

Stock Code: 5403



2024 **Annual Report**

May 8, 2025

Website: <http://mops.twse.com.tw>

I. Name, Title, Telephone Number and Email Address of the Company's Spokesperson and Acting Spokesperson:

Spokesperson: Shu Ju Wu/CFO

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Name of CPAs: Huang Po Shu and Wu Chung Shun

Name of Accounting Firm: KPMG Taiwan

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IV. Overseas Securities Exchange Where Securities are Listed and Method of Inquiry: None

V. Website: <http://www.ddsc.com.tw>

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Chapter 1. Letter to Shareholders

I. Foreword

Looking back at 2024, global inflation has slightly eased and the overall economy has shown a gradual recovery trend. Nonetheless, our company has adhered to its consistent and prudent business strategy. Through the collective efforts of all employees upholding the principles of "courage to innovate, continuous development" and "quality professionalism, customer satisfaction," we have dedicated ourselves to developing new products, new businesses, and enhancing the quality of our professional services. As a result, both our performance and profitability in 2024 have been outstanding, reaching new highs in recent years.

We would like to thank all shareholders for their continued support of our company. In the days ahead, our management team will maintain a diligent and conscientious attitude, comprehensively integrate internal and external resources, establish project teams, and dedicate ourselves to innovative research and development. We will train our employees to acquire new knowledge, continuously provide customers with the latest product information, and pragmatically implement company strategies. We remain committed to pursuing corporate growth in order to generate higher profits that benefit all shareholders.

II. Operating results for the preceding (2024) year

(I) Achievements of the implementation of the 2024 annual business plan

The Group recorded a net operating income of NT\$3,156,462 thousand, gross operating profit of NT\$1,231,671 thousand, gross profit margin of 39%, net income after tax of NT\$619,165 thousand, net profit margin of 20%, and after-tax earnings per share of NT\$8.44 in Year 2024. The operating income, net income after tax and earnings per share in Year 2024 increased significantly as compared with Year 2023.

(II) Budget implementation

The Company is not required to disclose the financial forecast information for the year 2024, so there is no analysis information on the implementation of the budget for the year 2024.

(III) Analysis of financial revenue and expenditure and profitability

A comparative analysis of the financial structure and profitability of Year 2024 and Year 2023 is shown in the following table:

Item \ Year		Financial analysis of the last two years	
		2024	2023
Financial structure	Ratio of liabilities to assets (%)	44.10	45.38
	Long-term capital as a percentage of fixed assets (%)	285.93	324.69
Profitability	Return on total assets (%)	13.51	12.90
	Return on equity (%)	24.44	26.05
	Ratio to paid-in capital (%)	91.82	81.37
	Income from operations		
	Net income before tax	101.49	88.70
	Net profit ratio (%)	19.62	22.57
	Earnings per share	8.44	8.37
	Before retroactivity		

	share (NTD)	After retroactivity	8.44	8.37
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(IV) Research and development status

The R & D personnel are assigned to the R & D department and each software business department. The R & D department personnel are mainly responsible for assisting in the planning and evaluation of system integration, the formulation of system development standards and component management, the introduction of new products, the design and testing of development platforms, or the discussion of the core technology of programming languages, and transferring the research and development results to each software business department where senior project managers, system analysts and other R & D personnel design and develop application software systems that meet customer needs according to the characteristics and development trends of various industries.

The research and development achievements in the last two years are listed as follows:

1. Application Software
 - (1) Second-Generation Background System of Futures
 - (2) Money Trust System
 - (3) Real Estate Trust System
 - (4) Resubmission Operating System
 - (5) Trust Accounting System
 - (6) Report Management System
 - (7) Bond Management System
 - (8) Wealth Management System
 - (9) iWatch Host Real-time Monitoring System
 - (10) Specific Money Trust Fund Bond Stock System Java Edition
 - (11) Custody Bank System Java Edition
 - (12) APIM Mediation Management Platform
2. System Integration
 - (1) Cross-Platform Socket Programming Communication System
 - (2) Cross-Platform Virtual Resource Monitoring and Automated Deployment Services
 - (3) Disaster Recovery Tapeless Backup Solution
 - (4) Completed a number of large-scale system integration projects, such as:
 - a. Financial Control Merger Operation
 - b. Futures Heterogeneous Platform Conversion
 - (5) Customized requirements and overall services such as rapid hosting services, information outsourcing, remote backup, hosting and the latest concept of computer room construction planning

I. Summary of the Business Plan for the Year (2025)

(I) Management policy

The Company has developed application software for the securities firms, the financial business, and the circulation business based on the needs of a single industry, and provided complete services based on the various needs of individual customers for computerization. The marketing policy is to design or modify the system according to the needs of different customers on the basis of the developed application software for different industries, so as to make it suitable for a single customer. At the same time, the Company has provided various computer hardware and peripheral equipment required in the process of computerization, and provided customer problem consultation and software and hardware equipment maintenance services after the completion of system establishment. Therefore, the Company has always been maintaining a good relationship with customers for long-term cooperation, and taking the provision of high-quality and complete services as an important sales strategy.

In addition, in response to the trend of enterprises' outsourcing a large number of processing operations, the Company has established an IDC equipment environment to develop overall services such as IDC information outsourcing processing, remote backup, hosting and the latest concept of computer room construction planning. In this year, the Company's main business policy is to strive to deepen customer relations and product research and development and to reduce operating costs by improving project management capabilities and staff professional service technology, actively strengthen the Company's operating physique, and fully integrate internal and external resources with practical actions, and it has set up a project team to innovate, develop and research, train staff to absorb new knowledge, constantly provide customers with the latest information, and actively assist enterprises to base themselves on Taiwan and successfully enter the international market.

(II) Expected sales volume and its basis

The business scope of the Company is to provide customized application software, planning and construction of computer equipment, related system maintenance and outsourcing services based on the individual needs of customers. As it belongs to the sales method of all-round solutions for system integration, it is not easy to estimate the sales volume.

(III) Important production and marketing policy

During the year, the Company continued to improve the service quality for existing customers, enhance the system functions of existing products to strengthen the competitiveness of products, and actively expand the scope of high value-added services. It also continued to expand new customers and develop new products to provide customers with comprehensive and diversified services, with a view to maintaining the Company's competitive

advantage in the industry.

With the rapid development of digital fintech, the Company innovates the fintech operation model and reshapes the financial services and products. The Company expects to develop diversified fintech innovative services with decades of core competencies in bank trust, financial institution investment services, securities trading and other software development.

II. Future Company Development Strategy

In the future, the Company will continue to develop new products on the premise of enhancing competitiveness, train employees to absorb new knowledge, and continuously provide customers with the latest information. Then, the Company will continue to strive for the improvement of software capabilities and quality, so that Dimerco will become the leader of the software information industry, more actively base themselves in Taiwan, and then enter the overseas market. The management team of the Company is conscientious and pragmatic in implementing the Company's strategy and pursuing profits and growth for the Company.

III. Impact of the external competition, the legal environment, and the macroeconomic conditions

In recent years, the laws and regulations of the financial industry have been liberalized, and enterprises can operate in different industries, which makes the demand for information systems of financial products more complicated. The Company will actively develop diversified products to meet the needs of customers. However, the system integration industry has a relatively low technical threshold, contributing to a large number of competitors, and a high degree of substitutability. The Company is also actively enhancing its competitiveness to cope with the impact of the overall economy, by consistently delivering expert software and hardware integration services.

Chapter 2. Corporate Governance Report

I. Information on the Company’s Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, and the Supervisors of All the Company’s Divisions and Branch Units

(I) Director

1. Information of Directors: name, major experience (education), current positions in the Company and other companies, date of election (appointment), term of office, date of first election, and information on themselves, their spouses, children and shares held in the name of others, their expertise and independence

Directors’ information (I)

April 1, 2024

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position Concurrently Held at the Company or Other Companies	Executives, Directors or Supervisors Who are Spouses or Within the Second Degree of Kinship			Remarks (Note 4)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	R.O.C.	Szu Wei Chuang	Male 71~80	2023.05.31	Three years	1999.05.20	4,550,704	6.12%	3,550,704	4.65%	2,586,872	3.39%	0	0.00%	Department of Computer Science, Feng Chia University Manager of Taiwan Branch of American President Lines President of Dimerco Data System Corporation	Director of Dimerco Express Corporation Chairman of Dimwave Fintech Ltd.	Director	Ju Yin Chuang	Father and daughter	None
Director	R.O.C.	Shu Yi Chang	Male 61~70	2023.05.31	Three years	2008.06.13	283,573	0.38%	297,573	0.39%	0	0.00%	0	0.00%	In-service Digital Master of Global Chinese Business Management at Tamkang University Section Chief of Great Electronics Corp. Manager, Assistant Vice President and Vice President of Dimerco Data System Corporation	President of Dimerco Data System Corporation	None	None	None	None
Director	Singapore	Heng Yu Lin	Male 41~50	2023.05.31	Three years	2011.06.22	1,455,563	1.96%	1,455,563	1.91%	168,000	0.22%	0	0.00%	Nanyang Tecnological University Repulic Singapore Equipment Engineer of Gbox Technology Co., Ltd.	Spokesperson and Assistant Vice President of Investor Relations Department of Makalot Industrial Co., Ltd.	None	None	None	None
Director	R.O.C.	Ju Yin Chuang	Female 31~40	2023.05.31	Three years	2022.06.15	1,298,458	1.75%	1,283,458	1.68%	11,549	0.02%	0	0.00%	Simon Fraser University, Communication and Linguistic Assistant Project Manager of Personnel Department of KKBOX GROUP	Chief Human Resources Officer and Chief Sustainability Officer of Dimerco Data System Corporation	Chairman	Szu Wei Chuang	Father and daughter	None
Independent Director	R.O.C.	Yao Chang Juan	Male 51~60	2023.05.31	Three years	2017.06.13	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Master of Management, City University of New York Chief Financial Officer of Dimerco Express Corporation	Vice President of Foreign Investment and Investment Relations Management of Dimerco Express Corporation	None	None	None	None
Independent Director	R.O.C.	Chun Ju Tou	Female 61~70	2023.05.31	Three years	2017.06.13	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Legal and Judicial Practice Section, Soochow University Member of the Legal Affairs Office of the Veterans’ Engineering Division	Manager of Legal Affairs and Safety Clinic and Director of Legal Affairs Group of United Daily News Co., Ltd.	None	None	None	None
Independent Director	R.O.C.	Chia Chung Chen	Male 61~70	2023.05.31	Three years	2020.06.03	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Graduate Institute of Agricultural Economics, National Taiwan University President (Director) of E.SUN Bank (China)	Independent Director of Mega Financial Holding Company Limited Independent Director of Mospec Semiconductor Corp. Corporate Director Representative of Sysjust Co., Ltd.	None	None	None	None

2. Substantial shareholder of a corporate shareholder: none of the directors of the Company is a representative of a corporate shareholder.
3. The substantial shareholder of a corporate shareholder is the representative of the corporate shareholder: none.
4. Where the chairman and the president or the person holding an equivalent position (top General Manager) are the same person, spouses of each other, or relatives of the same degree, the Company shall explain the reasons, reasonableness, necessity, and response measures (for example, increasing the number of independent directors and requiring that more than half of the directors do not concurrently serve as employees or general managers).

Directors' Information (II)

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

Criteria Name	Professional qualifications and experience (Note 1)	Independence (Note 2)	Number of Other Public Companies where the Individual Concurrently Serves as an Independent Director
Szu Wei Chuang	Organizational Leadership and Strategic Management Information Service Related Industries		0
Shu Yi Chang	Organizational Leadership and Strategic Management Information Service Related Industries		0
Heng Yu Lin	Organizational Leadership and Strategic Management Investment PR related field		0
Ju Yin Chuang	Organizational Leadership and Strategic Management Human resources management related field		0
Yao Chang Juan	Financial Accounting and Organizational Leadership Circulation related industry	Compliance with independence (Note 2)	0
Chun Ju Tou	Legal and organizational leadership Information media related industry	Compliance with independence (Note 2)	0
Chia Chung Chen	Organizational Leadership and Strategic Management Banking Finance and Management Decision	Compliance with independence (Note 2)	1

2. Board Diversity and Independence:

- (1) Board Diversity: The Board of Directors of our Company is responsible for guiding corporate strategy, supervising the management team, and being accountable to the Company and its shareholders. Our corporate governance system's various operations and arrangements ensure that the Board of Directors exercises its powers in accordance with laws, the Company's articles of incorporation, or shareholders' meeting resolutions. Board members must possess the necessary knowledge, skills, and

qualities to perform their duties. To achieve the ideal goals of corporate governance, the Board as a whole should possess the following capabilities:

1. Operational judgment ability.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Industry knowledge.
6. International market perspective.
7. Leadership ability.

In Article 20 of the "Corporate Governance Practice Principles" revised in 2023, our Company adjusted the "Board Member Diversity Policy," which states that the percentage of female directors should reach one-third of the total board seats. Currently, there are two female directors on the Board, representing nearly one-third (29%) of the total number of directors. In the future, we will increase the number of female director seats to achieve this goal.

(2) Independence of the Board of Directors:

The Board of Directors of the Company consists of 7 directors with different professional backgrounds, including 3 independent directors, accounting for nearly one half of the total number of directors. None of the directors of the Company is subject to any of the circumstances specified in the provisions of paragraphs 3 and 4 of Article 26 (3) of the Securities and Exchange Act.

Note 1: The financial expert of the Audit Committee of the Company is Yao Chang Juan, an independent director. None of the directors is subject to any of the circumstances specified in Article 30 of the Company Act.

Note 2: None of the independent directors of the Company, his/her spouse or any second-degree relative serves as a director, supervisor or employee of the Company or any of its affiliated enterprises; none of the independent directors, his/her spouse or any second-degree relative (or in the name of any other person) holds any shares in the Company, nor does he/she serve as a director, supervisor or employee of any company that has a specific relationship with the Company; The independent directors themselves, their spouses and second-degree relatives of kinship have not received compensation for providing business, legal, financial, accounting and other services to the Company or its affiliated enterprises in the past two years.

(III) Information of President, Vice President, Assistant Vice President and Heads of Departments and Branches

March 29, 2025

Title	Nationality	Name	Gender	Date Elected	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Positions	General Managers Who are Spouses or Within the Second Degree of Kinship			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	R.O.C.	Shu Yi Chang	Male	2011.08.01	297,573	0.39%	0	0.00%	0	0.00%	E-Learning Executive Master's Program of Business Administration (EMBA) in Global Chinese, Tamkang University. Section Chief of Great Electronics Corp. Manager, Assistant Vice President and Vice President of Dimerco Data System Corporation	None	None	None	None	
Vice President of President Office	R.O.C.	Shu Hsien Hu	Female	2000.01.08	544,054	0.71%	236	0.00%	0	0.00%	Computer Department of Ming Chuan University Systems Analyst and Assistant Vice President of Dimerco Data System Corporation	None	None	None	None	
Vice President of President Office	R.O.C.	Yung Ping Fan	Male	2015.07.01	18,961	0.02%	4,401	0.01%	0	0.00%	Electronic Department of Chien Hsin University of Science and Technology Systems Analyst, Manager and Assistant Vice President of Dimerco Data System Corporation	None	None	None	None	Dismissal day 2025. 03.31
Vice President of President Office	R.O.C.	Kuo Cheng Hung	Male	2024.01.02	80,008	0.10%	0	0.00%	0	0.00%	E-Learning Executive Master's Program of Business Administration (EMBA) in Global Chinese, Tamkang University. Management Manager, Assistant Vice President, and Senior Vice President of Dimerco Data System Corporation	None	None	None	None	
Chief Financial Officer	R.O.C.	Shu Ju Wu	Female	1999.11.01	131,743	0.17%	0	0.00%	0	0.00%	Graduate School of Accounting, Soochow University Leading Group of Audit Group of Deloitte & Touche Associate Manager of Underwriting Department of MasterLink Securities	Dimwave Fintech Ltd.	None	None	None	

Note 1: Information on the president, vice president, assistant vice president, and the heads of each department and branch, as well as all positions equivalent to

the president, vice president or assistant vice president shall be included, regardless of their titles.

Note 2: Experience related to the current position, such as having worked for an auditing and certifying public accounting firm or an affiliated enterprise during the preceding reporting period, and the title of the position held and the position of responsibility shall be stated.

Note 3: In the event that the president or a person holding an equivalent position (top General Manager) and the chairman of the board of directors are the same person, each other's spouse, or a relative of the same degree, relevant information on the reasons, reasonableness, necessity, and response measures (such as increasing the number of independent directors, and requiring that more than half of the directors do not concurrently serve as employees or general managers) shall be disclosed: None.

(II) Remuneration Paid During the Most Recent Fiscal Year to Directors, Supervisors, President, and Vice Presidents

1. Remuneration to Directors and Independent Directors

Unit: NT\$ thousands

Title	Name	Remuneration						Total Remuneration (A+B+C+D) and Ratio to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Total Compensation (A+B+C+D+E+F +G) and Ratio to Net Income		Compensation from Ventures Other Than Subsidiaries		
		Base Compensation (A)		Severance Pay and Pension (B)		Director Remuneration (C)				Business Execution Expenses (D)		Salary, Bonuses, and Allowances (E)		Severance Pay and Pension (F)		Employee Compensation (G)						
		The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company		Companies in the Consolidated Financial Statements		The Company	Companies in the Consolidated Financial Statements			
Cash	Stock													Cash	Stock							
Chairman	Szu Wei Chuang	120	120	0	0	32,696	32,696	0	0	32,816 5.30%	32,816 5.30%	13,528	13,528	135	135	6,677	0	6,677	0	53,156 8.59%	53,156 8.59%	0
Director	Shu Yi Chang																					
Director	Heng Yu Lin																					
Director	Ju Yin Chuang																					

Title	Name	Remuneration								Total Remuneration (A+B+C+D) and Ratio to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Total Compensation (A+B+C+D+E+F +G) and Ratio to Net Income		Compensation from Ventures Other Than Subsidiaries
		Base Compensation (A)		Severance Pay and Pension (B)		Director Remuneration (C)		Business Execution Expenses (D)				Salary, Bonuses, and Allowances (E)		Severance Pay and Pension (F)		Employee Compensation (G)						
		The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company		Companies in the Consolidated Financial Statements		The Company	Companies in the Consolidated Financial Statements			
Cash	Stock													Cash	Stock							
Independent Director	Yao Chang Juan	1,188	1,188	0	0	0	0	0	1,188 0.19%	1,188 0.19%	0	0	0	0	0	0	0	1,188 0.19%	1,188 0.19%	0		
Independent Director	Chun Ju Tou																					
Independent Director	Chia Chung Chen																					

Remuneration tiers for each director of the company	Name of Director			
	Total Amount of the First Four Items of Remuneration (A+B+C+D)		Total Amount of the First Seven Items of Remuneration (A+B+C+D+E+F+G)	
	本公司(註8)	財務報告內所有公司(註9)H	本公司(註8)	財務報告內所有公司(註9)I
低於1,000,000元	Yao Chang Juan、Chun Ju Tou、Chia Chung Chen	Yao Chang Juan、Chun Ju Tou、Chia Chung Chen	Yao Chang Juan、Chun Ju Tou、Chia Chung Chen	Yao Chang Juan、Chun Ju Tou、Chia Chung Chen
1,000,000元(含)~2,000,000元(不含)				
2,000,000元(含)~3,500,000元(不含)				
3,500,000元(含)~5,000,000元(不含)				
5,000,000元(含)~10,000,000元(不含)	Szu Wei Chuang、Shu Yi Chang、Heng Yu Lin、Ju Yin Chuang	Szu Wei Chuang、Shu Yi Chang、Heng Yu Lin、Ju Yin Chuang	Heng Yu Lin	Heng Yu Lin
10,000,000元(含)~15,000,000元(不含)			Szu Wei Chuang、Ju Yin Chuan	Szu Wei Chuang、Ju Yin Chuan
15,000,000元(含)~30,000,000元(不含)			Shu Yi Chang	Shu Yi Chang
30,000,000元(含)~50,000,000元(不含)				
50,000,000元(含)~100,000,000元(不含)				
100,000,000元以上				
總計				

2. Remuneration to the President and Vice Presidents

Unit: NT\$ thousands

Title	Name	Salary (A)		Severance Pay and Pension (B)		Bonuses and Allowances, etc. (C)		Employee Compensation (D)				Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Compensation from Ventures Other Than Subsidiaries
		The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company	Companies in the Consolidated Financial Statements	The Company		Companies in the Consolidated Financial Statements		The Company	Companies in the Consolidated Financial Statements	
								Cash	Stock	Cash	Stock			
President	Shu Yi Chang	8,935	8,935	436	436			18,755	0	18,755	0	42,211	42,211	0
Vice President	Shu Hsien Hu													

Vice President	Yung Ping Fan					14,085	14,085					6.82%	6.82%	
Vice President	Kuo Cheng Hung													

Range of Remuneration Paid to the President and Vice Presidents	Name of the President and Vice Presidents	
	The Company	Companies in the Consolidated Financial Statements E
Less than NT\$1,000,000		
NT\$1,000,000 (inclusive)–NT\$2,000,000 (exclusive)		
NT\$2,000,000 (inclusive)–NT\$3,500,000 (exclusive)		
NT\$3,500,000 (inclusive)–NT\$5,000,000 (exclusive)		
NT\$5,000,000 (inclusive)–NT\$10,000,000 (exclusive)	Yung Ping Fan, Kuo Cheng Hung	Yung Ping Fan, Kuo Cheng Hung
NT\$10,000,000 (inclusive)–NT\$15,000,000 (exclusive)	Shu Yi Chang, Shu Hsien Hu	Shu Yi Chang, Shu Hsien Hu
NT\$15,000,000 (inclusive)–NT\$30,000,000 (exclusive)		
NT\$30,000,000 (inclusive)–NT\$50,000,000 (exclusive)		
NT\$50,000,000 (inclusive)–NT\$100,000,000 (exclusive)		
Greater Than or Equal to NT\$100,000,000		
Total	4	4

3. The names of the general managers to whom the employee's compensation is distributed and the status of the distribution

March 29, 2025; Unit: NT\$ thousands

	Title	Name	Stock	Cash	Total	Ratio of Total Amount to Net Income (%)
General Manager	President	Shu Yi Chang	0	22,000	22,000	3.55%
	Vice President of President Office	Shu Hsien Hu				
	Vice President	Yung Ping Fan				
	Vice President	Kuo Cheng Hung				
	Chief Financial Officer	Shu Ju Wu				

(III) Separate Comparisons and Descriptions of Total Remuneration, as a Percentage of Net Income, as Paid by the Company and All Other Companies Included in the Consolidated Financial Statements During the Past Two Fiscal Years to Directors, Supervisors,

the President, and Vice Presidents, with Analysis and Description of Remuneration Policies, Standards, and Packages, Procedure for Determining Remuneration, and Linkage Thereof to Operating Performance and Future Risk Exposure

Unit: NT\$ thousands

Title	2024			2023		
	Total remuneration	Net income after tax	Total remuneration as a percentage of net income after tax	Total remuneration	Net income after tax	Total remuneration as a percentage of net income after tax
Director	32,696	619,165	5.28%	31,405	607,883	5.17%
President and Vice Presidents	42,211		6.82%	46,348		7.62%
Total	74,907		12.10%	77,753		12.79%

The compensation of the directors and supervisors of the Company shall be set forth in the Articles of Incorporation of the Company and shall be approved by the shareholders' meeting, and the Board of Directors shall be authorized to determine the compensation based on the extent of their participation in the operations of the Company (including resolutions on major policies such as business strategies and future operational risks) and the value of their contributions, with reference to the standards of the industry; The President and Vice Presidents shall handle the business of the Company in accordance with the resolutions of the board of directors, and their appointment, dismissal and compensation shall be handled in accordance with the Company Act.

