

TRIGOLD HOLDINGS LIMITED

2024 ANNUAL REPORT

Stock Code : 3709

Company Website: <https://www.trigoldholdings.com>

Taiwan Stock Exchange Market Observation Post System:

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

Published on May 2, 2025

Note to Readers :

If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

Spokesperson of the Company

Name: Chun-Chieh Tsao

Title: Director of Finance and Accounting

Department Tel: (02) 2316-2888 ext. 85068

Email: cc.tsao@trigoldholdings.com

Acting Spokesman of the Company

Name: Bi-Jing Chen

Title: Director of Administrative

Department Tel: (02) 2316-2888 ext. 85066

Email: joanne.chen@trigoldholdings.com

Address and Telephone Number of the Company's Headquarter and Branch Offices

Name	Location	TEL
Headquarter	22 F., No. 189, Jingmao 2nd Rd., Nangang Dist., Taipei City 11568	(02) 2316-2888
Branches	None	

Name, address, and telephone number of the agency handling shares transfer

Name: Capital Securities Corp.

Address: B2, No. 97, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City 106420

Tel: (02) 2703-5000

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

Certified public accountants who duly audited the annual financial report for the most recent fiscal year

Name of CPA: Pei-Chuan Huang and Yi-Fan Lin

Accounting firm: PwC Taiwan

Address: 27F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City 110208

Tel: (02) 2729-6666

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

Name of any exchanges where the Company's securities are traded offshore, and access method: None.

Company website: <http://www.trigoldholdings.com>

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One. Letter to Shareholders

Dear Shareholders,

The Company aims to help businesses overcome unique challenges by offering diversified investment portfolios. Under the structure of cross-industry holding platforms, we employ internal governance and professional management systems to operate transparently and professionally, enhance performance, boost investor confidence, as well as expand overall business scope and scale of ownership as the ultimate model for cross-industry holding platforms.

I. 2024 business results

(1) 2024 annual review

In 2024, driven by the growth of certain agency product lines, self-owned brand display cards, and commercial project sales, the Company's operating revenue increased significantly compared to 2023, which also propelled a concurrent rise in gross profit. As agency business expanded, inventory levels increased accordingly, leading to higher warehousing and selling expenses. In addition, the adjustments to the salary structure and the increase in personnel costs due to the expansion of operational scale have led to an increase in operating expenses compared to the previous year. In terms of non-operating income and expenses, a reduction in interest expenses led to a decrease in overall non-operating expenses compared to 2023. Taking the above factors into consideration, although operating expenses increased, the Company successfully maintained solid profitability on the back of revenue and gross profit growth in 2024, resulting in a significant increase in net profit after tax for the year compared to 2023.

The Company's consolidated operating revenue for 2024 amounted to NT\$28,392,539 thousand; operating income amounted to NT\$335,201 thousand; net income after tax amounted to NT\$233,301 thousand; and net income attributable to the parent company amounted to NT\$244,602 thousand. Basic earnings per share (EPS) stood at NT\$2.43. Key performance indicators include a consolidated Return on Working Capital (ROWC) of 9.53%, and a Return on Equity (ROE) attributable to the shareholders of the parent company of 10.60%. The consolidated operating results for 2024 are summarized as follows:

Consolidated Business Results

Unit: NT\$ in thousands

Item	2024	2023
Operating revenue	28,392,539	21,293,483
Operating costs	27,067,544	20,163,153
Operating gross profit	1,324,995	1,130,330
Operating expenses	989,794	911,707
Net profit	335,201	218,623
Non-operating income (expenses)	(7,571)	(24,425)
Net profit before tax	327,630	195,198
Net profit after tax	233,301	122,014
Net profit attributable to owners of the parent company	244,602	135,032

(2) Revenue, expenditure and profitability analysis,

Unit: NT\$ in thousands

Item \ Year		2024	2023
Financial Income	Net operating revenue	28,392,539	21,293,483
	Operating gross profit	1,324,995	1,130,330
	Profit before income tax	327,630	195,198
Profitability	Return on equity %	10.60	5.84
	Basic earnings per share	2.43	1.34
	Diluted earnings per share	2.43	1.34
	Percentage of paid-in capital%	Operating profit	33.33
		Net profit before tax	21.74
		32.58	19.41

(3) Research and development status

With the rapid development of information technology and the diversification of market demands, the Company continues to strengthen its competitive advantages in the distribution of information products through strategies such as expanding multiple brands and optimizing product lines, enhancing smart supply chain and warehouse management, promoting e-commerce and digital marketing, and deepening the layout in the commercial market. The Company also continues to invest resources to strengthen the layout of agency brands and digital transformation, improve supply chain management efficiency, and ensure its leading position in the market, creating greater value for shareholders and customers.

II. Outline of business plan for the year

(1) Business direction

In 2025, the Company will continue to promote steady profit growth to strengthen its financial foundation and support future merger, acquisition, and investment strategies. As a cross-industry holding platform, the Company will proactively seek corporate partners with stable profitability and willingness to join the holding structure for investment or acquisition. Through capital support and governance optimization, the Company aims to enhance the long-term value of its investee companies. In terms of business development, the Company will maintain strong collaborative relationships with suppliers to expand product agency and sales opportunities. It will develop diversified sales channels and deepen engagement with its four major customer segments: “e-commerce platforms,” “retail storefronts,” “corporate factories,” and “SI/community-based distributors,” in order to improve channel penetration. The Company will also strengthen the development of its self-owned brands by flexibly adjusting production and sales strategies to enhance gross margin and market recognition.

At the holding level, the Company will further optimize its investment management mechanisms, reinforce financial and risk control, and establish a standardized governance framework to ensure the stable development of its investee companies. In addition, based on the industry characteristics and operational status of each subsidiary or investee, the Company will implement appropriate management models to maintain necessary flexibility and enhance operational efficiency and holding value. The Company will also continue to leverage the professional resources of its parent company, WPG Holdings, including legal, taxation, banking relations, human resources, and information technology support. These

resources will assist the Group in optimizing its internal control systems, strengthening professional management, implementing ERP systems, and enhancing overall operational capabilities. Management metrics will be set based on the operational scale and maturity of each sub-group to improve management efficiency, reduce operational risk, and ensure the stable growth of the overall holding group.

■ **Financial goals:**

- Achieve revenue growth, profit growth, and increase ROE
- Improve financial ratios and structure to facilitate future mergers and acquisitions.

■ **Key management indicators:**

The key management indicators are set according to the operating scale and maturity of each subgroup.

- To support the development of new businesses, we shall effectively control operating expenses and focus on proportioning operating expenses in gross profit.
- Implement the management indicators of ROWC, strengthen the management and control over inventory levels, and focus on working capital and risk management while pursuing performance growth.
- Enhance various management operations, continuously assess and execute improvement strategies for unprofitable items.

■ **Establishment of management mechanism:**

Corporate governance

- Continue to implement the functions of the Board of Directors, the Audit Committee, and the Remuneration Committee in executing annual work plans.
- The corporate governance evaluation score has improved, the timing of financial report announcements has been advanced, and information transparency continues to be enhanced.
- Implement sustainable development strategies, strengthen ESG information disclosure, and issue corporate sustainability report.

Operation

- Each subsidiary will optimize management systems and establish various SOPs to reduce management risks and costs, thereby increasing per capita output.
- Regularly participate in the senior management meetings at subsidiaries to understand the current operational status and offer support in real-time.
- Audit team shall conduct substantive audits on a monthly, quarterly, and annual basis as well as issue risk warnings.
- Strengthen IR strategy to enhance the Company's value and influence in the market.
- Continue to search for M&A or investment targets.

(2) Important production and sales policies

1. Strengthen the competitiveness and market share of core products by continuously consolidating the market leadership of flagship offerings. Through data-driven market analysis, the Company aims to optimize its product portfolio and increase market penetration. It will further deepen the application of the B2B electronic trading platform to enhance transaction volume and customer stickiness, while advancing data-oriented customized services to improve product added value and gross margin.
2. Enhance organizational effectiveness and resource utilization by adopting profit centers as key performance indicators for each department to ensure efficient resource

allocation and further improve overall operational efficiency. This will be complemented by the establishment of a performance-oriented management mechanism, reinforced through data analytics and refined management, to strengthen departmental collaboration and elevate the Company's overall operational performance.

3. Accelerate the development of new businesses and brand management, continuously optimize supply chain and production management, reduce costs and enhance production and operational efficiency, and improve product competitiveness. At the same time, expand brand influence by combining e-commerce marketing, ecosystem collaboration, and KOL (Key Opinion Leader) marketing strategies to enhance consumer awareness and willingness to purchase, further improving sales conversion rates.

III. Future corporate development strategy

The Company hopes to become a platform for cross-industry mergers and acquisitions to accelerate corporate transformation and upgrade and internationalization through continuous mergers and acquisitions. Concurrently, the Company actively develops innovative investment opportunities in the Greater China region and emerging markets to bring new growth momentum.

■ Cross-industry investment, mergers and acquisitions:

Focus on mergers, acquisitions, or strategic investments involving corporate partners that demonstrate stable profitability and willingness to join the holding structure, thereby expanding the Group's asset base and business diversification. Through capital support, enhancement of governance frameworks, and integration of Group resources, the Company assists its investee enterprises in improving operational efficiency and market value.

■ Development of information product distribution:

Continuously strengthen the information product channel agency business as the core pillar of the Group's revenue and profit. Develop an integrated strategy that links online (Online) and offline (Offline) channels, deepening e-commerce, distribution networks, and enterprise customer management, while optimizing supply chain management to strengthen competitive advantages. We will further strengthen the B2B digital trading platform, enhance precision marketing and customer service capabilities through data analysis, and improve transaction efficiency and market penetration.

■ Private label product development:

Enhance the brand operation model, improve product design, manufacturing, and marketing capabilities, and promote brand internationalization through digital advertising, Key Opinion Leader marketing, and cross-border e-commerce. At the same time, continue to optimize production and supply chain management to enhance product competitiveness and market adaptability, ensuring stable business growth.

■ Development of investment, merger, and acquisitions business:

Strengthen the investment and merger decision-making mechanism, evaluate targets with stable profitability and sound financial position, and ensure investment effectiveness. For the invested and acquired enterprises, strengthen governance mechanisms, provide financial management support, and enhance operational performance to assist them in controlling operational risks and developing into a source of profit contribution for the Group.

IV. Influenced by external competitive, regulatory, and overall business environments

The demand in the PC and consumer electronics markets is expected to continue to warm up, particularly driven by AI applications, with growth in demand for high-performance computing (HPC), enterprise-level IT equipment, and smart terminal products, leading to shortages and price increases of certain components, which will help improve gross profit margin. However, the global economic recovery still faces uncertainties, as geopolitical risks, supply chain variables, and regional economic policies may affect market supply and demand dynamics.

In terms of the financial environment, although the Federal Reserve (Fed) has begun discussions on cutting interest rates, inflation remains above target levels, and monetary policy continues to be cautious, which keeps the financing costs and interest expenses of the Company under pressure.

From a regulatory perspective, the implementation of the global minimum tax regime (Pillar Two) and other new financial and tax regulations has been assessed to have no significant impact on the Company at present. However, continuous attention must be paid to the execution details in various countries to ensure compliance in operations. At the same time, ESG requirements continue to upgrade, and the Company will also invest more resources to comply with relevant regulatory requirements and enhance corporate sustainability competitiveness.

Despite the overall market environment still being challenging, the industrial transformation and digitalization bring new opportunities, especially under the trend of companies seeking capital cooperation, industrial consolidation, and asset restructuring, which may create more opportunities for mergers and acquisitions. In addition, as the cross-industry holding model gradually gains acceptance in the market, the value and development potential of holding companies will further increase, providing a more favorable environment for the Company to promote cross-industry investments and mergers and acquisitions.

Looking ahead, the Company aims to establish itself as a model of cross-industry holdings by leveraging diversified portfolio management to meet short-, mid-, and long-term development objectives and international expansion, while mitigating risk to generate stable mid- to long-term performance.

We hereby sincerely welcome the continued support, guidance, and invaluable insights from our respected shareholders and esteemed partners.

Wishing to all the shareholders

Good health, happiness and continued success.

Chairperson:Wei-Hsiang

Manager:Wen-Chong

Accounting Officer:Chun-Chieh Tsao

Two. Corporate Governance Report

I. Information on directors, supervisors, the president, vice presidents, assistant vice presidents, and heads of all the Company's departments and branches

(I). Information of directors and supervisors

March 31, 2025

Title	Nationality or registration place	Name	Gender and age distribution	Date of appointment/ election	Term of office	Date of first election	Shareholding when elected		Current shareholding		Shares currently held by spouse & minors		Shares held by third parties		Education and experience	Concurrent positions at the Company and other companies	The Company's other officers a, directors, or supervisors who are a spouse or a relative within the second degree of kinship			Remark
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Chairman and legal representative of WPG Holdings	ROC	WPG Holdings Representative: Wei-Hsiang Huang	Male 50 ~70	2023/06/15	3 Year	2017/6/15 (Note 1)	59,195,189 0	58.86 0	72,012,027 0	57.35 0	0 0	0 0	2,097,993 0	1.67 0	Chairman of WPG Holdings Limited Graduated from the Department of Engineering Science, National Cheng Kung University	Chairman and Director of Affiliates of WPG Holdings Chairman and Director of Affiliates of Trigold Holdings Director (Representative) of T3EX Global Holdings Corp. Director of Phenix Innovation and Entrepreneurship Investment Inc. Director of Phenix II Innovation and Entrepreneurship Investment Inc. Director of Phenix VI Innovation and Entrepreneurship Investment Inc. Director of Taiwan Consulting Group Chairman of Taiwan Industrial Holdings Association Managing Supervisor, Huaju Industry Common Standards Promotion Foundation Executive Director ,Taipei Electronic Components Association(TECAS)	None	None	None	
Director	ROC	Chi-Tung Yeh	Male 50 ~70	2023/06/15	3 Year	2017/6/15 (Note 1)	1,512,039	1.50	1,345,948	1.07	2,348	0.002	0	0	Manager of GVC Graduated from the Department of Computer Science, Tamkang University MBA, Shih Chien University	Chairman of Genuine C&C Inc. Chairman of Hoban Inc.	None	None	None	
Director	ROC	WPG Holdings Representative: Kuo-Tung Tseng	Male over 70	2023/06/15	3 Year	2017/6/15 (Note 1)	59,195,189 0	58.86 0	72,012,027 0	57.35 0	0 0	0 0	2,097,993 0	1.67 0	Sales Manager of Arrow Strong Electronics Co., Ltd. Graduated from the Department of Electronic Engineering, Ocean College	Chairman and Director of Affiliates of WPG Holdings Chief Sustainability Officer, WPG Holdings Limited Chairman of Management Intelligence Sharing Association Director (Representative), Qleap Accelerators Ltd. Director (Representative), Ability Venture Management Co., Ltd. Director (Representative), Ability I Venture Capital Corp. Executive Director of TECSA	None	None	None	

(Continued on next page)

Title	Nationality or registration place	Name	Gender and age distribution	Date of appointment/ election	Term of office	Date of first election	Shareholding when elected		Current shareholding		Shares currently held by spouse & minors		Shares held by third parties		Education and experience	Concurrent positions at the Company and other companies	The Company's other officers a, directors, or supervisors who are a spouse or a relative within the second degree of kinship			Remark
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Director	ROC	WPG Holdings Representative: Wen-Chuung Chang	Male 50 ~70	2023/06/15	3 Year	2022/01/01	59,195,189 0	58.86 0	72,012,027 253,864	57.35 0.20	0 0	0 0	2,097,993 0	1.67 0	President of Trigold Holdings Ltd. Special Assistant of WPG Holdings Ltd. Vice President of Sales, President , Chief Operating Office of Affiliates of WPG Holdings Ltd. Master of Electrical Engineering, National Tsing Hua University	Director (Corporate representative) of Trigold Holdings Director of Affiliates of Trigold Holdings President of Trigold Holdings Ltd. Chairperson of QApple Investment Co., Ltd. Director (Representative), ACE Motors Inc. Supervisor of Taiwan Listed Companies Association	None	None	None	
Independent Director	ROC	Shih-Chieh Chen	Male 50 ~70	2023/06/15	3 Year	2017/10/26 (Note 2)	0	0	0	0	0	0	0	0	Legal Affairs Staff, Central Weather Bureau, Ministry of Transportation and Communications Taiwan Banqiao District Court Part-time Instructor, Department of Law, Shih Hsin University Director and supervisor of Taipei Bar Association Committee Member, Taiwan Bar Association Intellectual Property Independent Director, Genuine C&C Inc. Member of the Remuneration Committee, Genuine C&C Inc. Master of Law, National Taiwan University Bachelor of Law, National Taiwan University	Partner-in-Charge of the Taipei Office, Jones Day Co-Chairman of Intellectual Property Protection and Licensing Committee of the American Chamber of Commerce in Taipei (AmCham) Member of the Remuneration Committee of Trigold Holding Co., Ltd. Member of the Audit Committee of Trigold Holding Co., Ltd. Director, Monte Jade Science & Technology Association (Taiwan) Independent Director, CHT security Co.,Ltd.	None	None	None	

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Title (Note)	Nationality or registration place	Name	Gender and age distribution	Date of appointment/ election	Term of office	Date of first election	Shareholding when elected		Current shareholding		Shares currently held by spouse & minors		Shares held by third parties		Education and experience	Concurrent positions at the Company and other companies	The Company's other officers a, directors, or supervisors who are a spouse or a relative within the second degree of kinship			Remark
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Independent Director	ROC	Yung- Hong Yu	Male 50 ~70	2023/06/15	3 Year	2023/06/15	0	0	0	0	0	0	0	0	Consulting Partner, Ernst & Young Global Ltd. Service Executive Director, Ernst & Young Business Advisory Adjunct Professor, Wuhan University, Shenzhen High- Tech Park Independent Director/Convener of Remuneration Committee/Member of New Business Investment Committee and Audit Committee of WPG Holdings Limited Independent Director/Convener of Audit Committee/Member of Remuneration Committee, Fullerton Technology Co. Independent Director/Convener of Sustainable Development Committee/Member of Audit Committee/Member of Remuneration Committee, Stark Technology Inc. Consultant, Taiwan Industrial Holdings Association Consultant, Accounting Research Monthly PhD in Business Management, University of California, Berkeley Sun Yat-Sen University, China, Ph.D. MBA, Colorado State University	Independent Director/Convener of Audit Committee/Member of Remuneration Committee, Fullerton Technology Co. Independent Director/Convener of Sustainable Development Committee/Member of Audit Committee/Member of Remuneration Committee, Stark Technology Inc. Consultant, Taiwan Industrial Holdings Association Consultant, Accounting Research Monthly	None	None	None	
Independent Director	ROC	Ching- Hui Kuo	Male 50 ~70	2023/06/15	3 Year	2020/6/18	0	0	0	0	0	0	0	0	PwC Taiwan Inspector Accountant, Carlin Plastic Manufacturing Co. Ltd. Cost accounting assistant manager, FreshDelight Co., Ltd. Public Accountant, Honching Certified Public Accounting Firm Director, Sonix Technology Co., Ltd. Department of Accounting, Soochow University	Public Accountant, Honching Certified Public Accounting Firm Director, Sonix Technology Co., Ltd. Member of the Remuneration Committee of Trigold Holding Co., Ltd. Member of the Audit Committee of Trigold Holding Co., Ltd.	None	None	None	

Note 1: The Company elected the directors and supervisor at the promoter's meeting on June 15, 2017; the term of office started on September 1, 2017.

Note 2: The independent directors were elected at the interim shareholders' meeting on October 26, 2017.

1. Information on directors and supervisors of the Company

March 30, 2025

Name of institutional shareholders (Note 1)	Major shareholders of institutional shareholders (Note 2)
WPG HOLDINGS LIMITED	Taishin International Bank Co., Ltd. is the custodian of the Cathay Taiwan High Dividend Umbrella Securities Investment Trust Fund Taiwan ESG Perpetual High Dividend ETF Securities Investment Trust Account (8.86), Chinatrust Commercial Bank is the custodian of the Yuanta Taiwan High Dividend Securities Investment Trust Fund Account (5.19), Taipei Fubon Commercial Bank Co., Ltd. is the custodian of the Fuhwa Taiwan Technology High Dividend ETF Securities Investment Trust Account (3.65), Hua Nan Commercial Bank Ltd. is the custodian of the Yuanta Taiwan Value High Dividend ETF Securities Investment Trust Account (2.57), Nanshan Life Insurance Co., Ltd. (2.45), Taiwan Cooperative Bank is the custodian of the Dahua Bank Taiwan Preferred Dividend High Yield 30 ETF Securities Investment Trust Account (2.32), Taiwan Life Insurance Co., Ltd. (2.07), Chunghwa Post Co., Ltd. (1.83), Fullerton Technology Co. (1.78)

Note 1: For directors and supervisors who are representatives of institutional shareholders, the name of the institutional shareholder should be filled.

Note 2: Fill in the major shareholders (top-10 shareholdings) of the institutional shareholders and their individual holding percentage. Fill in Chart 2 below, if the major shareholders are institutions/corporate.

Note 3: For corporate shareholders that are not corporate entities, the name(s) and shareholding ratio(s) of the shareholder(s) to be disclosed shall refer to the name(s) of the contributor(s) or donor(s) (as may be verified via the Judicial Yuan's public disclosure system) and their respective contribution or donation ratios. Where a donor is deceased, the annotation "deceased" shall be added accordingly.

2. If the major shareholders of the Company's directors and supervisors are the major shareholders of the Institutions/Corporations

Name of institutional shareholders (Note 1)	Major shareholders of institutional shareholders (Note 2)
FULLERTON TECHNOLOGY CO., LTD. (Note 3)	Fengxin Investment Co., Ltd. (3.92%); Huayang International Development Investment Co., Ltd. (3.37%); Mei-Chi Liao (3.28%); Chang-Ching Wu (3.22%); Ru-Kai Lai (3.12%); Jin-Hung Cheng (2.80%); Shu-Ching Ou (1.93%); Chinatrust Commercial Bank in custody for Chang-Ching Wu's trust property account (1.73%); Yen-Hung Liu (1.67%); Yen-Jui Liu (1.67%)
Taiwan Life Insurance Co., Ltd. (Note 4)	CTBC Financial Holding Co., Ltd. 100%
Chunghwa Post Co., Ltd. (Note 5)	Ministry of Transportation. 100%
Nanshan Life Insurance Co., Ltd. (Note 6)	Run Cheng Investment Holding Co., Ltd. 89.5498%, Run Hua Dyeing and Weaving Factory Co., Ltd. 1.3441%, Du Yingzong 1.1576%, Run Tai Xing Co., Ltd. 0.9722%, Run Tai Innovation International Co., Ltd. 0.2319%, Run Tai Global Co., Ltd. 0.2133%, Yuan Xin Investment Co., Ltd. 0.1563%, Run Tai Leasing Co., Ltd. 0.1243%, Ji Pin Investment Co., Ltd. 0.1069%, Peng Cheng Co., Ltd. 0.0945%.

