prosecution on charges of occupational embezzlement and misappropriation of funds, seeking criminal penalties.

On March 10, 2026, the Suzhou Industrial Park People's Court rendered its judgment, finding that the defendants abused their positions to illicitly issue checks and misappropriate funds, and falsified bank reconciliation statements and confirmation letters to conceal their misconduct. The Court found the defendants guilty on both charges and imposed a combined sentence of 11 years' imprisonment and a fine of RMB 500,000 on each defendant.

The Court also ordered the defendants, Ms. Ye and Mr. Wang, to retribute losses to the PRC subsidiary in the amount of RMB 25,428,509.36. In addition, seized illegal proceeds amounting to RMB 96,290.64 held by the public security authorities will be returned to the subsidiary, and RMB 82,444.42 will be recovered from a third party, Mr. Chen. The subsidiary's legal counsel will continue to cooperate with local judicial authorities to pursue recovery of losses and illicit proceeds from the defendants and relevant third parties.

This subsidiary is engaged solely in leasing operations and is not a principal operating entity of the Group; accordingly, the case has no material impact on the Company's financial or business operations.

2. On November 18, 2025, the Company's subsidiary, First International Computer, Inc., received from the Civil Division of the Taiwan Taipei District Court a complaint filed by the Ministry of National Defense (Case No. 114 Zhong Su Zi No. 1238). The dispute arises from a prior tender for fiber-laminated nonwoven materials, in which the Ministry of National Defense alleges that the subsidiary's supplier delivered products originating from mainland China in violation of origin requirements, leading to termination of the contract. The Ministry of National Defense has initiated litigation seeking the return of contract payments, as well as punitive liquidated damages and interest, totaling NT\$113,488,195.

The case has been entrusted to legal counsel, who is handling all subsequent proceedings in accordance with applicable legal procedures. A formal defense has been filed to actively protect the subsidiary's lawful rights and interests. The case is currently pending before the Taiwan Taipei District Court.

5.6.13 Other Important Risks, and Mitigation Measures Being or to Be Taken: None

5.7 Other Important Matters: None

6. Special Disclosure

6.1 Information related to the company's affiliates: Please refer to the affiliated enterprises reports section on the Market Observation Post System (MOPS):

https://mopsov.twse.com.tw/mops/web/t57sb01_q10

6.2 Where the company has carried out a private placement of securities during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None

6.3 Other matters that require additional description: None

6.4 Any of the situations listed in article 36, paragraph 3, subparagraph 2 of the securities and exchange act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None

FIC Global, Inc.

Chairman: Chien, Leo Ming Tz