II. Implementation of Corporate Governance

(I) Board of Directors

- The board of directors has held 8 meetings recently, and the attendance is as follows:

2024 and as at May 5, 2025

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Remarks
Chairman	Szu Wei Chuang	6	0	100	-
Director	Shu Yi Chang	6	0	100	-
Director	Heng Yu Lin	6	0	100	-
Director	Ju Yin Chuang	6	0	100	-
Independent Director	Yao-Chang Juan	6	0	100	-
Independent Director	Chun Ju Tou	5	1	83	-
Independent Director	Chia Chung Chen	6	0	100	-
Other matters:					
I. In case of any of the following circumstances in the operation of the board of directors, the date, period, contents of resolutions, opinions of all independent directors, and the Company's handling of the opinions of independent directors shall be stated: The independent directors of the Company have no objection or reserved opinions.					
(I) Matters referred to in Article 14-3 of the Securities and Exchange Act °					
(II) Any recorded or written Board resolutions to which independent directors have dissenting or qualified opinions to be noted in addition to the above.					
II. Regarding recusals of directors due to conflicts of interests, the names of the directors, contents of motions, reasons for recusal, and results of voting shall be specified: In the discussion of the board of directors of the Company on March 7, 2024 and March 4, 2025, various compensation items in 2025 and 20243 were discussed, and the directors and general managers did not participate in the discussion and resolution due to their interests.					
III. TWSE/TPEX-listed companies shall disclose the evaluation cycle and duration, scope of evaluation, methodology, and evaluation contents of the self (peer) evaluation of the Board of Directors and fill out Table II (2) Implementation of the Evaluation of the Board of Directors: Please refer to the Implementation of the Board of Directors' Evaluation of the Company.					
IV. The objectives of strengthening the functions of the Board of Directors in the current year and the most recent year (such as the establishment of an Audit Committee, enhancing information transparency, etc.) and the evaluation of their implementation: The financial statements of the Company were regularly audited and certified by KPMG Taiwan, and the disclosure of various information required by laws and regulations was completed correctly and timely. A designated person was designated to be responsible for the collection and disclosure of the Company's information, and a spokesperson and acting spokesperson system was established to ensure that all material information is disclosed in a timely and appropriate manner for the reference of shareholders and interested parties with respect to the Company's financial and business information.					

2. The implementation of the evaluation of the board of directors

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation content
Once a year	2024.01.01-2024.12.31	Overall Board of Directors Individual members of directors Functional committees	Self-evaluation of the performance of the Board of Directors, functional committees and members of directors	<p>(1) Performance evaluation of the board of directors: the level of participation of the directors in the operation of the Company and the quality of decisions made by the board of directors are evaluated as excellent</p> <p>(2) Performance evaluation of individual members of directors: each director's mastery of the Company's objectives and tasks, awareness of director's responsibilities, and participation in the Company's operations are excellent, but attendance at shareholders' meetings needs to be strengthened.</p> <p>(3) Performance evaluation of functional committees: the evaluation results of the degree of participation in the Company's operation, the recognition of the functional committees' responsibilities, and the quality of decision-making by functional committees are excellent.</p>

(II) Audit Committee Operational Information

The purpose of the Audit Committee is to assist the Board in its oversight of the Company's performance in relation to the quality and integrity of accounting, auditing, financial reporting processes and financial controls.

The matters considered by the Audit Committee mainly include:

1. Fair presentation of the Company's financial statements.
2. Selection (dismissal) of CPAs and their competence, qualifications, independence and performance.
3. Effective implementation of the Company's internal control.
4. The Company's compliance with the relevant laws and regulations.
5. Control of existing or potential risks of the Company.

As of May 4, 2024 and 2023, the Audit Committee has held 6 meetings (A), and the attendance of independent directors is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Actual attendance (%) (B/A) (Note)	Remarks
Independent Director	Yao Chang Juan	6	0	100%	
Independent Director	Chun Ju Tou	5	1	83%	
Independent Director	Chia Chung Chen	6	0	100%	
Other matters: I. With regard to the operations of the Audit Committee, if any of the following circumstances occur, the dates, terms of the meetings, contents of motions, all Audit Committee resolutions, and the Company's response to the Audit Committee's opinions shall be specified: None. (I) Matters referred to in Article 14-5 of the Securities and Exchange Act.					

Date/Session of Audit Committee Meeting	Contents of Motions	Contents of dissenting opinions, reserved opinions or major suggestions of independent directors	Resolution Results of the Audit Committee	The Company's response to the Audit Committee's opinion
2024.03.07 The 1st Meeting of the 2nd Term in 2024 (4th Meeting)	<ol style="list-style-type: none"> 1. The Company's 2023 Annual Business Report, Financial Statements and Consolidated Financial Statements 2. The Company's 2023 Annual Earnings Distribution 3. Establishment of the Company's "Sustainable Development Practice Principles" 4. Establishment of the "Sustainable Development Committee" and its "Organizational Regulations" 5. The Company's proposed purchase of Kaohsiung office 6. Amendments to the "Internal Control System" and "Implementation Rules for Internal Audit" 7. 2023 Annual Self-Inspection of Internal Control and Statement of Internal Control System 8. The Company's regular assessment of the 	None	Approved by all members present.	It was approved by the directors who participated in the discussion and voting.

	independence of the CPAs 9. Proposed amendments to the Company's "Regulations for Pre-Approval and Audit of Non-Assurance Services Provided by Certified Public Accounting Firms," along with the list of pre-approved non-assurance services and independence assessment			
2024.05.7 The 5th Meeting of the 2nd Term in 2024	1. Consolidated Financial Statements of the Company for the First Quarter of 2023 2. Establishment of the Company's "Operating Procedures for the Preparation and Verification of Sustainability Reports"	None	Approved by all members present.	It was approved by the directors who participated in the discussion and voting.
2024.08.08 The 6th Meeting of the 2nd Term in 2024	Consolidated Financial Statements of the Company for the Second Quarter of 2023	None	Approved by all members present.	It was approved by the directors who participated in the discussion and voting.
2024.11.07 The 7th Meeting of the 2nd Term in 2024	Consolidated Financial Statements of the Company for the Third Quarter of 2023	None	Approved by all members present.	It was approved by the directors who participated in the discussion and voting.
2024.12.19 The 8th Meeting of the 2nd Term in 2024	Amendments to the "Internal Control System" and "Implementation Rules for Internal Audit"	None	Approved by all members present.	It was approved by the directors who participated in the

				discussion and voting.
2025.03.04 The 9th Meeting of the 2nd Term in	<ol style="list-style-type: none"> 1. The Company's 2024 Annual Business Report, Financial Statements, and Consolidated Financial Statements 2. The Company's 2024 Profit Distribution Proposal 3. The Company's Proposed Issuance of 2025 Restricted Employee Shares 4. Amendments to the "Internal Control System" and "Internal Audit Implementation Rules" 5. 2024 Internal Control Self-Assessment and Internal Control System Statement 6. The Company's Proposed Change of Certified Public Accountants for Financial Report Attestation 7. The Company's Regular Assessment of the Independence of Certified Public Accountants 	None	Approved by all members present.	It was approved by the directors who participated in the discussion and voting.

(II) Other matters that were not approved by the Audit Committee but were approved by two-thirds or more of all directors.

II. Regarding recusals of independent directors due to conflicts of interests, the names of the independent directors, contents of motions, reasons for recusal, and results of voting shall be specified: None.

III. Communication between the independent directors and the internal audit supervisor and the CPAs: In addition to monthly audit reports

and follow-up reports on the improvement of audit deficiencies submitted to the independent directors by the internal audit department of the Company, the internal audit supervisor shall convene an Audit Committee meeting at least once a quarter to explain the audit business, audit results and follow-up to the independent directors.

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

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

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
I. Does the Company establish and disclose its Corporate Governance Best-Practice Principles based on the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The Company has established a Code of Corporate Governance Practice.	The Code of Corporate Governance Practice will be complied with.
II. Shareholding structure & shareholders’ rights (I) Does the Company establish internal operating procedures to deal with shareholders’ suggestions, doubts, disputes, and litigations, and implement based on the procedures?	✓		(3) In addition to appointing a stock affairs agency to handle the matter on its behalf, the Company has also set up a spokesperson system and assigned a special person to properly handle the relevant issues.	There are no special deviations.
(II) Does the Company possess a list of its major shareholders with controlling power as well as the ultimate owners of those major shareholders?	✓		(4) In accordance with Article 25 of the Securities and Exchange Act, the Company shall report on a monthly basis any changes in the shareholding of insiders (directors, supervisors, general managers, and shareholders holding more than 10% of the total number of shares) to the Public Information Observatory on the website designated by the Securities and Futures Commission, and shall use the register of shareholders provided by the stock affairs agent to keep track of such changes.	There are no special deviations.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
(III) Has the Company established, and does it execute, a risk management and firewall system within its affiliated companies?	✓		(5) Clarify the division of personnel, asset, and financial management rights and responsibilities with the affiliated enterprises, and carry out risk assessment and establish an appropriate firewall.	There are no special deviations.
(IV) Has the Company established internal rules against insiders trading with undisclosed information?	✓		(6) The Company has established the "Management Procedures for Internal Material Information Processing and Prevention of Insider Trading".	There are no special deviations.
III. Composition and responsibilities of the Board of Directors				
(I) Has the Board developed, and does it implement, a diversity policy for the composition of its members?	✓		(I) Currently, the Board of Directors of the Company has 7 members (including 3 independent directors). There are two female members in the membership list, and the members have diversified backgrounds in operation, management, finance, legal affairs and technology, and provide advice to the management with their rich experience, so as to facilitate the decision-making units to formulate appropriate operational policies.	(I) There are no special deviations.
(II) Does the Company voluntarily establish other functional committees in addition to the Compensation Committee and the Audit Committee?	✓	✓	In Article 20 of the "Corporate Governance Practice Principles" revised in 2023, the Company adjusted the "Board Member Diversity Policy," which states that the percentage of female directors should reach one-third of the total board seats. Currently, there are two female directors on the Board, representing nearly one-third (29%) of the total number of	(II) There are no special deviations.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	<u>Yes</u>	<u>No</u>	Description	
<p>(III) Has the Company established standards to measure the performance of the Board, and does the Company implement such annually, and report the results of evaluations to the Board, and use them as a reference for individual directors' compensation and nomination and renewal?</p> <p>(IV) Does the Company regularly evaluate the independence of the CPAs?</p>	✓		<p>directors. In the future, we will increase the number of female director seats to achieve this goal.</p> <p>(II) At the board of directors meeting held on March 7, 2024, this company has resolved to establish the "Sustainable Development Committee" as a functional committee.</p> <p>(III) The Company has formulated the performance evaluation method of the Board of Directors and its evaluation method.</p> <p>(IV) The Audit Committee of the Company regularly assessed the independence of the certifying accountants, which was considered and approved by the Audit Committee on March 4, 2025, and then submitted to the Board meeting on March 4, 2025 for resolution. The evaluation procedures and standards are as follows:</p> <ol style="list-style-type: none"> 1. According to Article 29 of the Code of Practice for Corporate Governance of TWSE/TPEX Listed Companies shall select professional, responsible and independent certified public accountants, and TWSE/TPEX Listed Companies shall regularly (at least once a year) evaluate the independence of the certified public accountants. 2. The Company regularly assesses the independence of the certified public accountants by conducting an inspection through the Company's stock affairs unit to confirm that the certified public accountants do not hold any shareholding in the Company and that the certified public accountants do not 	<p>(III) There are no special deviations.</p> <p>(IV) Compliance with the Code of Practice on Governance.</p>

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons												
	<u>Yes</u>	<u>No</u>	Description													
			<p>concurrently hold any position in the Company.</p> <p>3. KPMG Taiwan has issued a statement on the role, responsibility, and independence of the certified public accountants. They have also provided "Audit Quality Indicators (AQIs)" reference information, confirming that both the accountants and the firm have audit experience and training hours exceeding the industry average. Additionally, over the past 3 years, they will continue to implement digital audit tools to improve audit quality.</p> <p>4. Independence Assessment Criteria for CPAs</p> <table><tr><th>Assessment Items</th><th>Assessment Result</th><th>Meets Independence Requirements</th></tr><tr><td>Does the CPA have direct or significant indirect financial interests with the Company?</td><td>No</td><td>Yes</td></tr><tr><td>Does the CPA have any financing or guarantee arrangements with the Company or its directors?</td><td>No</td><td>Yes</td></tr><tr><td>Does the CPA have close business relationships with the Company or potential employment relationships?</td><td>No</td><td>Yes</td></tr></table>	Assessment Items	Assessment Result	Meets Independence Requirements	Does the CPA have direct or significant indirect financial interests with the Company?	No	Yes	Does the CPA have any financing or guarantee arrangements with the Company or its directors?	No	Yes	Does the CPA have close business relationships with the Company or potential employment relationships?	No	Yes	
Assessment Items	Assessment Result	Meets Independence Requirements														
Does the CPA have direct or significant indirect financial interests with the Company?	No	Yes														
Does the CPA have any financing or guarantee arrangements with the Company or its directors?	No	Yes														
Does the CPA have close business relationships with the Company or potential employment relationships?	No	Yes														

Evaluation Item	Implementation Status					Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	<u>Yes</u>	<u>No</u>	Description			
			Have the CPA and the audit team members served as directors, managers, or in positions with significant influence on audit work at the Company currently or within the past two years?	No	Yes	
			Has the CPA provided non-audit services to the Company that may directly affect the audit work?	No	Yes	
			Has the CPA acted as an intermediary for stocks or other securities issued by the Company?	No	Yes	
			Has the CPA served as an advocate for the Company or represented the Company in coordinating conflicts with other third parties?	No	Yes	
			Does the CPA have family relationships with the Company's directors, managers, or personnel who have significant influence on audit cases?	No	Yes	
IV. Does the Company appoint a suitable number of competent personnel and a supervisor responsible	✓		The Company has designated a corporate governance officer to be responsible for matters related to corporate governance, with the			There are no special deviations.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
for corporate governance matters (including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the Board of Directors and the shareholders' meetings, handling company registration and change registration, and producing minutes of Board meetings and shareholders' meetings)?			<p>President acting as the convener of the meeting and the personnel of the President's Office and the Finance and Administration Department acting as the participants. The main responsibilities are as follows:</p> <ol style="list-style-type: none"> 1. To plan the appropriate company system and organizational structure, and implement its effective internal control system. 2. To handle matters related to the meetings of the board of directors and the shareholders' meeting in accordance with the law, and assist the Company in complying with the relevant laws and regulations of the board of directors and the shareholders' meeting, prepare the proceedings of the board meetings and shareholders' meetings, and handle matters such as the registration of changes in the Company. 3. To assist the directors in complying with the law by providing them with the information they need to carry out their business and the latest developments in the laws and regulations relating to the operation of the Company. 	
V. Has the Company established communication channels and built a dedicated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers) to respond to material corporate social responsibility issues in a proper manner?	✓		The Company has set up contact information and mailboxes on the Company's website and the Public Information Observatory, and can be contacted by telephone or e-mail if necessary.	Compliance with the Code of Practice on Governance.
VI. Has the Company appointed a professional shareholder service agency to deal with shareholder	✓		The Company has entrusted the Stock Affairs Agency Department of Taishin International Bank Co., Ltd. to handle the relevant matters of	There are no special deviations.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	<u>Yes</u>	<u>No</u>	Description	
affairs?			the Shareholders' Meeting.	
VII. Information disclosure				
(I) Does the Company have a corporate website to disclose both the Company's financial standings and corporate governance status?	✓		(I) The Company has set up an official website to introduce its business and disclose relevant information such as financial and corporate governance.	There are no special deviations.
(II) Does the Company have other information disclosure channels (e.g., setting up an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, and webcasting investor conferences)?	✓		(II) The Company has designated a special person to be responsible for the collection and disclosure of company information and the implementation of the spokesperson system.	There are no special deviations.
(III) Does the Company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report the financial statements of the first three quarters, as well as monthly operation results, before the prescribed time limit?		✓	(III) The Company has announced and reported the annual financial report and the operation status of each month in accordance with the statutory time limit, but did not announce in advance.	Notice Periods Aligned with Statutory Requirements

<p>VIII. Is there any other important information to facilitate a better understanding of the Company's corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, stakeholder rights, directors' and supervisors' training records, implementation of risk management policies and risk evaluation measures, implementation of customer policies, and participation in liability insurance by directors and supervisors)?</p>	<p>✓</p>	<ol style="list-style-type: none"> 1. The basic right to work granted by the Constitution is guaranteed for the employment of persons with physical and mental disabilities. 2. The Company has always adhered to the spirit of "care, contribution and human-centered", fully taking care of the lives of employees, in addition to formulating various welfare measures and setting up employee welfare committees to fully take care of colleagues and protect their lives, such as: birthday gift activities, wedding and funeral celebrations and maternity allowances. 3. Handle shareholder issues and suggestions through the Company spokesperson window. 4. Establish the "Supplier Assessment Procedure" as the purchasing object according to the method, and maintain a good relationship with suppliers in good faith. 5. Directors' continuing education: All directors of the Company possess relevant professional knowledge, and all directors continue to pursue relevant professional courses in accordance with the provisions of the "Reference Examples for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies". 6. Implementation of risk management policies and risk measurement standards: The Company has formulated various internal management rules and regulations, and carried out various risk management and assessment in accordance with the rules. 7. Attendance of Directors at the Board of Directors: The Board of Directors' meeting shall be convened at least once every quarter, and may be convened at any time in case of emergency. The 	<p>There are no special deviations.</p>
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Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	<u>Yes</u>	<u>No</u>	Description	
			attendance of directors at the Board of Directors' meeting is excellent.	
<p>IX. Please explain the improvements made in accordance with the Corporate Governance Evaluation results released by the Taiwan Stock Exchange's Corporate Governance Center, and provide the priorities and plans for items yet to be improved: The Company remains committed to strengthening and improving corporate governance. A Corporate Governance Officer was appointed in June 2023. On March 7, 2024, the Board of Directors resolved to establish the "Sustainable Development Committee," adopt the "Organizational Regulations for the Sustainable Development Committee," and formulate the Company's "Sustainable Development Best Practice Principles." The 2025 Annual General Meeting is scheduled to be held on May 27, 2025. In addition, the Company plans to publish the 2024 Compucase Enterprise Co., Ltd. Sustainability Report by the end of August 2025, which will be assured by an independent third party. The Company will also conduct a greenhouse gas inventory for 2024, with third-party verification expected to be completed by the end of 2025.</p>				

(IV) Composition, Duties, and Operation of the Compensation Committee:

(1) Professional Qualifications and Independence Analysis of Compensation Committee Members

Identification	Criteria		Independence	Number of Other Public Companies Where the Individual Concurrently Serves as a Compensation Committee Member
	Name	Professional qualifications and experience		
Convener independent director	Yao Chang Juan	Financial Accounting and Organizational Leadership Circulation related industry	Compliance with independence	0
Committee Member	I Te Liu	Organizational Leadership and Strategic Management Information Service Related Industries	Compliance with independence	0
Committee member independent director	Chun Ju Tou	Legal and organizational leadership Information media related industry	Compliance with independence	0

Note: The Company's Compensation Committee members do not include individuals who serve as directors, supervisors, or employees of the Company or its affiliated enterprises currently, nor have any such roles in the preceding two years. Additionally, the members, their spouses, or relatives within the second degree of kinship do not hold any shares of the Company, either directly or through nominee arrangements. They also do not serve as directors, supervisors, or employees of any company with a specific relationship with the Company as defined in Article 6, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment and Exercise of Powers by the Compensation Committee of Companies Whose Stock is Listed on the Stock Exchange or Traded Over-the-Counter. Furthermore, in the last two years, they have not received any remuneration from the Company or its affiliated enterprises for providing commercial, legal, financial, accounting or other professional services.