Note 1: The name of the institutional shareholder should be filled in for an institutional investor, like that in Chart 1.

Note 2: Fill in the major shareholders (top-10 shareholdings) of the institutional shareholders and their individual holding percentage.

Note 3: List of shareholders as of April 19, 2025

Note 4: List of shareholders as of April 16, 2024

Note 5: List of shareholders as of March 31, 2024

Note 6: List of shareholders as of March 31, 2024

(II). Information on directors and supervisors

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

March 31, 2025

Criteria Name	Professional qualifications and experience	Independence (Note1)	Number of other companies wherein the director currently serves as an independent director
WPG Holdings Co., Ltd. Director Wei-Hsiang Huang	Director Wei-Hsiang Huang is the Chairman of Trigold Holdings Ltd. and WPG Holdings Co., Ltd., and executive director of TECSA. Director Huang graduated from the Department of Engineering Science of National Cheng Kung University and has over 30 years of experience in semiconductor components.	In compliance with Note (8) ~ (11).	0
WPG Holdings Co., Ltd. Director Chi-Tung Yeh	Director Chi-Tung Yeh is the Chairman of Genuine C&C Inc. Director Yeh graduated from Shih Chien University with a Master's in Business Administration and has over 30 years of experience in the IT channel industry.	In compliance with Note (5) ~ (12).	0
WPG Holdings Co., Ltd. Director Kuo-Tung Tseng	Director Kuo-Tung Tseng is the Chairman of Yosun Group, TECSA, Management Intelligence Sharing Association, and WPG ESG & Sustainability Committee. Director Tseng, graduated from the Department of Electronics of Ocean College, was employed by Arrow Strong Electronics Co., Ltd., and has over 30 years of experience in semiconductor components.	In compliance with Note (1) (4) (8) ~ (11).	0
WPG Holdings Co., Ltd. Director Wen-Chong Chang	Director Wen-Chong Chang is the president of Trigold Holdings Ltd., Chairman of QApple Investment Co., Ltd, supervisor of ACE Motors Inc., and supervisor of Taiwan Listed Companies Association. Director Chang graduated from the Department of Electrical Engineering of National Tsing Hua University and has over 30 years of experience in semiconductor components.	In compliance with Note (8) ~ (11).	0
Shih-Chieh Chen Independent director	Director Shih-Chieh Chen is the Partner-in-Charge of the Jones Day Taipei Office, Co-Chairman on the Intellectual Property Protection and Licensing Committee of the American Chamber of Commerce in Taipei, and director of the Monte Jade Science & Technology Association (Taiwan). Director Chen graduated from the National Taiwan University with a Master's in Law and has over 15 years of experience and professional qualifications as a lawyer.	In compliance with Note (1) ~ (12).	1
Yung-Hong Yu Independent director	Director Yung-Hong Yu is a consultant for the monthly accounting research magazine of Taiwan Industrial Holdings Association and Independent director of Fullerton Technology Co., Ltd. and Stark Technology Co., Ltd. Director Yu graduated from UC Berkeley and Sun Yat-Sen University in Guangzhou with 2 Doctorates in Business Administration and an MBA from Colorado State University and has over 30 years of experience.	In compliance with Note (1) ~ (12).	2
Ching-Hui Kuo Independent director	Director Ching-Hui Kuo is the Managing Accountant of Honching Certified Public Accounting Firm and director of Sonix Technology Co., Ltd. Director Kuo graduated from the Accounting Department of Soochow University and has over 30 years of working experience and professional qualification as an accountant.	In compliance with Note (1) ~ (12).	0

Note 1: For any director or supervisor who fulfills the relevant condition (s) 2 years before being elected or during the term of office, please disclose the information in the above table.

- (1) Not an employee of the Company or any of its affiliates
- (2) Not a director or supervisor of the Company or any of its affiliates (do not apply to independent directors or supervisors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, the Company and its parent or subsidiary or a subsidiary of the same parent).
- (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of 1 % or more of the total number of issued shares of the Company or ranking in the top 10 in holdings.
- (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the persons in the preceding (1) subparagraph managerial officers or (2), (3).

- (5) Not a director, supervisor, or employee of a corporate shareholder that directly holds 5% or more of the total number of issued shares of the Company, or that ranks among the top 5 in shareholdings, or that designates representative to serve as a director or supervisor of the Company under Article 27, Paragraph 1 or 2 of Company Act (not applicable in cases where the person is an independent director of the Company, its parent company, subsidiary, or the subsidiary of the same parent company in accordance with the Act or with local laws).
- (6) If a majority of the Company's director seats or voting shares and those of any other company are controlled by the same person: Not a director, supervisor, or employee of that other company (do not apply to independent directors or supervisors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, the Company and its parent or subsidiary or a subsidiary of the same parent).
- (7) If the chairperson, general manager, or person holding an equivalent position of the Company and a person in any of those positions at another company or institution are the same person or are spouses: Not a director (or governor), supervisor, or employee of that other company or institution.(do not apply to independent directors or supervisors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, the Company and its parent or subsidiary or a subsidiary of the same parent).
- (8) Not a director, supervisor, or shareholder holding 5% or more of the shares, of a specified company or institution that has a financial or business relationship with the Company (except for a specific company or institution holding over 20% but less than 50% of the total issued shares of the Company and concurrently serving as an independent director, as appointed in accordance with the Act or the laws and regulations of the local country, at the Company and its parent or subsidiary or a subsidiary of the same parent).
- (9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides audit services for the Company or any affiliate of the Company, or that provides commercial, legal, financial, accounting or related services to the Company or any affiliate of the Company for which the provider in the past 2 years has received cumulative compensation exceeding NT\$500,000, or a spouse thereof. This restriction does not apply to a member of the Remuneration Committee, Public Tender Offer Review Committee, or Special Committee for merger/consolidation and acquisition, who exercises powers pursuant to the Securities and Exchange Act or to the Business Mergers and Acquisitions Act or related laws or regulations.
- (10) Not a spouse or a relative within 2 degrees of kinship with other directors
- (11) Do not have any of the circumstances in the subparagraphs of Article 30 of the Company Act.
- (12) Not be elected in the capacity of a government agency, a juristic person, or a representative thereof, as provided in Article 27 of the Company Act.

2. Diversity and independence of the board of directors:

(1) Board diversity policy and implementation: Policy on diversity of board members:

All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the Board of directors shall possess the following abilities: Ability to make operational judgments. Ability to perform accounting and financial analysis. Ability to conduct management administration. Ability to conduct crisis management. Knowledge of the industry. An international market perspective. Ability to lead. Ability to make policy decisions.

Implementation status of the diversity of board members:

Diversified core item Name of directors and supervisor	Gender	Management administration	Leading and making policy decisions	Knowledge of the industry	Finance & accounting	Legal	HR
WPG Holdings Ltd. Representative: Wei-Hsiang Huang	Male	√	√	√			√
Chi-Tung Yeh	Male	√	√	√			
WPG Holdings Ltd. Representative: Kuo-Tung Tseng	Male	√	√	√			
WPG Holdings Ltd. Representative: Wen-Chong Chang	Male	√	√	√			
Shih-Chieh Chen	Male	√	√			√	
Yung-Hong Yu	Male	√	√	√	√		√
Ching-Hui Kuo	Male	√	√		√		

If the board of directors of a TWSE-listed or TPEx-listed entity does not have at least one-third of directors of each gender, the reasons should be stated along with the measures planned to enhance gender diversity of the board of directors.

the Company operates in the general investment industry, and the members of the board are mostly professionals with extensive experience in fields such as finance, law, capital markets, and corporate management. In the past, the director nomination process primarily focused on the alignment of professional capabilities and industry background, resulting in the current gender composition of the Board of Directors not achieving balance.

In response to the sustainable development action plan issued by the regulatory authority, the Company plans to prioritize the consideration of female talents with professional backgrounds during the re-election of directors at the shareholders' meeting in 2026, with the expectation of adding at least one female director to enhance the diversity and gender balance of the board, thereby implementing corporate governance and sustainable development goals.

(2) Independence of the board of directors:

The Company has 7 directors in the third board of directors, including 3 independent directors (accounting for approximately 42.86%). All directors meet the requirements of Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, and there is no spouse or relative within the second degree of kinship among the directors.

(III). Background information of the president, vice presidents, assistant vice president and heads of various departments and branches

March 31, 2025

Title	Nationality	Name	Gender	Date appointed/ elected	Shareholding		Shares held by spouse and minors		Shares held by third parties		Education and experience	Concurrent positions at other companies	Managers who are spouses or relatives within the second degree of kinship			Remark
					Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
President	ROC	Wen-Chong Chang	Male	2024.01.01	253,864	0	0	0	0	0	Special Assistant of WPG Holdings Co., Ltd. Vice President of Sales, General Manager, Chief Operating Officer of the investees of WPG Holdings Co., Ltd. Master of Science, Department of Electrical Engineering, National Tsing Hua University	Director (Corporate representative) of Trigold Holdings Director of Affiliates of Trigold Holdings President of Trigold Holdings Ltd. Chairperson of Pinguo Investment Co., Ltd. Director (Corporate representative) of ACE Motors Inc. Supervisor of Taiwan Listed Companies Association	None	None	None	

II. Remuneration paid to directors (including independent directors), supervisors, general managers and deputy general managers for the most recent year

(I). Remuneration to directors, supervisors, president, and vice presidents remuneration paid to directors (including independent directors)

December 31, 2024 Unit: NT \$thousand/thousand shares

Title	Name	Directors' remuneration								Ratio of the total amount of A, B, C and D vs. net profit after tax		Remuneration from concurrently serving as employees								Ratio of the total amount of A, B, C, D, E, F, and G vs. net profit after tax		Remuneration received from investee companies outside of subsidiaries, or from the parent company
		Remuneration (A)		Retirement pensions (B)		Director's remuneration (C)		Business practice expense (D)				Salaries, bonuses and special disbursements (E)		Retirement pensions (F)		Employees' compensation (G)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The company		All companies included in the financial statements		The company	All companies included in the financial statements			
Corporate Director	WPG Holdings (Shares)	-	-	-	-	2,105	2,105	-	-	2,105 0.86%	2,105 0.86%	-	-	-	-	-	-	-	-	2,105 0.86%	2,105 0.86%	-
Corporate director and representative/ chairman	WPG Holdings: Wei-Hsiang Huang	384	384	-	-	-	-	-	-	384 0.16%	384 0.16%	3,200	3,200	-	-	--	--	--	--	3,584 1.47%	3,584 1.47%	31,163
Director	Chi-Tung Yeh	384	384	-	-	526	526	-	-	910 0.37%	910 0.37%	4,000	10,130	-	250	-	-	-	-	4,910 2.01%	11,290 4.62%	-
Corporate director representative	WPG Holdings: Kuo-Tung Tseng	384	384	-	-	-	-	-	-	384 0.16%	384 0.16%	-	-	-	-	-	-	-	-	384 0.16%	384 0.16%	23,922
Corporate director representative	WPG Holdings: Wen-Chong Chang	384	384	-	-	-	-	-	-	384 0.16%	384 0.16%	12,000	12,000	250	250	-	-	-	-	12,634 5.17%	12,634 5.17%	-
Independent director	Shih-Chieh Chen	384	384	-	-	789	789	-	-	1,173 0.48%	1,173 0.48%	-	-	-	-	-	-	-	-	1,173 0.48%	1,173 0.48%	-
Independent director	Ching-Hui Kuo	504	504	-	-	789	789	-	-	1,293 0.53%	1,293 0.53%	-	-	-	-	-	-	-	-	1,293 0.53%	1,293 0.53%	-
Independent director	Yung-Hong Yu	504	504	-	-	789	789	-	-	1,293 0.53%	1,293 0.53%	-	-	-	-	-	-	-	-	1,293 0.53%	1,293 0.53%	-
1. Please describe the payment policy, system, standard and structure of independent director Remuneration, and describe the relationship with the amount of Remuneration according to the responsibilities, risks, time invested and other factors: (1)According to the provisions of this Articles of Incorporation, if the Company makes a profit in the year, it shall allocate no over three % as directors' remuneration from the Board of Directors Resolution, and report to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance. Procedures for setting remuneration are drawn from the Company's "Performance Evaluation Measures for Directors and Managers" as the basis for evaluation. In addition to referring to the overall operating performance of the Company, and to future business risks and development trends of the industry, we also refer to individual performance achievement rates and contributions to the performance of the Company. In order to offer reasonable remuneration, relevant performance evaluations as well as the rationality of the remuneration are reviewed by the Remuneration Committee and the Board of Directors. In addition, we will review the remuneration system in a timely manner based on actual operating conditions and relevant laws and regulations, so as to seek a balance between the Company's sustainable operations and risk controls. (2) This Articles of Incorporation stipulates that when the Company's directors perform the Company's duties, regardless of the Company's operating losses, the Company shall pay remuneration to them. The Board of Directors shall be authorized to determine such remuneration based on the value of their participation in and contribution to the Company's operations and taking into account the domestic and foreign industry standards. The Board of Directors of the Company has established a Remuneration Committee to assist it in formulating the remuneration of directors and senior managers as well as the remuneration policy of the Company. If the Company has a profit at year end, then in accordance with the Company's Articles of Incorporation, the Board of Directors shall formulate a distribution plan and distribute dividends to shareholders following a resolution of the shareholders' meeting. The Company's Directors and members shall receive fixed remuneration every month in accordance with the resolutions of the Company's Board of Directors. In accordance with the provisions of the Company's Articles of Incorporation and the operations of the Board of Directors and the Remuneration Committee, the remuneration of directors will be reviewed form time to time manner according to the value of their participation and contributions to the Company's operations; and the likelihood and relevance of future risks will be minimized so as to seek a balance between the Company's sustainable operations and risk controls. 2. In addition to the disclosure in the above table, the directors of the Company in the most recent year received Remuneration for providing services to all companies in the financial report (such as serving as a non-employee consultant for the parent company/all companies in the financial report/reinvestment business, etc.): None.																						

* Please list the information of directors (non-independent directors) and independent directors separately.

(II). Remuneration of president and vice presidents

December 31, 2024 Unit: NT \$thousand/thousand shares

Title	Name	Salary (A)		Retirement pension (B)		Bonuses and allowances (C)		Employee remuneration (D)				Ratio of the total amount of A, B, C and D vs. net profit after tax%		Remuneration received from investee companies outside of subsidiaries, or from the parent company
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements	
								Amount in cash	Amount in stocks	Amount in cash	Amount in stocks			
President	Wen- Chong Chang	3,000	3,000	250	250	9,000	9,000	0	0	0	0	12,250 5.01%	12,250 5.01%	0

- (III). The name of managerial officers and the distribution of employee remuneration in the most recent year:

December 31, 2024/Unit: NT \$thousands

	Title	Name	Amount in shares	Amount in cash	Total	Total as a percentage of net income (%)
Manager	President	Wen-Chong Chang	0	0	0	0.00%
Manager	Director of Finance and Accounting Department	Chun-Chieh Tsao	0	55	55	0.02%

- (IV). A comparative analysis of the total remuneration paid by the Company and all consolidated subsidiaries to the Company's directors, supervisors, president, and vice presidents over the past two fiscal years as a percentage of the Company's standalone net income after tax, along with a description of the remuneration policies, standards and composition, the procedures for determining remuneration, and the correlation with business performance and future risk.

1. An analysis of the total remuneration paid by the Company to its directors, supervisors, president, and vice presidents over the past two fiscal years as a percentage of net income after tax.

Unit: In thousands of NTD

Items Title	The Company				All companies included in the consolidated financial statements			
	2023		2024		2023		2024	
	Total amount	As a percentage of net income after tax	Total amount	As a percentage of net income after tax	Total amount	As a percentage of net income after tax	Total amount	As a percentage of net income after tax
Director	26,379	19.54%	27,378	11.19%	29,629	21.94%	30,628	12.52%
Supervisor	-	-	-	-	-	-	-	-
President and vice president remuneration	12,250	9.07%	12,250	5.01%	12,250	9.07%	12,250	5.01%
Net profit after tax	135,032	-	244,602	-	135,032	-	244,602	-

The increase in directors' remuneration in fiscal year 2024 compared to 2023 was due to the higher net income after tax in 2024, resulting in an increase in directors' remuneration paid in 2024 compared to 2023.

2. The policies, standards, and composition of the remuneration paid to directors, supervisors, the president, and vice presidents, the procedures for determining remunerations, and the correlation with business performance and future risk.

- (1) The Company's Rules for the Remuneration of Directors and Supervisors Are as Follows:

Pursuant to the Articles of Incorporation, if the company earns profit in a given fiscal year, no less than 0.01% and no more than 5% shall be allocated for employee remuneration and no more than 3% shall be allocated for directors' remuneration, subject to a resolution of the Board of Directors and to be reported to the shareholders' meeting. However, if the Company has accumulated losses, the amount to be offset shall be retained in advance.

The procedures for determining remuneration are based on the Company's "Performance

Evaluation Guidelines for Directors and Managers” as the basis for assessment. In addition to the overall operational performance of the Company, future business risks in the industry, and development trends, the individual’s performance achievement rate and contribution to Company performance are also considered in order to provide reasonable compensation. Performance evaluation and the reasonableness of remuneration are reviewed by the Compensation Committee and the Board of Directors, and the remuneration system is reviewed in a timely manner based on actual operational conditions and relevant regulations to achieve a balance between sustainable corporate management and risk control.

(2) The remuneration policy of the Company's president and vice president is as follows:

Pursuant to the Articles of Incorporation of the Company, the remuneration structure of the president and other managerial officers is highly linked to performance. The Company’s remuneration policies, as well as the policies and standards for evaluating operational performance, are reviewed by the Compensation Committee and submitted to the Board of Directors for resolution and implementation.

The performance evaluation of managerial officers consists of: (1) Financial indicators: based on the Company’s operational performance assessment and the achievement rate of managerial officers’ individual targets; and (2) Non-financial indicators: implementation of company policies, operational management capabilities, participation in sustainable development, etc. The calculation of performance-based remuneration is reviewed and adjusted in a timely manner based on actual business conditions and relevant regulations.

Remuneration for managerial officers includes salaries and bonuses. Salaries are determined with reference to industry standards, job title, grade, academic and professional background, expertise, and responsibilities. Bonuses are based on performance evaluations, which include both financial and non-financial indicators, and are distributed according to the allocation principles recommended by the Compensation Committee and submitted to the Board of Directors for approval based on operational performance.

(3) The Company’s Articles of Incorporation stipulate that the Company may pay remuneration to directors for performing their duties, regardless of whether the Company incurs operational losses, based on the extent of their participation in Company operations and the value of their contributions, with reference to domestic and international industry standards, and as resolved by the Board of Directors. The Company has established a Compensation Committee under the Board of Directors to assist in determining the remuneration of directors, senior managerial officers, and the Company’s overall compensation policy. If there is a profit after the year-end closing, the Company will, in accordance with its Articles of Incorporation, prepare a distribution plan to allocate dividends to shareholders, subject to a resolution by the shareholders’ meeting. Pursuant to a resolution of the Board of Directors, directors are paid fixed monthly compensation, and committee members are paid fixed quarterly compensation. In accordance with the Company’s Articles of Incorporation and the functioning of the Board of Directors and Compensation Committee, the remuneration of directors and senior managerial officers will be reviewed in a timely manner based on their level of participation in the Company’s operations and the value of their contributions. This process aims to minimize the likelihood and relevance of potential future risks, thereby achieving a balance between sustainable corporate development and risk management. The Company has purchased directors’ and officers’ liability insurance for all directors and managerial officers, with a planned insured amount of USD 8,000 thousand.

Through this insurance, the Company seeks to mitigate unknown risks and transfer potential liabilities arising from the execution of duties by directors, managerial officers, and the Company.

- (4) The Company's remuneration system for directors and appointed managerial officers will be reviewed in a timely manner, taking into consideration the overall environment, corporate business strategies, and future risk assessments, with the aim of minimizing the possibility of risk occurrence.

III. The state of the Company's implementation of corporate governance:

(I) Implementation status of the board of directors

A total of 8 (A) meetings of the board of directors were held in the most recent year. The attendance of directors and supervisors was as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Actual attendance rate (%) [B/A]	Remarks
Chairman	WPG Holdings Representative: Wei-Hsiang Huang	8	0	100%	-
Director	Chi-Tung Yeh	8	0	100%	-
Director	WPG Holdings Representative: Kuo-Tung Tseng	7	1	87.50%	-
Director	WPG Holdings Representative: Wen-Chong Chang	8	0	100%	-
Independent director	Shih-Chieh Chen	8	0	100%	-
Independent director	Ching-Hui Kuo	8	0	100%	-
Independent director	Yung-Hong Yu	8	0	100%	-

Attendance of Independent Directors at Board Meetings in 2024

◎: Attendance in person; ☆: Attendance by proxy; * Not attend

2024	2024.01.29 (1st)	2024.02.23 (2nd)	2024.03.25 (3rd)	2024.04.15 (4th)	2024.05.13 (5th)	2024.08.12 (6th)	2024.11.11 (7th)	2024.12.23 (8th)
Shih-Chieh Chen	◎	◎	◎	◎	◎	◎	◎	◎
Ching-Hui Kuo	◎	◎	◎	◎	◎	◎	◎	◎
Yung-Hong Yu	◎	◎	◎	◎	◎	◎	◎	◎

Other items to be stated:

I. If Any of the Following Circumstances Occur, the Dates of the Meetings, Sessions, Contents of Motion, All Independent Directors' Opinions and the Company's Response Should Be Specified:

(I). Matters referred to in Article 14-3 of Securities and Exchange Act: Please refer to the following table for details.

(II). In addition to the aforementioned matters, any other resolutions of the Board of Directors regarding which Other has a dissenting or qualified opinion that is on record or stated in a written statement: None.

Board of directors	Motion content and follow-up actions	Securities and exchange act article 14-3	Any recorded or written board of directors meeting at which an independent director had a dissenting or qualified opinion resolution
January 29, 2024 (2024 1st meeting)	Proposal to provide supplier endorsement guarantee for subsidiary PENG YU Trigold Limited. Proposal to provide supplier endorsement guarantee for subsidiary PENG YU Trigold Limited.	✓	None.
February 23, 2024 (2024 2nd meeting)	Proposal regarding directors' remuneration and individual amounts for 2023	✓	None.
March 25, 2024 (2024 3rd meeting)	Proposal for the appointment of the Company's independent auditors for 2024	✓	None.
April 15, 2024 (2024 4th meeting)	Proposal to provide supplier endorsement guarantee for subsidiary PENG YU Trigold Limited	✓	None.
May 13, 2024 (2024 5th meeting)	(1) Proposal for WPG Trigold (Hong Kong) Co., Ltd. to provide a loan to PENG YU Trigold Limited (2) Proposal for the renewal of the Company's derivative financial instrument facility with Cathay United Bank for working capital purposes	✓	None.