(2) Operation Status of the Compensation Committee

I. There are three members in the Remuneration Committee,

II. The term of office of the current members is from June 08, 2023 to May 30, 2026. The Compensation Committee has held three meetings in the recent year (A). The qualifications and attendance of the members are as follows:

Title	Name	Attendance in Person (B)	By Proxy	Actual attendance (%) (B/A) (Note)	Remarks
Convener	Yao Chang Juan	2	0	100%	-
Committee Member	I Te Liu	2	0	100%	-
Committee Member	Chun Ju Tou	2	0	100%	-

Note:

- (1) If a member of the Compensation Committee leaves before the end of the year, the date of resignation shall be indicated in the remarks column, and the actual attendance rate (%) shall be calculated based on the number of meetings held by the Compensation Committee and the number of actual attendances during his term of office.
- (2) Prior to the end of the year, if there is a re-election of the Compensation Committee, the new and former members of the Compensation Committee shall be listed, and whether the member is a former member, a new member, or a member who is reappointed, and the date of re-election shall be indicated in the remarks column. The actual attendance rate (%) shall be calculated based on the number of meetings held by the Compensation Committee and the number of actual attendances during his term of office.

III. Other matters:

- (1) If the Board of Directors refuses to adopt or amend a recommendation from the Compensation Committee, the date of the meeting, session, contents of the motions, resolution by the Board of Directors, and the Company's response to the Compensation Committee's opinion (e.g., the circumstances and cause for the difference if the compensation passed by the Board of Directors exceeds the recommended amount by the Compensation Committee) shall be specified: None.
- (2) If there were resolutions by the Compensation Committee to which members have dissenting or qualified opinions, and for which there is a record or declaration in writing, the date of the meeting, session, contents of the motions, all members' opinions, and the response to members' opinions shall be specified: None.

(3) Details of the meetings of the Compensation Committee in 2023 are as follows:

Compensation Committee	Contents of Motions and follow-up treatment	Resolution Results	The Company's handling of the opinions of the Compensation Committee.
The 3rd Meeting of the 5th Term on March 7, 2024	1. Reviewed the Company's 2023-year plan for the compensation of employees and the compensation of directors and supervisors. 2. Reviewed the various salary and compensation items to be implemented by the Company in 2024.	Passed by all members of the committee unanimously	Passed by the board of directors according to the approval of the Compensation Committee.
The 4th Meeting of the 5th Term on August 8, 2024	Discussed the distribution of employee compensation and director compensation for the Company in 2023.	Passed by all members of the committee unanimously	Passed by the board of directors according to the approval of the Compensation Committee.

(V) Implementation of the Promotion of Sustainable Development and the Deviations from the Code of Practice for Sustainable Development of Listed Companies and the Reasons

Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
I. Has the Company established a governance structure to promote sustainable development, and set up exclusively (or concurrently) dedicated units to promote sustainable development, which is	✓		To deepen and implement its vision of corporate sustainability, the Company established a Sustainability Development Committee through a Board resolution in March 2024. This committee coordinates corporate social responsibility initiatives,	There are no significant deviations.

Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
authorized by the board of directors to be handled by senior management, and is supervised by the board of directors?			<p>sets sustainable development directions and goals, and proposes and implements relevant management policies and concrete action plans. The committee consists of the Chief Human Resources Officer and two Independent Directors, with the Chief Human Resources Officer also serving as the Chief Sustainability Officer and chairperson.</p> <p>The "Sustainability Development Committee" is responsible for identifying sustainability issues relevant to the Company's operations and of concern to stakeholders, formulating corresponding strategies and work guidelines, and tracking, reviewing, and revising their effectiveness.</p> <p>The Company's "Sustainability Development Committee" has established an ESG working group that, through regular meetings, discusses and identifies sustainability issues relevant to the Company's operations and of concern to stakeholders. The group formulates corresponding strategies and work guidelines, tracks implementation effectiveness, and writes sustainability reports. In August 2024, the committee presented the Company's first annual ESG operational results and the completed 2023</p>	

Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons						
	Yes	No	Description							
			Sustainability Report to the Board of Directors.							
II. Does the Company assess ESG risks associated with its operations based on the principle of materiality, and establish relevant risk management policies or strategies?	✓		<div>1. This disclosure data contains pertinent information for the 2024 (January 1, 2024 to December 31, 2024) and is based on the firm as the reporting entity.</div> <div>2. The company has examined the concerns pertaining to our business operations, commercial partnerships, and sustainability context through the material issue identification procedure. The primary subjects for 2023 have been committed. Through the GRI 3 Material Topic Management, we shall proficiently confront issues that our stakeholders acquire concerning.</div> <div>3. The following risk management policies or strategies are developed in accordance with the risk assessment:</div> <table><tr><th>Primary Subjects</th><th>Risk assessment</th><th>Description</th></tr><tr><td>Environment</td><td>Environmental Impact and Management</td><td>Though climate change might not instantly harm the company’s business model, we intend to keep a close tab on it in order to consult pertinent data from international organizations to deeper comprehend the</td></tr></table>	Primary Subjects	Risk assessment	Description	Environment	Environmental Impact and Management	Though climate change might not instantly harm the company’s business model, we intend to keep a close tab on it in order to consult pertinent data from international organizations to deeper comprehend the	There are no significant deviations.
Primary Subjects	Risk assessment	Description								
Environment	Environmental Impact and Management	Though climate change might not instantly harm the company’s business model, we intend to keep a close tab on it in order to consult pertinent data from international organizations to deeper comprehend the								

Promoted items	Implementation (Note 1)					Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description			
					risks associated with it and offer mitigation strategies.	
			Society	Human resource management and compensation system	The company is committed to fostering an inclusive and diverse internal workforce environment. It will enhance employee benefits and prioritize safeguarding the health and safety of its personnel. Transparency will be upheld through open communication channels. Employees will be encouraged to participate in social responsibility initiatives within the community. A fair, transparent, and performance-based compensation system shall be implemented. Furthermore, a monitoring mechanism subject to continuous improvement will be established to ensure adherence to these commitments.	
				Training and education	The company will keep offering its staff training in professional skills, leadership, personal	

Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
				development plans, environmental and social issues, strengthening ESG knowledge and awareness, while developing an internal learning culture over an extended period of time.
			Benefits and entitlements	The company is committed to providing competitive compensation and benefits, ensuring employee health, safety, work-life balance and career development opportunities. It will promote a diverse, inclusive and engaged workforce environment through open communication channels. Furthermore, the company will uphold labor rights and support social responsibility initiatives.
			Gouvernement	General corporate governance The company will uphold governance transparency through public reporting, maintain independent directors and oversight mechanisms to emphasize the protection of

Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
			<div>shareholder rights. It will continually optimize risk management and internal control processes. Ethical conduct and an ethical corporate culture will be actively advocated. Pay transparency and reasonableness will be achieved. The company ensures stakeholder participation in its operations. Moreover, it is committed to continuous improvement and evaluation of its practices.</div> <div>The company's sustainability report will provide detailed disclosures and outline strategies regarding its major focus areas and material issues.</div>	
III. Environmental issues (I) Has the Company established environmental management systems based on its industry's characteristics? (II) Is the Company committed to improving energy efficiency and using recycled materials with low environmental impact?		✓	(I) The Company is not a manufacturing company, so the ISO14001 is not applicable. (II) The Company actively promotes e-operation and thoroughly implements resource classification and recycling activities to safeguard the earth's resources and environment. When procuring	In the future, it will be implemented in accordance with the provisions of the law.

Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
(III) Does the Company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter the issues?		✓	<p>devices in the future, the company will give preference to products bearing ESG-related certifications such as ENERGY STAR, RoHS (Restriction of Hazardous Substances), and Carbon Trust Standard.</p> <p>(III) The company does not face substantial risks, as it has consistently utilized the most reliable and mature software components available in the market. If required, the company possesses the capability to integrate relevant technologies and components based on its engineers' expertise during the development process. In addition to its current offerings like cloud computing, the company can develop and commercialize low-carbon technology products.</p>	
(IV) Does the Company take inventory of its greenhouse gas emissions, water consumption, and the total weight of waste in the last two years, and formulate policies on greenhouse gas reduction, water reduction, or waste management?		✓	<p>(IV) The Company has completed the greenhouse gas inventory and verification schedule planning. We will conduct greenhouse gas inventory operations for the year 2024 in 2025, with external verification expected to be completed by the end of 2025. We will continue to monitor</p>	

Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
			the implementation progress of the greenhouse gas inventory and verification schedule with quarterly reports to the Board of Directors.	

<p>IV. Social Issues</p> <p>(I) Has the Company formulated appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p> <p>(II) Does the Company formulate and implement reasonable employee benefit measures (including compensation, leave, and other benefits) and appropriately employee compensation based on operating performance or results?</p> <p>(III) Does the Company provide a healthy and safe work environment, and does it organize health and safety training for its employees on a regular basis?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(I) The Company abides by the relevant labor laws and regulations and respects the internationally recognized principles of basic labor human rights, protects the legitimate rights and interests of employees, and adopts an open two-way communication approach for the promotion of the Company's policies and the understanding of employees' opinions.</p> <p>(II) The Company has formulated and implemented reasonable employee welfare measures. There is a moderate salary adjustment every year, and the payment amount of the performance bonus of employees will be increased with the improvement of performance. Every year, according to the Articles of Incorporation of the Company, 7.5% of the profit is allocated for employee's compensation.</p> <p>(III)</p> <ol style="list-style-type: none"> 1. In compliance with the Occupational Safety and Health Management Regulations, the company has appointed a full-time "Class A Occupational Hygiene and Health Specialist" and has implemented an occupational safety and health management system covering all employees throughout the country. 2. We routinely enter into a "Labor Health Service Contract" to supply on-site medical care with 	<p>There are no significant deviations.</p>
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			<p>licensed professional nurses (or physicians). Employee health exams are performed annually.</p> <p>3. Established several operational procedures in relation to occupational safety: the “Workplace Maternity Labor Health Protection Implementation Plan,” “Workplace Sexual Harassment Prevention Measures, Complaint and Disciplinary Regulations,” “Health Service Plan for Middle-aged and Elderly Workers,” “Illegal Infringement Prevention Plan,” “Human Factor Hazard Prevention Plan,” and “Abnormal Workload-induced Disease Prevention Plan.”</p>	
(IV) Has the Company established effective career development and training plans for its employees?	✓		<p>(IV) Both extensive on-the-job training and a variety of courses are offered by the company. These consist of professional training, group training, on-the-job learning and development courses, new employee training, and a variety of job-related domestic and international training programs. Employees can further develop their professional skills and abilities, as well as stimulate and nourish potential, through professional training and contact among themselves.</p>	
(V) Does the Company comply with relevant regulations and international standards regarding customer health and safety, right to privacy, marketing and labeling of its	✓		<p>(V) The Company formulates customer complaint handling standards and customer feedback handling procedures, establishes a customer-oriented quality system, and uses objective</p>	

<p>products and services and set up relevant consumer or customer protection policies and complaint procedures?</p> <p>(VI) Does the Company formulate supplier management policies that require suppliers to follow relevant regulations on issues, such as environmental protection, occupational safety and health, or labor rights? If so, describe the results.</p>		<p>methods to comprehensively evaluate customer satisfaction with the Company's products or services, so as to understand the gap between customer needs and expectations, as the basis for improving the quality system, so as to achieve the goal of sustainable operation of enterprises.</p> <p>(VI) The company gathers pertinent data and conducts yearly supplier evaluations prior to entering into a contract with a supplier. The "Supplier Evaluation Form" requirements are used to identify new suppliers who comply with principles and to meet the company's expectations for sustainable development. For instance, all of the equipment that is in use now complies with environmental regulations such as RoHS or ENERGY STAR. Frequent reviews of suppliers are carried out; in the event that any item on the anti-corruption assessment is broken, the evaluation will fail and be tagged as unqualified. The procurement department will not accept orders from the provider and remove them from the qualified supplier list.</p> <table border="1" data-bbox="1061 1123 1688 1251"> <thead> <tr> <th colspan="4">供應商評鑑標準</th></tr> </thead> <tbody> <tr> <td>■ 供應能力</td><td>■ 價格交貨項目</td><td>■ 服務能力</td><td>■ 反貪腐評估</td></tr> <tr> <td>✓ 公司永續性</td><td>✓ 交期</td><td>✓ 維護能力</td><td>✓ 法遵原則</td></tr> <tr> <td>✓ 品質要求</td><td>✓ 票期</td><td>✓ 合格工程師</td><td>✓ 誠信原則</td></tr> <tr> <td>✓ 庫存品、維護品之提供</td><td>✓ 價格</td><td>✓ 教育支援</td><td>✓ 訂單原則</td></tr> <tr> <td></td><td></td><td>✓ 技術資料支援</td><td></td></tr> </tbody> </table> <p>A review of 125 suppliers was done in 2023, and the result of the evaluation revealed that each one of them passed.</p>	供應商評鑑標準				■ 供應能力	■ 價格交貨項目	■ 服務能力	■ 反貪腐評估	✓ 公司永續性	✓ 交期	✓ 維護能力	✓ 法遵原則	✓ 品質要求	✓ 票期	✓ 合格工程師	✓ 誠信原則	✓ 庫存品、維護品之提供	✓ 價格	✓ 教育支援	✓ 訂單原則			✓ 技術資料支援		
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Promoted items	Implementation (Note 1)			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
V. Does the Company refer to internationally accepted standards or guidelines for the preparation of reports and prepare reports that disclose non-financial information of the Company, such as sustainable development reports? Are the reports certified or assured by a third-party accreditation body?	✓		We will be launching the “2023 Dimerco Data System Corp. Sustainability Report” in June 2024. It has been independently confirmed by an assurance provider.	There are no significant deviations.
VI. Describe the difference, if any, between actual practice and the sustainable development principles, if the Company has established such principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies: The Board of Directors authorized “the Code of Practice for Sustainable Development” on 2024.03.07, and the company has adopted it in order to fulfill its corporate social duty and advance social, environmental, and economic advancement toward the goal of sustainable development.				
VII. Other important information to help understand the implementation of promoting sustainable development: None.				

Note 1: For Implementation, If “Yes” is checked, please specify the important policies, strategies, measures adopted and the implementation status; if “No” is checked, please explain the deviations and reasons in the column of “Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons”, and explain the plan for adopting relevant policies, strategies and measures in the future.

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

(VI) Climate-Related Financial Disclosures for Listed Companies: Implementation and Reporting Requirements

Items	Implementation
<p>I. Disclosure of Climate-Related Risk and Opportunity Oversight and Governance by the Board of Directors and Management</p>	<p>Climate change impacts are intensifying. While the company’s business model is not directly affected, “future preparedness” remains an integral aspect of sustainable operations. Despite the absence of a dedicated risk management unit currently, the company referred to the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB) to establish an initial framework for the first three core elements of “governance”, “strategy”, and “risk management” in 2023. This initiative aims to comprehend the implications of climate-related risks and propose corresponding mitigation measures.</p> <p>In 2024, the company will constitute a Sustainability Development Committee and formulate governing organizational bylaws and a Sustainability Development Code of Practice. This committee will be mandated to develop, promote, and reinforce the company’s critical policies and action plans pertaining to sustainable development objectives, including climate-related considerations.</p> <p>During each board meeting, comprehensive reporting on greenhouse gas emissions inventorying, verification planning, and implementation progress will be presented. Subsequently, status updates on the greenhouse gas emissions inventorying and verification schedule execution will continue to be provided to the board on a quarterly basis.</p>

<p>II. Disclosure of Climate-Related Risk and Opportunity Impacts on Company Operations, Strategy, and Financial Position Over Short, Medium, and Long-Term Timeframes</p>	<p>To address integrated environmental considerations, the organization has instituted energy conservation initiatives that factor sustainable perspectives into the company's commercial operations. Relevant measures have been formulated as follows:</p> <ol style="list-style-type: none"> 1. Energy Efficiency and Conservation Measures: Implementation of energy-saving technologies, deployment of energy-efficient equipment and systems such as high-efficiency cooling infrastructure, LED lighting solutions, and low-power server hardware to reduce overall energy consumption levels. 2. Environmental Monitoring and Reporting Mechanisms: Establishment of an environmental monitoring system to track carbon footprint data, water usage metrics, and energy consumption figures to ensure effective execution of defined strategies. 3. Supplier Collaboration and Green Procurement Practices: Engagement with hardware suppliers mandating the provision of environmentally-friendly products and materials to diminish the environmental impact of goods throughout product lifecycles.
<p>III. Disclosure of Impacts from Acute Climate Events and Transition Mitigation Actions on Financial Performance</p>	<p>The Company's operational activities are not directly impacted by acute physical climate events. However, the Company will continue to refer to the recommendations outlined in the Task Force on Climate-Related Financial Disclosures (TCFD) by the Financial Stability Board(FSB). This is to comprehensively assess the financial implications of climate-related risks and develop corresponding strategic mitigation and adaptation measures.</p>

<p>IV. Disclosure on Climate Risk Identification, Assessment, and Management Process Integration with Overall Risk Management Framework</p>	<p>In accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Company shall establish a Sustainability Committee and formulate corresponding organizational charters in 2024. The committee shall comprise at least three members appointed by the Board of Directors, with a majority being independent directors. The committee's mandate is to assist the Board in continuously advancing corporate sustainability initiatives and enhancing governance mechanisms to achieve sustainable operational practices. The committee's responsibilities shall include:</p> <ol style="list-style-type: none"> 1. Formulating the strategic direction, objectives, and policies for corporate sustainability, and developing specific implementation plans and management frameworks. 2. Promoting and executing initiatives related to corporate integrity and ethical conduct. 3. Monitoring, reviewing, and revising the implementation status and effectiveness of corporate sustainability programs. 4. Addressing any additional matters delegated by the Board of Directors. <p>The committee is scheduled to convene no less than two meetings annually and may call additional sessions as required.</p>
<p>V. If climate change risk resilience is assessed using scenario analysis, the scenario, parameters, assumptions, analysis factors, and major financial impacts used should be explained.</p>	<p>The Company has not yet utilized scenario analysis methodologies to evaluate its resilience to climate-related risks.</p>

<p>VI. If there is a transition plan for managing climate-related risks, explain the content of the plan, as well as the indicators and targets used to identify and manage entity risks and transition risks.</p>	<p>The Company's indicators and targets for managing climate risk transition are as follows:</p> <ol style="list-style-type: none"> 1. Increasingly Stringent Equipment Energy Efficiency Regulations: Future equipment procurement will prioritize products bearing ESG-related certifications such as ENERGY STAR, RoHS (Restriction of Hazardous Substances), and Carbon Trust Standards. 2. Low-Carbon Technologies Superseding Existing Offerings: The Company's development framework has consistently relied on the most mature and stable software components available, mitigating substantial risks. If future demands necessitate, corresponding low-carbon technologies and components can be integrated into development processes per engineers' expertise. Low-carbon solutions will be developed and commercialized concurrently with existing offerings, such as cloud service provisioning. 3. Investments in Innovative Carbon Reduction Technologies: Information technology companies must invest in exploring various cloud service provider ecosystems, cloud migration processes, cloud environment management, cloud security, network optimization, virtual patching, workload balancing, and accept inherent innovation risks when developing pioneering low-carbon technologies.
<p>VII. If an internal carbon pricing mechanism is employed as a planning instrument, the company shall provide disclosure explaining the basis for carbon price determination.</p>	<p>The Company has not yet implemented internal carbon pricing for planning purposes.</p>

<p>VIII. Relevant data related to the projects addressed, the scope of greenhouse gas emissions, the duration of the planning process, along with the annual progress should be included if emphasizes associated with climate change are set forth.</p> <p>Disclosure of the sources and volumes of carbon offsets or the quantity of Renewable Energy Certificates (RECs) should occur if these targets are met through the usage of these assets.</p>	<p>An inventory of greenhouse gases has not yet been introduced by the company we run. The following is the current schedule:</p> <table border="1" data-bbox="1126 284 2051 598"> <thead> <tr> <th>Items</th><th>Expected Completion Time</th></tr> </thead> <tbody> <tr> <td>Establish a dedicated (part-time) unit, number of dedicated (part-time) personnel, and their scope of duties</td><td>December 2023</td></tr> <tr> <td>Establish an inventory plan</td><td>December 2024</td></tr> <tr> <td>Complete inventory/establish verification plan</td><td>December 2026</td></tr> <tr> <td>Complete verification</td><td>December 2028</td></tr> </tbody> </table> <p>To facilitate conclude the data collection and statistics for the greenhouse gas inventory for the “2023 Sustainability Report,” the firm’s attributed colleagues collaborated with the ESG consultant. Plus, it will proceed with the remaining data collection and statistics based on the ESG consultant’s recommendations regarding the statistical items for the greenhouse gas inventory.</p>	Items	Expected Completion Time	Establish a dedicated (part-time) unit, number of dedicated (part-time) personnel, and their scope of duties	December 2023	Establish an inventory plan	December 2024	Complete inventory/establish verification plan	December 2026	Complete verification	December 2028
Items	Expected Completion Time										
Establish a dedicated (part-time) unit, number of dedicated (part-time) personnel, and their scope of duties	December 2023										
Establish an inventory plan	December 2024										
Complete inventory/establish verification plan	December 2026										
Complete verification	December 2028										
<p>IX. Conditions for the greenhouse gas inventory and assurance, including reduction goals, tactics, and detailed action plans (to be filled in 1-1 and 1-2).</p>	<p>Our company will implement the ISO 14064-1 greenhouse gas inventory mechanism in 2025, establishing baseline year data, and plans to commission a third-party organization for verification in the second half of the year. In 2023, we utilized the Environmental Protection Agency's (EPA) calculation tool to estimate electricity emissions and greenhouse gas emission intensity.</p> <p>We aim to rigorously assess our company's greenhouse gas emissions during the reporting period through statistical methods, in preparation for carbon reduction efforts.</p> <table border="1" data-bbox="1126 1267 2051 1407"> <thead> <tr> <th>Item</th><th>2023</th></tr> </thead> <tbody> <tr> <td>Scope 1: Direct greenhouse gas emissions (tonCO₂e)</td><td>0.3127</td></tr> <tr> <td>Scope 2: Indirect greenhouse gas emissions (tonCO₂e)</td><td>558.2115</td></tr> </tbody> </table>	Item	2023	Scope 1: Direct greenhouse gas emissions (tonCO ₂ e)	0.3127	Scope 2: Indirect greenhouse gas emissions (tonCO ₂ e)	558.2115				
Item	2023										
Scope 1: Direct greenhouse gas emissions (tonCO ₂ e)	0.3127										
Scope 2: Indirect greenhouse gas emissions (tonCO ₂ e)	558.2115										

	Total emissions = Scope 1 + Scope 2 (tonCO ₂ e)	558.5242
	Organization-specific metric (number of people)	410
	Greenhouse gas emission intensity (tonCO ₂ e/full-time employee)	1.36
	Explanation: 1. Scope 1: Direct greenhouse gas emissions refer to emissions directly from sources owned or controlled by the organization. 2. Scope 2: Energy indirect emissions refer to indirect greenhouse gas emissions from the input of electricity, heat, or steam. 3. Greenhouse gas emission factors refer to the Greenhouse Gas Emission Factor Management Table 6.0.4 published by the Environmental Protection Administration, with the latest announced coefficients used for calculation. 4. This table uses the conversion tool provided by the Ministry of Environment for conversion. 5. Greenhouse gases include Nitrous Oxide N ₂ O, Methane CH ₄ , Carbon Dioxide CO ₂ , Hydrofluorocarbons HFCs, Perfluorocarbons PFCs, Sulfur Hexafluoride SF ₆ , Nitrogen Trifluoride NF ₃ , etc.	

(VII) Implementation of Ethical Corporate Management and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies: In order to create an operating environment for sustainable development, the Company has established a good corporate governance and risk control mechanism based on good faith, and conducted its business activities in a fair and transparent manner.

Implementation of Ethical Corporate Management and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
I. Establishment of ethical corporate management policies and programs				
(I) Does the Company have a Board-approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and senior management towards implementation of such policy?	✓		(I) The Company has formulated the “ Ethical Corporate Management Best Practice Principles” which has been approved by the Board of Directors. The Board of Directors and the management have fully understood the policy of Ethical Corporate Management and have implemented it in internal management and external business activities.	There are no significant deviations.
(II) Does the Company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risks of unethical conduct within the scope of business? Does the Company implement programs to prevent unethical conduct accordingly and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate	✓		(II) The Company has formulated the “Ethical Corporate Management Best Practice Principles” to set out the Company’s policy on ethical corporate management. The operating procedures, behavior guidelines, and disciplinary and appeal systems for violations shall be specified and implemented.	There are no significant deviations.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
<p>Management Best Practice Principles for TWSE/TPEX Listed Companies?</p> <p>(III) Does the Company define the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the Company enforce the programs effectively and perform regular reviews and amendments?</p>	✓		<p>(III) The Company has formulated the “Ethical Corporate Management Best Practice Principles”, which stipulates that the directors, supervisors, general managers and employees of the Company shall not directly, indirectly offer, promise, request or accept improper advantages when conducting business, or offer or accept improper advantages through other channels to customers, agents, contractors, suppliers, public officials or other interested parties. The terms of the contract may be terminated or rescinded at any time upon discovery of any dishonest act of the business counterpart.</p>	There are no significant deviations.
<p>II. Fulfillment of ethical corporate management</p> <p>(I) Does the Company evaluate business partners’ ethical records and include ethics-related clauses in the business contracts?</p>	✓		<p>(I) The Company shall consider the legality of contractors, suppliers, customers, or other trading partners and whether there is any dishonest behavior before conducting business transactions, and shall conduct credit investigation in a timely manner.</p>	There are no significant deviations.
	✓			

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
(II) Does the Company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors that reports the ethical corporate management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?	✓		(II) In order to improve the management of honest operation, the auditing office is responsible for formulating and supervising the implementation of honest operation policies and preventive plans, and regularly reports to the board of directors.	There are no significant deviations.
(III) Does the Company establish policies to prevent conflicts of interest, provide appropriate communication channels, and implement them accordingly?	✓		(III) The Company has established a “Code of Ethics” which defines the conflict of interest policy and provides an appropriate channel of representation.	There are no significant deviations.
(IV) Does the Company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit devise audit plans based on the results of unethical conduct risk assessments and audit the systems accordingly to prevent unethical conduct, or hire external CPAs to perform the audits?			(IV) The Company has established an effective accounting system and internal control system. In addition to regular auditing by the internal audit unit and reporting to the board of directors on the status of the audit, the Company also appoints Deloitte & Touche to carry out quarterly auditing of the accounts.	There are no significant deviations.
(II) Does the Company regularly hold internal and external educational trainings on ethical corporate management?	✓		(V) The Company shall regularly conduct education, training, and advocacy for directors, general managers, employees, appointees, and substantive controllers, and shall invite	There are no significant deviations.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
			counterparts engaged in business activities with the Company to participate, so that they can fully understand the Company's determination to operate in good faith, its policies, preventive plans, and the consequences of violating dishonest practices.	
<p>III. Operation of the whistle-blowing system</p> <p>(I) Has the Company established both a reward/whistle-blowing system and convenient whistle-blowing channels? Are appropriate personnel assigned to the accused party for the follow-up?</p> <p>(II) Does the Company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?</p> <p>(III) Does the Company provide proper whistleblower protection?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(I) The Company has established the "Ethical Corporate Management Best Practice Principles" and the "Code of Conduct for Employees" to provide channels for reporting, and the responsible unit will accept all reports.</p> <p>(II) The Company has established the "Code of Conduct for Employees" to carry out its investigation procedures in accordance with the standard operating procedures for the investigation of reported matters, and adopt a confidentiality mechanism for reported matters.</p> <p>(III) The Company provides channels for reporting and keep confidential the identity of the informant and the content of the report.</p>	There are no significant deviations.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Description	
IV. Strengthening information disclosure Does the Company disclose its ethical corporate management policies and the results of its implementation on the Company's website and MOPS?	✓		At present, the Company's website has disclosed the relevant information of ethical corporate management.	There are no significant deviations.
V. If the Company has established its own ethical corporate management principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe the implementation and any deviations from the Principles: N/A.				
VI. Other important information to facilitate a better understanding of the Company's ethical corporate management : The Company has always adhered to the principle of ethical corporate management and won the trust of customers and manufacturers.				

(VIII) Corporate Governance Guidelines and Regulations and the Inquiry Method: the Corporate Governance Guidelines and Regulations has been posted on the Company's website.

(IX) Other important information sufficient to enhance the understanding of the operation of corporate governance:

1. With regard to the establishment of procedures for handling material internal information to avoid insider trading, the Board of Directors of the Company has approved the Internal Control System Proposal on "Management of Prevention of Insider Trading". In addition, on March 15, 2012, the Board of Directors approved the addition of the internal control system of "Management of the Operation of the Compensation Committee", "Management of the Application of International Accounting Standards", and "Process of Accounting Professional Judgment, Accounting Policies and Estimated Changes", and included them in the annual internal control system self-evaluation. It is hereby communicated to the directors, general managers and employees that the relevant provisions shall be complied with.

2. The Company has adopted the Corporate Governance Best-Practice Principles in Year 2020, and upon the expiration of the term of office of the supervisor in Year 2020, Three independent directors were elected at the shareholders' meeting on June 3, 2020, and the Audit Committee was established in that year. In the board meeting on March 7, 2024, the company resolved to establish the "Sustainable Development Committee" to coordinate corporate social responsibility, formulate the direction and goals of sustainable development, propose relevant management policies, and put forward and implement specific promotion plans.
3. The most recent continuing education related to corporate governance undertaken by Company directors up to the publication date of the annual report:

Position	Name	Training Date	Organizer	Course Name	Training Hours
Independent Director	Chen Chia-chung	2024/04/16	Securities and Futures Institute	How Directors and Supervisors Should Supervise Enterprise Risk Management and Crisis Handling	3
		2024/05/13	Industrial Technology Research Institute	Opportunities and Challenges of Generative AI	3
Independent Director	Juan Yao-chang	2024/12/26	Taiwan Corporate Governance Association	Implementation and Management of Global Tax Compliance for Groups	3
		2024/12/26	Taiwan Corporate Governance Association	Introduction and Discussion of Global Minimum Tax	3
Independent Director	Dou Jun-ru	2024/12/18	The Institute of Internal Auditors	Legal Risks in Business Management and Coping Strategies for Internal Auditors	6
Director	Chuang Ju-yin	2024/03/20	Taiwan Corporate Governance Association	Seminar on Enhancing Resilience and Strengthening Sustainable Governance	2
		2024/01/05	Taiwan Institute for Sustainable Energy	Corporate Sustainability Manager Certification Training Course	8
		2024/01/19	Taiwan Institute for Sustainable Energy	Corporate Sustainability Manager Certification Training Course	8

(X) Disclosures Required for the Implementation of the Internal Control System:

1. Statement of Internal Control: see page 263 for details.

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

(XI) Major Resolutions of Shareholders' Meeting and Board Meetings During the Most Recent Fiscal Year up to the Date of Publication of the Annual Report:

1. See page 75 for details of important resolutions of the shareholders' meeting, extraordinary shareholders' meeting and board of directors' meeting.
2. Contents and implementation of important resolutions of the annual shareholders' meeting in 2022:
 - (1) Reporting matters:
 - a. 2023 Annual Business Report and 2022 Annual Business Plan.
 - b. 2023 Annual Audit Committee Review Report.
 - c. 2023 Annual report on the distribution of compensation to employees and directors and supervisors.
 - d. Report on 2023 Earnings Distribution for Cash Dividends and Cash Distribution from Capital Surplus.
 - e. Report on the Establishment of "Sustainable Development Practice Principles".
 - (2) Recognized Matters:
 - a. 2023 Business Report, Financial Statement and Consolidated Financial Statement.
 - b. 2023 Earnings Distribution Table: The cash dividend is about NT\$ 5.5 per share.
 - c. Status of Execution: The chairman was given permission by the shareholders' meeting on May 30, 2024, to establish the dividend record date as June 23, 2024 and the payment date as July 12, 2024..

(XII) Any Dissenting Opinion Expressed by a Director or Supervisor with Respect to a Major Resolution Passed by the Board of Directors During the Most Recent Fiscal Year and up to the Date of Publication of the Annual Report, Where Said Dissenting Opinion Has Been Recorded or Prepared as a Written Declaration, and Its Main Content: None.

III. Information on CPA Professional Fees:

- (I) The Company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year: In consideration of the company's overall operations and management, starting from the fiscal year 2023, it is proposed to appoint KPMG Taiwan to provide financial statement review and audit certification services..
- (II) The audit fees have decreased by 10% or more as compared to the previous year: It is expected that the scope of the audit will be reduced due to the divestiture of HPI Corp..

Certified Public Accountant Fee Information

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Audit Period	Audit Fee	Non-audit Fee	Total	Remarks
KPMG	Po-Shu Huang	2024.01.01-2023.12.31	1,370	490	1,860	-
	Chung-Shun Wu	2024.01.01-2023.12.31				

Note: Non-audit public expenses include public expenses such as tax visa, capital increase and issuance of new shares, checking of new shares and registration of changes.

IV. Change of Accountant Information:

(I) About the predecessor CPA

Replacement date	21,December 2023			
Replacement reason and description	According to the internal work scheduling and arrangement of KPMG Taiwan , the predecessor CPAs Meng Chieh Chiu, and Chin Tsung Cheng were replaced by Huang Po Shu and Wu Chung Shun.			
Description of termination or non-acceptance of appointment by the appointee or CPA	Status of the involved parties		CPA	Appointee
	Initiative termination of appointment			✓
	No longer acceptance (continuance) of appointment			
Audit report opinions other than unqualified opinions issued within the last two years and the reasons	None			
Any disagreement with the Issuer	Yes		Accounting principles or practices	
			Disclosure of financial report	
			Scope or step of check	
			Others	
	None	✓		
	Explanation			
Other matters to be disclosed (Article 10, Paragraph 6, Item 1-4 to Item 1-7 of these Guidelines shall be disclosed)	None			

Replacement date	Approved by the Board of Directors on March 4, 2025		
Replacement reason and description	Due to internal job adjustments at KPMG Taiwan, the certifying accountants have changed from CPA Huang Po-Shu and CPA Wu Chung-Shun to CPA Huang Tsai-Chuan and CPA Huang Po-Shu		
Description of termination or non-acceptance of appointment by the appointee or CPA	Status of the involved parties	CPA	Appointee
	Initiative termination of appointment	Not applicable	Not applicable
	No longer acceptance (continuance) of appointment	Not applicable	Not applicable

Audit report opinions other than unqualified opinions issued within the last two years and the reasons	None		
Any disagreement with the Issuer	Yes		Accounting principles or practices
			Disclosure of financial report
			Scope or step of check
			Others
	None	✓	
	Explanation		
Other matters to be disclosed (Article 10, Paragraph 6, Item 1-4 to Item 1-7 of these Guidelines shall be disclosed)	None		

(II) About the successor CPA

Accounting Firm	KPMG Taiwan
Name of CPA	CPAs Huang Po Shu and Huang Po-Shu
Date of appointment	Approved by the Board of Directors on March 4, 2025
Accounting treatment or accounting principles for specific transactions prior to the appointment and the matters and results of the consultation on the possible issuance of opinions on financial reports.	None
Successor CPAs' written opinions on matters with different opinions from the predecessor CPAs	None
(III) Reply of the predecessor CPAs to matters in Item 1 and Item 2-3 of Paragraph 6 of Article 10 of these Guidelines: None.	

V. Once acting as chairman, president, or general manager in charge of financial or accounting affairs who has been employed by the CPA firm to which the CPA belongs or by its affiliated enterprise within the most recent year: None.

VI. Any Transfer of Equity Interests and/or Pledge of or Change in Equity Interests (During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report) by a Director, Supervisor, General Manager, or Shareholder with a Stake of More than 10 Percent:

(I) Changes in Shareholding of Directors, General Managers, and Major Shareholders

Title	Name	2024		Current year ended March 29	
		Shareholding Increase (Decrease)	Pledged Shareholding Increase (Decrease)	Shareholding Increase (Decrease)	Pledged Shareholding Increase (Decrease)
Chairman	Szu Wei Chuang	0	0	0	0
Director	Shu Yi Chang	0	0	0	0
Director	Heng Yu Lin	0	0	0	0
Director	Ju Yin Chuang	0	0	0	0
Vice President	Shu Hsien Hu	0	0	0	0
Vice President	Yung Ping Fan	0	0	0	0
Chief Financial Officer	Shu Ju Wu	0	0	0	0

(II) Where the counterpart of equity transfer or pledge is a related party, the name of the counterpart, the relationship with the Company, directors, supervisors, and shareholders holding more than 10% of the shares, and the number of shares acquired or pledged shall be disclosed:

i Equity Transfer Information:

Name (Note 1)	Reason for equity transfer (Note 2)	Trade Date	Counterparty	Relationships between the counterparties and the company, directors, supervisors, managers, and shareholders holding more than 10% of the shares	Number of Stocks	Transaction price
—	—	—	—	Spouse	—	—

Note 1: List the names of the company's directors, supervisors, managers, and shareholders holding more than 10% of the shares.

Note 2: Fill in whether the transaction is an acquisition or disposal.

ii Pledged equity information: None.

VII. Relationship among the Company's 10 Largest Shareholders who are Related to, Spouse of, or a Relative Within the Second Degree of Kinship of Another.

March 29, 2025

Name	Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Name and relationship between the company's top ten shareholders, or spouses or relatives within the second degree of kinship.		Remarks
	Shares	%	Shares	%	Shares	%	Company Name	Relation	-
Szu Wei Chuang	3,550,704	4.66%	2,561,872	3.36%	-	-	Hung I Chiu Chih Chieh Chuang Ju Yin Chuang Chih Yang Chuang	Spouse Father and son Father and daughter Father and son	-
Taiwan Cooperative Bank is entrusted with the custody of the restricted shares with voting rights and dividend distribution rights of employees of Dimerco Data System Corporation	2,849,000	3.74%	0	0.00%	-	-	-	-	-
Hung I Chiu	2,561,872	3.36%	3,550,704	4.66%	-	-	Szu Wei Chuang Chih Chieh Chuang Ju Yin Chuang Chih Yang Chuang	Spouse Mother and son Mother and Daughter Mother and son	-
Hsueh I Sun	2,470,292	3.24%	0	0.00%	-	-	Heng Yu Lin	Mother and son	-
Chih Yang Chuang	1,586,468	2.08%	0	0.00%	-	-	Szu Wei Chuang Hung I Chiu Chih Chieh Chuang Ju Yin Chuang	Father and son Mother and son Brother Elder sister and younger brother	-

Name	Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Name and relationship between the company's top ten shareholders, or spouses or relatives within the second degree of kinship.		Remarks
	Shares	%	Shares	%	Shares	%	Company Name	Relation	-
Heng Yu Lin	1,455,563	1.91%	168,000	0.22%	-	-	Hsueh I Sun	Mother and son	-
Chih Chieh Chuang	1,430,117	1.88%	0	0.00%	-	-	Szu Wei Chuang Hung-I Chiu Chih Yang Chuang Ju Yin Chuang	Father and son Mother and son Brother Elder brother and younger sister	-
Ju Yin Chuang	1,283,458	1.68%	11,549	0.02%	-	-	Szu Wei Chuang Hung-I Chiu Chih Chieh Chuang Chih Yang Chuang	Father and daughter Mother and daughter Elder brother and younger sister Elder sister and younger brother	-
Te Hui Chiao	1,259,722	1.65%	0	0.00%	-	-	-	-	-
Ying Hua Huang	1,163,508	1.53%	0	0.00%	-	-	-	-	-

VIII. Total Number of Shares and Total Equity Stake Held in any Single Enterprise by the Company, Its Directors and Supervisors, General Managers, and Any Companies Controlled Either Directly or Indirectly by the Company

Unit: Share

Investee business	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/General Managers		Total Ownership	
	Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %
Dimwave Fintech Ltd. (Note 1)	600,000	30	-	-	600,000	30

Note 1: In order to continuously focus on the operation and development needs of software development, the Company sold 50% of its shares in December 2022. After the disposal, Dimerco held 30% of the shares and lost control. Therefore, Dimerco have been classified as affiliated enterprises since December 2023 and are not required to be included in the consolidated financial statements of Dimerco.