(Continued on next page)

November 11, 2024 (2024 7th meeting)	(1) Proposal to establish the Company's "Information Security Policy" (2) Proposal to amend the Company's "Corporate Governance Best Practice Principles" (3) Proposal to amend the Company's "Rules of Procedure for Board of Directors Meetings" (4) Proposal to amend the Company's "Audit Committee Charter" (5) Proposal to release directors from non-competition restrictions	√	None.
December 23, 2024 (2024 8th meeting)	(6) Proposal to establish the "Sustainability Report Preparation and Assurance Procedures" (7) Proposal to establish the "Sustainability Information Management Procedures" and internal control system for sustainability information management (8) Proposal to cancel the supplier endorsement guarantee provided by the Company for subsidiary PENG YU Trigold Limited. (9) Proposal to cancel the supplier endorsement guarantee provided by the Company for subsidiary PENG YU Trigold Limited. (10) Proposal to provide supplier endorsement guarantee for subsidiary PENG YU Trigold Limited. (11) Proposal to provide supplier endorsement guarantee for subsidiary PENG YU Trigold Limited. (12) Proposal for the Company to conduct a cash capital increase through the issuance of new shares	√	None.

Independent directors' opinion: None.

Company's resolution to independent directors' opinion: None.

Result of resolution: Unanimous consent of all directors present at the meeting upon inquiry by the chair.

II. When there is avoidance due to conflicts of interest by a director, the name of the director, the motion(s), the cause for the conflict of interest, and the participation of the voting should be noted: :

Name of director	Content of motion	Reason for recusal	The participation of the voting	Remark
Shih-Chieh Chen	Proposal to release the Company's directors from non-competition restrictions	Being a related party	The director voluntarily recused from the proposal; due to conflict of interest, no discussion or voting was conducted on the matter	7th meeting in 2024

III. TWSE/TPEx listed companies shall disclose the evaluation cycle, period, scope, method, and content of self (or peer) evaluation of the Board of Directors, and fill in the attached Table 2 (2) Implementation of the Board of Directors' evaluation:

(Continued on next page)

Evaluation cycle	Evaluation period	Scope	Method	Evaluation content
Once a year	2024.01.01 to 2024.12.31	All board members	Self-evaluation of board members	A. Participation in operations B. Internal and risk controls C. Management of external and internal relations D. Composition, ability, election, and continuing education of directors E. Quality and operation of the board of directors' decisions
Once a year	2024.01.01 to 2024.12.31	Individual director	Self-evaluation by directors	A. Participation in operations (Note 1) B. Internal and risk controls C. Management of external and internal relations D. Board decision quality and operation E. Awareness of the duties of a director, professionalism and continuing education
Once a year	2024.01.01 to 2024.12.31	Functional committee	Committee members' self-evaluation	A. Composition, election, and operation of the Committee B. Participation in operations C. Awareness of the duties of the functional committee D. Improve the decision-making quality of functional committee members E. Internal control

Note 1: Including alignment of the goals and missions of the Company.

IV. Targets for strengthening the functions of the Board of Directors in the current and the most recent years (e.g. establishment of an audit committee, improvement of information transparency, etc.) and evaluation of the implementation:

- (I). The Company regularly discloses financial and material information on the Company's website, and regularly holds corporate briefings to enable it and stakeholders to quickly understand the Company's operating conditions to maintain its equity.
- (II). After the full re-election of directors at the shareholders' meeting on June 18, 2020, the Company set up an audit committee to replace the supervisor's authority and strengthen the functions of the board of directors.
- (III). Arrange regular training courses for directors to strengthen their understanding of future industry trends and relevant laws and regulations.

(II) State of operations of the Audit Committee or the state of participation in board meetings by the supervisors:

1. Operation of the Audit Committee:

The Audit Committee held 8 (A) meetings during the most recent year, and the attendance of independent directors was as follows:

Title	Name	Attendance in person (B)	Actual attendance rate (%) (B/A)	Remark
Independent director (Convener)	Ching-Hui Kuo	8	100%	-
Independent	Wei-Shen Chen	8	100%	-
Independent	Yung-Hong Yu	8	100%	-

Other items to be stated:

- I. If any of the following circumstances occur in the operation of the Audit Committee, the date and session of the Audit Committee meeting, the content of the proposal, dissenting opinions, qualified opinions, or significant recommendations from the independent directors, the resolution of the Audit Committee, and the Company's handling of the Audit Committee's opinions shall be specified:
- (1) Matters specified in Article 14-5 of the Securities and Exchange Act: Please refer to the table below for details.
 - (2) In addition to the aforementioned matters, any other resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors: None.

Audit Committee	Motion content and follow-up actions	Securities and exchange act article 14-5	Resolution(s) not passed by the audit committee but receiving the consent of two thirds of the Board of Directors.
January 29, 2024 (2024 1st time)	Proposal to provide supplier endorsement and guarantee for subsidiary PENG YU Trigold Limited.	√	None.
February 23, 2024 (2024 2nd time)	1. The Company's 2023 financial statements (including standalone and consolidated financial statements) and business report	√	None.
March 25, 2024 (2024 3rd time)	1. The Company's 2023 internal control system self-assessment and internal control system declaration 2. Proposal for appointment of the Company's CPA for 2024 Proposal for 2023 earnings distribution 3. The Company's 2023 earnings appropriation proposals	√	None.
April 15, 2024 (2024 4th time)	Proposal to provide supplier endorsement and guarantee for subsidiary PENG YU Trigold Limited.	√	None.
May 13, 2024 (2024 5th meeting)	1. Proposal for the Company's consolidated financial statements for the first quarter of 2024 2. Proposal for WPG TRIGOLD (Hong Kong) Limited to provide loan funding to PENG YU Trigold Limited	√	None

August 12, 2024 (2024 6th time)	Proposal for the Company's consolidated financial statements for the second quarter of 2024	√	None.
November 11, 2024 (2024 7th meeting)	1. Proposal to establish the Company's "Information Security Policy" 2. Proposal to amend the Company's "Audit Committee Charter" 3. Proposal for the Company's consolidated financial statements for the third quarter of 2024	√	None.
December 23, 2024 (2024 8th meeting)	1. Proposal to establish the Company's "Regulations Governing the Preparation and Assurance of the Sustainability Report" 2. Proposal to establish the Company's "Regulations Governing Sustainable Information Management" 3. Proposal to report the 2025 audit plan form formulated based on the risk assessment results of the Audit Team 4. Proposal to revoke the supplier endorsement and guarantee provided by the Company for its subsidiary, PENG YU Trigold Limited 5. Proposal to revoke the supplier endorsement and guarantee provided by the Company for its subsidiary, PENG YU Trigold Limited 6. Proposal to provide supplier endorsement and guarantee for a subsidiary, PENG YU Trigold Limited 7. Proposal to provide supplier endorsement and guarantee for a subsidiary, PENG YU Trigold Limited 8. Proposal to approve the Company's 2025 business plan (including internal budget) 9. Proposal for the Company to conduct a cash capital increase through issuance of new shares	√	None.

II. If there are independent directors' recusal of motions in conflict of interest, the directors' names, contents of motion, causes for recusal and voting should be specified: None.

III. Communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the material items, methods and results of audits of corporate finance or operations, etc.):

- (1) The internal audit supervisor regularly conducts audit business reports on the board of directors and independent directors, and sends the audit report to each director for review in the form of file links on a monthly basis. In addition, when there is a need to communicate with independent directors during business execution, the chief internal auditor will explain and confirm with independent directors by phone and email. When necessary, a communication meeting with independent directors will be held to carry out key communication for relevant audit projects.
- (2) The accountant and the independent directors communicate through a meeting. The CPAs review the financial statements on a quarterly basis and provide explanations when the annual financial reports are issued, and discuss with the independent directors on the amendments to the laws and regulations in the future.

Summary of communication between independent directors and internal audit supervisors in 2024:

Date	Method of	Counterparty	Communication	Communication results	Results of the Company's
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	communication		items		execution of opinions of independent directors
November 11, 2024	Audit Committee	Independent Directors Kuo, Ching-Hui, Chen, Shih-Chieh, and Yu, Yung-Hong	WPG C&C Shanghai outsourced processing operation SOP and inventory-related risks and control mechanisms	The audited company’s outsourced processing material requisition and return operation SOP should have corresponding controls. In addition, there should be compensating control mechanisms for inventory stocktaking. It is necessary to continuously monitor the Company’s timeline for process establishment and the implementation status.	Independent directors' opinion: None.
Summary of communication between independent directors and accountants in 2024:					
Date	Method of communication	Communication items	Communication results	Results of the Company’s execution of opinions of independent directors	
February 23, 2024	Audit committee	The communication between the CPAs and the Governance Units after review of the consolidated financial statements for 2023	Approved by all audit committee members in attendance.	Independent directors’ opinion: None.	
May 13, 2024	Audit committee	The communication after review by CPAs - 2024 Q1 Consolidated financial report	Approved by all audit committee members in attendance.	Independent directors’ opinion: None.	
August 12, 2024	Audit committee	The communication after review by CPAs - 2024 Q2 Consolidated financial report	Approved by all audit committee members in attendance.	Independent directors’ opinion: None.	
November 11, 2024	Meeting	Understand the status of previous audits	No opinion	Independent directors’ opinion: None.	
November 11, 2024	Audit committee	The communication after review by CPAs - 2024 Q3 Consolidated financial statements	Approved by all Audit Committee members in attendance.	Independent directors’ opinion: None.	

(III) Implementation status of the Company's corporate governance, any discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX- Listed Companies and the reason for such deviations

Evaluation items	Implementation status (Note 1)			Deviations from the “corporate governance best practice principles for TWSE/TPEX listed companies” and reasons
	Yes	No	Summary	
I. Has the Company established and disclosed the Corporate Governance Best Practice Principles for TSEC/GTSM Listed Companies based on the Corporate Governance Best Practice Principles?	✓		The Company resolved to establish the “Corporate Governance Best Practice Principles” by the Board of Directors on July 27, 2020, and amended the principles on November 11, 2024. The principles are disclosed on the Market Observation Post System and the Company's website (www.trigoldholdings.com) for download and reference.	None
II. Equity structure and shareholders' equity				
(I) Does the Company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigation matters, and implement based on the procedure?	✓		(I) The Company has established a spokesperson system to handle shareholder-related matters in accordance with the regulations; any dispute will be handled by the Company's attorney.	None
(II) Does the Company possess the list of its major shareholders as well as the ultimate owners of those shares?	✓		(II) The Company has a department responsible for stock affairs to understand the status of the Company's major shareholders. This information is also disclosed on the information reporting website designated by the Securities and Futures Commission in accordance with the laws and regulations.	None
(III) Does the Company establish and execute the risk management and firewall system within its conglomerate structure?	✓		(III) The Company has established other relevant systems in the internal control system in accordance with the law. The rights and responsibilities of personnel and property management of each company are clearly divided, and there is no irregular transaction.	None
(IV) Does the Company establish internal rules against insiders trading with undisclosed information?	✓		(IV) The Company has established internal control regulations such as “Management Procedures for Preventing Insider Trading”, “Code of Ethical Conduct” and “Ethical Corporate Management Best Practice Principles”.	None
III. Composition and Responsibilities of the Board of Directors				
(I) Does the Board develop and implement a diversified policy for the composition of its members?	✓		(I) The selection and nomination of the members of the Board of Directors of the Company is based on the Articles of Incorporation, Regulations for the Election of Directors and the Corporate Governance Code, and adopts a candidate nomination system to elect directors in a fair, just and open process. According to Article 20, Paragraph 4 of the Company's “Corporate Governance Best Practice Principles”, in order to achieve the ideal goal of corporate governance, the Board of Directors as a whole should have the following knowledge, skills and qualities: 1. Ability to make operational judgments. 2. Ability to perform accounting and financial analysis. 3. Ability to conduct management administration.	None

Evaluation items	Implementation status (Note 1)			Deviations from the “corporate governance best practice principles for TWSE/TPEx listed companies” and reasons
	Yes	No	Summary	
			<p>4. Ability to conduct crisis management.</p> <p>5. Knowledge of the industry.</p> <p>6. An international market perspective.</p> <p>7. Ability to lead.</p> <p>8. Ability to make policy decisions.</p> <p>(1) The composition of the Company’s Board of Directors is very diverse. Among the directors, Mr Wei-Hsiang Huang, Mr Chi-Tung Yeh, Mr Kuo-Tung Tseng and Mr Wen-Chong Chang have expertise in electronic components and electronic channels; Mr Shih-Chieh Chen has a professional background in law; Mr Chin-Hui Kuo has a professional background in finance and accounting; and Mr Yung-Hong, Yu has a professional background in human resources and management.</p> <p>(2) The proportion of directors who are also employees of the Company is 14.29%, and the term of office of 4 directors and 3 independent directors are all less than 3 years. According to the "Sustainable Development Action Plan" issued by the competent authority, the Company will expect to add at least one female director when the 4th-term board of directors is elected at the shareholders' meeting in 2026, in order to promote gender equality in the composition of the board of directors and increase the number of female directors.</p> <p>(3) The policy on the diversity of the Board of Directors is disclosed on the Company’s website and annual report.</p>	
(II) In addition to the Remuneration Committee and the Audit Committee, has the Company voluntarily established any functional committees under Other?		✓	(II) The Company has established the Remuneration Committee and the Audit Committee but has not yet established other functional committees.	None
(III) Has the Company established a methodology for evaluating the performance of its Board of Directors, on an annual basis, reported the results of performance to the Board of Directors, and used the results as a reference for directors’ remuneration and renewal?	✓		<p>(III) The Board of Directors of the Company passed the performance evaluation method and evaluation method of the Board of Directors on January 28, 2019 and revised it on November 6, 2023, stipulating that an internal performance evaluation should be carried out at least once a year, and the results of the self-evaluation of the board of directors, directors and functional committees established by the board of directors in the previous year are reported in the board of directors with closed questionnaires around January each year.</p> <p>The performance evaluation of the Company's Board of Directors includes the following aspects:</p>	None

Evaluation items	Implementation status (Note 1)			Deviations from the “corporate governance best practice principles for TWSE/TPEX listed companies” and reasons
	Yes	No	Summary	
			<ol style="list-style-type: none"> 1. Participation in the operation of the Company 2. Internal control and risk management of the Company 3. Management of external and internal relations 4. Composition and ability of the Board of Directors/election and continuing education of directors 5. Decision-making quality and operation of the Board of Directors 6. Implementation and achievement of work objectives for the current term <p>The performance evaluation of directors should include the following aspects:</p> <ol style="list-style-type: none"> 1. Participation in the operation of the Company 2. Internal control and risk management of the Company 3. Management of external and internal relations 4. Decision-making quality and operation of the Board of Directors 5. Awareness of the duties of a director, professional and continuing education. 6. Implementation and achievement of work objectives for the current term <p>The performance of the functional committees established by the Board of Directors shall include the following indicators:</p> <ol style="list-style-type: none"> 1. Composition, election and operation of the Committee 2. Participation in the operation of the Company 3. Awareness of the duties of the functional committee 4. Improvement of quality of decisions made by the functional committee 5. Internal control 6. Achievement of the goals of the current committee <p>The performance evaluation of the Board of Directors and its functional committees is carried out by the Corporate Governance Office. The performance evaluation of the Board of Directors of the Company is divided into three categories:</p> <ol style="list-style-type: none"> 1. Overall self-evaluation: Mainly based on the overall performance evaluation of the board of directors. The board members shall fill in an evaluation form individually to evaluate the overall performance of the board of directors. 2. Individual self-evaluation: Mainly based on the self-evaluation of directors. The directors shall fill in an evaluation form individually to evaluate their individual performance on the board of directors. 	

Evaluation items	Implementation status (Note 1)			Deviations from the “corporate governance best practice principles for TWSE/TPEX listed companies” and reasons
	Yes	No	Summary	
(IV) Does the company regularly evaluate the independence of CPAs?	✓		<p>3. External professional evaluation: An external independent institution or a team of experts and scholars is commissioned to conduct the evaluation. The performance evaluation method of the functional committees established by the board of directors of the Company is mainly based on the overall performance evaluation of each committee, and the members of each committee shall individually fill in the evaluation form to evaluate the overall performance of each committee. The Company’s board of directors shall perform an internal performance evaluation at least once a year, which shall be conducted after the end of each year, and the results of the performance evaluation shall be reported to the latest board of directors meeting after completion.</p> <p>4. The Company completed the 2024 performance evaluations of the board of directors, board members and functional committees on January 10, 2025, and the performance evaluation results were reported to the board of directors on January 20, 2025. In response to the recommendations of the directors, jointly develop methods for improvement.</p> <p>(IV) In accordance with the "Regulations Governing the Selection and Review of Certified Public Accountants", the director of Finance and Accounting Department of the Company has attached a copy of the auditor's curriculum vitae, declaration form, and "Assessment of Certified Public Accountants", referred to Audit Quality Indicators (AQIs) and reported to the Audit Committee and Board of Directors on April 21, 2025 for review and approval. CPA Pei-Cuan Huang and CPA Yi-Fan Lin, of PricewaterhouseCoopers Taiwan were assessed by the Company as meeting the Company’s independence assessment criteria and qualified to serve as the Company’s CPAs. Please refer to Note 1 for details of the “Certified Public Accountant Evaluation Form “.</p>	None

Evaluation items	Implementation status (Note 1)			Deviations from the "corporate Governance best practice principles for TWSE/TPEx listed companies" and reasons
	Yes	No	Summary	
IV. Does the Company appoint a suitable number of competent personnel and a supervisor responsible 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, and producing minutes of board meetings and shareholders' meetings)?	✓		On April 24, 2023, the Company's Board of Directors approved the resolution to appoint the director of Finance and Accounting Department, Chun-Chieh Tsao, as the Corporate Governance Officer. Chief Financial Officer Tsao has over three years of experience as the head of Accounting in public companies. The main responsibilities of the Corporate Governance Officer are to handle matters related to the Board of Directors and shareholders' meetings in accordance with the law, prepare minutes of the Board of Directors and shareholders' meetings, assist directors and supervisors in their appointments and education, provide directors and supervisors with the information necessary to perform their business, and assist directors and supervisors in complying with laws and regulations. Please refer to page 85 for continuing education and training for managerial officers related to corporate governance for 2024.	None
V. Has the Company established a means of communicating with its Stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) or created a Stakeholders Section on its Company website? Does the Company respond to stakeholders' questions on corporate responsibilities?	✓		<ol style="list-style-type: none"> 1. In order to strengthen corporate governance and provide direct and smooth communication channels between employees, shareholders, banks, consumers, suppliers and other "stakeholders" with interests in the Company and the Audit Committee, and to respect and protect their legitimate rights and interests, the Audit Committee serves as the supervisory unit for the receipt of suggestions and complaints from stakeholders in accordance with the "Measures for Handling Stakeholders' Suggestions and Complaints". To establish a communication channel with stakeholders, a spokesperson system is proposed, and a link to the Company's website is provided as follows: https:// www.trigoldholdings.com/stakeholder 2. The Company regularly discloses financial information and material information, and organizes corporate briefing sessions to enable the Company and its stakeholders to quickly understand the Company's operating conditions in order to protect their rights and interests. The following link is provided for the contact information of investor relations: https://www.trigoldholdings.com/stockContacts. In addition, please refer to Note 2 for the latest information on the Company's annual stakeholder communications and reports. 	None

Note 1: Certified Public Accountant Review Form

One. Assessment of external auditor's independence					
Indicator	Contents of assessment	Please check			Remarks
		Yes	No	N/A	
01	The CPA, or the spouse or a minor child thereof, has not invested in the Company, or shares in financial gains therewith.	✓			
02	The CPA, or the spouse or a minor child thereof, has not lent or borrowed funds to or from the Company. However, this does not apply if the client is a financial institution and the borrowing or lending is part of a normal business relationship.	✓			
03	The accounting firm has not issued an assurance report on the effectiveness of the operation of its financial systems which were designed or implemented assist by the firm before.	✓			
04	The CPA or member of the assurance team has not been, or has not been a director, or supervisor of the Company, or employed by the Company in a position to exert significant influence over the subject matter of the engagement within the last 2 years.	✓			
05	The non-assurance service which performed by the firm for the Company that would not affect directly a material item of the assurance engagement.	✓			
06	The CPA or member of the assurance team has not promoted or been a sales agent of shares or other securities issued by the Company	✓			
07	The CPA or member of the assurance team has not acting as a defender of audit clients or representing the Company in a conflict with another third party, except for those permitted by law.	✓			
08	The CPA or audit service team members are not a spouse, lineal relative by blood, lineal relative by marriage, or collateral relative by blood within the second degree of kinship of the Company's directors, managerial officers, or personnel who have a significant influence on the audit case.	✓			
09	Co-working accountants within one year before dismissal is not serving as the clients' directors, supervisors or managers, or positions that have a significant influence on an audit case.	✓			
10	The CPA or member of the assurance team has not received gifts or gifts of great value from clients, their directors and managers.	✓			
11	The CPA is not currently employed by the client or audited entity to perform routine work for which he or she receives a fixed salary, or currently serves as a director or supervisor thereof.	✓			
12	Listed companies: The CPA has not provided the Company's audit services for seven consecutive years. Non-listed companies: The CPA has not provided the Company's audit services for 10 consecutive years.	✓			
Two. Independent Operation Review					
Indicator	Content of assessment	Please check			Remarks
		Yes	No	N/A	
01	The CPA should have avoided and not accepted the engagement when they may have been involved in any direct or material indirect interests which may impair their impartiality and independence.			✓	None.
02	When an accountant provides an audit, review, double-check, or project review of financial statements and issues an opinion thereon, the accountant maintains independence in substance as well as in form.	✓			
03	The members of the audit team, the partners of the firm or shareholders of corporate accounting firms, accounting firms, and any of the affiliates, and ne2rk firms, are always independent with their clients.	✓			
04	The CPA executes professional services with integrity and a rigorous attitude.	✓			
05	The CPA maintains a fair and objective position when providing professional services and avoids bias, conflicts of interest, or conflicts of interest that might affect his/her professional judgment.	✓			
06	The CPA does not lack or lose independence which would adversely affect the integrity and impartiality of the CPA.	✓			