Chapter 3. Capital Overview

I. Capital and Shares

(I) Sources of Capital

Month/ Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remarks		
		Number of Shares (in Thousands)	Amount (NT\$ thousands)	Number of Shares (in Thousands)	Amount (NT\$ thousands)	Sources of Capital (NT\$ thousands)	Capital Increase by Assets Other than Cash	Others
1981.11	1,000	1	1,000	1	1,000	Establishment of capital 1,000	None	—
1984.02	1,000	20	20,000	20	20,000	Cash capital increase 19,000	None	—
1989.01	10	2,800	28,000	2,800	28,000	Capital increase transferred from earnings 4,000 Capital increase from capital reserve 4,000	None	—
1990.01	10	5,200	52,000	5,200	52,000	Cash capital increase 17,000 Earnings transferred to capital 7,000	None	—
1990.09	10	6,544	65,440	6,544	65,440	Capital increase transferred from earnings 13,440	None	—
1997.09	10	13,000	130,000	13,000	130,000	Cash capital increase 51,472.0 Earnings transferred to capital 11,779.2 Capital increase from capital reserve 1,308.8	None	—
1998.08	10	16,120	161,200	16,120	161,200	Capital increase transferred from earnings 18,200 Capital increase from capital reserve 13,000	None	Note 1
1999.07	10	20,852	208,524	20,852	208,524	Capital increase transferred from earnings 36,040 Capital increase from capital reserve 11,284	None	Note 2
2000.07	10	44,100	441,000	26,672	266,725	Capital increase transferred from earnings 52,131 Capital increase transferred from employee bonus 6,070	None	Note 3
2001.08	10	47,100	471,000	31,078	310,781	Capital increase transferred from earnings 38,408 Capital increase transferred from employee bonus 5,648	None	Note 4
2002.09	10	47,100	471,000	35,881	358,806	Capital increase transferred from earnings 41,955 Capital increase transferred from employee bonus 6,069	None	Note 5
2003.08	10	44,700	447,000	40,000	400,000	Capital increase transferred from earnings 34,210 Capital increase transferred from employee bonus 6,984	None	Note 6
2004.12	10	48,000	480,000	44,565	445,647	Capital increase transferred from earnings 38,140 Capital increase transferred from employee bonus 7,507	None	Note 7
2005.04	10	78,000	780,000	44,711	447,114	Shares converted from corporate bonds 1,467	None	—

Month/ Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remarks		
		Number of Shares (in Thousands)	Amount (NT\$ thousands)	Number of Shares (in Thousands)	Amount (NT\$ thousands)	Sources of Capital (NT\$ thousands)	Capital Increase by Assets Other than Cash	Others
2005.08	10	78,000	780,000	49,841	498,413	Capital increase transferred from earnings 42,745 Capital increase transferred from employee bonus 8,355 Shares converted from corporate bonds 200	None	Note 8
2005.09	10	96,800	968,000	47,981	479,813	Cancelled treasury shares 18,600	None	—
2005.10	10	96,800	968,000	48,212	482,127	Shares converted from corporate bonds 2,314	None	—
2006.01	10	96,800	968,000	48,682	486,828	Shares converted from corporate bonds 4,701	None	—
2006.03	10	96,800	968,000	50,138	501,380	Shares converted from corporate bonds 14,552	None	—
2006.07	10	96,800	968,000	52,018	520,186	Shares converted from corporate bonds 18,806	None	—
2007.07	10	96,800	968,000	55,667	556,678	Shares converted from corporate bonds 36,492	None	—
2007.10	10	96,800	968,000	55,981	559,813	Shares converted from corporate bonds 3,135	None	—
2008.04	10	96,800	968,000	56,056	560,559	Shares converted from corporate bonds 746	None	—
2008.07	10	96,800	968,000	56,243	562,425	Shares converted from corporate bonds 1,866	None	—
2008.08	10	96,800	968,000	58,861	588,613	Capital increase from capital reserve 26,188	None	Note 9
2009.02	10	96,800	968,000	55,105	551,053	Cancelled treasury shares 37,560	None	Note 10
2011.08	10	96,800	968,000	56,182	561,824	Capital increase from capital reserve 10,771	None	Note 11
2014.01	10	96,800	968,000	73,682	736,824	Cash capital increase 350,000	None	Note 12
2015.08	10	96,800	968,000	62,630	626,301	Capital reduction in cash 110,523	None	Note 13
2021.08	10	96,800	968,000	68,893	688,930	Capital increase from capital reserve/ earnings 62,630	None	Note 14
2021.10	10	96,800	968,000	70,893	708,930	New restricted employee shares 2,000	None	Note 15
2022.03	10	96,800	968,000	70,879	708,790	Cancelled new restricted employee shares 140	None	Note 16
2022.09	10	96,800	968,000	70,831	708,310	Cancelled new restricted employee shares 480	None	Note 17
2022.09	10	96,800	968,000	74,375	743,750	Capital increase transferred from earnings 35,439	None	Note 17
2022.11	10	96,800	968,000	74,347	743,470	Cancelled new restricted employee shares 280	None	Note 18
2022.12	10	96,800	968,000	74,335	743,350	Cancelled new restricted employee shares 120	None	Note 19
2023.03	10	96,800	968,000	74,323	743,230	Cancelled new restricted employee shares 120	None	Note 20
2023.07	10	96,800	968,000	74,309	743,090	Cancelled new restricted employee shares 140	None	Note 21
2023.12	10	96,800	968,000	76,295	762,955	Capital increased 2,000 and Cancelled new restricted employee shares 135	None	Note 22

Month/ Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remarks		
		Number of Shares (in Thousands)	Amount (NT\$ thousands)	Number of Shares (in Thousands)	Amount (NT\$ thousands)	Sources of Capital (NT\$ thousands)	Capital Increase by Assets Other than Cash	Others
2024.04	10	96,800	968,000	76,285	762,855	Cancelled new restricted employee shares 100	None	Note 23
113.08	10	96,800	968,000	76,269	762,695	Cancelled new restricted employee shares 160	None	Note 24
113.11	10	96,800	968,000	76,256	762,565	Cancelled new restricted employee shares 130	None	Note 25
114.03	10	96,800	968,000	76,221	762,215	Cancelled new restricted employee shares 350	None	Note 26

- Note 1: The capital increase was approved by the Securities and Futures Commission of the Ministry of Finance in the letter of July 9, 1998 (87) Tai Cai Zheng(I) No.58925.
- Note 2: The capital increase was approved by the Securities and Futures Commission of the Ministry of Finance in the letter of July 7, 1999 (87) Tai Cai Zheng(I) No.62357.
- Note 3: The capital increase was approved by the Securities and Futures Commission of the Ministry of Finance in the letter of June 9, 2000 (89) Tai Cai Zheng(I) No.50033.
- Note 4: The capital increase was approved by the Securities and Futures Commission of the Ministry of Finance in the letter of May 30, 2001 (90) Tai Cai Zheng(I) No.133648.
- Note 5: The capital increase was approved by the Securities and Futures Commission of the Ministry of Finance in the letter of June 18, 2002 (91) Tai Cai Zheng (I) Zi No.0910132968.
- Note 6: The capital increase was approved by the Securities and Futures Commission of the Ministry of Finance in the letter of June 10, 2003 (92) Tai Cai Zheng (I) Zi No.0920125446.
- Note 7: The capital increase was approved by the Securities and Futures Commission of the Ministry of Finance in the letter of June 11, 2004 (93) Tai Cai Zheng (I) Zi No.0930126097.
- Note 8: The capital increase was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of June 13, 2005 Jin Guan Zheng (I) Zi No.0940123571.
- Note 9: This capital increase was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of June 25, 2008 Jin Guan Zheng (I) Zi No.0970031750.
- Note 10: The cancellation of treasury shares was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of April 29, 2009 Jin Guan Zheng (III) Zi No.0980018819.
- Note 11: The capital increase was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of July 6, 2011 Jin Guan Cheng Fa Zi No.1000031354.
- Note 12: The capital increase was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of December 11, 2013 Jin Guan Zheng Fa Zi No.1020049778.
- Note 13: The capital reduction was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of June 28, 2015 Jin Guan Zheng Fa Zi No.1040027505.
- Note 14: The capital increase was approved by the Ministry of Economic Affairs in the letter of August 31, 2021 Jing Shou Shang Zi No.11001151500.
- Note 15: The capital increase was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of September 30, 2021 Jin Guan Zheng Fa Zi No.1100359118.
- Note 16: The capital reduction was approved by the Ministry of Economic Affairs in the letter of April 1, 2022 Jing Shou Shang Zi No. 11101047620.
- Note 17: The capital increase and decrease was approved by the Ministry of Economic Affairs in the letter of October 17, 2022 Jing Shou Shang Zi No.11101193760.
- Note 18: The capital reduction was approved by the Ministry of Economic Affairs in the letter of November 18, 2022 Jing Shou Shang Zi No.11101221820.
- Note 19: The capital reduction was approved by the Ministry of Economic Affairs in the letter of January 10, 2023 Jing Shou Shang Zi No.11230000490.
- Note 20: The capital reduction was approved by the Ministry of Economic Affairs in the letter of March 27, 2023 Jing Shou Shang Zi No.11230045500.

- Note 21: The capital reduction was approved by the Ministry of Economic Affairs in the letter of July 7, 2023 Jing Shou Shang Zi No.11230115540.
- Note 22: The capital increase was approved by the Financial Supervisory Commission of the Executive Yuan in the letter of October 27, 2023 Jin Guan Zheng Fa Zi No.1120358956.
The capital reduction was approved by the Ministry of Economic Affairs in the letter of December 21, 2023 Jing Shou Shang Zi No.11230234410.
- Note 23: The capital reduction was approved by the Ministry of Economic Affairs in the letter of April 2, 2024 Jing Shou Shang Zi No. 11330043860.
- Note 24: The capital reduction was approved by the Ministry of Economic Affairs in the letter of Aug 30, 2024 Jing Shou Shang Zi No.11330043860.
- Note 25: The capital reduction was approved by the Ministry of Economic Affairs in the letter of Nov 28, 2024 Jing Shou Shang Zi No. 11330206100.
- Note 26: The capital reduction was approved by the Ministry of Economic Affairs in the letter of Mar 27, 2025 Jing Shou Shang Zi No. 11430037100.

March 29, 2025				Unit: shares
Share Type	Authorized Capital			Remarks
	Issued Shares	Un-issued Shares	Total	
Common stock	76,221,495	20,578,505	96,800,000	Listed shares (2,849,000 new restricted employee shares)

(II) List of Major Shareholders

March 29, 2025

Shareholder's Name	Shareholding (Shares)	Percentage of Ownership
Szu Wei Chuang	3,550,704	4.66%
Taiwan Cooperative Bank is entrusted with the custody of the restricted shares with voting rights and dividend distribution rights of employees of Dimerco Data System Corporation	2,849,000	3.74%
Hung I Chiu	2,561,872	3.36%
Hsueh I Sun	2,470,292	3.24%
Chih Yang Chuang	1,586,468	2.08%
Heng Yu Lin	1,455,563	1.91%
Chih Chieh Chuang	1,430,117	1.88%
Ju Yin Chuang	1,283,458	1.68%
Te Hui Chiao	1,259,722	1.65%
Ying Hua Huang	1,163,508	1.53%

(III) Dividend Policy and Implementation Status

- The Articles of Incorporation of the Company stipulates that:

Article XXI: If the Company has profit in the year (the so-called profit refers to the profit before deduction of the employee's and director's compensation from the year's profit before tax), 7.5% shall be distributed as employee compensation and no more than 3.75%

as director and supervisor compensation. When there is a cumulative deficit (including the amount of adjustment of undistributed earnings), the Company shall reserve such an amount in advance for compensation.

The employee compensation referred to in the preceding paragraph may be paid in stock or cash, and may be paid to the employees of the controlled or subordinate companies who meet the conditions set by the board of directors. The compensation of the directors and supervisors referred to in the preceding paragraph may only be paid in cash.

The implementation of the preceding two paragraphs shall be decided by the board of directors and reported to the shareholders' meeting.

Article XXI-I: If there is net profit after tax in the current period in the annual final accounts of the Company, the accumulated losses shall be made up first (including the adjustment of the amount of undistributed earnings), and 10% shall be allocated as the legal reserve according to the law; however, when the legal reserve has reached the total paid-in capital of the Company, this restriction shall not apply. Appropriation or reversal of the special reserve in accordance with the law or the regulations of the competent authority. The remaining reserve, together with the undistributed earnings at the beginning of the same period (including the amount of adjustment of undistributed earnings), shall be proposed by the board of directors with a earnings distribution proposal and submitted to the shareholders' meeting for resolution to distribute dividends to shareholders.

The board of directors of the Company shall, by a resolution of a majority of the directors present at a meeting at which two-thirds or more of the directors are present, distribute all or part of the dividends and bonuses, capital reserve, or legal reserve to be distributed in the form of cash, and shall report to the shareholders' meeting. The provisions of the preceding paragraph requiring a resolution by the shareholders' meeting shall not apply. The dividend policy of the Company is to allocate no less than 70% of the distributable earnings each year to distribute dividends to shareholders in line with the current and future development plans, taking into account the investment environment, capital needs and domestic and foreign competition conditions, as well as taking into account the interests of shareholders and other factors. However, if the cumulative distributable earnings is less than 10% of the paid-in capital, it may not be distributed; Dividends may be distributed to shareholders in the form of cash or shares, of which cash dividends shall not be less than 10% of the total amount of dividends.

2. Distribution of Dividends Proposed in the Shareholders' Meeting

The board of directors has resolved to distribute a cash dividend of NT\$ 5.5 per share for the Company's 2023 earnings distribution plan, which will be reported at this shareholders' meeting. The corporation distributes cash dividends from capital surplus, with a cash dividend of NT\$0.5 per share, as indicated at the meeting.

Unit: NT\$

Cash dividend of NT\$6.0 per share	NT\$457,328,970
Capital reserve paid out in cash, NT\$0.5 cash dividend per share	NT\$ 38,142,748

If the number of shares outstanding is affected due to the subsequent changes in the share capital of the Company, and the dividend distribution (share) rate of shareholders is changed and needs to be revised, a request shall be made to the shareholders' meeting to authorize the chairman to deal with it at his sole discretion.

(IV) Effect upon business performance and earnings per share and shareholders' return on investment of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting: There was no issuance of bonus shares at this shareholders' meeting.

(V) Compensation of Employees, Directors, and Supervisors:

- Information on the compensation of employees, directors and supervisors as set out in the Articles of Incorporation: If the Company has profit in the year (the so-called profit refers to the profit before deduction of the employee's and director's remuneration from the year's profit before tax),
 - 7.5% shall be distributed as employee compensation.
 - The compensation of directors and supervisors shall not be higher than 3.75%.
(Please also refer to the dividend policy on page46)
- The basis for estimating the amount of employee, director, and supervisor compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period: If there is any change in the amount after the date of adoption and publication of the annual financial report, it shall be adjusted and recorded in the next year according to the change in accounting estimates.
- Distribution of compensation of employees, directors, and supervisors approved in the board of directors meeting:
 - On March 7, 2024, the board of directors of the Company resolved to distribute the cash compensation of NT\$ 65,392,822 to the employees and NT\$ 32,696,411 to the directors. And submitted it to the annual shareholders' meeting for report. There is no deviation between the resolution of the board of directors and the annual estimated amount of recognized expenses.

- (2) Proposed amount of employee share-based compensation and its proportion to the total of net income after tax and total employee compensation in the individual financial report for the current period: Not applicable as they are distributed in cash.
4. The amount of staff compensation, stock dividends and compensation of directors and supervisors for 2023 in the Year 2024 is as follows:

Unit: In Thousands of New Taiwan Dollars; in Thousands of Shares

Item	Actual allotment as resolved in the shareholders' meeting	Proposed allotment approved by the original Board of Directors	Number of deviations	Reason for the deviations
I. Allotment situation				
1. Employee cash bonus	\$ 62,809	\$ 62,809	\$ 0	None
2. Employee stock bonus				
(1) Shares	0	0	0	None
(2) Amount	0	0	0	None
(3) Proportion of the number of shares outstanding in the current year	0%	0%	0%	None
3. Compensation for directors and supervisors	\$ 31,405	\$ 31,405	0	None

(VI) Share Repurchases: None.

II. Corporate Bonds: None.

III. Preferred Shares: None.

IV. Global Depository Shares: None.

V. Employee Stock Options: None.

VI. New Restricted Employee Shares

March 29, 2025

Type of new restricted employee shares	The first (issue) new restricted employee shares in 2021	The first (issue) new restricted employee shares in 2023
Approval date and total number of shares	2021.09.30 with 2,000,000 shares	2023.10.27 with 2,000,000 shares
Date of issue (Note 2)	2021.10.04	2023.11.08
Number of issued new restricted employee shares	2,000,000 shares	2,000,000 shares
Number of issuable new restricted employee shares	0 shares	0 shares
Issue price	NT\$ 30.4	NT\$ 51.25
Ratio of number of the issued new restricted employee shares to the total number of shares issued	2.82%	2.69%
Vested conditions for new restricted employee shares	<p>The Employee is still employed by the Company prior to the expiration date of his/her term of office, and has not violated the labor contract, work rules and relevant provisions of the Measures, and the “Vested” conditions are as follows:</p> <ol style="list-style-type: none"> 1. After two years of service from the date of grant, 50% of the new restricted employee shares are vested. 2. After four years of service from the date of grant, 50% of the new restricted employee shares are vested. 	<p>The Employee is still employed by the Company prior to the expiration date of his/her term of office, and has not violated the labor contract, work rules and relevant provisions of the Measures, and the “Vested” conditions are as follows:</p> <ol style="list-style-type: none"> 1. After two years of service from the date of grant, 50% of the new restricted employee shares are vested. 2. After four years of service from the date of grant, 50% of the new restricted employee shares are vested.
Restricted rights of new restricted employee shares	<ol style="list-style-type: none"> 1. The employee shall not sell, pledge, transfer, donate to another person, create, or otherwise dispose of the new restricted employee shares are required. in which the employee’s rights are restricted before the “Vested” conditions are met. 	<ol style="list-style-type: none"> 1. The employee shall not sell, pledge, transfer, donate to another person, create, or otherwise dispose of the new restricted employee shares are required. in which the employee’s rights are restricted

	<p>2. The new restricted employee shares have the right to participate in the distribution of dividends and the right to subscribe for additional shares, and the distribution dividends obtained by them are not subject to the restrictions on the vesting period. The distribution dividends will be transferred to the individual accounts of employees from the trust accounts after the date of distribution at no cost.</p> <p>3. Upon issuance of the new restricted employee shares, the employee shall immediately deliver them to the trust or custodian as agreed, and shall not request the trustee or custodian bank to return the new restricted employee shares for any reason or in any manner before the vested conditions are fulfilled.</p>	<p>before the “Vested” conditions are met.</p> <p>2. The new restricted employee shares have the right to participate in the distribution of dividends and the right to subscribe for additional shares, and the distribution dividends obtained by them are not subject to the restrictions on the vesting period. The distribution dividends will be transferred to the individual accounts of employees from the trust accounts after the date of distribution at no cost.</p> <p>3. Upon issuance of the new restricted employee shares, the employee shall immediately deliver them to the trust or custodian as agreed, and shall not request the trustee or custodian bank to return the new restricted employee shares for any reason or in any manner before the vested conditions are fulfilled.</p>
Custody of new restricted employee shares	Delivered to trust custody	Delivered to trust custody
Method of dealing with employees who fail to meet the vested conditions after being allotted or subscribing for new shares	<p>1. Resignation voluntarily: On the date of resignation, restricted employee stock that has yet to meet the vesting requirements will be considered to have ceased to qualify for vesting. In compliance with the law, the company will cancel and repurchase its shares at the price of original issuance.</p> <p>2. Leave of absence: The seniority period for determining the vesting of restricted employee stock that has not yet met the vesting conditions will be suspended for employees who have received special approval from the company for a leave of absence. This</p>	<p>1. Resignation voluntarily: On the date of resignation, restricted employee stock that has yet to meet the vesting requirements will be considered to have ceased to qualify for vesting. In compliance with the law, the company will cancel and repurchase its shares at the price of original issuance.</p> <p>2. Leave of absence: The seniority period for determining the vesting of restricted employee stock that has not yet met the vesting conditions will be suspended for employees who have received special approval</p>

	<p>suspension will last from the date of the leave of absence until the date of the employee's reinstatement, at which point it will resume proportionately. Following reinstatement, the amount of restricted employee stock that is vested until the next vesting period ends will be determined by dividing the total number of vested shares that were gained in accordance with this Article's Section (3) by the actual number of days that the employee was employed (rounded to the closest share). The residual shares will be bought back and cancelled by the company.</p> <p>3. Retirement: Upon the employee's effective retirement date, the firm will repurchase and cancel their shares at the original issue price in compliance with the law if any restricted employee stock has not met the vesting conditions. However, the Chairman may award all or a portion of the restricted employee stock that has not yet completed the vesting requirements in the case of employees who have subscribed to restricted employee stock for more than a year, taking into consideration the individual's overall contributions and special achievements.</p> <p>4. Termination in compliance with labor laws and regulations: On the initial date of termination, the employee forfeits their vesting rights and the company, in compliance with the law, repurchases and cancels their shares at the original issue price if their restricted employee stock has not met the vesting conditions.</p> <p>5. Transfer to affiliates: Treatment in the case of unvested restricted stock will be voluntary resignation.</p>	<p>from the company for a leave of absence. This suspension will last from the date of the leave of absence until the date of the employee's reinstatement, at which point it will resume proportionately. Following reinstatement, the amount of restricted employee stock that is vested until the next vesting period ends will be determined by dividing the total number of vested shares that were gained in accordance with this Article's Section (3) by the actual number of days that the employee was employed (rounded to the closest share). The residual shares will be bought back and cancelled by the company.</p> <p>3. Retirement: Upon the employee's effective retirement date, the firm will repurchase and cancel their shares at the original issue price in compliance with the law if any restricted employee stock has not met the vesting conditions. However, the Chairman may award all or a portion of the restricted employee stock that has not yet completed the vesting requirements in the case of employees who have subscribed to restricted employee stock for more than a year, taking into consideration the individual's overall contributions and special achievements.</p> <p>4. Termination in compliance with labor laws and regulations: On the initial date of termination, the employee forfeits their vesting rights and the company, in compliance with the law, repurchases and cancels their</p>
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	<p>Unvested stock, however, is still subject to Section (3) vesting schedules/proportions with continuous employment at the specified affiliate if transferred for business purposes. To ascertain the transferee's eligibility for vesting, the Chairman will consult the transferee's performance review. Vesting for manager/director employees is contingent upon board approval and review by the Compensation Committee.</p> <p>6. Death: The number of vested shares, if any restricted employee stock remains unvested, will be determined by rounding down to the next whole share based on the number of months for which the employee worked. Before applying to receive the shares or interests to be inherited, the heir must, after the fact, complete the required legal procedures in accordance with the pertinent provisions of the Civil Code and the guidelines for handling stock affairs of public companies. They must also provide pertinent supporting documentation.</p>	<p>shares at the original issue price if their restricted employee stock has not met the vesting conditions.</p> <p>5. Transfer to affiliates: Treatment in the case of unvested restricted stock will be voluntary resignation. Unvested stock, however, is still subject to Section (3) vesting schedules/proportions with continuous employment at the specified affiliate if transferred for business purposes. To ascertain the transferee's eligibility for vesting, the Chairman will consult the transferee's performance review. Vesting for manager/director employees is contingent upon board approval and review by the Compensation Committee.</p> <p>6. Death: The number of vested shares, if any restricted employee stock remains unvested, will be determined by rounding down to the next whole share based on the number of months for which the employee worked. Before applying to receive the shares or interests to be inherited, the heir must, after the fact, complete the required legal procedures in accordance with the pertinent provisions of the Civil Code and the guidelines for handling stock affairs of public companies. They must also provide pertinent supporting documentation.</p>
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Number of the new restricted employee shares that have been withdrawn or bought back	163,503 shares	52,000 shares
Number of the new restricted employee shares the restrictions of which have been lifted	935,497 shares	0 shares
Number of the new restricted employee shares the restrictions of which have not been lifted	901,000 shares	1,948,000 shares
Ratio of the new restricted employee shares the restrictions of which have not been lifted to the total issued shares (%)	1.18%	2.56%
Impact on Shareholders' Equity	The dilution of earnings per share of the Company is limited, so there is no significant impact on shareholders' equity.	The dilution of earnings per share of the Company is limited, so there is no significant impact on shareholders' equity.