Three. Assessment of competency					
Indicator	Content of assessment	Please check			Remarks
		Yes	No	N/A	
01	The CPA has not been subject to disciplinary action by the CPA Disciplinary Committee for the last 2 years. The accounting firm has not been involved in any litigation in the last 2 years.	√			
02	The accounting firm is capable to handle corporate audit services with sufficient scope, resources and area coverage rate.	√			
03	The firm has a well-defined quality control process that covers the audit process structure and key points, the handling of audit issues and judgments, independent quality control examination and risk management.	√			
04	The accounting firm has notified the Audit Committee immediately on any issues and developments in risk management, corporate governance, financial accounting and related risk controls.	√			
05	Evaluate whether the quality of the accounting firm and audit team meets the required standards by referencing the various dimensions and indicators of Audit Quality Indicators (AQIs).	√			

Note 2: The latest information on the Company's annual stakeholder communications and report

Stakeholders	Concerned Issues (*Major themes for this year)	Communication channels, feedback, and frequency of communication	2023 Stakeholder communication results
Government Competent authority	<ol style="list-style-type: none"> 1. Legal compliance 2. *Customer Privacy and Customer Satisfaction 3. *Ethical management, anti-corruption, and anti-competitive behavior 4. *Risk Management 5. *Information security management 6. *Occupational safety and health 	<ol style="list-style-type: none"> 1. Participate in policy briefings and seminars of the competent authorities from time to time 2. Cooperate with the competent authority in supervision and inspection 3. Establish a contact window and maintain good interaction with the competent authority 4. Mr. Cao (E-mail: cc.tsao@trigoldholdings.com) 	Participate in the corporate governance seminar held by the Taipei Exchange.
Employees	<ol style="list-style-type: none"> 1. *Employee growth, equity, and compensation benefits 2. *Occupational safety and health 3. Operating Performance 	Internal website or internal e-mail announcements: Make announcements on employee benefits (health examination, group insurance, etc.), Welfare Committee information, important company operating information, education and training course information, annual performance management operations, etc. from time to time Ms. Hsieh, HR Department (E-mail: joy.hsieh@wpgholdings.com)	<ol style="list-style-type: none"> 1. Make announcements on education and training classes from time to time 2. Update the Board of Directors' meeting and monthly revenue information regularly on the Company's website 3. Conduct annual employee self-evaluation by communicating with supervisors and discussing with them after the annual performance evaluation.
Shareholders Investor	<ol style="list-style-type: none"> 1. *Ethical management, anti-corruption, and anti-competitive behavior 2. Operating Performance 	<ol style="list-style-type: none"> 1. News Disclosure/Material Information: The media/Market Observation Post System discloses/announces important information in real-time, such as corporate governance, important business development, operational performance, and other relevant information of concern to shareholders and investors. 2. Hold a shareholders' meeting every year and publish the annual report 3. Convene investor conferences at least once a year 4. Set up a contact window for stock affairs and investor relations for 2-way communication 5. Mr. Cao (E-mail: cc.tsao@trigoldholdings.com) 	<ol style="list-style-type: none"> 1. Hold shareholders' meeting annually and publish annual report 2. There were 72 material information announcements in Chinese and English 3. Invited to attend 2 online investor conference presentations held by Yuanta Securities

Customer	<ol style="list-style-type: none"> 1. *Customer Privacy and Customer Satisfaction 2. Product Traceability, Packaging, and Marketing 3. *Information security management 	<p>Press releases, advertisements, and social media: make them available from time to time</p> <p>Provide multiple channels to communicate with customers: Including a 24-hour service hotline, customer appeal hotline, website guestbook, customer satisfaction survey, and complaint hotline and email address, with dedicated personnel to handle related complaints or disputes to protect the rights of consumers.</p> <p>Provide new product explanations and education training to customers from time to time.</p> <p>http://www.genuine.com.tw/</p> <p>Finance and Accounting Management Mr. Cao</p> <p>Mr. Cao, Financial and Accounting Management Division (E-mail: cc.tsao@trigoldholdings.com)</p>	<ol style="list-style-type: none"> 1. Held 12 sessions of seminars on new products across the province, attracting thousands of distributors to attend 2. Signed contracts with over 613 distributors
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Supplier	<ol style="list-style-type: none"> 1. *Information security management 2. *Supplier management 3. Corporate image 	<p>We include CSR clauses in our supplier contracts, and the products we introduce must comply with the relevant R.O.C. laws and regulations. We also conduct pre-bid briefing sessions with suppliers and continuously communicate with suppliers according to our business needs.</p> <p>Finance and Accounting Management Mr. Cao Mr. Cao, Financial and Accounting Management Division (E-mail: cc.tsao@trigoldholdings.com)</p>	More than 5 suppliers signed the contract
Social groups and community residents	<ol style="list-style-type: none"> 1. Corporate image 2. Society Participation 	<p>Both employees and the Company actively participate in various public welfare activities to fulfill corporate social responsibility</p> <p>Finance and Accounting Management Mr. Cao Mr. Cao, Financial and Accounting Management Division (E-mail: cc.tsao@trigoldholdings.com)</p>	<ol style="list-style-type: none"> 1. Jointly participate in the United Way 2024 Love Time Deposit Campaign. 2. Respond to ESG joint participation – 1111 Treasure Hunt Shopping Festival and WPG Sustainability Carnival. 3. Sponsor the 2024 7th Taichung Information Cup Charity Marathon. 4. Public interest donation of refurbished computers to Eden Social Welfare Foundation. 5. Public interest donation of refurbished computers to Qin Ai Philharmonic. 6. Public interest donation of computer equipment for underprivileged children and youth to Kaohsiung City Government Social Affairs Bureau.

Evaluation items	Implementation status (Note 1)			Deviations from the “corporate Governance best practice principles for TWSE/TPEX listed companies” and reasons
	Yes	No	Summary description	
VI. Does the Company appoint a professional shareholder service agency to handle the affairs of the Shareholders’ Meeting?	√		The Company has appointed Capital Securities to handle related share affairs.	None
VII. Information Disclosure				
(I) Has the Company established a corporate website to disclose information regarding its financials, business and corporate governance status?	√		(I) The Company has set up a website to regularly update the latest financial and business information. Public website: (www.trigoldholdings.com) Regularly disclose and update the Company’s financial and business status for investors’ inquiries.	None
(II) Does the Company use other information disclosure channels (e.g. maintaining an English language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting corporate entity presentations etc.)?	√		(II) The Company implements a spokesperson system in accordance with the relevant laws and regulations, and discloses relevant financial and business information in Market Observation Post System on a regular or irregular basis, and provides relevant information to the public on the Company’s website.	None
(III) Does the company announce the annual financial report within 2 months after the end of the fiscal year, and announce and report the first, second, and third quarter financial reports and monthly operating conditions before the prescribed time limit?	√		(III) The Company announces and reports its annual financial report within 2 months after the end of a fiscal year, and announces its financial reports for the first, second and third quarters as well as its operating status for each month before the specified deadline.	None
VIII. Does the Company have other important information that helps understanding of corporate governance (e.g., including but not limited to equity, employee wellness, investor relations, supplier relations, rights of stakeholders, directors’ and supervisors’ training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	√		(I) The Company’s human resources department has established and implemented relevant systems and regulations on issues such as human rights and employees' rights. (II) The Company is an investment holding company and is not engaged in the manufacturing and sales of goods. There is no environmental pollution. The transactions with suppliers are mainly general daily operations. (III) Investor relations, supplier relations, and rights of stakeholders: In addition to implementing the spokesperson system in accordance with relevant laws and regulations, the Company also discloses relevant financial and business information on the Market Observation Post System, holds legal briefings and discloses relevant information on the Company’s website to strengthen investor relations. (IV) Continuing education of directors and supervisors: Continuing education of directors is conducted in accordance with the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies“. The directors of the Company have participated in relevant courses organized by relevant units. (See the following table: Continuing education of directors)	None

Evaluation items	Implementation status (Note 1)			Deviations from the “corporate governance best practice principles for TWSE/TPEX listed companies” and reasons
	Yes	No	Summary description	
			(V) Implementation of risk management policies and risk measurement standards: The Company and its subsidiaries have established a risk management department to participate in and formulate various risk management policies according to their actual needs, and implement and evaluate various types of risks to participate in relevant education and training courses. The Company’s main risk policies are to follow the “Procedures for Acquisition or Disposal of Assets“, “Fund Lending to Others“, and “Endorsement and Guarantee“, and the related regulations are established and enforced. (VI) Implementation of customer policies: The subsidiaries of the Company have set up a dedicated customer service department and provided 0800 toll-free number for consumers to reduce consumption disputes and improve customer satisfaction. (VII) The Company’s purchase of liability insurance for directors: The directors of the Company adhere to the principle of good faith management and there is no litigation event or illegal act, but for the protection of shareholders equity, they have purchased liability insurance for them.	

IX. Please explain the improvements which have been made in accordance with the results of the Corporate Governance Evaluation System released by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year, and provide the priority enhancement measures.

According to the 2024 evaluation results, the Company ranked between 21% and 35% among the TPEX-listed companies. The improvements are as follows:

Improved items of the 10th corporate governance evaluation indicator item		
No.	Item	Method of improvement
1.1	Does the Company report on the remuneration received by the directors at the annual shareholders’ meeting, including the remuneration policy, the content and the amount of individual remuneration?	The Company has reported remuneration received by directors as reported in the 2024 annual general meeting.
1.6	Does the Company hold a shareholders’ meeting before the end of May?	The annual general meeting should be held by the Company on May 30, 2024.
Indicators not yet improved - Priority items for the 11th Corporate Governance Evaluation		
No.	Item	Method of improvement
4.4	Does the Company prepare and upload the sustainability report to the Market Observation Post System and the Company’s website in accordance with the Global Reporting Initiative (GRI) guidelines issued by the GRI Standards?	The sustainability report is expected to be prepared in accordance with GRI Standards in 2025 and submitted to the Market Observation Post System and uploaded to the company’s website within the prescribed deadline.
4.24	Has the sustainability report prepared by the Company been submitted to and approved by the Board of Directors?	The sustainability report is expected to be prepared in 2025 and submitted to the Board of Directors.

The following is a list of the courses taken by the directors:

Title	Name	Date of appointment	Date of 1st appointment	Course date		Organizer	Course name	Hours on course
				From	To			
Corporate Representative: Director	Wei-Hsiang Huang	2023/06/15	1999/04/16	2024/05/09	2024/05/09	Taiwan Institute of Directors	Establishing Sustainable Performance Indicators and Incentive Compensation	3
				2024/08/13	2024/08/13	Taiwan Institute of Directors	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3
Director	Chi-Tung Yeh	2023/06/15	1999/04/16	2024/05/09	2024/05/09	Taiwan Institute of Directors	Establishing Sustainable Performance Indicators and Incentive Compensation	3
				2024/08/13	2024/08/13	Taiwan Institute of Directors	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3
Corporate Representative: Director	Kuo-Tung Tseng	2023/06/15	2011/06/22	2024/05/09	2024/05/09	Taiwan Institute of Directors	Establishing Sustainable Performance Indicators and Incentive Compensation	3
				2024/08/13	2024/08/13	Taiwan Institute of Directors	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3
Representative ; Director	Wen-Chong Chang	2023/06/15	2021/01/01	2024/04/26	2024/04/26	Corporate Operating and Sustainable Development Association	Challenges and Management Thinking for Taiwanese Enterprises in a Turbulent Era	3
				2024/05/08	2024/05/08	The Greater Chinese Financial Development Association, Taiwan Listed Companies Association	2024 Second Half Global Economic Outlook	3
				2024/06/19	2024/06/19	Taiwan Institute of Directors	Discovering Taiwan Enterprises' International Competitiveness under Global Coopetition	3
				2024/08/13	2024/08/13	Taiwan Institute of Directors	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3

(Continued on next page)

Title	Name	Date of appointment	Date of 1st appointment	Course date		Organizer	Course name	Hours on course
				From	To			
Independent Director	Shih-Chieh Chen	2023/06/15	2017/09/01	2024/05/09	2024/05/09	Taiwan Institute of Directors	Establishing Sustainable Performance Indicators and Incentive Compensation	3
				2024/08/13	2024/08/13	Taiwan Institute of Directors	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3
Independent Director	Yung-Hong Yu	2023/06/15	2008/06/25	2024/05/09	2024/05/09	Taiwan Institute of Directors	Establishing Sustainable Performance Indicators and Incentive Compensation	3
				2024/08/08	2024/08/08	The Greater Chinese Financial Development Association	AI Data-Driven Digital Marketing	3
				2024/08/13	2024/08/13	Taiwan Institute of Directors	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3
Independent Director	Ching-Hui Kuo	2023/06/15	2019/06/28	2024/05/09	2024/05/09	Taiwan Institute of Directors	Establishing Sustainable Performance Indicators and Incentive Compensation	3
				2024/08/13	2024/08/13	Taiwan Institute of Directors	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3

(IV) Composition, duties and operation of the Remuneration Committee:

The Company has established a remuneration committee charter to assist the Board of Directors in performing its duties related to the remuneration of executive officers of the Company, and shall oversee and make recommendations to the Board of Directors on any significant matters relating to the Company's remuneration and benefits system, and is expected to meet quarterly to perform the following tasks as authorized by the Board of Directors:

1. Prescribe and periodically review the performance review and remuneration policy, system, standards, and structure for directors and executive officers.
2. Periodically evaluate and prescribe the remuneration of directors and executive officers.
3. Formulate and regularly review the performance evaluation for directors.
4. Based on principles such as industry compensation levels, responsibilities, terms of employment, and the correlation between performance and compensation, establish a well-regulated, transparent remuneration policy in line with corporate governance principles, and make recommendations to the Board of Directors.
5. Other matters assigned by the board of directors.

When performing the official powers, the remuneration committee shall follow the principles listed below:

- (1) Salary management should conform to the Company's salary concept.
- (2) Performance assessments and compensation levels of directors and managerial officers shall take into account the general industrial pay levels, as well as the reasonable correlation between the individual's performance and the Company's operational performance and future risk exposure.
- (3) Directors and managerial officers should not be guided to engage in behavior that exceeds the Company's risk appetite in pursuit of remuneration.
- (4) For directors and senior managerial officers, the percentage of bonus to be distributed based on their short-term performance and the time for payment of any variable compensation shall be decided with regard to the characteristics of the industry and the nature of the Company's business.
- (5) No member of the Committee may participate in discussion and voting when the Committee is deciding on that member's individual compensation.

(1) Information on members of the Remuneration Committee

March 31, 2025				
Identity	Criteria Name	Professional qualifications and experience	Independence status	Number of other public companies where concurrently serving as a member of the remuneration committee
Independent director (Convener)	Yung-Hong Yu	All members are independent directors. Please refer to directors on page 9. Disclosure of information on professional qualifications and independence of independent directors.		None
Independent director	Shih-Chieh Chen			None
Independent director	Ching-Hui Kuo			None

(2) The operation status of the Remuneration Committee

- I. There are 3 members in the Remuneration Committee of the Company.
- II. The term of office of the current members: June 15, 2023 to June 14, 2026. A total of 5 (A) Remuneration Committee meetings were held in the most recent year with the attendance record as follows:

Remuneration Committee	Motion contents and follow-up actions	Resolutions	Handling of the opinions of Remuneration Committee members
The 4th meeting of the 3rd term 2024.01.29	1. Proposal for director remuneration and the individual amounts for 2023 2. Proposal for key performance indicators (KPIs) for appointed managerial officers for 2024	All members of the Committee present approved.	Proposed to the Board of Directors and approved by all attending directors.
The 5th meeting of the 3rd term 2024.03.25	Proposal for performance evaluation and employee remuneration for appointed managerial officers for 2023	All members of the Committee present approved.	Proposed to the Board of Directors and approved by all Directors present
The 6th meeting of the 3rd term 2024.04.15	Report on the filing results of salary information for non-supervisory full-time employees for 2023	All members of the Committee present attended. Routine Report	All members of the Committee present attended. Routine Report
The 7th meeting of the 3rd term 2024.08.12	1. Proposal for performance evaluation and adjustment to remuneration appropriation for appointed managerial officers for 2023 2. Proposal for adjustment to subsidiary management reporting procedures	All members of the Committee present approved.	Proposed to the Board of Directors and approved by all Directors present
The 8th meeting of the 3rd term 2024.11.11	1. Appointment proposal for third-term performance-based manager (subsidiary's general manager) 2. Remuneration proposal for third-term performance-based manager (subsidiary's general manager) 3. Proposal for amendments to the appointment contract regulations for appointed managerial officers 4. Proposal for the Operational Procedures of the Remuneration Committee's Authority	All members of the Committee present approved.	Proposed to the Board of Directors and approved by all Directors present

Title	Name	Attendance in Person (B)	Attendances by proxy	Actual attendance rate (%) [B/A] (Note)	Remarks
(Convener)	Yung-Hong Yu	5	0	100%	-
Member	Shih-Chieh Chen	5	0	100%	-
Member	Ching-Hui Kuo	5	0	100%	-
Other items to be stated:					
I. If the Board of Directors declines to adopt or modify a recommendation of the remuneration committee, the date, session, topic discussed and the resolution of the board meeting and handling of the resolution of the remuneration committee shall be specified (e.g., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None.					
II. Resolutions of the Remuneration Committee objected to by members or expressed reservations and recorded or declared, either by recorded statement or in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinions should be specified: None.					

Note:

- (1) The date of resignation is specified for members of the Remuneration Committee who had resigned prior to the close of the financial year. The percentage of actual attendance (%) is calculated based on the number of Remuneration Committee meetings held and the number of meetings actually attended during active duty %.
- (2) If there is a re-election of the Remuneration Committee before the end of the year, the new and old members of the Remuneration Committee should be listed, and the date of re-election should be indicated as the old, new or re-elected member. The percentage of actual attendance (%) is calculated based on the number of Remuneration Committee meetings held and the number of meetings actually attended during active duty.

(V) **Implementation status of the Company's promotion of sustainable development, any discrepancy from the Sustainable Development Best Practice Principles for TWSE/TPEX-Listed Companies, and the reason for any such discrepancy:**

Evaluation items	Implementation status (Note 1)			Discrepancies with the corporate social responsibility best practice principles for TWSE/ GTSM listed companies and the reasons
	Yes	No	Summary (Note 2)	
I. Has the Company established a governance structure to promote sustainable development and set up a dedicated unit to promote sustainable development, which is authorized by the senior management, and supervised by the Board of Directors?	✓		<p>The Group has established a sustainable governance organization and structure, with the Board of Directors serving as the highest governance unit, overseeing and identifying the external governance, environmental, and social impacts of Trigold, and appointing the General Manager of the holding company as the convener to form a corporate sustainability promotion team together with its subsidiaries. The Corporate Sustainability Promotion Team has established the "Environmental Sustainability Group," "Sustainable Talent/Social Welfare Group," and "Corporate Governance Group," with each group led by a senior executive of the company, responsible for coordinating the sustainability business planning and execution of their respective groups, and assisting the company in promoting sustainable development-related work. To continuously strengthen the connection between corporate sustainability and the Board of Directors, it is planned to report to the Board regularly (at least once a year) on the ESG implementation plan and promotion results.</p> <p>The Corporate Governance Office of the Company and its team members report the ESG-related progress to the Board of Directors, which reviews the implementation progress and proposes target suggestions.</p> <p>A total of 5 meetings of the Board of Directors were held in 2024, and the proposals were as follows:</p> <p>Through sustainability-related policies:</p> <ol style="list-style-type: none"> 1. Establish the "sustainability report preparation and assurance operation procedures" 2. Establishment of "Sustainable Information Management Operating Procedures and Internal Control for Sustainable Information Management" <p>Reporting of execution progress:</p> <ol style="list-style-type: none"> 1. Greenhouse gas inventory planning and implementation progress report 2. Sustainability Implementation Report 	None

II. Does the Company conduct risk assessments on environmental, social and corporate governance issues related to the Company’s operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)	√	<div>1. The boundaries are defined as Trigold Holdings Limited (hereinafter referred to as "Trigold Holdings"), Trigold Holdings' subsidiary Genuine C&C Inc. (hereinafter referred to as "Genuine"), WPG C&C Shanghai Co., Ltd. (hereinafter referred to as "WPG Shanghai"), and Hoban Inc. (hereinafter referred to as "Hoban"). Due to the consideration of the relevance of operational core business and the degree of impact on significant topics, information regarding subsidiaries included in the consolidated financial statements Xinlian Da (Hong Kong) Limited, PENG YU Trigold Limited, Peng Yu (Shanghai) Digital Technology Co., Ltd., Trigolduo (Shanghai) Industrial Development Ltd., Peng Yu International Limited, and Trigold Tongle (Shanghai) Industrial Development Ltd. has not yet been included.</div> <div>2. The Company conducts relevant risk assessments on significant issues based on the principle of sustainability and formulates relevant risk management policies or strategies according to the assessed risks as follows:</div> <table><tr><th>Major issues</th><th>Risk assessment item</th><th>Risk management policies or strategies</th></tr><tr><td>Corporate governance</td><td>Information security management</td><td>Formulate an "Information Security Policy" to ensure the security of various information media, in order to achieve the objectives of information security. The subsidiary – Genuine has established an "Information Security Management Regulation" to ensure the security of the company's related data, information systems, equipment, and networks.</td></tr><tr><td>Corporate governance</td><td>Risk management</td><td>Systematically integrate risk management into general daily operations through risk identification, risk assessment, risk response, and monitoring of the overall operational model, actively engaging in various business expansions within an acceptable level of risk to further achieve organizational goals.</td></tr><tr><td>Corporate governance</td><td>Ethical management, anti-corruption, and anti-competitive behavior</td><td>To establish a corporate culture of ethical management and to create a sound business operation model, the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct" have been formulated. Colleagues shall comply with laws and company regulations while maintaining a</td></tr></table>	Major issues	Risk assessment item	Risk management policies or strategies	Corporate governance	Information security management	Formulate an "Information Security Policy" to ensure the security of various information media, in order to achieve the objectives of information security. The subsidiary – Genuine has established an "Information Security Management Regulation" to ensure the security of the company's related data, information systems, equipment, and networks.	Corporate governance	Risk management	Systematically integrate risk management into general daily operations through risk identification, risk assessment, risk response, and monitoring of the overall operational model, actively engaging in various business expansions within an acceptable level of risk to further achieve organizational goals.	Corporate governance	Ethical management, anti-corruption, and anti-competitive behavior	To establish a corporate culture of ethical management and to create a sound business operation model, the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct" have been formulated. Colleagues shall comply with laws and company regulations while maintaining a	None
Major issues	Risk assessment item	Risk management policies or strategies													
Corporate governance	Information security management	Formulate an "Information Security Policy" to ensure the security of various information media, in order to achieve the objectives of information security. The subsidiary – Genuine has established an "Information Security Management Regulation" to ensure the security of the company's related data, information systems, equipment, and networks.													
Corporate governance	Risk management	Systematically integrate risk management into general daily operations through risk identification, risk assessment, risk response, and monitoring of the overall operational model, actively engaging in various business expansions within an acceptable level of risk to further achieve organizational goals.													
Corporate governance	Ethical management, anti-corruption, and anti-competitive behavior	To establish a corporate culture of ethical management and to create a sound business operation model, the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct" have been formulated. Colleagues shall comply with laws and company regulations while maintaining a													

				proactive, fair, and honest attitude, discarding self-interest, paying attention to team spirit, and strictly adhering to the principles of honesty and good faith.	
		Corporate governance	Customer Privacy and Customer Satisfaction	The "Personal Data Protection Management Regulations" ensure that both internal operating systems and systems used by external parties are subject to strict access management controls, limiting the scope of information that internal employees or external clients can query and view. Additionally, the privacy policy is publicly disclosed on the official website, allowing data subjects to understand the various protective measures throughout the data lifecycle and how to exercise their rights, demonstrating a commitment to information security and personal data protection. Additionally, establish a "Customer Satisfaction Management Policy" to ensure good interaction with customers and enhance service value.	
		Corporate governance	Supply Chain Management	Trigold is committed to integrating sustainable development principles into procurement and supply chain management. We are committed to selecting suppliers that excel in social responsibility and ethical standards. Suppliers must sign relevant clauses to promote human rights and labor rights, and ensure transparency and accountability in the supply chain.	
		Social	Employee growth, equality, and compensation and benefits.	Trigold is committed to supporting and adhering to international conventions and domestic regulations, including the "Universal Declaration of Human Rights," the "International Covenant on Civil and Political Rights," and the "Labor Standards Act." We have established the Trigold Holdings Human Rights Policy to ensure the elimination of any form of discrimination and to protect the legitimate rights and interests of	

					employees. We are committed to promoting employee growth and equality, and providing competitive compensation and benefits. By establishing diverse communication channels, we value and actively respond to employees' opinions, maintaining good labor relations. We continuously strive to provide compensation and benefits that exceed regulatory requirements, committed to ensuring that employees achieve a sense of accomplishment and satisfaction in their careers.	
			Social	Occupational safety and health	At Trigold, we deeply understand that the safety and health of our employees are the foundation for the sustainable operation and development of the enterprise. Therefore, we are committed to creating and maintaining a healthy and safe working environment to ensure the physical and mental well-being of all workers, while continuously reducing occupational safety and health risks. Our commitments include: 1. Creation of a safe environment 2. Health Support Program 3. Education and Training We are committed to working hand in hand with all employees to promote the continuous improvement of occupational safety and health, and strive to become a benchmark for safety in the industry.	
			Environment	Climate change risk governance	Through the establishment of the "Environmental Sustainability Group" and the "Corporate Governance Group" by the Corporate Sustainability Promotion Task Force, a TCFD task force is formed to establish climate governance and climate risk management systems, and to regularly report to the Board of Directors on matters related to climate risk governance.	