General Managers who have obtained the new restricted employee shares, and the names of the top ten employees who have obtained such new shares and the status of the obtaining

First Time in 2021

March 29, 2025

	Title (Note 1)	Name	Number of the new restricted employee shares obtained	Ratio of the number of the new restricted employee shares to the total number of issued shares (Note 4)	Where the restricted rights are lifted (Note 2)				Where the restricted rights are not lifted (Note 2)			
					Number of Shares the restrictions of which have been lifted	Issue price	Issue amount	Ratio of the shares the restrictions of which have been lifted to the total issued shares (Note 4)	Number of the shares the restrictions of which have not been lifted	Issue price	Issue amount	Ratio of the shares the restrictions of which have not been lifted to the total issued shares (Note 4)
General Manager	President/ Director	Shu Yi Chang	132,000	0.17%	66,000	30.4	2,006,400	0.09%	66,000	30.4	2,006,400	0.09%
	Vice President of President Office	Shu Hsien Hu										
	Vice President of President Office	Yung Ping Fan										
	Vice President of Software Department	Kuo Cheng Hung										
	Chief Financial Officer	Shu Ju Wu										
Staff (Note 3)	Consultant	Hung Yun Chiu	176,000	0.23%	88,000	30.4	2,675,200	0.12%	88,000	30.4	2,675,200	0.12%
	Assistant Vice President	Shih Che Chien										
	Assistant Vice President	Huan Kun Su										
	Manager	Chia Ling Chang										
	Assistant Vice President	Kuo Hua Huang										
	Assistant Vice President	Hsiao Yung Hsieh										
	Assistant Vice President	Yen Wei Lu										
	Assistant Vice President	Li Fei Lin										
	Assistant Vice President	Chun Te Ho										
	Consultant	Chun Chiang Ma										

	Title (Note 1)	Name	Number of the new restricted employee shares obtained	Ratio of the number of the new restricted employee shares to the total number of issued shares (Note 4)	Where the restricted rights are lifted (Note 2)				Where the restricted rights are not lifted (Note 2)			
					Number of Shares the restrictions of which have been lifted	Issue price	Issue amount	Ratio of the shares the restrictions of which have been lifted to the total issued shares (Note 4)	Number of the shares the restrictions of which have not been lifted	Issue price	Issue amount	Ratio of the shares the restrictions of which have not been lifted to the total issued shares (Note 4)
General Manager	President/Director	Shu Yi Chang	182,000	0.24%	0	0	0	0	182,000	51.25	9,327,500	0.24%
	Vice President of President Office	Shu Hsien Hu										
	Vice President of President Office	Yung Ping Fan										
	Vice President of Software Department	Kuo Cheng Hung										
	Chief Financial Officer	Shu Ju Wu										
Staff (Note 3)	Consultant	Hung Yun Chiu	154,000	0.20%	0	0	0	0	154,000	51.25	7,892,500	0.20%
	Assistant Vice President	Shih Che Chien										
	Assistant Vice President	Huan Kun Su										
	Manager	Chia Ling Chang										
	Assistant Vice President	Kuo Hua Huang										
	Assistant Vice President	Hsiao Yung Hsieh										
	Assistant Vice President	Yen Wei Lu										
	Assistant Vice President	Li Fei Lin										
	Assistant Vice President	Chun Te Ho										
	Consultant	Chun Chiang Ma										

Note 1: The names and titles of individual employees shall be disclosed, including general managers and employees (those who have resigned or died shall be indicated), but the status of their allocation or subscription may be disclosed in a consolidated manner.

Note 2: The number of columns is adjusted according to the actual number of issues.

Note 3: The top ten employees who obtained new restricted employee shares refer to employees other than general managers.

Note 4: The total number of issued shares is the number of shares registered with the Ministry of Economic Affairs.

VII. Issuance of New Shares in Connection with Mergers or Acquisitions or with Acquisitions of Shares of Other Companies: None.

VIII. Implementation of the Company's Capital Allocation Plans:

Analysis of the capital allocation plan for the previous cash capital increase, merger and acquisition, transfer of shares of other companies, issuance of new shares or issuance of corporate bonds:

1. Previous uncompleted cash capital increase plan: None.
2. Where the actual completion date of the previous cash capital increase plan is less than three years from the time of filing (application): None.
3. Status of Execution:
 - (1) The Company issued the first convertible bonds on October 6, 2004. The funds were used to implement the project plan for the construction of computer mainframe leasing and system integration services, which was completed in the second quarter of 2006.
 - (2) The Company handled the capital increase in cash on January 14, 2014, which was used to repay the bank loan and was completed in the first quarter of 2014.

Chapter 4. Operating Overview

I. Business Activities

(I) Business Scope:

1. The businesses of the Company are as follows:
 - F113050 Wholesale of computer and office machines and equipment
 - F118010 Information software wholesale business.
 - F213030 Retail of computers and office machines and equipment.
 - F218010 Information software retail.
 - E605010 Computer equipment installation business.
 - I301010 Information software service business.
 - I301020 Data processing service business.
 - I103060 Management consulting business.
 - JE01010 Leasing business.
 - ZZ99999 In addition to the permitted businesses, it may engage in businesses that are not prohibited or restricted by law.

2. Business proportion in recent three years:

Unit: In Thousands of New Taiwan Dollars

Year Product type	2022		2023		2024	
	Sales value	%	Sales value	%	Sales value	%
Sales revenue	1,339,496	53.95	1,423,871	51.47	1,685,830	53.41
Service revenue	1,143,382	46.05	1,342,503	48.53	1,470,632	46.59
Total	2,482,878	100.00	2,766,374	100.00	3,156,462	100.00

3. The Company's current commodity (service) items
 - (1) Cross-platform system integration
 - (2) Application software for securities business
 - (3) Application software for banking and finance business
 - (4) Application system software for large chain retail business
 - (5) Application system software for warehousing business
 - (6) System software for maritime business
 - (7) Application system software for service business
 - (8) Customized requirements and overall services such as rapid hosting services, information outsourcing, remote backup and the latest concept of computer room construction planning
 - (9) Host real-time monitoring system
4. New products (services) to be developed:
 - (1) Business Intelligence Solutions (BI)
 - (2) Customer Relationship Management System Solution (CRM)
 - (3) E-business solutions
 - (4) SAN System Consolidation Solution
 - (5) Off-site backup construction and management services for enterprises
 - (6) Wealth Management System Version 2.0 (HTML5 + RWD)

(II) Industry overview

1. Current status of various industries and their development

The information service business in Taiwan is mainly divided into two categories: information software and information service. Information software is oriented to software products, mainly including commercial software and embedded software; information service is oriented to professional services, mainly including system integration and outsourcing services. As information security covers both software services and hardware solutions, it is classified as an independent category. The definitions are as follows:

Types of software and services	Definition
System integration	The customized information services with special features provided by our information service business according to the needs of users, including solutions such as hardware integration, new system development, and software package customization and adjustment.
Outsourcing services	By signing a contract, the enterprise entrusts the vendor to assist the enterprise in software and hardware information management, maintenance, network management, application management/development/testing or enterprise process maintenance and other services within a certain period of time (1 year in the short term, 3-10 years in the long term).
Commercial software	It mainly covers enterprise information planning, customer relationship management, supply chain management, business intelligence, business process management and enterprise e-learning, which are commonly used in various industries.
Embedded software	Used in embedded system equipment to control the software in the equipment and control the function of the system. An embedded system is a device or equipment that integrates hardware and software, including a microprocessor.
Information security	Information products or services to prevent enterprise information assets from various security threats and to ensure the confidentiality, integrity and availability of information assets.

While the growth of the hardware industry has gradually reached a bottleneck due to the impact of variables such as economic prosperity, market consumption capacity, and the lack of breakthrough applications, the information service industry has continued to expand its market scale thanks to the continuous innovation of service content, technology, and patterns, and has also become one of the key factors promoting the sustained growth of the information industry. The information service business is driving a wave of information change that is closely related to enterprise competition around the

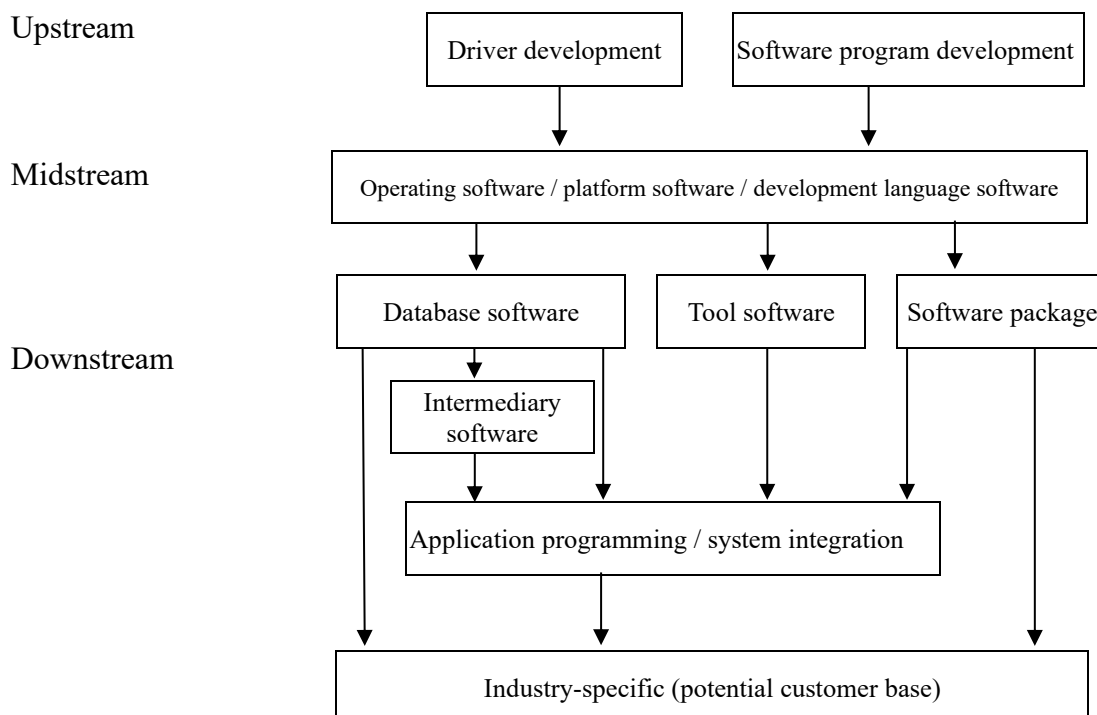
world.

Information services, mainly in providing customers with professional experiences from a single product to the overall solution. Based on the analysis of the industrial relevance, the driver program designer develops the operating software or platform software with functions such as control processing or basic interface. After the operating software work is completed, the system designer then bases on the existing operating system (such as DOS, Window NT, Unix) to directly, or by using intermediary software, apply the database software, tool software (such as COBAL FORTRAN, BASIC, and C Language), and packaged software (such as MS office) to program design and system integration to meet the needs of information operation of specific industrial customer groups. The database software (such as Oracle, Sybase) and the application program design are effectively linked and applied to provide professional integration services for software designed for specific industries, so as to solve all the requirements in the process of computerization of specific industries at one time, so that specific industries do not have to face various professional and technical problems such as hardware configuration, software development, peripheral equipment, and network connection alone.

In order to promote the development of the domestic information service industry and promote the country to become a major supplier of information services in specific areas in the Asia-Pacific region, the “Information Service Business” has been listed by the government as one of the key development industries in the next stage since 2002, and relevant policies have been formulated to promote industry promotion. In 2009, the Executive Yuan passed the “Service Business Development Plan” to include the information service business as a key development industry under the technology service businesses in the development of emerging service industries. The DIGI + program has been promoted since 2017 to create a high-quality digital economy, digital government, network society, smart urban and rural and other digital national innovation ecological environments, and then to promote the development of key national industries such as the Internet of Things, smart machinery, green energy, medical care and so on.

According to a survey by the Statistics Department of the Ministry of Economic Affairs, the revenue of the information service business in Taiwan continued to grow. In 2023, the turnover of the domestic information service business was NT\$ 56.7 billion, an increase of 9% over 2022. Among them, the computer system design service business and the data processing and information supply service business both showed an increasing trend.

2. The correlation between the upstream, midstream and downstream of the information service business is as follows (Source: Software Association):



3. Product development trends and competition

- (1) Various development trends of products

- A. System integration: The information service business provides customized information services with project-specific features according to the needs of users. Its service scope includes front-end planning, design, implementation, overall project management, consulting services, and integrated information system services. It includes solutions for hardware integration, new system development, and software package customization and adjustment.
- B. Outsourcing services: the enterprise entrusts the vendor to assist the enterprise in software and hardware information management, maintenance and other services within a certain period of time (1 year in the short term and 3-10 years in the long term) by signing a contract. Software service outsourcing market segments in emerging areas such as cloud computing, e-commerce, mobile Internet, Internet of Things, big data and business analysis will continue to emerge.
- C. Information security: information products or services that prevent enterprise information assets from various security threats and ensure the confidentiality, integrity and availability of information assets.
- D. FinTech: in response to the development of financial technology and the impact of Bank3.0, banking service channels and service modes are facing tremendous pressure. Branch transformation, technological innovation and business diversion have become common issues faced by most banks. As a result, Smart Branch emerged as the times require, which is the integration of traditional

banking channels and Internet banking (O2O OnLine-To-Offline), which combines technology and innovative thinking to examine the needs of the financial industry, and uses innovative technology to create new services, new modes of operation and business models to improve the efficiency of banking services, reduce service costs, and achieve effective customer management and efficient marketing performance.

(2) Competitive situation

Information technology is changing with each passing day, products are constantly updated, the network environment is becoming increasingly complex, and the application is becoming more and more mature. The scope of business covered by the information service business is becoming wider and wider. The domestic information service business belongs to a completely open competitive market, and many new competitors have emerged and attacked the market with a low-price strategy. In addition, there are many competitors from domestic and foreign vendors. However, due to the different competitive advantages and niche conditions of the industry, even if they are engaged in the same business, the market segments they specialize in are also significantly different. The company has been working on securities, funds, trusts and other financial business application systems for a long time, and has firmly occupied the leading position in the financial business market.

(III) Technology and R&D overview

- (1) The proportion of R & D expenditures to net operating revenues for the most recent two years is as follows:

Unit: In Thousands of New Taiwan Dollars

Item \ Year	2023	2024	2025 Q1
R & D expenses of R & D department	185,530	209,323	53,960
Revenue from software services	1,075,073	1,186,176	289,696
Net operating revenue	2,766,374	3,156,462	847,140
R & D department R & D expenses as a percentage of net software services revenue	17.26%	17.65%	18.63%
R & D department R & D expenses as a percentage of net operating revenue	6.71%	6.63%	6.37%

(2) Technologies or products successfully developed in the past five years:

Year	Research and development results
2020	Introducing the OpenAPIs design architecture The new generation of foreign ETF stock system takes RESTful API as the core design basis, and follows the OpenAPI design concept to meet the needs of the current network environment and multiple channels, and uses [Open] to make the system interface faster and more convenient.
2021	APIM Mediation Platform It provides a concatenation platform for Internet banking, mobile banking, APP and other application systems to simplify the data exchange between different systems across domains and platforms, and to respond to business needs quickly and timely.
2022	ARK Platform 2.0 In the era of rapid changes in information systems, in order to simplify the development, execution, debugging, deployment and other operations of the system and plan the technical architecture of Micro services and API, the ARK Platform is adjusted to use SpringBoot as the core framework. It can not only quickly integrate the third-party framework and simplify the system configuration, but also meet the system front-end and back-end separation architecture, reduce the system load of the back-end Server, and improve the user experience (UI/UX) of the front-end human-computer interface.
2023	Major version upgrade for Struts 6 The Agricultural Finance and Real Estate System is anticipated to implement and validate the Struts 6 (including Struts 2.5.33) upgrade solution in response to the major version upgrade of Struts used by the ARK Platform (SSH2) to Struts 6. This is done to support the ensuing upgrade requirements of the WISE-Bond and Stock System and the AM-Asset Custody System.
2024	Struts7 / Spring Framework6 / JBossEAP8 Upgrade In response to the issues of new version releases of application servers and End-of-Support (EOS) for older versions, a Spring Framework6 / JBossEAP8 upgrade solution has been successfully developed to support subsequent application system upgrades, meet information security requirements, and address source code and third-party component scanning needs. The solution is expected to be implemented and launched in the Real Estate Trust System for Chang Hwa Bank/E.SUN Bank in 2025.

(3) Future Research and Development Program

(1) Integration of network environment

At present, the network environment is becoming more and more complex and the application is becoming more and more mature. However, most equipment manufacturers fail to integrate effectively, so they rely on system integration vendors to provide overall services. In view of this, the Company lists the integration business of the network environment as the focus of future research and development, such as Microsoft NT Server and IBM mainframe integration

applications, Server Consolidation, heterogeneous database integration, network performance evaluation and management, mainframe and WAN integration applications, Data Warehouse applications, Data Mining import method, High availability system software, network information security debugging and management, and host monitoring and management services. Our R & D personnel are responsible for the research and introduction of these products.

(2) Integration and Application of APP Mobile Commerce and BigData

Looking at the progress of Bank 3.0, the integration of virtual and real channels within the bank, the cooperation of cross-industry competition and cooperation, new concepts of information application, and innovative business models are constantly subverting our past rules of the game and experience. Only change and innovation can ensure our survival and success in the competition of the new generation. In view of this, the Company utilizes the existing data and big data database (Hadoop) and business model (CRM) accumulated over the years to analyze and activate the most suitable customer base, so as to assist the banking business to complete precision marketing and increase profits. Further integration of Social Business Model to find potential customers and new business opportunities is the focus of current research and development. This part is planned to be integrated into the completed wealth management system, which will provide customers with a complete set of functions and services (Total Solution) to help customers find new profit models and business opportunities in this new change of disruptive innovation.

(3) FinTech New Wave of Financial Digital Technology

A bank is no longer a place, but an act or a service. FinTech subverts the existing concept of financial services and forms alliances between different industries to divide up the financial pie. In the digital competition, Dimerco integrates the services of financial management robots based on the wealth management system on the territory of FinTech, and opens up new business opportunities for digital financial management. It is to extend the bank's financial services to customers to meet their financial needs, so as to reduce service costs and increase profits, and move towards a new demand for 7 * 24 hours of financial management.

(4) DevOps New Thinking for Collaboration, Communication, and Automated Builds

In the rapidly developing FinTech and the ubiquitous concept of financial services, in addition to the trust field that Dimerco specializes in, DevOps and Agile methodologies can also be used in new technological experiences such as AI, Block Chain, Cloud, Big Data or biometrics, to solve the requirements/team communication gap (WallopConfusion), so as to improve the development speed and software quality, and quickly launch or revise the digital service/application system that meets the market demand.

(5) Source code detection and information security protection

It is to analyze program vulnerabilities in a static way to ensure that all program execution paths can be effectively analyzed, and clearly point out the location of the vulnerability and the operation path of the vulnerability, so as to find out the most

effective correction method. Before the system goes online, it can be detected by tools to meet the customer's information security requirements (no Critical and High level vulnerabilities) and program quality. The analysis and detection tools are as follows:

- Checkmarx
- Fortify

(6) Automated testing and regression testing

Load testing tools to analyze and measure the performance of various services can be widely used in Web applications and system load verification before launch of RESTful API. The analysis and detection tools are as follows:

- Microsoft Visual Studio
- jMeter

(7) An Automated Testing Framework: Selenium

A online application testing tool that works with a variety of browsers, such as Internet Explorer(IE), Edge, Chrome, Safari, Firefox, Opera, etc. Through recording, replay, and automated testing, it may mimic user behaviors in the browser, saving testers time while manually verifying content and enhancing consistency and accuracy.

(8) Tool for Detecting and Managing Third-Party Packages: MEND and Nexus OSS

System security testing places a lot of emphasis on the security, quality, and licensing of the third-party (Open Source) packages used in the application system in addition to source code security testing. To consistently create high-caliber and extremely secure application systems, you can manage the use of securely licensed and lawfully licensed components in the system using the Nexus OSS management tool. The platform tool may show the usage status of the components.

(9) SpringBoot Application Containerization - Building Transaction-Accounting Separation System

Based on containerization and microservices architecture, restructuring the transaction and accounting systems to achieve a highly available, flexible, and observable core platform. Planning to adopt a decoupled design for transactions and accounting, supporting high concurrency processing, elastic scaling, and rapid deployment, to create cloud-native financial core services that reshape the resilience and flexibility of financial systems.

- (4) The Company expects to invest approximately NT\$2.2 million in research and development in 2025.