III. Environmental issues				
(I)	Does the Company establish proper environmental management systems based on the characteristics of their industries?	✓	(I) The Company and its subsidiaries promote labor safety and hygiene activities internally in accordance with relevant laws, policies and concepts to enhance the safety and health concept of employees to effectively implement carbon reduction, save water, electricity and business waste, and reduce the risks and impacts of operation on the environment.	None
(II)	Does the Company endeavor to utilize all resources more efficiently and use Supplies s which have low impact on the environment?	✓	(II) The Company and its subsidiaries, through internal promotion and implementation, improve the reuse of resources, achieve goals such as energy saving and waste reduction, and reduce the impact on the environment.	None
(III)	Does the Company assess the potential risks and opportunities of climate change for the company now and in the future, and take measures to respond to climate-related issues?	✓	(III) The Company refers to the climate-related financial disclosure recommendations (TCFD) issued by the Financial Stability Board (FSB) of the United Nations to conduct a current analysis of climate-related financial disclosures, identify climate change risks and opportunities, and perform scenario analysis, as well as to establish management policies and response strategies; detailed information is disclosed in the Company's annual sustainability report. Additionally, on climate issues, the Group will implement climate change governance and risk management processes starting in 2024, with the Board of Directors serving as the highest guiding and supervisory unit to coordinate the direction of the overall climate strategy and supervise the relevant units in the implementation of climate-related risk management. A climate governance task force has been established to carry out climate risk identification, transformation planning, and execution, led by the general manager of Trigold, who is responsible for guiding management and supervising the implementation. The Corporate Governance Office reports the implementation progress to the Board of Directors regularly (at least once annually). In 2024, the Corporate Governance Office reported to the Board of Directors on climate-related issues a total of 5 times, with the content related to climate governance including the approval of the "sustainability report preparation and assurance methods," "sustainable information management operation methods and internal controls for sustainable information management," as well as reporting on the planning and execution progress of greenhouse gas inventory.	None
(IV)	Does the Company count the greenhouse gas emissions, water consumption and total weight of waste in the past 2 years, and formulate policies for energy saving and carbon reduction, greenhouse gas reduction, water reduction or other waste management?	✓	(IV) The Company has calculated its greenhouse gas emissions, water consumption, and total weight of waste over the past two years, and regularly reviews the relevant data to plan various reduction action plans; detailed information is disclosed in the Company's annual sustainability report.	Promote greenhouse gas inventory and verification in accordance with FSC's announcement

Evaluation items	Implementation status (Note 1)			Discrepancies from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX listed companies and the reasons
	Yes	No	Summary (Note 2)	
IV. Social issues				
(I) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	✓		(I) The Company and its subsidiaries attach importance to the basic human rights of employees, supply chain partners and stakeholders, formulate a “human rights policy“, and formulate relevant management policies and procedures in accordance with relevant laws and regulations for compliance.	None
(II) Does the Company formulate and implement reasonable employee welfare measures (including remuneration, vacation and Other benefits, etc.), and appropriately reflect operating performance or results in employee remuneration?	✓		(II) The Company and its subsidiaries abide by relevant local labor laws and regulations and comply with the internationally recognized basic labor human rights principles, and formulate management principles to protect the basic equity for employees. Concurrently, performance bonuses, annual bonuses and employee compensation are also issued based on the annual operating results and employee performance conditions, so that the interests of employees and the Company are combined as substantive incentives for employees, and then generate the belief of co-prosperity and coexistence. In accordance with the Articles of Incorporation, if the Company makes a profit in the year, the Board of Directors shall resolve to appropriate more than 0.01% and less than 5% as profit sharing remuneration to employees and not more than 3% as profit sharing remuneration to directors, and report to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance.	None
(III) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓		(III) The Company and its subsidiaries regularly hold relevant health checks and relevant labor safety and health education and training courses, as well as annual fire safety and building work safety declarations. Promote employee health by providing employee health checkups once every 2 years; set up contracted medical health consultation rooms in the office area to staff professional doctors and nurses to provide health consultation services; issue employee health questionnaires and contract nurses to regularly track and care for employees' health status; To	None

			maintain employee occupational health and safety, fire drill training courses and practical training courses will be held in 2024. The number of employee occupational accidents for the year 2024 was 0; the number of fire incidents was 0.	
(IV) Does the Company provide its employees with career development and training sessions?	✓		(IV) The Company and its subsidiaries have been promoting the establishment of effective career development and training plans for employees.	None
(V) Does the Company comply with relevant regulations and international standards in customer health and safety, customer privacy, marketing and labeling of products and services, and formulate relevant equity policies and complaint procedures for consumer protection?	✓		(V) The products of the Company's subsidiaries have passed the relevant product certification. The products are labeled in accordance with the relevant regulations, and we have a customer service staff available by telephone and a real-time online customer service system to provide consumers with fast and diversified channels to handle their concerns.	None
(VI) Does the Company have a supplier management policy that requires suppliers to follow relevant regulations on environmental protection, occupational safety and health, or labor rights, and how is it	✓		(VI) The Company implements supplier management and formulates the "Code of Conduct for Suppliers" for suppliers to follow. Concurrently, The Company has continued to conduct supplier evaluations for partners of the year since January 1, 2023, hoping to ensure and improve the quality of suppliers and their services through a multi-faceted evaluation mechanism, while also assisting suppliers to discover internal problems, establish improvement measures, and implement supplier management.	None

Evaluation items	Implementation status (Note 1)			Discrepancies with the corporate social responsibility best practice principles for TWSE/ GTSM listed companies and the reasons
	Yes	No	Summary (Note 2)	
V. Does the Company adopt internationally recognized standards or guidelines to prepare reports that disclose non-financial information of the Company, such as sustainability report? Do the reports above obtain assurance from a third party verification unit?		✓	The Company will issue the 2024 sustainability report starting in 2025, with information disclosure principles following the sustainability reporting guidelines published by the Global Reporting Initiative (GRI) in the 2021 edition of the GRI Sustainability Reporting Standards. Not yet obtained confirmation or assurance from a third-party verification unit.	Continue to develop and follow up
VI. If the Company has its own sustainable development code in accordance with “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies“, please describe the difference between its operation and the established code: None.				
VII. Other important information to facilitate a better understanding of the Company’s corporate social responsibility practices: <ol style="list-style-type: none"> 1. The Company’s subsidiaries have set up the “Employee benefits/welfare Committee“ to actively encourage employees to set up spontaneous societies. In addition to regular community services, they also set up a loving coffee machine within the Company and give the entire income Donation expense to the Taipei Family Support Funds Association, so that more people in the society can get warmth and help. 2. The Company and its subsidiaries have taken environmental protection measures: conduct greenhouse gas inventory and verification, review the results and propose improvement plans, take inventory of water and waste data, promote the use of environmentally friendly tableware and reduce unnecessary paper, use energy-saving equipment to save water and electricity, care for the earth together, and fulfill the responsibility of environmental sustainability. 3. The subsidiaries of the Company engage in social activities: formulate human rights policies to protect the rights of employees, supply chain partners, and stakeholders. Respect diverse equality and human rights, abide by local laws and regulations, and continue to improve the management of human rights issues with partners, promote a more free, fair, and respectful workplace, and continue to conduct human rights education and training to establish a friendly workplace atmosphere. Maintain a good relationship with the community, assist Taichung City Computer Company Information Cup Public Welfare Marathon to promote national sports, and donate used computers to assist rural or disadvantaged groups in providing online learning tools using the core capabilities of enterprises. 4. Corporate governance practices of the Company and its subsidiaries: fulfill the functions of the Board of Directors, focus on legal compliance, business ethics and upstream and downstream supply chain management, represent high-quality products and continue to receive excellent manufacturer awards to create profits and improve operating performance. 				

Note 1: If Implementation status is ticked “Yes,“ please explain the key policies, strategies, and measures taken and the implementation progress. If Implementation status is specified “No,“ please explain discrepancy and reason of discrepancy in the field titled “Discrepancies with the Sustainable Development Best Practice Principles for TWSE/TPEX-Listed Companies and the reasons,“ and provide any policy, strategy and measure planned for the future. However, with regards to Items 1 and 2, the TWSE/TPEX listed company shall describe its sustainable development governance and supervision structure, including but not limited to management approach, strategy and goal setting, and review measures. It also describes the Company’s risk management policies or strategies on environmental, social, and corporate governance issues related to its operations, and its evaluation.

Note 2: Materiality principle refers to environmental, social and corporate governance issues that are of material impact to the Company’s investors and stakeholders.

Note 3: For method of disclosure, please refer to the best practice examples presented on the website of Taiwan Stock Exchange Corporate Governance Center.

(VI) Information on implementation of climate-related matters

Item		Implementation															
1	Describe the Board of Directors and management’s supervision and governance of climate-related risks and opportunities.	The Company has designated the Board of Directors as the highest supervisory body for climate-related issues, responsible for overseeing the overall climate strategy and supervising the implementation of climate-related risk management by relevant departments. According to the current organizational structure, the Climate Governance Task Force and the “Greenhouse Gas Inventory Promotion Team” are responsible for identifying climate risks, planning and executing transition plans. The president of Trigold is in charge of providing guidance, management, and supervision of the execution status. The Corporate Governance Office reports the execution progress to the Board of Directors regularly (at least once per year). In 2024, the Corporate Governance Office reported climate-related issues to the Board of Directors a total of five times, with the reports including the approval of sustainability-related policies, such as the establishment of the "sustainability report preparation and assurance operational guidelines" and the "sustainable information management operational guidelines and internal controls for sustainable information management," as well as updates on the execution progress, including greenhouse gas inventory planning, execution progress reports, and sustainability execution reports. The Company follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB) of the United Nations, as well as relevant regulations from the Financial Supervisory Commission (FSC), to establish a climate governance organization and a process for identifying risks and opportunities. According to the FSC’s Sustainability Development Roadmap for TWSE- and TPEX-listed Companies, the Company is classified as a company with paid-in capital of less than NT\$2 billion and is required to prepare sustainability information in accordance with IFRS standards by 2028 and file disclosures in 2029. During the transition period, Trigold will adopt GRI and TCFD-aligned procedures in preparation for implementing IFRS S1/S2. In the future, the Company will further deepen its methodology for assessing the financial impacts of climate change risks and gain specific insights into the costs and revenue information of transition strategies. The related mechanisms are scheduled to be established by 2028.															
2	Describe how the climate risks and opportunities identified affect the business, strategy, and finance (short-term, medium-term, and long- term).	<p>Trigold, referencing the TCFD and IFRS S2 standards, has identified material climate-related issues based on the characteristics of its business operations, the Group's operational development plans, and an analysis of climate risk attributes within the industry. The list of relevant climate issues includes 2 physical risks, 4 transition risks, and 4 opportunities, which were used for materiality assessment. The climate risk assessment was conducted by mid- to senior-level managers within the Climate Task Force, who evaluated the likelihood of occurrence and potential impact of each issue. For the current year, Trigold has identified the following three climate risks and opportunities as material:</p> <ul style="list-style-type: none">● Transition Risk – transfer of costs affected by carbon pricing on the supply chain (Long-term)● Opportunity – Agency opportunities for low-carbon products (Mid-term)● Opportunity – Enhance operational resilience (Short-term) <p>The financial impact pathways and management plans for the above material climate-related risks and opportunities are detailed in the appendix: “Material Climate Risk and Opportunity Management Strategies.”</p> <div><p>List of Matters Regarding Climate Risk and Opportunity for Trigold</p><table><tr><th colspan="2">Risk type</th><th>Topic name</th><th>Topic description</th><th>Value chain</th><th>Impact period</th></tr><tr><td>Physical</td><td></td><td>Rising</td><td>Rising temperatures will lead to increased air</td><td>Employees</td><td>Short-</td></tr></table></div>				Risk type		Topic name	Topic description	Value chain	Impact period	Physical		Rising	Rising temperatures will lead to increased air	Employees	Short-
Risk type		Topic name	Topic description	Value chain	Impact period												
Physical		Rising	Rising temperatures will lead to increased air	Employees	Short-												

		risks	Long-term	temperatures	conditioning energy demand in office spaces, and also pose a risk of heat-related injuries to logistics personnel. In addition, the logistics industry will face higher energy consumption for air conditioning in order to maintain the temperature of product environments and prevent product damage.		term
			Immediate	Supply chain impacted by heavy rainfall	High-frequency, short-duration heavy rainfall may more severely impact the warehousing and distribution process. Flooded warehouses may result in goods being soaked and damaged; vehicles may become submerged, causing distribution disruptions. Furthermore, operations may be suspended due to work stoppages caused by heavy rain, which may also result in distribution disruptions. At the same time, delayed orders and damaged products may lead to default compensation and reputational damage, resulting in decreased orders or loss of goodwill.	Suppliers, logistics, and customers	Short-term
		Transition risks	Market	Customer preference for low carbon footprint/high energy efficiency products	If customer and downstream distributor preferences for purchasing products change (e.g., reduced purchases of high-carbon-footprint, low-energy-efficiency products or a shift to similarly priced but lower-carbon-footprint and higher-efficiency products), Trigold’s sales performance and operating revenue may be impacted.	Suppliers and customers	Mid-term
			Enterprise Image	Stakeholder concerns on the rise	Increased attention to climate risk and sustainability governance from stakeholders (e.g., the public, NGOs, media) may raise the possibility of negative public opinion and its spread, which may affect corporate reputation and thereby impact stock prices.	Shareholders, NGO, and Media	Long-term
			Policies and Regulations	Emerging regulations	The introduction of new regulations by competent authorities may lead to stricter requirements for information disclosure and carbon reduction targets.	Regulatory Authorities	Mid-term
		(Continued on the next page)					
Risk type		Topic name	Topic description		Value chain	Impact period	
Transition risks	Policies and	Cost pass-through in	If upstream manufacturers and brand owners, as well as upstream and		Suppliers Logistics Customers	Long-term	

			Regulations	supply chain due to carbon pricing impact	downstream logistics providers, are driven by carbon pricing-related regulations, it may lead to increased procurement and transportation costs, causing price increases that ultimately affect consumer purchasing willingness.		
		Opportunity factor	Innovative Products and Services	Agency opportunities for low-carbon products	If Trigold's current or potential agency brands launch low-carbon and high-energy-efficiency products, Trigold may improve sales performance and operating revenue by leveraging agency advantages.	Suppliers Customers	Mid-term
			Operational Resilience	Reducing the cost of capital acquisition	By disclosing sustainability performance and improving performance and sustainable brand image year by year, Trigold will gain stronger bargaining power when negotiating financing amounts and interest rates with financial institutions.	Financial Institutions	Short-term
			Resource efficiency	Improving distribution efficiency	By adjusting the distribution mechanism, route, and node design, Trigold can effectively reduce the path, energy consumption, carbon footprint, or packaging material usage per unit of distributed goods (per ton, per dollar, per kilometer, per ton-kilometer). This will improve resource efficiency and reduce costs.	Suppliers Logistics	Short-term
			Resilience	Enhancing operational resilience	Establishing emergency response plans (e.g., flood control, adjusting distribution plans due to weather, adjusting packaging strength due to weather) will help quickly adjust operations during disasters, reduce losses, and enhance operational resilience.	Suppliers Logistics Customers	Short-term
		Note: Relevant value chain refers to the value chain segment or stakeholders involved in the occurrence of the risk or opportunity (where the risk originates from or where the risk will be impacted). The timeframes listed in this inventory represent the "earliest possible occurrence" of the risk, with short-term defined as 0-3 years, medium-term as 3-10 years, and long-term as over 10 years.					
3	Describe the financial impact of extreme weather events and transformation actions.	This year, the climate-related risks and opportunities list of Trigold includes two physical risk topics, namely "Rising Temperature" and "Supply Chain Impacted by Heavy Rainfall." The financial impacts of extreme weather events and transition actions on the					

		Company are summarized in the table below:																	
		<table><tr><th colspan="2">Risk type</th><th>Topic name</th><th>Financial impact of risks</th><th>Financial impact of transition</th></tr><tr><td rowspan="2">Physical risks</td><td>Long-term</td><td>Rising temperatures</td><td><div>1. The rise in average temperature will lead to increased air conditioning energy consumption in office spaces.</div><div>2. Extreme heat exposes warehouse and logistics personnel to the risk of heat-related injuries, potentially causing operational disruptions or occupational safety-related penalties.</div><div>3. To maintain optimal temperature during logistics and prevent product damage, air conditioning demand increases.</div><div>4. Warehouse and logistics equipment may face higher loads due to extreme heat, potentially shortening asset lifespan.</div></td><td><div>1. Replacing with high-efficiency air conditioning systems and installing fans in factories and warehouses may lead to increased initial equipment replacement costs.</div><div>2. Promoting heat injury awareness among employees enhances self-prevention ability but increases training costs.</div><div>3. Setting a fixed temperature for air conditioning can reduce air conditioning costs.</div></td></tr><tr><td>Immediate</td><td>Supply chain impacted by heavy rainfall</td><td><div>High-frequency, short-duration heavy rainfall may pose more severe impacts on goods warehousing and distribution processes.</div><div>1. Warehouse flooding may result in water-damaged goods and associated losses, while vehicle flooding may lead to distribution disruptions.</div><div>2. Torrential rain may cause work stoppages, suspending warehousing and distribution operations, and potentially leading to distribution disruptions.</div><div>3. Order delays and product damage may result in breach of contract compensation and reputational harm, potentially causing order reduction or goodwill impairment.</div></td><td><div>1. During extreme weather events, office staff can work from home, ensuring uninterrupted operations.</div><div>2. Periodic maintenance of roof drainage pipes and external wall waterproofing increases personnel and renovation costs.</div><div>3. In the event of extreme weather, SMS notifications are sent during supplier stocking and customer ordering to inform of potential delivery delays, increasing notification costs.</div></td></tr></table>				Risk type		Topic name	Financial impact of risks	Financial impact of transition	Physical risks	Long-term	Rising temperatures	<div>1. The rise in average temperature will lead to increased air conditioning energy consumption in office spaces.</div> <div>2. Extreme heat exposes warehouse and logistics personnel to the risk of heat-related injuries, potentially causing operational disruptions or occupational safety-related penalties.</div> <div>3. To maintain optimal temperature during logistics and prevent product damage, air conditioning demand increases.</div> <div>4. Warehouse and logistics equipment may face higher loads due to extreme heat, potentially shortening asset lifespan.</div>	<div>1. Replacing with high-efficiency air conditioning systems and installing fans in factories and warehouses may lead to increased initial equipment replacement costs.</div> <div>2. Promoting heat injury awareness among employees enhances self-prevention ability but increases training costs.</div> <div>3. Setting a fixed temperature for air conditioning can reduce air conditioning costs.</div>	Immediate	Supply chain impacted by heavy rainfall	<div>High-frequency, short-duration heavy rainfall may pose more severe impacts on goods warehousing and distribution processes.</div> <div>1. Warehouse flooding may result in water-damaged goods and associated losses, while vehicle flooding may lead to distribution disruptions.</div> <div>2. Torrential rain may cause work stoppages, suspending warehousing and distribution operations, and potentially leading to distribution disruptions.</div> <div>3. Order delays and product damage may result in breach of contract compensation and reputational harm, potentially causing order reduction or goodwill impairment.</div>	<div>1. During extreme weather events, office staff can work from home, ensuring uninterrupted operations.</div> <div>2. Periodic maintenance of roof drainage pipes and external wall waterproofing increases personnel and renovation costs.</div> <div>3. In the event of extreme weather, SMS notifications are sent during supplier stocking and customer ordering to inform of potential delivery delays, increasing notification costs.</div>
Risk type		Topic name	Financial impact of risks	Financial impact of transition															
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4	Describe how the identification, assessment and management process of climate risks are integrated into the overall risk management system.	The Company incorporates climate change risk management into its general risk management framework by identifying six major risk categories, including environmental risk (e.g., operational disruptions caused by natural disasters), and has established emergency response procedures for business interruption. The climate risk management process consists of three main steps: "Identification and Assessment," "Monitoring and Response," and "Reporting."																	
5	If the resilience to climate change risks is assessed using scenario analysis, the use of scenarios, parameters, assumptions,	To assess the potential impacts of various future climate pathways, the Company has conducted scenario analysis to evaluate two physical risks (flood disasters and global average temperature rise) and one transition risk (carbon emission cost pass-through in goods transportation). Appropriate response strategies have been developed to mitigate the potential impacts of climate risks. Details of the																	

	analysis factors and major financial impacts shall be explained	scenarios used, analytical factors, and assessment results are disclosed in the table below :			
		Risk Issues	Analysis factors	Climate scenario	Evaluation result
		Cost pass-through in supply chain due to carbon pricing impact	Transportation Costs	Analysis under NGFS scenarios: current policies, NDCs, and 2050 net-zero emissions scenario	Under the 2050 net-zero emissions scenario, carbon-related pass-through costs account for ____% of transportation costs
6	If there is a transformation plan to manage climate-related risks, the content of the plan, and the indicators and goals used to identify and manage physical risks and transformation risks.	The Company's management plans for material climate-related risks and opportunities, as well as the indicators used to track trends related to these topics, are detailed in the appendix: Management Strategies for Material Climate Risks and Opportunities. Indicators, targets, and performance related to greenhouse gas emissions and other climate risks are disclosed in the appendix: Climate Indicators and Targets.			
7	If the internal carbon pricing is used as a planning tool, the price setting basis should be stated	The Company has not yet adopted an internal carbon pricing mechanism. It will consider implementation based on actual operational needs in the future, as a strategic tool to support its net-zero emissions goals and align with international decarbonization trends.			
8	If there is a climate-related target, it should explain the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress of the progress; If the Carbon Offset or Renewable Energy Certificate (RECs) are used to achieve the relevant goals, the source and quantity of the carbon reduction quota offset or the quantity of the Renewable Energy Certificate (RECs) should be stated.	<p>Trigold has set the target of achieving net-zero emissions across all group-operated sites (including offices and self-owned warehouses) by 2030, and full group-wide net-zero emissions by 2050. The short-term targets are as follows:</p> <ul style="list-style-type: none"> ● By 2025, increase the coverage rate of Scope 1 and Scope 2 greenhouse gas inventories to 100%, including the parent company, domestic subsidiaries in Taiwan, and overseas subsidiaries; simultaneously, continue developing methodologies for accounting for other indirect emissions to help mitigate transition risks. ● Reduce electricity consumption, water usage, and waste generation at Taiwan offices by 1% annually compared to the previous year. ● Achieve RE40 (40% renewable energy usage) by 2025, and RE100 (100% renewable energy usage) by 2030. <p>In 2024, Trigold did not utilize Renewable Energy Certificates (RECs) for greenhouse gas emissions reduction. To achieve the 2050 net-zero emissions goal, the Company will prioritize energy conservation as the primary reduction approach. It will analyze electricity consumption at key operational sites, strengthen energy management across all locations, and gradually expand the use of renewable energy. Strategic tools such as REC procurement, green electricity purchases, and self-generation will be adopted to meet the Group's phased renewable energy usage targets.</p> <p>Indicators, targets, and performance related to greenhouse gas emissions and other climate risks are disclosed in the appendix: Climate Indicators and Targets.</p>			
9	Greenhouse gas inventory and assurance status, reduction targets, strategies and specific action plans.	The Company's GHG inventory, assurance, and target-setting processes are all aligned with the schedule outlined in the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies" published by the Financial Supervisory Commission in March 2022. The Company is a company with paid-in capital of less than 2 billion, the parent entity is required to complete GHG inventory for the prior year by 2026 and obtain assurance by 2028. Consolidated subsidiaries must complete inventory by 2027 and obtain assurance by 2029. Details regarding current GHG inventory, assurance status, and emissions reduction targets are provided in Sections 1-1 and 1-2.			

Appendix - Management Strategies for Major Climate-Related Risks and Opportunities

Risk and opportunity type		Issue title	Financial impact (qualitative)	Management and transformation plans	Relevant indicator
Transition risks	Policies and regulations	Cost Pass-Through in Supply Chain Due to Carbon Pricing Impact	The raw materials for in-house branded products, the manufacturers of agency products, and upstream and downstream logistics may face increased procurement and logistics costs due to the implementation of carbon pricing mechanisms. In addition, short-term costs may rise as a result of implementing carbon reduction measures to comply with decarbonization regulations. If the increased production costs are reflected in product pricing, it may reduce customer purchase intent.	1. Investigate whether suppliers and logistics providers are direct or indirect affected parties under carbon pricing regulations.	1. Upstream and Downstream Transportation Emissions 2. Upstream Emissions from Key Raw Materials 3. Upstream Emissions from Agency Products
				2. Cooperate with vendors having electric vehicle networks and short-chain convenience stores for store-to-store logistics to reduce transportation mileage. 3. Introduce electric vehicles and eco-friendly vehicles for distribution to reduce emission factors.	
Opportunities	Innovative products and services	Agency Opportunities for Low-Carbon Products	Due to procurement standards and net-zero carbon requirements, the proportion of low-carbon and eco-labeled products purchased by customers, government entities, and publicly listed companies is increasing year by year. If the Company can respond to customer demand for greater environmental information transparency and expand agency opportunities for low-carbon products, it can generate additional revenue.	1. Increase the proportion of in-house branded products certified with environmental labels. 2. Inventory and compile information on agency products that have obtained green labels, carbon footprint labels, energy-saving labels, etc. 3. Hold regular meetings with original manufacturers and assess agency and procurement policies for agency opportunities.	1. Proportion of In-house Branded Products Certified with Environmental Labels 2. Proportion of Agency Products Certified with Green Labels, Carbon Footprint Labels, and Energy-Saving Labels
	Operational flexibility	Enhancing Operational Resilience	Establishing emergency response plans for weather-related disasters (e.g., flood prevention, adjusting distribution plans in response to weather, enhancing packaging strength) enables rapid operational adjustments during disasters, thereby reducing losses caused by business interruption. Additionally, greater operational resilience compared to other suppliers may increase agency opportunities and enhance market share.	1. Evaluate replacement options for warehousing, transportation, office premises, and information equipment. 2. Enhance employees' response capabilities through training courses. 3. Conduct regular fire safety and building-related drills and inspections, establish emergency response procedures for business interruptions, monitor relevant risks periodically, and formulate response strategies. 4. Conduct regular cybersecurity drills and inspections, and develop data backup and disaster recovery operation guidelines. Ensure that important data is backed up regularly and stored in off-site locations.	1. Coverage of Emergency Response Plans for Weather-Related Disasters 2. Percentage of Equipment Assessment and Replacement Progress 3. Coverage of Employee Training on Natural Disaster Drills

Appendix - Climate Indicators and Goals

Note: The reduction targets marked for the Taiwan office are primarily covered by Genuine.

Indicators	Base year information	2024 goals	2024 performance	2025 goals	Implementation plan	Mid-term goals	Long-term goals
Greenhouse Gas Emissions	Base year: 2023 1+2: 878.378 tco ₂ e 1+2+3: 1,484.743 tco ₂ e	2024 target not yet set	1+2: 907.601 tco ₂ e 3: please refer to the company's 2024 sustainability report for the inventory situation	2025 target not yet set	Net zero emissions from the group's operations (offices and self-owned warehouses) by 2030.	Achieving net-zero emissions for the entire group by 2050	Base year: 2023 1+2: 878.378 tCO ₂ e 1+2+3: 1,484.743 tCO ₂ e
Electricity Consumption of Taiwan Offices	Base year: 2023 1,387,780 kwh	1% reduction compared to the previous year (target: 1,373,902 kwh)	Actual electricity consumption: 1,261,801 kwh	1% reduction compared to the previous year (target 1,249,183 kwh)	Compared to the previous year Decrease 1%	Compared to the previous year Decrease 1%	Base year: 2023 1,387,780 Items
Water Consumption of Taiwan Offices	Base year: previous year 8,805 m3	1% reduction compared to the previous year (target: 8,717 m ³)	8,528 m3	1% reduction compared to the previous year (target: 8,443m3)	Compared to the previous year Decrease 1%	Compared to the previous year Decrease 1%	Base year: Previous year 8,805 m3
Waste Generation of Taiwan Offices	Base year: previous year 50.301 ton	1% reduction compared to the previous year (target: 48.798 tons)	62.19 tons	1% reduction compared to the previous year (target: 61.57 tons)	Compared to the previous year Decrease 1%	Compared to the previous year Decrease 1%	Base year: Previous year 50.301 tons
Renewable Energy Usage Proportion	-	2024 Target Not Yet Set	0%	Achieving RE40	Achieving RE100 by 2030		-

1-1 Greenhouse gas inventory and assurance in the last 2 years

1-1-1 Greenhouse gas inventory information

Describe the greenhouse gas emissions (metric tons CO₂e), intensity (metric tons CO₂e/million) and data coverage for the last 2 years.

Year	Annual revenue	Category	Emissions (Tons CO ₂ e)	Intensity (Tons CO ₂ e/Million)	Data coverage
2023	NT\$16,612 million	Category 1-Direct Emissions	115.629	0.007	<ul style="list-style-type: none"> ● Taiwan: All sites ● China (including Hong Kong): WPG C&C Shanghai
		Category 2-Energy indirect emissions	762.749	0.046	<ul style="list-style-type: none"> ● Taiwan: All sites ● China (including Hong Kong): WPG C&C Shanghai
		Categories 3 to 6 (Including: Upstream Transportation, Downstream Transportation, Business Travel)	606.365	0.037	<ul style="list-style-type: none"> ● Taiwan: All sites ● China (including Hong Kong): WPG C&C Shanghai
		Category 1+2	878.378	0.053	-
		Category 1+2+3	1,394.379	0.089	-
2024	NT\$19,654 million	Category 1-Direct Emissions	137.099	0.007	<ul style="list-style-type: none"> ● Taiwan: All sites ● China (including Hong Kong): WPG C&C Shanghai
		Category 2-Energy indirect emissions	770.502	0.039	<ul style="list-style-type: none"> ● Taiwan: All sites ● China (including Hong Kong): WPG C&C Shanghai, Trigold Tongle (Shanghai), Trigolduo Shanghai
		Please refer to the Company's 2024 sustainability report for the inventory check from Category 3 to Category 6.			
		Category 1+2	907.601	0.046	-

1-1-2 Greenhouse gas verification information

Describe the assurance status for the most recent fiscal year up to the date of publication of the annual report, including the assurance scope, assurance agency, assurance standards, and assurance opinions.

The Company disclosed that among the total greenhouse gas emissions in 2023, 1,484.743 metric tons of CO₂e (accounting for 100% of the total emissions) was assured by BSI Singapore British Standards Institution Group Private Limited Taiwan Branch in accordance with ISO 14064-3: 2019. Category 1 and Category 2 adopt the "reasonable assurance" level for verification; Category 3 and Category 4 adopt the "agreed procedures" level for verification.

The "complete assurance information will be disclosed in the Market Observation Post System" in 2024, and the complete assurance information will be disclosed in the next year, which will be disclosed in the Company's website "Corporate Social Responsibility Section - sustainability report".

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

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

The Company plans to take 2023 as the base year for reduction for greenhouse gas (GHG) emissions reduction. The emissions for Scope 1 and 2 amounted to 878.378 tCO₂e, while the total for Scope 1, 2, and 3 reached 1,394,469.364 tCO₂e. The medium- and long-term targets are to achieve net-zero emissions for all group operation sites (offices and owned warehouses, Scope 1+2) by 2030, and full net-zero emissions for the entire group (Scope 1+2+3) by 2050.

To achieve these GHG reduction goals, Trigold has set the following short- and mid-term targets to facilitate the realization of its medium- and long-term net-zero emissions goals:

1. Offices in Taiwan are to reduce electricity consumption, water usage, and waste generation by 1% annually compared to the previous year.

Concrete action plans include:

1. By 2025, increase the Scope 1 and 2 GHG inventory coverage to 100%, encompassing the parent company, Taiwan-based subsidiaries, and overseas subsidiaries;
2. Sequentially carry out water usage and waste generation statistics, data reviews, and formulate reduction plans;
3. Procure renewable energy, renewable energy certificates, and establish in-house renewable energy sources;
4. Actively review the usage of operational sites, upstream and downstream transportation processes, and packaging material usage; continue digitalization efforts to reduce office paper consumption; and require air conditioning temperatures not to be set excessively low.

For details regarding the GHG and other climate-related indicators, targets, and progress, please refer to the appendix: Climate Indicators and Targets.

(VII) Ethical corporate management and discrepancies from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof:

The Company establishes and implements rules and regulations and discloses material information immediately in accordance with relevant laws and regulations, so that all relevant parties can understand the Company's ethical management principles.

Implementation status and discrepancies with Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies and the reasons

Evaluation items	Implementation status (Note 1)			Discrepancies with ethical corporate management best practice principles for TWSE/GTSM listed companies and the reasons
	Yes	No	Summary	
I. Formulate ethical management policies and plans				
(I) Does the Company have an ethical corporate management policy approved by the Board of Directors, and clearly state the policy and practice of ethical corporate management in its regulations and external documents, as well as the commitment of the Board of Directors and senior management to actively implement the corporate management policy?	√		(I) The Company has formulated the "Ethical Corporate Management Best Practice Principles" on September 28, 2017 and the "Code of Ethical Conduct" on October 28, 2019 with reference to the model of the competent authority, which have been published on the Company's website as a policy declaration of ethical corporate management.	None
(II) Has the Company established a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activity within its business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly, which shall at least include the preventive measures specified in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	√		(II) The Company's "Employee Service Consent Form" states that employees shall be bound by the confidentiality of confidential information, the prohibition of insider trading, and other rules of good faith, and shall be punished for any violation of work discipline. The Company's internal regulations stipulate that the Company, its directors, supervisors, managers, and employees shall not, directly or indirectly, offer, promise, request, or accept any form of improper advantage in the performance of its business.	None
(III) Does the Company establish policies to prevent unethical conduct with clear statements regarding relevant procedures, guidelines of conduct, punishment for violation, rules of appeal, and the commitment to implement the policies?	√		(III) The Company has an "Employee Service Consent Form" that specifies confidentiality, the prohibition of insider trading, and other ethical conduct rules for employees. The Human Resources Department plans to provide employees with a comprehensive explanation of the Company's commitment to ethical management, policies, preventive measures, and the consequences of violating ethical conduct through the performance assessment, training, and promotion. The Company has a whistle-blowing hotline: 1. Encourage employees to report to the supervisor or the audit committee, the head of internal audit, or an appropriate person of Other when they suspect or discover a violation of laws and regulations or the Code of Ethical Conduct. 2. In case of any violation of work discipline and integrity requirements, the	None

Evaluation items	Implementation status (Note 1)			Discrepancies with ethical corporate management best practice principles for TWSE/GTSM listed companies and the reasons
	Yes	No	Summary description	
			<u>Company's stakeholders can report it through the complaint mailbox (tghac@trigoldholdings.com).</u>	
II. Implementation of Ethical Corporate Management				
(I) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	✓		(I) The Company conducts business activities in a fair and transparent manner and always considers the lawfulness of its business counterparties and whether they have a record of dishonest behavior, and it is advisable to avoid dealing with those who have a record of dishonest behavior.	None
(II) Has the company established a dedicated unit under the Board of Directors to promote ethical corporate management, and does it regularly (at least once a year) report to the Board of Directors on its ethical management policies and prevention programs against unethical conduct, as well as supervise the implementation status?		✓	(II) Although the Company has not yet established a dedicated unit to manage ethical corporate management, the HR department of the Company has set up relevant rules and regulations on employee management, and has conducted internal audits to examine the operation and governance of the Company and submitted audit reports to the Board of Directors.	Please refer to the operating status description listed on the left.
(III) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	✓		(III) If there is a conflict of interest in the business, the supervisor must be informed in advance and recused to prevent the conflict of interest. When there is a conflict of interest in each proposal of the Board of Directors, the principle of recusal shall be followed, and the directors shall not participate in the discussion and shall not participate in the voting.	None

(Continued on the next page)

Evaluation items	Implementation status (Note 1)			Discrepancies with ethical corporate management best practice principles for TWSE/GTSM listed companies and the reasons																					
	Yes	No	Summary description																						
(IV) Has the Company established an effective accounting system and internal control system for the implementation of integrity management, and has the internal audit unit formulated relevant audit plans based on the assessment results of the risk of dishonesty, and checked the compliance of the plan to prevent dishonesty, or entrusted an accountant to perform the audit?	√		(IV) The internal control system of the Company is established in accordance with the relevant regulations of “Rules for Handling the Establishment of Internal Control Systems by Public Offering Company“, and is implemented. The audit department of the Board of Directors also regularly checks the compliance of the accounting system and internal control system and reports to the board of directors.	None																					
(V) Does the Company regularly hold internal and external educational training on operational integrity?	√		<div>(V) The Company’s human resources and legal affairs units hold education and training related to ethical corporate management from time to time. If there are relevant internal and external practical cases, they will be educated and publicized at company meetings to strengthen colleagues’ awareness of ethical corporate management. A total of four education and training sessions on integrity management-related issues were held. :</div> <table><tr><th>Course name</th><th>Hours</th><th>Participants</th></tr><tr><td>Legal Regulations and Practical Cases of Dishonest Conduct</td><td>1</td><td>Continuing education of directors</td></tr><tr><td>Avoiding Antitrust Violations in Business Transactions: Stay Profitable with Sustainable Compliance</td><td>1</td><td>All employees</td></tr><tr><td>Analyzing Insider Trading Regulations Through Practical Case Studies</td><td>1</td><td>All employees</td></tr><tr><td>“Data Privacy Knows No Borders, Cybersecurity Must Not Be Neglected”</td><td>1</td><td>All employees</td></tr><tr><td>Key Points and Case Reviews on Corporate Personal Data Protection and Cybersecurity Management</td><td>1.5</td><td>All employees</td></tr><tr><td></td><td></td><td></td></tr></table>	Course name	Hours	Participants	Legal Regulations and Practical Cases of Dishonest Conduct	1	Continuing education of directors	Avoiding Antitrust Violations in Business Transactions: Stay Profitable with Sustainable Compliance	1	All employees	Analyzing Insider Trading Regulations Through Practical Case Studies	1	All employees	“Data Privacy Knows No Borders, Cybersecurity Must Not Be Neglected”	1	All employees	Key Points and Case Reviews on Corporate Personal Data Protection and Cybersecurity Management	1.5	All employees				None
Course name	Hours	Participants																							
Legal Regulations and Practical Cases of Dishonest Conduct	1	Continuing education of directors																							
Avoiding Antitrust Violations in Business Transactions: Stay Profitable with Sustainable Compliance	1	All employees																							
Analyzing Insider Trading Regulations Through Practical Case Studies	1	All employees																							
“Data Privacy Knows No Borders, Cybersecurity Must Not Be Neglected”	1	All employees																							
Key Points and Case Reviews on Corporate Personal Data Protection and Cybersecurity Management	1.5	All employees																							

(Continued from previous page)

Evaluation items	Implementation status (Note 1)			Discrepancies with ethical corporate management best practice principles for TWSE/GTSM listed companies and the reasons
	Yes	No	Summary description	
III. Operation of the Company's whistleblowing system				
(I) Does the Company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible individuals to handle the complaint received?	√		(I) The Company has established relevant internal regulations to clearly define the reporting and disciplinary system, and announced to all colleagues.	None
(II) Has the Company established standard operating procedures for investigating reported misconduct, follow-up measures to be adopted after the investigation, and related confidentiality mechanisms?	√		(II) The Company has established employee grievance procedures, which describe the handling methods and relevant confidentiality principles. In addition, the Audit Committee has set up a dedicated email address: tghac@trigoldings.com to handle the complaints by the Audit Committee members and established the "Rules Governing the Handling of Complaints and Suggestions from Stakeholders Received by the Audit Committee".	None
(III) Does the Company provide proper whistleblower protection?	√		(III) The Company's "Regulations Governing the Handling of Complaints and Recommendations from Stakeholders by the Audit Committee" has clearly stipulated the complaint handling process to strictly protect the complainant from improper handling due to the report.	None
IV. Strengthening information disclosure				
(I) Does the Company disclose its ethical corporate management policies and the results of its implementation on the Company's website and Market Observation Post System?	√		The Company's website has a corporate governance section, in which the content of corporate governance and important company regulations are disclosed on the Company's website for stakeholders to inquire. The Company's website is managed and maintained by a dedicated person who is responsible for maintenance and accepts consultation on related matters.	None
V. If the Company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: The Company has established the Ethical Corporate Management Best Practice Principles and will formulate relevant operating procedures and conduct guidelines in accordance with these principles.				
VI. Other is helpful to understand the important information of the Company's integrity management operation: (such as the Company's review and revision of its established integrity management code, etc.): None.				

Note1: Regardless "Yes" or "No", the status shall be stated in the Remarks section.

(VIII) Other information material to the understanding of corporate governance within the Company

The Company has established the “Operating Procedures for Preventing Insider Trading” and has informed all directors, managers and employees of the Company. These Procedures have been posted on the Company’s website for all employees to follow in order to avoid any violation or occurrence of insider trading.

(IX) The following matters regarding implementation of internal control system shall be disclosed:

Trigold Holdings Limited
Statement of Internal Control System

Date: March 24, 2025

Based on the findings of a self-assessment, the Company states the following with regard to its internal control system during the year 2024:

- I. The Company acknowledges and understands that the establishment, implementation and maintenance of the internal control system are the responsibility of the Board of Directors and managerial officers, and that the Company has already established such a system. Internal control system is designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance and safeguarding of assets), reliability, timeliness, transparency and regulatory compliance of our reporting, and compliance with applicable rulings, laws and regulations.
- II. The internal control system has its inherent limitations. No matter how perfect the design is, an effective internal control system can only provide reasonable assurance for the achievement of the above three Item standards; In addition, the effectiveness of the internal control system may change due to changes in the environment and circumstances. However, self-supervision measures were implemented within the Company's internal control policies to facilitate immediate rectification once procedural flaws have been identified.
- III. The Company evaluates the design and operating effectiveness of its internal control system based on the criteria provided in "Rules for Handling the Establishment of Internal Control Systems by Public Offering Company" (hereinafter referred to as "Rules for Handling") in Item. The criteria adopted by the Regulations identify 5 key components of managerial internal control: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities. Each component further contains several Items. Please refer to "Item" for details.
- IV. The Company has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations .
- V. Based on the findings of such evaluation, the Company believes that, on December 31, 2024, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency of reporting, and compliance with applicable rulings, laws and regulations.
- VI. This Statement is an integral part of the Company's annual report and prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
- VII. This Statement has been passed by the Board of Directors in their meeting held on March 24, 2025, with none of the 7 attending directors expressing dissenting opinions, and the remainder all affirming the content of this Statement.