(IV) Long-term and short-term business development plan

1. Development direction of short-term plan

The Company develops application software for the securities firms, the transportation business, the financial business, and the circulation business based on the needs of a single industry, and provides complete services based on the various needs of individual customers for computerization. The marketing policy is to design or modify the system according to the needs of different customers on the basis of the developed application software for different industries, so as to make it suitable for a single customer. At the same time, the Company provides various computer hardware and peripheral equipment required in the process of computerization, and provides customer problem consultation and software and hardware equipment maintenance services after the completion of system establishment. Therefore, the Company has always been maintaining a good relationship with customers for long-term cooperation, and takes the provision of high-quality and complete services as an important sales strategy. In addition, in response to the trend of massive outsourcing of enterprise outsourced processing operations, the Company started to establish an IDC equipment environment in 2002 and continued to develop an IDC resource sharing center to provide cloud system and backup exercise services, cross-segment integration, construction of a perfect system platform and hosting services.

2. Long term plan development direction

Looking forward to the future, we have clearly outlined the growth blueprint of “Innovation Development”. In order to realize our dream, Dimerco has taken practical actions to fully integrate internal and external resources, set up a special group, devote themselves to innovation, development and research, train employees to absorb new knowledge, constantly provide customers with the latest information, and actively assist enterprises to base themselves on Taiwan and successfully enter the international market. In addition, the management team of the Company will implement the Company’s strategy in a conscientious and pragmatic manner to pursue profits and growth for the Company, so as to obtain higher profits to reward all shareholders.

II. Overview of Market and Production and Marketing

(I) Market analysis

1. Sales and supply areas of main products and services:

The nature of the company’s business is the system integration and professional services of the information service business. As this part of software research and development involves cultural differences, the main market is still mainly domestic. At present, the company’s customer base covers securities, finance, manufacturing, transportation, services, circulation, trading and other industries.

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

(1) Market share

A. The direction of banking business has gradually shifted from traditional deposits and loans to asset management, trust and custodian banking business, so there is still great room for the development of trust business in Taiwan. In terms of banking trust business in response to new businesses such as personal

trust wealth management, real estate securitization, land trust and investment banking, the demand for computerization is increasing, which will create more business opportunities. At present, the solutions of the Bank Trust Department of the Company have been adopted by more than 30 domestic and foreign banks, with a market share of about 80%.

- B. As the Ministry of Finance has gradually opened up new businesses such as wealth management on behalf of customers and domestic and foreign financial products (such as foreign stocks), and the securities business is facing fierce competitive pressure and securities firms are developing towards the provision of financial department-store-style services, it is expected that the securities business will continue to flourish. Currently, the Company's customers in the securities business are mainly comprehensive securities firms, and more than ten comprehensive securities firms have adopted the front and back office system for the securities business developed by the Company, with a market share of approximately 30%.

(2) Future Supply and Demand and Growth of the Market

- A. With the change of consumers' buying habits, the domestic retail stores have gradually expanded from the past consumer goods stores to the large-scale hypermarkets of professional goods, which has led the major domestic circulation industries to follow the example of foreign stores and introduce many foreign technologies. Therefore, with the increase in the number of domestic large-scale retail stores and the sustained development of chain convenience stores, the prospect of computerization of the circulation business will be foreseeable.
- B. With the rapid development of enterprise computerization, the amount of enterprise data is increasing and distributed in various types of hosts within the enterprise. For this reason, effective and fast data acquisition and data planning are extremely important for large enterprises. Therefore, there is a demand for related tools and application solutions such as business intelligence data warehousing. Having an effective data warehouse and converting it into useful information for decision makers to analyze and apply is an important part of the informatization of large enterprises, which will also bring unlimited business opportunities.
- C. With the increasing popularity of enterprise outsourcing and the establishment of disaster recovery consciousness, the IDC outsourcing service market continues to expand. Its business nature includes hosting services, information disaster recovery services, network management and services, and information security construction services. The construction of these services is expected to bring considerable benefits.

3. Advantages and disadvantages of competitive niches and development prospects

(1) Competitive niche

In response to the trend of cloud development, our company, based on the original

foundation of related industries, actively cooperates with the needs of customers on WEB, and makes every effort to develop systems in the field of Java, which has achieved results. The business opportunities for customers to switch to the Java platform in the future are considerable.

(2) Favorable factors

A. It is vigorously promoted by the government and relevant units

The information industry is the strategic industry of our country as the development trend of the world information industry will gradually evolve from hardware products to software products and services. As the government's "National Information and Communication Infrastructure (NII)" continues and the promotion of "e-government" will stimulate the overall market demand of Taiwan's information software industry, the implementation of government policies will expand the market scale of the information software industry.

B. The advent of the age of electronic commerce

With the booming development of the Internet, the demand for enterprises to develop e-commerce is more ardent. Whether it is B to B or B to C, there are a lot of business needs. Our company is a big vendor of system integration, and has many years of experience in enterprise software, so it can become the best choice for customers and bring unlimited business opportunities.

C. It has high-quality professional and technical personnel and experienced management team.

The company was founded in 1981 and has a history of more than 40 years. Senior operators have experienced the initial period of the company and the changes of the information software industry, and have quite rich management concepts and industrial experience. Up to now, the Company has more than 400 employees, 98% of whom are college graduates or above, the average length of service is more than 9 years, and more than 90% of whom are responsible for providing professional technical services and engaging in research and development of new products, all of which show that the Company has strong human resources.

D. It has many well-known and long-term cooperative customers.

The Company's customer structure can cover four major industries:

- i. Transportation: the main customers include Evergreen, Nippon Yusen and other large shipping companies.
- ii. Custodial banking and fund business in the financial business: the main customers include large domestic commercial banks, such as Bank of Taiwan, Chang Hwa Bank, etc., more than 30.
- iii. Securities business: the main customers include large domestic comprehensive securities firms, such as KGI Securities, Masterlink Securities, etc., more than 30.
- iv. Circulation business: the main customers include large domestic well-known manufacturers, such as Convenient Stores, Kerry TJ Logistics, etc.

The customers of the Company are mostly well-known enterprises at home and abroad and are located in different industries, which can avoid the impact of fluctuations in the prosperity of a single industry on its operating performance. Moreover, the Company provides customers with system integration and professional services, and maintains a long-term cooperative relationship with them. Besides the stable maintenance income from old customers after completion of system development, when they have needs to expand or upgrade software and hardware equipment in the future, it can also bring additional income to the Company. In addition to maintaining the relationship with old customers, the Company is also committed to developing new products to meet the needs of new customers and expand the company's business scope.

- E. The Company fully passed the international quality certification of "ISO 27001 Information Security Management" (2013 edition) in 2020, and ensured the quality level of products and services through complete and strict operation procedures.
- F. The strong R & D line-ups are committed to the future development of products and technology rooting and the company's sustainable operation. The R & D department specializes in the research and development of the core technology of the application system, the collection of market information and the introduction of new products, and then transfers the R & D information and results to the relevant software department for subsequent detailed development and design, which, based on the software department's understanding of the industry, can be further introduced into the customer's application system, so as to truly grasp the market information and leverage the R & D results.

(3) Adverse factors

- A. New competitors emerging and attacking the market with low price strategy.
- B. Problems encountered in the process of internationalization.

(4) Countermeasures

- A. Actively develop new programming systems to improve the quality of software development. Pursue the practical and rational software development and project management system to provide better application solutions for Dimerco's customers.
- B. Continuously strengthen the technical cooperation with foreign professional companies or personnel, and successively introduce the testing and development of R & D products.

(II) Important use and production process of main products:

- 1. The business items of the Company include application software design, agency of domestic and foreign software, distribution of domestic and foreign computer equipment and system integration, maintenance and education and training of the aforementioned

items, among which the hardware equipment related to application software design and maintenance and system integration accounts for the highest proportion of the Company's business. The items are as follows:

Main products or service items	Important uses and functions
Application software design and sales — Securities industry system software	<p>Offering front-, middle-, and back-office systems for securities, futures, options, composite orders, wealth management, stock lending, and other securities business services; in response to real-time trading, there is also a strade risk management host connection in addition to the current core accounting system.</p> <p>In addition, Dimerco Data System Corp. offers a new generation of digital online counters to securities clients, providing end users with a one-stop platform, in response to the trends of product diversification, digitalization, and automation.</p> <p>Provide custodian bank management, bond and bill business management, overseas fund management (including NT dollar trust and foreign currency trust), domestic fund management and trust business management for the banking and financial business.</p> <p>Provide functions such as import bill of lading operation, space booking, container tracking management, business analysis, financial accounting integration and customs clearance (EDIFACT) for the maritime business.</p>
Application software design and sales — Banking and financial industry system software	<p>Offering end-to-end trust management services to the banking and financial sectors, which includes order placement on the front end, accounting and reporting on the back end, platforms for wealth management, customer relationship management (CRM), management of custodian banks, trust business management, personal and corporate trusts, collective management systems, trusts for real estate, nursing homes, employee benefit and shareholding trusts, family trusts, and investment and wealth management services for particular cash and domestic securities.</p> <p>To further achieve the goal of dividing transactions and accounts into a small core and large periphery, we also provide a trust middle office. This middle office consolidates all trust product data and separates the existing transaction, reporting, statement, and inquiry capabilities from the core accounting system.</p>
Application software design and sales — Insurance industry system software	Offering insurance professionals with a fund investment system, performance calculation system, and investment-linked insurance policy order system.
Application software design and sales — Logistics industry system software	Offering inventory management functions for the logistics industry

Main products or service items	Important uses and functions
Application software design and sales — Proprietary integrated accounting platform software	Financial products include stocks, funds, ETFs, warrants, bonds, and other securities. Financial and general corporate financial investment and accounting management systems are also provided.
Application software design and sales — Enterprise Messaging Notification Integration Platform	Offering a platform for the integration of financial and corporate information notifications, combining all external notification services—such as SMS, push notifications, LINE, email, and fax—through a single interface.
Hardware sales — IBM Power platform (IBM i/AIX), Linux, Windows, server and network/security products, etc.	Assist with the hardware platform configuration and deployment needed for the client’s system integration procedure.
Suite software sales — Workload platforms, virtualization, heterogeneous platforms, information security, monitoring, database software, backup software, etc.	Assist with the software platform configuration and deployment needed for the client’s system integration procedure.
Services — System installation and integration, system maintenance, Hardware maintenance and application software maintenance also the platform construction services	Providing integrated, construction, and customized services tailored to customer needs for the informatization process.

2. Introduction to production process: None (the Company is a non-manufacturing corporate).

(III) Supply status of main raw materials: omitted (the Company is a non-manufacturing corporate).

(IV) The list of customers accounting for more than 10% of the total amount of purchases and sales in the most recent two years;

1. The list of vendors accounting for more than 10% of the total amount of purchases in any one of the most recent two years, together with the amount and percentage of purchases:

Unit: In Thousands of New Taiwan Dollars

2023					2024				Year ended previous quarter in 2025			
Item	Name of Vendor	Amount	Proportion to annual net purchases (%)	Relationships with the issuer	Name of Vendor	Amount	Proportion to annual net purchases (%)	Relationships with the issuer	Name of Vendor	Amount	Proportion to annual net purchases (%)	Relationships with the issuer
1	Bestcom	665,607	52.34%	None	Bestcom	810,365	49.38%	None	Bestcom	244,471	51.27%	None
2	MetaAge	247,516	19.46%	None	MetaAge	202,423	12.33%	None	MetaAge	65,681	13.78%	None
	Others	358,683	28.20%		Others	628,397	38.29%		Others	166,646	34.95%	
	Net purchases	1,271,806	100.00%		Net purchases	1,641,185	100.00%		Net purchases	476,798	100.00%	

2. The list of customers accounting for 10% or more of total sales in any one of the most recent two years, and the amount and percentage of sales:

No customer accounted for more than 10% of the total sales in 2022 and 2023.

Unit: In Thousands of New Taiwan Dollars

2023					2024				Year ended previous quarter in 2025			
Item	Customer name	Amount	Proportion to annual net sales (%)	Relationships with the issuer	Customer name	Amount	Proportion to annual net sales (%)	Relationships with the issuer	Customer name	Amount	Proportion to annual net sales (%)	Relationships with the issuer
1	Taiwan Business Bank	145,341	5%	None	Bank of Taiwan	279,125	9%	None	E Sun Bank	154,437	18%	None
2	Accudata	132,368	5%	None	TransGlobe	219,818	7%	None	KEARSLEY	81,627	10%	None
	Others	2,488,665	90%		Others	2,657,519	84%		Others	611,076	72%	
	Net sales	2,766,374	100%		Net sales	3,156,462	100%		Net sales	847,140	100%	

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III. The number of employees, average length of service, average age and educational background distribution in the most recent two years and as of the date of publication of the annual report

Year		2023	2024	2025.03.31
Employees Number	Direct personnel	273	279	275
	Indirect personnel	119	129	129
	Management personnel	18	24	24
	Total	410	432	428
Average age		37.82	38.23	38.49
Average length of service		9.21	9.49	9.72
Educational background distribution	PhD	0	0	0
	Master's degree	40	41	40
	Bachelor's degree	364	384	381
	Senior high school	6	7	7
	Below senior high school	0	0	0

IV. Expenditure on Environmental Protection

1. If it is required to apply for a permit for the installation of pollution facilities or a permit for the discharge of pollution, or to pay a pollution prevention fee, or to set up personnel of a special environmental protection unit in accordance with the provisions of the law, the application, payment, or establishment thereof are as follows:
The Company and Subsidiaries are engaged in the development of various computer software and hardware and other services. According to the relevant laws and regulations, they are not required to apply for the establishment permit or the pollution discharge permit, or to pay the pollution prevention fees, or to set up the personnel of the special environmental protection unit.
2. Investment in major equipment for the prevention and control of environmental pollution and its use and possible benefits: n/a.
3. Environmental pollution improvement in the most recent two years and as of the date of publication of the Prospectus: n/a.
4. Total amount of losses (including compensation) and penalties incurred by the Company as a result of environmental pollution, and future countermeasures and possible expenditures in the most recent two years and as of the date of publication of the Prospectus: n/a.

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5. The impact of the current pollution situation and its improvement on the Company's earnings, competitive position and capital expenditure, as well as the estimated major environmental capital expenditure for the next two years: n/a.

V. Labor Relations

- (I) The Company's various employee welfare measures, continuing education, training, and retirement systems and their implementation, as well as the agreement between labor and management and the protection of various employee rights and interests.
 1. Employee welfare measures: the company's management regulations and work rules are based on the Labor Standards Law for all employees to abide by, and caring about the life and welfare of employees, reasonable salaries are set. In terms of employee welfare, the Company, in compliance with the labor laws and regulations, has taken out various labor insurance policies and allocated monthly pensions in accordance with the law, and has established an employee welfare committee in accordance with the law, in addition to the following welfare measures:
 - (1) Insurance: in addition to Labor Insurance and National Health Insurance, business travel insurance from Chubb and group insurance from AIA are also taken out.
 - (2) Catering: the Company issues vouchers.
 - (3) Organize recreational activities and year-end party for employees and their dependents regularly every year.
 - (4) Employee Care Subsidy: take care of the daily life of employees, and provide care for hospitalization, birthday gifts, wedding congratulations, funeral greetings and other human care.
 - (5) Company uniform: create a good corporate image and show the overall team spirit.
 - (6) Set up a library and post workplace life stories and high-quality literature sharing in the office.
 - (7) Health checks are held regularly every year.
 - (8) Breastfeeding room for female employees.
 - (9) License subsidy.
 - (10) Issue New Restricted Employee Shares and employee stock ownership trust.
 2. Refresher training program and implementation: the Company provides diversified training and comprehensive on-the-job training. It includes new person training, on-the-job learning and development courses, professional training, group training, and various training courses related to job assignments abroad and domestic institutions. Through the teaching and training of professionals and the communication and interaction among employees, we can not only improve the professional quality and ability of employees, but also stimulate the potential ability of employees and cultivate talents.

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3. Retirement system: the Company complies with the provisions of the Act, and the applicable provisions are as follows:
 - (1) According to the Labor Standards Law, the “Employee Retirement Method” was enacted, and the old retirement system was allocated 2.5% of the total monthly salary to the retirement reserve account of the Bank of Taiwan. The new system is fully applicable to employees who start work after July 1, 2005 in which 6% of the employee’s monthly salary is deposited into the individual labor pension account set up by the Bureau of Labor Insurance. If the employee voluntarily contributes to the pension, the voluntary contribution rate is deducted from the employee’s monthly salary to the individual labor pension account set up by the Bureau of Labor Insurance.
 - (2) An employee may apply for retirement under any of the following circumstances.
 - A. A person who has worked for more than 15 years and has reached the age of 55.
 - B. Have worked for more than 25 years.
 - C. Have worked for more than 10 years and reached the age of 60.
 - (3) Calculation of retirement pension: when the applicable employee retires voluntarily or is ordered to retire in accordance with the law, he/she shall be given two base amounts for each full year of service, but after 15 years of service (30 base amounts), he/she shall be given one base amount for each full year, up to a maximum of 45 base amounts. The part of the last half year of the working seniority that is less than half a year shall be counted as half a year, and the part that is more than half a year shall be counted as one year.
4. Agreement between employers and employees: the relationship between employers and employees of the Company is harmonious, and there is no occurrence of any labor dispute or any loss caused by the labor dispute.
5. Measures for safeguarding the rights and interests of employees: in addition to the retirement measures for determining the allocation, which are applicable to the employees of the Company, in accordance with the “Employees’ Pension Ordinance”, the Company shall safeguard the rights of employees and implement the system in accordance with relevant laws and regulations.
6. The conditions under which the personnel related to the transparency of financial information obtain the relevant certificates and licenses specified by the competent authority: In order to enhance the professional quality of the accounting manager, further strengthen the quality of financial reporting information, and protect the rights and interests of investors, the accounting manager of the Company shall have a professional degree in accounting and at least five years of experience in charge of accounting or as

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an accounting manager of a public company. During the term of his/her employment, he/she should have continuously participated in professional training in accounting, auditing, or financial laws and regulations, and his/her qualifications are in compliance with the regulations of the competent authority, and there is no inconsistency.

The personnel of the Company have obtained relevant certificates as shown in the following table:

Name of license	Issuing authority	Number of pages
Securities firm clerk	Securities and Futures Commission of the Ministry of Finance	1
Futures firm clerk	Securities and Futures Commission of the Ministry of Finance	1

7. Refresher studies and training related to managers' participation in corporate governance:

Title	Name	Training date	Organizer	Course title	Training hours
Chief Financial Officer	Shu Ju Wu	2024.12.16~2024.11.17	Accounting Research and Development Foundation, ROC	Continuing Education Course for Accounting Manager	12
		2024.03.22	Accounting Research and Development Foundation, ROC	Promoting Corporate Sustainability Through "Risk Management"	6
		2024.4.23	Accounting Research and Development Foundation, ROC	Practical Analysis of the Latest "Annual Report Preparation" Related ESG Sustainability Policies, Regulations and the Impact of Net-Zero Carbon Emissions on Financial Reports	6
		2024.06.03	Accounting Research and Development Foundation, ROC	The Corporate Governance Literacy that Internal Auditors Should Possess and Practical Financial Report Risk Assessment	6

8. Code of conduct or ethics for employees:

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In order to enable the employees of the Company to handle the Company's affairs in good faith and in accordance with the ethical and self-discipline attitude, the "Work Rules", "Code of Conduct for Employees" and "Code of Honest Operation" are hereby formulated as the specific and feasible guidelines for employees to follow the ethical standards when performing their duties. The supervisors at all levels of the Company shall take the lead in setting an example and promoting the implementation of relevant provisions. The key points of the norms are as follows:

- (1) Encourage employees to report any behavior that is illegal or violates the "Code of Honest and Ethical Conduct".
 - (2) The employees is willing to do his/her duty of confidentiality for the company's business secrets.
 - (3) The Employee shall promise that all creations made by him/her during his/her employment shall be created by himself/herself, and that he/she shall not copy or imitate or infringe upon the copyright, patent right, trade secret and intellectual property right of others in any way.
9. Protective measures for working environment and personal safety of employees:
- (1) Take out labor insurance, health insurance, business travel insurance and group insurance for employees.
 - (2) According to the "Labor Health Protection Rules", all employees are arranged to have a general health inspection every year to ensure their health. It also employs professional medical staff to provide regular health consultation for employees.
 - (3) In order to protect the personal dignity and personal freedom of employees, dispatched workers, and job applicants, and to prevent the occurrence of sexual harassment, the "Measures for Complaints and Punishments for Prevention and Control of Sexual Harassment in the Workplace" are hereby formulated in accordance with Paragraph 1, Article 13 of the "Gender Equality at Work Act" and the "Guidelines for the Establishment of Complaints and Disciplinary Measures for Sexual Harassment Prevention Measures in the Workplace" promulgated by the Ministry of Labor.
 - (4) Periodically holding health and fire safety seminars: The Company held a "Employee Health Promotion Seminar" on March 25, 2025, and a "Fire Prevention and Disaster Education Seminar" on March 26, 2025.
 - (5) From time to time, the Company uses its website or e-mail to announce industrial safety cases and propaganda.
- (II) Losses incurred by the company as a result of labor disputes in the most recent year and as of the date of publication of the annual report and disclosure of estimated amounts that may occur at present and in the future and countermeasures.

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The company has a sound system, with high quality of employees, humanized management, and respect for individuals, so the labor relations are harmonious, and no loss has been suffered due to labor disputes, and no such loss is expected in the future.