Trigold Holdings Limited

Chairperson: Huang, Wei-Hsiang

President: Chang, Wen-Chong

2. Internal control audit by external auditors: None

(X) Major resolutions of shareholders' and board meetings and the implementation status of the resolutions of regular shareholder meetings during the most recent year and up to the publication date of this annual report

Date	Board meeting/shareholders' meeting	Major resolutions
2024.05.30	Shareholders Meeting	Contents and implementation of important Resolution in the 2024 shareholders' meeting: 1. 2023 Business Report and Financial Statements of adoption Implementation status: Resolution approved. 2. 2023 Earnings Distribution of adoption Implementation status: June 30, 2024 is set as the distribution base date, and July 24, 2024 is the distribution date. (Cash dividend of NT \$0.8 per share was distributed.)
2024.01.29	Board of directors	Proposal to provide supplier endorsement and guarantee for a subsidiary, PENG YU Trigold Limited.
2024.02.23	Board of directors	1. Proposal for 2023 director remuneration and individual amounts 2. Proposal for 2023 financial statements (including standalone and consolidated financial statements) and business report 3. Proposal to draft the agenda for convening the 2024 annual general shareholders' meeting 4. Proposal to determine the method, date, and venue for convening the 2024 annual general shareholders' meeting 5. Proposal to determine the time and place for accepting shareholder proposals for the 2024 annual general shareholders' meeting
2024.03.25	Board of directors	1. Proposal for 2023 internal control system self-assessment and internal control system statement 2. Proposal for 2023 performance evaluation and remuneration distribution of appointed managerial officers 3. Proposal for the appointment of certified public accountants for 2024 4. Proposal for 2023 earnings distribution 5. Proposal regarding the public issuance application process by the Company's sub-subsidiary Hoban Inc.
2024.04.15	Board of directors	Proposal to provide supplier endorsement and guarantee for a subsidiary, PENG YU Trigold Limited.
2024.05.13	Board of directors	1. Proposal for the 2024 Q1 consolidated financial statements 2. Proposal for HLD (Hong Kong) Co., Ltd. to provide a loan for PENG YU Trigold Limited.
2024.08.12	Board of directors	1. Proposal for adjustment to 2023 performance evaluation and remuneration distribution of appointed managerial officers 2. Proposal for the 2024 Q2 consolidated financial statements 3. Proposal to adjust subsidiary reporting procedures
2024.11.11	Board of directors	1. Proposal for appointment of 3rd-term performance-based managerial officers (subsidiary general manager) 2. Proposal for the Rules and Procedures for Remuneration Committee

(Continued on next page)

Date	Board meeting/shareholders' meeting	Major resolutions
2024.12.23	Board of directors	<ol style="list-style-type: none"> 1. Proposal to draft the “Sustainability Report Preparation and Assurance Operating Procedures” 2. Proposal to draft Regulations Governing Sustainability Information Management and Related Internal Control 3. Proposal to cancel the supplier endorsement and guarantee provided by the Company for a subsidiary, PENG YU Trigold Limited. 4. Proposal to cancel the supplier endorsement and guarantee provided by the Company for a subsidiary, PENG YU Trigold Limited. 5. Proposal to provide supplier endorsement and guarantee for a subsidiary, PENG YU Trigold Limited. 6. Proposal to provide supplier endorsement and guarantee for a subsidiary, PENG YU Trigold Limited. 7. Proposal for capital increase through cash issuance of new shares by the Company
2025.01.20	Board of directors	<ol style="list-style-type: none"> 1. Proposal to revise the Rules and Procedures for the Remuneration Committee 2. Proposal to provide supplier endorsement and guarantee for a subsidiary, PENG YU Trigold Limited.
2025.02.24	Board of directors	<ol style="list-style-type: none"> 1. Proposal for the Company’s 2024 financial statements (including standalone and consolidated financial statements) and business report 2. Proposal for the Company’s 2024 director remuneration and individual amounts 3. Proposal to draft the agenda for convening the Company’s 2025 annual general shareholders' meeting 4. Proposal to determine the method, date, and venue for convening the Company’s 2025 annual general shareholders' meeting 5. Proposal to determine the time and place for accepting shareholder proposals for the Company’s 2025 annual general shareholders' meeting 6. Proposal to lift the restriction on competition prohibition for the Company’s directors
2025.03.24	Board of directors	<ol style="list-style-type: none"> 1. Proposal for the Company’s 2024 internal control system self-assessment and internal control system statement 2. Proposal for the Company’s 2024 performance evaluation and remuneration distribution of appointed managerial officers 3. Proposal for the Company’s 2024 employee remuneration distribution 4. Proposal for the Company’s 2024 earnings distribution 5. Proposal to amend the Company’s “Articles of Incorporation”
2025.04.21	Board of directors	<ol style="list-style-type: none"> 1. Proposal for the appointment of certified public accountants for 2024 2. Proposal for Trigold Holdings Limited to provide a loan for Genuine Limited.

(XI) Major issues of record or written statements made by any director or supervisor dissenting to important resolution passed by the board of directors during the most recent year or as of the publication date of this annual report: None.

IV. Information on CPA fees

Unit: NT\$ thousands

Accounting firm	Name of CPA		Independent auditor's period	Audit fee	Non-audit fee	Remarks
PWC Taiwan	Pei-Chuan Huang	Yi-Fan Lin	2024.01.01 ~ 2024.12.31	2,060	1. NT\$70 thousand for profit-making enterprise income tax audit for 2024 2. NT\$10 thousand for profit-making enterprise income tax online filing for 2024 3. NT\$115 thousand for CFC audit report for 2024 4. NT\$50 thousand for reviewing full-time non-executive employees' Payroll 5. NTD\$135 thousand for 2024 Project services for the cash issuance of new shares declaration.	

- (I) When non-audit fees paid to the certified public accountant, the accounting firm, and/or to any affiliated enterprise are one quarter or more of the audit fees paid thereto, the amounts of both audit and non-audit fees as well as details of non-audit services shall be disclosed: None.
- (II) When 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, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.
- (III) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 % or more, the reduction in the amount of audit fees, reduction percentage, and reason (s) therefor shall be disclosed: None.

V. Replacement of CPA: None.

VI. The Company's chairman, president, or managerial officers in charge of its finance or accounting operations did not hold any position in the Company's independent auditing firm or its affiliates in the past year: None.

VII. Any transfer of equity interests and/or pledge of change in equity interests by a director, supervisor, managerial officers, or shareholder with a stake of over 10 % during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

1. Changes in shareholding of directors, supervisors, managerial officers and major shareholders

Title (Note1)	Name	2024		As of March 31, 2025	
		Increase (decrease) in the number of shares held	Increase (decrease) in pledged shares	Increase (decrease) in the number of shares held	Increase (decrease) in pledged shares
Director and major shareholder	WPG Holdings Limited	0	0	12,816,838	0
Director	Chi-Tung Yeh	(144,000)	0	154,909	0
Independent	Shih-Chieh Chen	0	0	0	0
Independent	Yung-Hong Yu	0	0	0	0
Independent	Ching-Hui Kuo	0	0	0	0
Director, President	Wen-Chong Chang	0	0	133,864	0

Director of Finance and Accounting Department	Chun-Chieh Tsao	0	0	82,000	0
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Note 1: Shareholders who hold over 10% of the Company's shares shall be noted as major shareholders and listed separately.

Note 2: The person to whom shares are transferred or pledged is a related party:

(1) Information on equity transfer: None.

(2) Information on equity pledge: N/A

VIII. Information on the top 10 shareholders who are associates, spouses, or relatives within the second degree of kinship to each other

Information on relationships of top 10 shareholders by shareholding ratio

March 31, 2025

Name	Shares held by themselves		Shares held by spouse and minors		Shares held by others		Names and the relationship among the top ten shareholders in the relationship of associates or spouses, blood relatives within the second degree of kinship.		Remark
	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Name (or full name)	Relationship	
WPG Holdings Limited (Legal representative: Wei-Hsiang Huang)	72,012,027 0	57.35 0	0 0	0 0	2,097,993 0	1.67 0	WPG Investment Co., Ltd.	Parent and Subsidiary	-
WPG Holdings Limited (Legal representative: Kuo-Tung Tseng)	72,012,027 0	57.35 0	0 0	0 0	2,097,993 0	1.67 0	WPG Investment Co., Ltd.	Parent and Subsidiary	-
WPG Holdings Limited (Legal representative: Wen-Chong Chang)	72,012,027 253,864	57.35 0.20	0 0	0 0	2,097,993 0	1.67 0	WPG Investment Co., Ltd.	Parent and Subsidiary	-
Mei-Jiu Lin	5,494,337	4.38	0	0	0	0	-	-	-
Hsi-Ming Lee	5,453,337	4.34	0	0	0	0	-	-	-
WPG Investment Co., Ltd. representative: Wei-Hsiang Huang	2,097,993 0	1.67 0	0 0	0 0	0 0	0 0	WPG Holdings Limited	Parent and Subsidiary	-
HSBC Bank (Taiwan) Limited acting as custodian for Morgan Stanley & Co. International plc Investment Account	1,504,895	1.20	0	0	0	0	-	-	-
Chih-Ku Tsai	1,439,058	1.15	0	0	0	0	-	-	-
Chi-Tung Yeh	1,345,948	1.07	2,348	0.002	0	0	-	-	-
Shiu Wei Investment Co., Ltd. representative: Xi-Jun Huang	1,327,146 50,000	1.10 0.04	0 0	0 0	0 0	0 0	-	-	-
Chin-Chih Lu	1,216,000	0.97	0	0	0	0	-	-	-
Capital Securities Corp. acting as custodian for Meridian Ltd. Investment Account	1,183,000	0.94	0	0	0	0	-	-	-

IX. The total number of shares and total equity held in any single entity by the Company, its directors and supervisors, managerial officers, and any entities controlled either directly or indirectly by the Company

December 31, 2024 Unit: thousand shares; %

Invested enterprise (Note)	Held by the Company		Held by directors, supervisors, managers, and directly/indirectly controlled businesses		Total investment	
	Number of shares	Shareholding %	Number of shares	Shareholding %	Number of shares	Shareholding %
Genuine C&C Inc.	79,569	100.00%	0	0	79,569	100.00%
WPG TRIGOLD (HONG KONG) LIMITED	155,200	100.00%	0	0	155,200	100.00%
PENG YU TRIGOLD LIMITED Ltd.	2,000	100.00%	0	0	2,000	100.00%

Three. Fundraising

I. Capital and shares:

(I) Share capital source

Year/ Month	Issue price	Share capital approved		Share capital		Remark		
		Number of shares (thousand shares)	Amount (NT \$thousand)	Number of shares (thousand shares)	Amount (NT \$thousand)	Source of share capital	Capital increased by assets other than cash	Others
2017.09	NT\$10	300,000	3,000,000	79,569	795,695	Establishment capital (Established by way of share conversion)	None	None
2021.10	NT\$21	300,000	3,000,000	100,569	1,005,695	Cash capital increase Jing-Shou-Shang-Zi No. 11001177640 issued on October 1, 2021	None	None
2024.04	NT\$24	300,000	3,000,000	125,569	1,255,695	Cash capital increase Jing-Shou-Shang-Zi No. 11430050840 issued on April 21, 2025	None	None

March 31, 2025 Unit: Shares

Type of stock	Authorized share capital					Remarks
	Outstanding shares			Unissued shares	Total	
	Listed	Unlisted	Total			
Ordinary shares	100,569,450	25 million (Note)	125,569,450	174,430,550	300,000,000	25,000,000 shares are reserved for the issuance of employee stock options, new employee restricted stocks, preferred shares with stock options, or stock options with stock options to exercise corporate bonds.

Note: The Company resolved during its Board of Directors meeting on December 23, 2024, to proceed with proceeds from issuing shares, issuing 25,000 thousand new shares, which has been approved for declaration effective by the Financial Supervisory Commission on January 17, 2025, under document number 1130368651. The effective date for the capital increase is March 31, 2025, and it is agreed with Taipei Exchange to initially pay the stock subscription certificates on TPEx on April 7, 2025.

Information relevant to the aggregate reporting policy: None.

(II) List of major shareholders

List of major shareholders

March 31, 2025

Shareholders/ Shareholding	Shares held	Shareholding percentage
WPG Holdings Co., Ltd.	72,012,027	57.35%
Mei-Jiu Lin	5,494,337	4.38%
Hsi-Ming Lee	5,453,337	4.34%
WPG Investment Co., Ltd.	2,097,993	1.67%
HSBC Bank (Taiwan) Limited acting as custodian for Morgan Stanley & Co. International plc Investment Account	1,504,895	1.20%
Chih-Ku Tsai	1,439,058	1.15%
Chi-Tung Yeh	1,345,948	1.07%
Shiu Wei Investment Co., Ltd.	1,327,146	1.06%
Chin-Chih Lu	1,216,000	0.97%
Capital Securities Corp. acting as custodian for Meridian Ltd. Investment Account	1,183,000	0.94%

(Note: Capital amount is based on 2025/03/31 \$1,255,694,500)

(III) Dividend policy and implementation

1. Information on the dividend policy, employee bonus and remuneration of directors and supervisors as set out in the Articles of Incorporation is as follows:

The Company's dividend policy takes into consideration various factors such as the Company's operational growth, funding requirements for long-term financial plans and investing activities, protection of shareholders' and investors' interests, a sound financial structure and the effects of all dilutive potential shares. The appropriations of earnings are proposed by the Board of Directors and resolved by the shareholders. The Company's dividend policy also takes into account the Company's profitability, future operating plans and funding needs, and changes in the industry environment. It also considers shareholders' equity and the Company's long-term financial planning and other factors to plan the Company's dividend distribution plan. The total annual dividend distribution of the Company shall not be less than 30 % of the current year's earnings. The total amount of cash dividends paid by the Company shall not be less than 20 % of the total amount of dividends and bonuses to be paid to shareholders in the current year.

2. Proposed Distribution of Dividend:

- (1) The Company intends to distribute a cash dividend of NT \$125,569,450 from the distributable surplus in 2024, with a cash dividend of NT \$1 per share.
- (2) In the event that the conditions set forth in the earnings distribution proposal are changed by law, such as the dividend distribution rate is changed due to changes in laws and regulations or changes upon the review of the competent authority, the Chairperson is fully authorized to handle all the matters.
- (3) The proposed distribution of earnings for 2024 is as follows:

Trigold Holdings Limited
2024 Earnings Distribution Table

Unit: NT\$	
Item	Amount
Undistributed retained earnings at the beginning of the period	418,862,627
Add: 2024 net profit after tax	244,601,808
Less: 2024 retained earnings Adjustments	-
Less: Legal reserve appropriated	(24,460,181)
Add: Reversal of special reserve	16,934,941
Distributable earnings	655,939,195
Distribution items:	
Shareholders' bonus -- cash (NT\$1 per share) (Note)	(125,569,450)
Undistributed retained earnings at the end of the period	530,369,745

Note: The Company shall first distribute the 2024 earnings prior to the remaining earnings of the company.

(IV) Impact on business performance, earnings per share, and shareholder return rate from the proposal of stock dividend distribution made at the recent shareholders' meeting:

Impact on Business Performance, earnings per share, and Shareholder Return Rate from the Proposal of Stock Dividend Distribution Made at the Recent Shareholders' Meeting: Not applicable.

(V) Remuneration paid to employees, directors and supervisors:

1. Percentages or ranges of remuneration of employees and directors under Articles of Incorporation: If the Company makes a profit in the year, it shall set aside 0.01 % or more, 5 % or less as employee compensation and no over 3 % as director compensation from the Board of Directors Resolution, and report to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve the amount of make-up in advance.

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

The amount of remuneration to employees and directors is determined in accordance with the Company's Articles of Incorporation. Any discrepancy between the actual amount distributed and the estimated amount is accounted for as a change in accounting estimate and recognized as profit or loss in the year of actual distribution.

3. Information on the proposed distribution of employee remuneration approved by the Board of Directors:

The proposed remuneration for employees is NT\$267,841; the remuneration for directors and supervisors is NT\$5,000,000.

(1) If the amount of cash dividends, stock dividends and directors' remuneration distributed to employees differs from the annual estimated amount of the recognized expenses, the amount of the difference, the reason for the difference and the treatment of the difference should be disclosed:

The difference between the proposed amount of employee remuneration and the estimated amount of NT \$274,541 in 2024 is NT\$(6,700); the difference between the proposed amount of director remuneration and the estimated amount of NT\$5,500,000 in the account for 2024 is NT\$(500,000). The above difference of NT\$(506,700) is intended to be treated as changes in accounting estimates and adjusted to profit or loss for 2025.

(2) The proposed the amount of employee stock bonus and its proportion to the total net profit after tax and total employee bonus for the current period total:

There are no stock dividends distributed in this period, so it is not applicable.

(3) Estimated earnings per share after taking into account the proposed distribution of employee bonuses and director remuneration: None.

4. The actual distribution of employee and director compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed). If there is any discrepancy between the actual distribution and the recognized employee bonuses and director/supervisor compensation, the discrepancy, its cause, and its status must also be listed.

The actual distribution for 2024 is employee remuneration of NT\$158,000 and director and supervisor remuneration of NT\$3,000,000. The difference between the employee remuneration

of NT\$112,907 and the director and supervisor remuneration of NT\$2,500,000 recognized in the 2023 financial report is that the total amount of employee remuneration and director and supervisor remuneration decreased by NT\$545,093, which has been adjusted to the profits and losses for 2024.

(VI) Shares repurchased by the Company: None.

II. Issuance of corporate bonds: None.

III. Preferred shares: None.

IV. Issuance of global depository receipts: None.

V. Handling of employee stock option warrants:

(I) Unexpired employee subscription warrants issued by the Company as of the date of publication of the annual report, and explain the effect of such warrants upon shareholders' equity: None

(II) The name, acquisition and subscription status of the managerial officer holding employee share subscription warrants, the top ten employees holding employee share subscription warrants with subscription amounts of \$30 million or more as of the publication date of the annual report: None.

VI. Status of new share issuance in connection with mergers and acquisitions: None.

VII. Implementation of capital utilization plan

For the period as of the quarter preceding the date of publication of the annual report, with respect to each uncompleted public issue or private placement of securities, and to such issues and placements that were completed in the most recent 3 years but have not yet fully yielded the planned benefits:

(I) Plan Content

On December 23, 2024, the Board of Directors of the Company resolved to conduct a capital increase through cash issuance of new shares. The information is as follows:

1. Source of Funds:

In order to repay bank loans, the Company plans to conduct a capital increase through cash issuance of 25,000,000 common shares, with a par value of NT\$10 per share and an issue price of NT\$24 per share. The total expected amount to be raised is NT\$600,000 thousand.

2. Project Items and Utilization Schedule

Unit: NT\$ thousands

Project items	Date of scheduled completion	Total required funds	Planned schedule of fund utilization
			2025
			Q2
Debt repayment – repayment of bank loans	Q2 of 2025	600,000	600,000

3. Expected potential benefits

The Company's current capital raising plan is expected to raise NT\$600,000 thousand, all of which will be used to repay bank loans. Based on the planned repayment amount and the loan interest rate, it is estimated that interest expenses can be saved by NT\$10,049 thousand for Q2 of 2025 and by NT\$13,399 thousand for each subsequent year. In addition to reducing the financial burden, it will also strengthen the financial structure, lower the dependence on bank borrowings, and increase flexibility in the use of funds, thereby enhancing long-term competitiveness.

(II) Implementation status

As of the end of the quarter preceding the date of publication of the annual report (March 31, 2025), the aforementioned cash capital increase plan has not yet been implemented and is therefore not applicable.

Four. Business Overview

I. Business activities

(I) Business scope

1. Business item

Trigold Holdings: Investment industry.

Subsidiaries: Mainly engaged in the sale of information goods such as computers and peripherals and indoor children's playgrounds.

2. Business proportion (2024)

(1) Computer, components and peripherals 99.30%

(2) Other and labor services 0.70%

3. Current Products (Services)

Item	Main products
Computer components	CPU, memory modules, motherboards, graphics cards, and other components.
Personal computer	Desktops, laptops, mini pc, servers, surveillance systems DVR.
Peripheral devices and consumables	Scanners, monitors, hard drives, optical drives, audio cards, video cards, Data transmission machines, monitoring systems, network cards, consumables and packaged software.
Communication Goods	Cell phones, communication products, GPS
Appliances	TV, refrigerator, and washer.

4. Planned Development of New Products and Services

(1) Continue expanding the portfolio of agency brands, adding product lines such as high-performance notebook computers, servers, and key components.

(2) Strengthen the agency of household appliances, commercial equipment, and smart office-related products in response to the ongoing development trend of hybrid work modes between business and home.

(3) Focus on the e-sports and creator markets, continuously expanding product lines related to the stay-at-home economy and content creation, such as gaming laptops, graphics cards, and VR devices.

(4) Expand the brand visibility of own brands JustPower and HanKai; HanKai is launched on overseas e-commerce platforms for international deployment.

(5) Develop intelligent application products and solutions related to AI computing, cloud applications, and edge computing, and strengthen cooperation with SI/enterprise users.

(II) Industry overview

1. Trigold Holding:

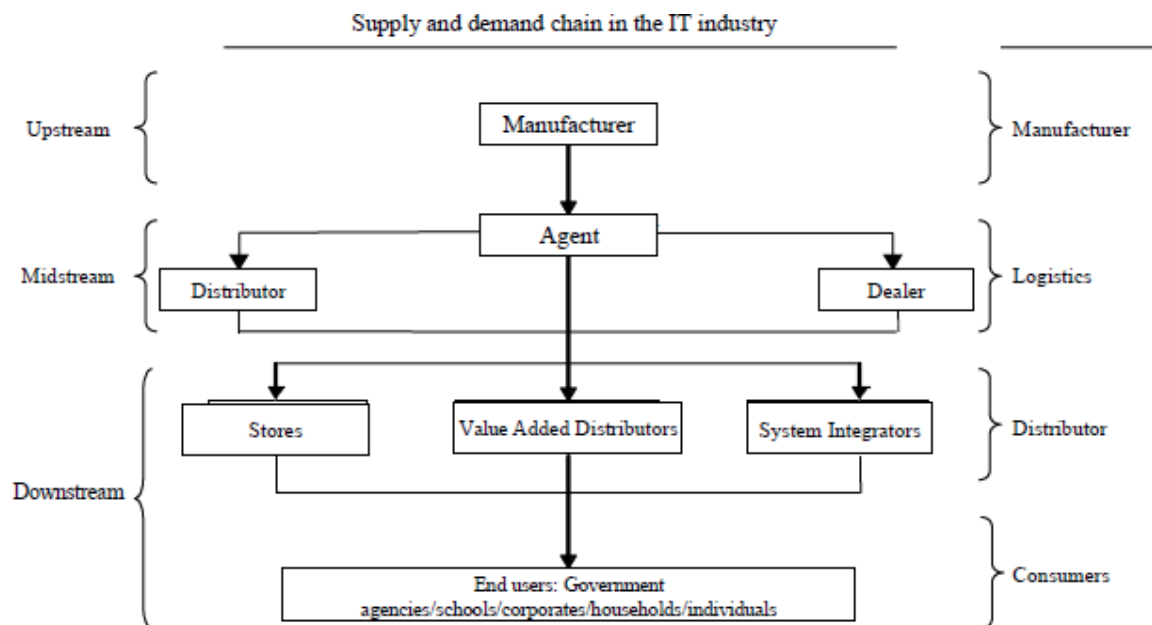
The Company's business is investment holding, hoping to assist Taiwanese enterprises in overcoming challenges such as low trading volume due to small scale and lack of transparency, and difficulties related to growth, internationalization, transformation and upgrading, and succession transition during the maturity stage, through cross-industry holding and diversified investment portfolios.