(III) The Company plans refresher courses for employees every year, and the actual implementation in the past 2022 is as follows:

S/N	Name of training course	Number of trainees	Training object
1	Employee Anti-Corruption Course	44	Sales and Professional Services Departments
2	Product Sales Training Course	58	Sales and Professional Services Departments
3	PSD Instructional Course	39	Professional Services Department
4	Introduction to Software Development Practice	12	Software Department
5	Requirements for Software Development Practice	12	Software Department
6	Design of Software Development Practice	12	Software Department
7	ISO-27001	902	The whole company

VI. Cyber Security Management

(I) Information Security Risk Management Framework, Information Security Policies, Specific Management Plans, and Resources Allocated to Information Security Management:

1. To mitigate the risk of losses to the company and its customers arising from information system disruptions, data breaches, or unauthorized disclosure of sensitive information, the company has implemented an information security management system (“ISMS”) and established information security policies. An Information Security Management Committee has been constituted to ensure the effective governance and operation of the ISMS. The company’s information security policy mandates “Information Security as a Shared Responsibility, Regulatory Compliance, and Effective Implementation”.
2. In 2020, the company obtained ISO 27001 certification for its ISMS. As part of its control measures, the company conducts periodic security assessments, internal audits, incident reporting and investigation procedures, electronic monitoring, and regular technical inspections, with results duly reported. Furthermore, the ISMS undergoes an annual management review, at minimum, to assess the continuing suitability of its scope and identify opportunities for improvement in ISMS processes. Specific requirements for management review are considered, incorporating findings from monitoring and review activities, and security plans are updated accordingly.

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3. The Company passed ISO-27701 certification in June 2024. This certification establishes, implements, operates, monitors, reviews, maintains, and improves a documented Privacy Information Management System (PIMS), determines privacy information management policies and objectives, effectively manages privacy information risks, ensures all employees understand and follow information security and privacy information management system documents, and continuously improves the effectiveness of information security and privacy information management systems.
4. Information Security Management Matters and Resources Invested:
 - (1) The Company established an information security department in December 2023, with members including an information security manager and dedicated staff, and disclosed this on the Market Observation Post System in December 2023. Additionally, the Company has formed an Information Security Management Committee with a task-based organizational structure has been established to ensure the effective governance and operation of the ISMS.
 - (2) The company has obtained ISO 27001 certification for its ISMS.
 - (3) Customer satisfaction: no major information security incidents or complaints regarding customer data loss have been reported.
 - (4) Education and training: Regular training programs are conducted to equip employees with the necessary security skills to perform their duties and reinforce their understanding of the company's information security policies and ISMS, thereby enhancing the organization's information security performance.
 - (5) A total of 4 information security meetings were held this year, with details as follows:

Date	Agenda Content and Follow-up	Resolution
2024/2/2	Review the implementation status of various information security management measures and related deficiency improvement results for 2023	1. Added new information security committee members 2. ISO 27001 version transition verification
2024/5/24	Privacy Information Security Management Review Meeting, confirming the implementation status of newly introduced measures	Confirmed acceptable risk values
2024/7/8	Implementation status of various measures after ISO 27001:2022 transition and related deficiency improvement results	Confirmed new acceptable risk values after version transition
2024/12/6	Annual social engineering drill results	Regular promotion of email security to enhance security awareness

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VII. Material Contracts

Type of contract	Party involved	The date of commencement and termination of the contract	Content	Restrictive covenants
Distribution Contract	IBM	2023.01.01-2024.12.31	Distribution of IBMAS/400, RS6000 and Network Products	---
Sale and Purchase Agreement	Taiwan Depository & Clearing Corporation	2024.09.23	New Banqiao, Nangang, and Zhubei Information Centers Storage Equipment Procurement Project	---
System development contract	Cathay Securities Corporation.	2024.12.2	Sub-brokerage System Equipment Enhancement Integration Procurement Project	---

Chapter 5. Review and Analysis of the Company's Financial Position and Financial Performance, and Evaluation of Risk Related Matters

I. Financial Status

Comparative analysis of financial status

Unit: NT\$ thousands

Item \ Year	2024	2023	Difference	
			Amount	%
Current assets	3,269,574	3,138,786	130,788	4
Long-term investment	11,217	7,031	4,186	60
Property, plant and equipment	977,358	764,973	212,385	28
Investment property	439,811	520,934	(81,123)	(16)
Intangible assets	3,195	2,495	700	28
Other assets	14,177	16,288	(2,111)	(13)
Total assets	4,715,332	4,450,507	264,825	6
Current liabilities	1,920,762	1,966,699	(45,937)	(2)
Long-term liabilities	0	0	0	0
Other Liabilities	158,504	52,760	105,744	200
Total liabilities	2,079,266	2,019,459	59,807	3
Capital stock	762,435	762,895	460	0
Capital surplus	363,914	401,597	(37,683)	(9)
Retained earnings	1,482,438	1,275,121	207,317	16
Other adjustment items of shareholders' equity	27,279	(8,565)	35,844	418
Total shareholders' equity	2,636,066	2,431,048	205,018	8

The main reasons for significant changes (i.e., a change of 20% or more and an amount exceeding NT\$10 million) in assets, liabilities, and shareholders' equity over the past two fiscal years are as follows:

- (1) Property, plant and equipment: The increase was mainly due to the Company's purchase of a new office in Kaohsiung.
- (2) Other liabilities: The increase was primarily attributable to provisions for liabilities.
- (3) Other adjustments to shareholders' equity: The change was mainly due to the recognition of compensation costs related to the issuance of restricted employee shares.

II. Financial Performance

(I) Comparative Analysis of Financial Performance

Unit: NT\$ thousands

Item	2024	2023	Increase (decrease) change	
	Amount	Amount	Amount	(%)
Net operating income	3,156,462	2,766,374	390,088	14%
Operating costs	1,924,791	1,667,168	257,623	15%
Gross operating profit	1,231,671	1,099,206	132,465	12%
Operating expenses	531,618	478,458	53,160	11%
Income from operations	700,053	620,748	79,305	13%
Non-operating income and expenses	73,762	55,964	17,798	32%
Net profit before tax of continuing operations	773,815	676,712	97,103	14%
Income tax expenses	154,650	135,362	19,288	14%
Net profit after tax of continuing operations	619,165	541,350	77,815	14%
Profit from discontinued operations	0	82,930	-82,930	-100%
Net profit for the year	619,165	624,280	-5,115	-1%

1. Description of change analysis:

- (1) Operating profit: due to the increase in operating income in 2024 and the recognition of impairment losses on investment properties in 2024.
- (2) Non-operating income and expenses: due to the increase in profits from disposal of subsidiaries in 2023.

2. Possible impact on future financial business and response plan: None.

(II) Change in gross profit

The gross profit variation for the current period was less than 20% compared to the previous period.

III. Cash flow

(I) Cash Flow Analysis for the Last Two Years

Item \ Year	2024	2023	Increase (decrease) ratio (%)
Cash flow ratio (%)	34.11	22.25	53.30
Cash flow adequacy ratio (%)	129.02	124.03	4.02
Cash reinvestment ratio (%)	6.90	5.82	18.56
Analysis of changes in the proportion of increase and decrease: The increase in the cash flow ratio is primarily due to improved operating performance this year, which led to higher cash inflows from operating activities..			

Cash flow analysis for the coming year:

Unit: NT\$ thousands

Cash and cash equivalents at beginning of period	Annual net cash flows from operating activities	Cash outflow for the year	Cash surplus (deficit) amount	Remedial measures for cash deficit	
				Investment plan	Financial Plan
\$1,114,567	\$650,000	\$500,000	\$1,264,567	\$ —	\$ —
1. Analysis of cash flow changes for the current year (1) Business activities: continue to expand the Company's business. (2) Investment activities: purchases of intangible assets and payments for refundable deposits, etc. (3) Financing activities: distribution of cash dividends and compensation of employees and directors. 2. Remedial measures for expected cash shortfall and liquidity analysis: N/A.					

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

V. Company Reinvestment Policy for the Most Recent Fiscal Year, Main Reasons for Profits/Losses Generated Thereby, Plan for Improving Re-investment Profitability, and Investment Plans for Coming Year

(I) Re-investment policy for the most recent year: HPI Corp., a subsidiary of the Company, has a high degree of overlap with the Company's financial customers and its profit is far less than that of the Company. In addition, the performance of the Company has been growing in recent years. In order to meet the needs of the Company's operation and development and the consideration of sustainable operation, the Company continued to focus on the core technology of software development and professional service advantages to strengthen the competitiveness of enterprises. Therefore, on April 7, 2022, the Board of Directors resolved to dispose of all the equity of the subsidiary HPI Corp, and the shares were disposed of entirely in June 2023.

(II) Main reasons for profit or loss:

The operating profit of Dimwave Company, an affiliate of our company, has gradually stabilized, and investment income was recognized during the year 2024. Status improved: continued to expand the market and actively train personnel and make strategic alliances with the investee companies to strive for greater profit space.

(III) Investment Plan for the Coming Year: None.

VI. Risk Analysis and Assessment for the Most Recent Fiscal Year and During the Current Fiscal Year and as of the Date of Publication of the Annual Report

(I) Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures

1. Interest rate: The Company purchased an office building to meet the needs of future operation and development in 2017. At that time, the required funds were paid by bank loans. The contracted interest rate of the loan was 1.58%. This part of the long-term loan was fully repaid in June 2018. At present, the bank borrowings of the Company are all short-term credit borrowings with interest rates ranging from about 0.9% to 1.91%. Therefore, there is no doubt that too much change in interest rates will have a severe impact on the Company.
2. Exchange rate: The business of the Company mainly focuses on domestic sales, so the fluctuation of exchange rate has no significant impact on the assets or profit and loss of the Company.
3. Inflation: It's required to pay attention to changes in the market situation, understand industry trends, and enhance the ability to control inventory in order to obtain stable and long-term profitability.

(II) 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 has not engaged in high-risk, highly leveraged investments, endorsements, guarantees, or other such business activities in the most recent year, and the Articles of Incorporation of the Company provide that funds may not be lent to others.

In the future, the Company will continue to follow the established principles and never engage in high-risk, highly leveraged investment and capital lending to others and endorsement.

(III) Future R & D plans and estimated R & D expenses: Please refer to the description on page 56 for the Company's future R & D plans. In addition, the Company expects to invest approximately NT\$ 2.2 million in research and development in 2025.

(IV) Effects of and Response to Changes in Policies and Regulations At Home and Abroad Relating to Corporate Finance and Sales:

The major changes in domestic and foreign policies and laws in recent years have not had a significant impact on the Company, so they will not have a significant impact on the financial business of the Company.

(V) The impact of technological changes (including I & C security risks) and industry changes on the Company's financial operations and the response measures

1. The company proactively facilitates specialized technical training for relevant personnel and closely monitors emerging technological innovations through dedicated research initiatives. This allows the company to maintain an understanding of market dynamics and make necessary adjustments to its business strategies in order to adapt to technological advancements and industrial transformations within its operating

landscape. Furthermore, the company actively engages in collaborative partnerships with preeminent manufacturers to develop next-generation cybersecurity solutions that address evolving consumer and market demands. Such strategic initiatives serve to reinforce the company's position as a technological leader within the cybersecurity sector while concurrently expanding its commercial opportunities and revenue prospects.

2. **Risks Pertaining to Information and Communication Security, and Corresponding Mitigation Measures:** The company has implemented a comprehensive, multi-layered cybersecurity defense architecture to safeguard its networks and computer systems. This robust framework encompasses perimeter security controls such as firewalls, intrusion detection systems, and antivirus solutions to mitigate threats originating from external attack vectors. Furthermore, the company conducts regular reviews of its risk management strategies and solutions to ensure their continued effectiveness in addressing the evolving information security risk landscape.
3. The company has obtained ISO-27001 certification. For details on the company's information and communication security management structure and policies, please refer to page 74 of the annual report.
4. Recent annual technological changes have not in fact had a material impact on the Company's industry.

(VI) The impact of changes in corporate image on corporate risk management, and the company's response measures

The company has always adhered to the principle of high quality and excellent service, has a good reputation in the industry, and is also a representative enterprise of quality assurance and trustworthiness. The Company maintains the above excellent corporate image, which is highly recognized by the industry and customers. Therefore, the Company has never had any crisis situation due to the change of corporate image.

(VII) Expected benefits and possible risks of the merger and acquisition: The Company will continue to focus on the core technology of software development and professional service advantages to strengthen the competitiveness of enterprises, so there is no plan to carry out the merger and acquisition.

(VIII) Expected benefits and possible risks of plant expansion: In anticipation of long-term growth prospects, the company has executed a strategic expansion initiative by establishing a new operational facility in Kaohsiung in 2024. To mitigate human resource constraints in the Taipei region, the Kaohsiung branch has been designated as a dedicated software development center. This facility will be responsible for conducting comprehensive training programs to develop and nurture emerging software engineering talent. These initiatives will provide critical support in facilitating the continuous expansion of the company's software development operations and service offerings.

(IX) Possible risks of concentration of goods purchased or sold

During 2023, the Company purchased goods from BestCom, which accounted for approximately 52% of the total purchases for the year, and the main purchases were computer equipment and peripheral products such as advanced servers and mainframes. As it acts as an agent for many brands and has high product stability, the Company has been developing software products in this platform operating environment for many years, and has gradually dispersed its purchase amount in recent years, so the Company has not been exposed to risks.

- (X) Impact and risks on the Company arising from the transfer or replacement of a large number of shares of directors, supervisors, or major shareholders holding more than 10% of the shares: None.
- (XI) Impact and risk of change of management right on the Company: N/A.
- (XII) Issues in dispute, the monetary amount of claims, filing date, counterparties, and status up to the publication date of the annual report where the Company and/or any of its directors, president, de facto person in charge, shareholders with 10% or more share ownership, or affiliated companies are involved in pending litigation, legal proceedings or administrative proceedings, or a final judgment or ruling which may have a material adverse effect on the shareholders' equity or price of securities: None.
- (XIII) Other important risks: Other important risks: The Company's information security risk assessment is conducted in accordance with the "Information Security Risk Assessment Management Procedures" of ISO27001.

VII. Other Important Matters: None.

Chapter 6. Special Disclosure

I. Information on the Company Affiliates:

- (I) Consolidated financial statements and related party transaction reports: As the company has no subsidiaries, this is not applicable.
- (II) Related Party Report: As the company has no parent company, this is not applicable..

II. Disclosure of the date and amount approved by the shareholders' meeting or board of directors, the basis and reasonableness for setting the price, the method for selecting specific persons, and the reasons necessitating the private placement in case of private placement of securities in the most recent fiscal year and during the current fiscal year up to the date of publication of the annual report: N/A.

III. Holding or Disposal of Shares in the Company by the Company's Subsidiaries During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report: None.

IV. Other Supplementary Information: None.

V. 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 Occurring During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report: None.

Dimerco Data System Corporation
Statement of Internal Control

Date: March 4, 2025

The Company hereby states the results of the self-evaluation of the internal control system for 2024 as follows:

- I. The Company acknowledges that the establishment, implementation, and maintenance of an internal control system is the responsibility of the Board of Directors and General Managers, and the Company has established an internal control system. The internal control system is designed to provide reasonable assurance for the effectiveness and efficiency of the operations (including profitability, performance, and protection of assets) reliability, timeliness, and transparency of reporting, and compliance with applicable laws and regulations.
- II. The internal control system has innate limitations. No matter how robust and effective the internal control system is, it can only provide reasonable assurance of the achievement of the foregoing three goals; in addition, the effectiveness of the internal control system may vary due to changes in the environment and conditions. However, the internal control system of the Company has self-monitoring mechanisms in place, and the Company will take corrective action against any defects identified.
- III. The Company uses the assessment items specified in the Regulations Governing Establishment of Internal Control Systems by Public Companies (hereinafter referred to as the “Regulations”) to determine whether the design and implementation of the internal control system are effective. Based on the process of control, the assessment items specified in the Regulations divide the internal control system into five constituent elements: 1. Control environment, 2. Risk assessment, 3. Control operations, 4. Information and communication, and 5. Supervise operations. Each constituent element includes a certain number of items. For more information on such items, refer to the Regulations.
- IV. The Company has adopted the aforesaid assessment items for the internal control system to determine whether the design and implementation of the internal control system are effective.
- V. Based on the results of the determination in the preceding paragraph, the Company is of the opinion that, as of December 31, 2024, the internal control system (including the supervision and management of subsidiaries), including the design and implementation of the internal control system relating to the effectiveness and efficiency of the operations, reliability, timeliness, and transparency of reporting, and compliance with applicable laws and regulations, are effective and can reasonably assure the achievement of the foregoing goals.
- VI. This statement will constitute the main content of the Company’s annual report and the prospectus and will be disclosed to the public. Any falsehood or concealment with regard to the above contents will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
- VII. This statement was approved by the Board of Directors on March 4, 2025, and out of the seven directors in attendance, none had dissenting opinions of it and all approved the content expressed in this statement.

Dimerco Data System Corporation

Chairman: Szu Wei Chuang (signature and seal)

President: Shu Yi Chang (signature and seal)

Dimerco Data System Corporation

Important resolutions of annual shareholders' meeting, extraordinary shareholders' meeting and board of directors' meeting.

Date	Important Resolutions at Annual Shareholders' Meeting
2024.5.30	<ol style="list-style-type: none"> 1. 2023 Annual Business Report and 2024 Operation Plan 2. 2023 Audit Committee's Review Report 3. Report on the Distribution of 2023 Employee and Director Compensation 4. Report on 2023 Earnings Distribution for Cash Dividends and Cash Distribution from Capital Surplus 5. Report on the Establishment of "Sustainable Development Practice Principles" 6. Approval of 2023 Business Report, Financial Statements, and Consolidated Financial Statements 7. Approval of 2023 Earnings Distribution Plan
	Important Resolutions of Board of Directors
2024.03.07	<ol style="list-style-type: none"> 1. Approval of the Proposal of the Company on the Distribution of Profit for the Year of 2023 and the Method of Payment of Compensation to Employees and Directors. 2. Approval of 2023 Annual Business Report, Financial Statements and Consolidated Financial Statements of the Company 3. Approval of the Proposal of the Company to Set the Capital Reduction Record Date for the Cancellation of New Restricted Employee Shares. 4. Approval of the Earnings Distribution Plan for 2023 5. Approval of Distribution of Cash from the Company's Capital Surplus. 6. Approval of the formulation of the "Code of Practice for Sustainable Development." 7. Approval of the establishment of the "Sustainable Development Committee," and the "Sustainable Development Committee Organizational Rules" 8. Approval of Convening the Company's 2024 Annual General Meeting of Shareholders. 9. Approval of the Purchase Proposal for the Office Building in Kaohsiung 10. Approval of the Company's "Internal Control System" and "Internal Audit Implementation Rules" 11. Approval of the revision for certain articles of the Company's

	<p>“Rules of Procedure for Board Meetings</p> <p>12. Approval of Revision of the Company’s “Organizational Rules of the Audit Committee”</p> <p>13. Approval of the Company’s 2023 Internal Control Self-assessment Operation</p> <p>14. Approval of the Company’s 2024 Operational Plan</p> <p>15. Approval of the Company’s 2024 Salary and Compensation Items</p> <p>16. Approval of Regular Assessment of the Independence of the Certified Public Accountant</p> <p>17. Approval of Revision of the Company’s “Procedures for Pre-approval of Non-assurance Services by Certified Public Accountants,” and the Pre-approval List and Independence Assessment of Non-assurance Services Provided by the Certified Public Accounting Firm</p>
2024.05.07	<p>1. Approval of the Company's Q1 2024 Consolidated Financial Statements</p> <p>2. Approval of the Establishment of the Company's "Operating Procedures for the Preparation and Verification of Sustainability Reports"</p>
2024.08.08	<p>1. Approval of the Company's Q2 2024 Consolidated Financial Statements</p> <p>2. Approval of Setting the Capital Reduction Record Date for the Cancellation of Restricted Employee Shares</p> <p>3. Approval of the Company's "2023 Sustainability Report"</p> <p>4. Approval of Credit Line Extensions for Yuanshan Branch of Hua Nan Commercial Bank, Xinhua Branch of First Bank, Zhongshan North Branch of Chang Hwa Bank, and Taipei Fubon Bank</p>
2024.11.07	<p>1. Approval of the Company's Q3 2024 Consolidated Financial Statements</p> <p>2. Approval of Setting the Capital Reduction Record Date for the Cancellation of Restricted Employee Shares</p> <p>3. Approval of the Relocation of Kaohsiung Branch</p>
2024.12.19	<p>1. Approval of the Company's "Internal Control System" and "Internal Audit Implementation Rules"</p> <p>2. Approval of the Company's 2025 Audit Plan</p>
2025.03.04	<p>1. Approval of the Distribution Method for 2024 Employee and Director Compensation</p> <p>2. Approval of the Company's 2024 Business Report, Financial Statements, and Consolidated Financial Statements</p> <p>3. Approval of Setting the Capital Reduction Record Date for the</p>

	<p>Cancellation of Restricted Employee Shares</p> <p>4. Approval of 2024 Earnings Distribution</p> <p>5. Approval of the Company's Cash Distribution from Capital Surplus</p> <p>6. Approval of the Issuance of 2025 Restricted Employee Shares</p> <p>7. Approval of the Amendment to the "Articles of Incorporation"</p> <p>8. Approval of the Company's "Internal Control System" and "Internal Audit Implementation Rules"</p> <p>9. Approval of Matters Related to the Company's 2025 Annual General Shareholders' Meeting</p> <p>10. Approval of the Company's 2024 Internal Control Self-Assessment</p> <p>11. Approval of the Company's 2025 Operation Plan</p> <p>12. Approval of the Company's 2025 Remuneration Items</p> <p>13. Approval of the Company's Change of Certified Public Accountants for Financial Report Attestation</p> <p>14. Approval of the Company's Regular Assessment of the Independence of Certified Public Accountants</p>
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Dimerco Data System Corporation

Chairman: Szu Wei Chuang

President: Shu Yi Chan