Subgroup of Trigold Holdings (distribution of information goods):

In 2024, the overall market remains in an environment of unresolved inflation and weak end-market demand. However, after continuous inventory reduction in the previous year, channel inventory has returned to a healthier level and can quickly respond to market replenishment needs. With the gradual popularization of AI applications, such as AI PCs, generative AI servers, and related equipment driving a new wave of upgrades, demand for some key components such as high-end CPUs and GPUs is rebounding, boosting overall revenue growth momentum.

Looking ahead to 2025, although geopolitical issues and interest rate policies remain uncertain factors, the channel market is expected to grow steadily with the gradual economic recovery and the rebound in enterprise procurement. Subsidiaries will continue to adjust product portfolios and pricing strategies according to market changes, enhance operational efficiency through electronic sales platforms, data analysis, and AI-assisted tools; at the same time, they will strengthen operating capital and risk control to ensure financial stability during growth, and gradually expand the overall group's revenue and profit scale.

2. Correlation with upstream, midstream, and downstream sections of the industry



3. Various development trends and competition of products

The information distribution industry has evolved from physical to multimedia, internet-based, and mobile. With the development of e-commerce, distributors have gradually adopted the direct sales model, especially online transactions, which positively contribute to manufacturers' competitiveness and response speed. Information products have short life cycles and thin average gross margins. A flattened distribution structure reduces the cost of layered sales and increases bargaining space. Therefore, building an electronic commerce platform has become an inevitable trend for computer distributors. However, in the face of the next generation of internet evolution, the diversification of information across various mobile device platforms is also an inevitable direction. How to transmit information and conduct mobile payments through various handheld devices will be a future trend of internet evolution.

Information distribution service providers generate business synergies through economies of scale, increase product sales volume to boost revenue, and further integrate their existing

Computer, Consumer Electronics, and Communication products. This development model not only provides consumers with a convenient and economical consumption environment but also offers distributors broader sources of income and operational space.

The information industry market is highly competitive. In addition to horizontal integration within the industry to achieve the trend of "the bigger, the stronger," EMS group manufacturers, with their years of ODM/OEM experience and abundant corporate resources, are attempting to vertically integrate the industry from upstream manufacturing to midstream distribution, and further into retail and system integration. This move will quickly gain the support of domestic and international information original brands, granting them a competitive edge in acquiring agency rights over traditional distributors and traders. Moreover, they will have a significant influence on product specifications, marketing methods, industry standards, and product pricing. Furthermore, how to become the agent of the top brand or an eye-catching product among numerous information goods is also the key to success. This new trend is worthy of close attention from information distribution service providers.

(III) Technology and R&D overview

In recent years, the Group has continuously developed a B2B e-commerce transaction platform and achieved significant results in improving order convenience and information completeness. More than half of the distributors now place orders through the electronic transaction platform, clearly showing their recognition of the B2B e-commerce platform and confirming the Group's unique business model compared to industry peers.

Considering the continuous impact of online shopping platforms and large-scale e-commerce on the physical distribution system, all subsidiaries will continue to expand the application of B2B2C e-commerce platforms based on B2B transaction platform technology. By integrating virtual and physical channels, general consumers can place orders on the virtual platform, and through the platform's intelligent matching technology, the nearest distributor will be responsible for delivery and provide "local after-sales service," further enhancing the end-customer experience and effectively resolving the conflict between online shopping and physical channels.

In addition, given the popularity of handheld devices, mobile and tablet order interfaces have been developed since 2013. In recent years, user interface (UI/UX) and mobile operation performance have continued to be optimized. In the future, depending on the trend of technological development, we will evaluate the feasibility of order applications via various wearable device interfaces to enhance the platform's digital integration capabilities.

Facing an increasingly saturated and competitive e-commerce market, the Group will introduce data analysis tools to gradually establish a data-driven decision-making management model. At the same time, we will continue to optimize the online-offline integrated sales channel structure, connecting online and offline mechanisms, and using physical mechanisms to support online mechanisms to create greater business opportunities as a key strategy to enhance market competitiveness and differentiated operations.

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

Trigold investment holding:

1. Short-term business development plan

- (1) Seek support from the parent company, WPG Holdings, to strengthen the Company's competitiveness in information product distribution and expand international business.
- (2) Identify suitable merger or equity investment targets.
- (3) Establish investment decision-making, post-investment management mechanisms, and subsidiary governance and supervision mechanisms to facilitate the onboarding and rapid integration of new members. Each should focus on core business and performance improvement based on respective markets and industry characteristics, while retaining flexibility for independent operations.
- (4) After the integration of new businesses, shared or complementary resources can build competitive advantages and generate economic benefits. Through professional management and operation, operating efficiency can be improved, shaping Syntrend Corporation into a diversified holding platform with unity in diversity and diversity in unity.

2. Long-term business development plan

Strengthen corporate governance and improve transparency while planning from a macro perspective, conducting diversified industrial collaborations, seeking more stable and proactive development for each business entity. Maximize the effective utilization of group resources to continuously enhance Syntrend Corporation's overall operational performance and shareholder equity, becoming a new model of holding companies.

Trigold subgroup:

1. Short-term Business Development Plan

- (1) Continue to implement the profit center system and use the return on working capital (ROWC) and gross profit to Operating expenses (OPEX/GP%) as performance measurement indicators, supplemented by a target management system to comprehensively review the performance of each product line and revenue.
- (2) Introduce various new product lines and expand the supply chain level through the supplier electronic platform.
- (3) Product lines for distribution, smart applications, and home appliances.
- (4) Develop non-IT product lines to improve platform utilization and gross profit structure.
- (5) Continue to develop electronic trading platforms and create new profit models by upgrading electronic trading platforms.

2. Long-term business development plan

In recent years, due to the fierce market competition for low-profit products, under the trend of "low-profit era", in the face of changes in the market and consumer behavior, each subsidiary not only continues to strengthen and develop the agency brand product lines, consolidate the density and solidity of existing channels, but also strengthens the development of electronic trading platforms.

Under the new retail era, each subsidiary will continue to strengthen its data management capabilities, develop and apply multiple e-commerce platforms, combine the resources from its distributors, and complete the close integration of virtual and real multiple channels to further create growth in turnover

and profitability and become a high-value distributor company.

II. Market and sales overview

(I) Market analysis

1. Sales region of main products

The Group operates an information product distribution agency business, with Taiwan and Mainland China as the main sales regions. In 2024, the sales proportion was 43% in Taiwan and 57% in Mainland China (including Hong Kong).

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

Since the Group entered the IT distribution service business, we have not only increased the scope of product lines, but also gained the trust from downstream manufacturers and consumers through our comprehensive distribution system and excellent customer service system, thus we have been able to rapidly increase our market share and gain the support from upstream manufacturers.

Since 2022, the global economic situation has begun to decline, and the demand in the PC and consumer electronics market is weak, which in turn causes many challenges to the Group. This includes a decrease in market demand, resulting in an increase in inventory levels, an oversupply in the market, resulting in a decline in sales prices, Gross Profit Margin, and an increase in market interest rates, which also led to an increase in interest expenses.

In response to the many challenges in the market, the Group will carefully evaluate the inventory level, adjust the procurement plan and inventory control to avoid excessive inventory, waste of company resources and an increase in inventory costs, and adopt appropriate pricing strategies to maintain market competitiveness. Concurrently, it is also necessary to look for new market opportunities and innovative products to increase market share and profitability. Monitor changes in capital and market interest rates to reduce financial risks and costs. In order to continue to grow and serve different types of customers, the Group has not only introduced more IT brands, but also actively increased its distribution network for different types of products, such as home appliances, e- gaming laptops and video games. We are also expanding into the overseas commercial market, including the distribution of key components for servers, enterprise hard drives and SSDs. Adhering to the good tradition since its inception, the Group's steady and pragmatic business philosophy, and a diversified and high-value channel agency development strategy, it has now obtained many global commodity agency rights, such as the CPUs of Intel and AMD, Western Digital and Seagate hard disk drives, Epson printer, Micron, Kioxia, Zhitai memory and storage products, and Synology network storage device NAS, etc. are leading brands in the market. Other computer peripheral products and Genuine own brand computers etc. also have a certain market share in the market. This year, we continue to introduce brands and expand our business in overseas commercial markets, so that our business scale, profit and market influence can continue to grow steadily.

The future market supply and demand for each of the major product categories that we distribute are described below:

(1) Personal computer

The personal PC includes desktops and laptops; based on data from relevant surveys, the demand for personal desktops and laptops is decreasing year by year due to the increase in adoption of cell phones and tablet devices. However, in the past few years, with the flexible production advantages provided by BTO and the professional marketing approach, the personal computer brand launched by our subsidiary Genuine has been acknowledged by various IT magazines and

has still taken a leading position in the market. In addition, as the economy gradually recovers and the demand for enterprise clouds builds up, the market for Genuine's own brand commercial servers and overseas commercial servers is expected to continue to grow. Through the establishment of e-commerce in the marketing channel, the Company's overall operating scale and profitability will be significantly benefited.

(2) Computer components

This products in this series include CPUs, storage devices (HDDs, SSDs) and memory(DRAMs). In addition to subsidiary Genuine, which has established a good reputation in the market as a distributor of Intel CPUs, The market evaluation of the CPUs sold by the subsidiaries, Swaine Shanghai and PENG YU, has been favorable, driving sales growth in China and Hong Kong; in terms of storage equipment, although the sales of traditional HDDs are continued to be eroded by SSDs, sales of enterprise and consumer products are still weak. It still has its foundation in the market. For SSDs and memory, Genuine and WPG C&C Shanghai have already gained a significant position in the Taiwan and China markets, thanks to their efforts for early deployment and market management. With DIY computer kits still having a significant share and scale in the current market, this will help the sales of computer components such as CPUs, storage devices and memory. In the overseas commercial market, the subsidiary has also begun to introduce enterprise-class Server CPU and SSD products to further expand the commercial market for the Company.

(3) Computer peripherals

In response to the growing demand for personal computers and the fast growing wireless broadband Internet access, computer-related peripheral products continue to grow. The subsidiary Genuine has further integrated its peripheral product resources to provide more flexible product sales on the shelves. In response to the demand for various types of storage devices and LCD monitors, Genuine has combined its strengths as a distributor of hard drives to launch its own brand of mobile hard drives, and combined them with various distributor brands to gain a significant market share in the market. Also, in the software market, with the development of the Internet, there are increasing threats to information security on the Internet. The Group is aware of the demand for such security protection from both individual users and corporate users and has launched related anti-virus and information security software for sale. Through the Group's own extensive distribution ne2rk, we have also achieved good results in the sales of these products. In addition, the Company has also shown the success in developing the SMBe market for small and medium-sized enterprises. These include wireless base stations and PC servers, which are most cost-effective for SMBs, as well as firewalls, servers and workstations, and surveillance equipment, which can handle the high volume of information traffic from large organizations. By integrating sales with other commercial products, such as high-end printers or ne2rk storage devices, the sales in PC peripherals will continue to grow.

3. Competitive niche

(1) Industry-leading e-commerce platform

The B2B e-commerce platform developed by our subsidiary Genuine over the years, the security authentication based on MOEA Certificate Authority and the one-to-one pricing platform for placing orders, can provide distributors with a fast and efficient sales transaction model. Meanwhile, the online ordering platform systems run by our subsidiaries, WPG C&C Shanghai and Peng Yu, have been

well developed, about 80% of the orders are placed online by our distributors. In addition, with Genuine's newly developed G.C.S.P. ("Genuine Chain Store Platform"), consumers can enjoy the dual advantages offered by the original manufacturer's warranty and local service provided by the B2B2C platform. Through this mechanism, distributors can expand product orders from regional distributors and flow of people to stores, and extend local service opportunities, including installation, troubleshooting, maintenance, upgrading and expansion. We provide an all-win business service mechanism for consumers, distributors, dealers and manufacturers.

(2) Solid channel partners

The Group has worked hard to increase the channel value and to provide diverse and professional technical support to help our suppliers to build a comprehensive and large-scale sales channel, and representing over 60 well-known brands both domestically and internationally. In addition to enabling over 10,000 service distributors in Taiwan and China to have complete and rich product lines, about 200 Genuine authorized maintenance centers in Taiwan have more worry-free locations, and the center is committed to sales services in the market to facilitate consumers to enjoy Genuine products and services.

(3) Customer-oriented BTO own brand products

In the era of the experience economy, Genuine, a subsidiary of the Company, took the lead in creating the BTO (Build to Order) production process in 1998 in order to meet the needs of users for one-stop shopping of flexible and diversified products and enhance the competitive advantage of local service distributors. Under the automatic whole-process quality computer monitoring, it provides customized and diversified high-quality Genuine personal PC systems, peripheral products, commercial servers, digital monitoring and other private brand product lines. The Product BTO platform passed the ISO-9001: 2000 quality certification. In June 2005, it was further revised to ISO14001: 2004 environmental management certification. For many years, the quality and service of Genuine's own brand have always been highly acknowledged and appreciated by consumers.

(4) High-quality team and sound financial position

Each of the Group's companies upholds the corporate spirit of "sincerity" and "trust" and takes up corporate social responsibility, considers employees as important corporate assets and believes that only people can bring valuable assets. Therefore, we strive to nurture employees to help add value to human resources and create more value for the Company at the same time. On the other hand, the Group's hardworking attitude is always reflected in its sound financial management. The Group understands the difficulties of starting up a business, values every shareholder's support, makes the best use of every valuable corporate resource, does not engage in short-term financial manipulation to please the public, and is committed to the goal of maximizing returns for every shareholder.

4. Favorable and unfavorable factors of development prospect and countermeasures

(1) Favorable factors for future development

A. Integrate the Group's resources and expand the market scope of IT distributors

With the support of its parent, WPG Holdings, the Group has integrated the subsidiaries that operate IT product distribution services within the Group to strengthen the Group's competitiveness in the IT product distribution business, expand its international business and create economic scale. In addition, the Group's subsidiary, Genuine, has over 30 years of

experience in IT channel sales and has developed its own advanced e-commerce platform to enhance the performance and profitability of the Group's IT product distributorship business.

B. Innovative digital 3C products that explosion consumers' needs

The rise of handheld devices and wearable devices in recent years has had a huge impact on the IT industry, including PCs, NBs, e-books and cloud content services, etc. In the future, product innovation-based business models and marketing concepts are bound to trigger consumer desire for IT products. The world's major brands of software and hardware have joined the battlefield together with vertical alliances to launch similar products to compete for food. The Group will continue to introduce the products and services that consumers need in order to bring them to a better life.

C. Complete delivery and maintenance services

Genuine has 3 delivery service logistics centers, eight business locations, 200 Genuine channel service alliance locations, and over 7000 service distributors in Taiwan, providing fast, convenient, and intimate goods receipt and delivery services with a logistics network of boundless and convenient. WPG C&C Shanghai also has 10 offices in China with a distribution network covering over 300 cities in China. Concurrently, Genuine also provides a "home delivery" service to further meet customer needs for repair convenience.

(2) Unfavorable factors for development prospects and countermeasures

A. EMS (electronics manufacturing services), a professional electronics manufacturer

Response measures:

With over 30 years of experience in IT channel sales, the subsidiaries, Genuine C&C Inc. and WPG C&C Shanghai, continued to strengthen the e-commerce trading platform and integrated the supply and distribution network of over 7,000 dealers and about 200 Genuine C&C Inc. authorized service centers nationwide. In addition, the Company will combine with strategic partners with similar business philosophies, such as TSANN KUEN, Sunfar, RT-Mart and Carrefour, to strengthen the marketing ability in the computer market and dilute the threat posed by the "channel order". On the other hand, the Company has been working on the SI mechanism for computer system integrators to create high-value-added products and services, and to raise the entry barriers for competitors, so that the Company can ensure the advantages and improve the operating performance.

B. Adjustment of industrial structure and increase of risk coefficient

Response measures:

It conducts preliminary credit checks on distributors, responsible persons and guarantors, and tracks business transactions on a quarterly and semi-annual basis to adjust credit limits and reduce credit risks by providing related collateral to diversify the business risks associated with distributors in the household market. We seek cooperation with banks and insurance agencies to provide credit to our dealers to reduce the risk of bad debts.

C. Short product life cycle, easy to have product price loss

Response measures:

We strictly monitor the inventory level on a daily basis, adjust the quantities of products in stock according to the sales plan, and handle the long-duration inventory immediately and effectively.

(II) Main product applications and production processes

1. Important use of main products

Items	Main products	Application
Personal Computer	Desktops, laptops, servers, surveillance systems.	Designed for personal operations by individuals, enterprises or organizations.
Computer components	CPU, memory modules, motherboards, graphics cards, and other components.	They are the main components for assembling personal computers.
Computer peripherals Equipment	Scanners, printers, monitors, hard drives, CD-ROMs, sound cards, video cards, modems, network cards, surveillance products, consumables, and software packages.	Peripheral devices for data input and output, storage and printing, audio and video, and display processing with personal computers or mainframes.
Appliances	TV, refrigerator, and washer.	Provide a more convenient lifestyle at home.

2. Production process of main products: Omitted (non-manufacturing industry of the Company)

(III) Supply status of main products

1. The Company is not in the manufacturing industry, and there is no raw materials supply problem.
2. Most of the Group's subsidiaries are in the information circulation service industry. The main suppliers are all well-known domestic and foreign manufacturers, and have maintained good and stable long-term collaborations with the Group. The Group adopts "multiple brands, double agents" for product operation, and generally maintains over 2 suppliers to ensure the stability of supply.

(IV) The names of any suppliers (customers) that have supplied (sold) 10 percent or more of the company's purchases (sales) in either of the preceding 2 fiscal years, and the monetary amount and the proportion of such purchases (sales) as a percentage of total purchases (sales)

1. Suppliers accounting for over 10% of the total purchase amount

Unit: NT\$ thousands

Item s	2023				2024			
	Name	Amount	Percentage of net purchases for the year (%)	Relation with Trigold	Name	Amount	Percentage of net purchases as of the previous quarter of the current year (%)	Relation with Trigold
1	Company A	1,817,351	10.17	None	Company A	1,915,720	5.81	None
2	Company B	2,392,741	13.39	Entity controlled by the same parent company	Company B	12,909,008	39.17	Entity controlled by the same parent company
3	Company C	2,433,403	13.62	None	Company C	2,190,679	6.65	None
4	Others	11,222,995	62.82	None	Others	15,939,635	48.37	None
	Purchases Net	17,866,491	100.00		Purchases Net	32,955,042	100.00	

Note 1: List the name of suppliers who account for over 10% of the total purchases of goods and their amount and proportion of purchases of goods in the most recent 2 fiscal years. However, if the name of suppliers or counterparties who are individuals or non-associates cannot be revealed due to contractual agreements, their codes shall be indicated.

Note 2: A company whose stock is listed on the stock exchange shall disclose the financial information that audited or reviewed by a CPA as of the date of publication of the annual report.

2. Customers accounting for over 10 % of the total sales:

Unit: NT\$ thousands

Items	2023				2024			
	Name	Amount	Percentage of net purchases for the year (%)	Relation with Trigold	Name	Amount	Percentage of net purchases for the year (%)	Relation with Trigold
1	Company A	1,378,667	6.47	None	Company A	3,464,844	12.20	None
2	Others	19,914,816	93.53	None	Others	24,927,696	87.80	None
	Purchases Net	21,293,483	100.00		Purchases Net	28,392,539	100.00	

Note 1: List the name of customers who accounted for more than ten percent of total sales in the most recent two fiscal years, as well as their sales amount and proportion. However, if the name of the customer cannot be disclosed due to contractual agreement, or if the counterparty is an individual and not a related party, a code may be used instead.

Note 2: As of the date of publication of the annual report, if a company whose stock is listed or traded on the business premises of securities firms has the most recent financial information audited or reviewed by a certified public accountant, such information shall also be disclosed.

III. Employees (including subsidiaries)

Year		2023	2024	As of March 31, 2025
Number of employees	Business	251 people	222 people	222 people
	Logistics	249 people	254 people	254 people
	Total	500 people	476 people	476 people
Average age		42.52 years old	42.80 years old	42.23 years old
Average year of services		10.14 years	11.91 years	11.82 years
Educational background	Doctorate	0.00%	0.00%	0.00%
	Master	5.00%	6.00%	6.30%
	College	72.00%	76.00%	76.10%
	High School	16.00%	16.00%	15.30%
	Below High School	7.00%	2.00%	2.30%
	Total	100.00%	100.00%	100.00%

IV. Information on environmental protection expenditure

- (I) **Total losses (including damage awards) and fines for environmental pollution for the 2 most recent fiscal years, and during the current fiscal year up to the date of publication of the annual report, and an explanation of the measures (including corrective measures) and possible disbursements to be made in the future (including an estimate of losses, fines, and compensation resulting from any failure to adopt responsive measures, or if it is not possible to provide such an estimate, an explanation of the reason why it is not possible):**

The Group's main business is selling IT and communication products as an agent; therefore, there is no pollution and no loss due to environmental pollution incurred. However, while pursuing profitability, the Company continues to fulfill its corporate social responsibility, hoping to improve its operational performance through internal environmental improvements and effective environmental measures, and to set a positive example for the environment and the industry.

- (II) **Information on the Company's response to RoHS: None.**

V. Labor relations

(I) Employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees' rights and interests.

1. Employee Benefits:

(1) Generous Welfare Plan:

The benefits include: Bonuses for Mid-Autumn Festival, Dragon Boat Festival and Year- end, labor pension contributions, domestic and foreign employee trips, interest-free car loans and maintenance subsidies, parking subsidies, subsidies for mobile phone calls, subsidies for computer purchases, and various club activities.

(2) Comprehensive Insurance and Protection:

We provide employees with labor insurance, national health insurance for employees and their dependents, and retirees in accordance with government regulations, as well as comprehensive group medical insurance, life insurance and accident insurance for employees and their dependents.

(3) Considerate Additional Paid Leaves:

Our employees are entitled to take leave in accordance with the Labor Standards Act and are given an additional day off in their birthday month.

(4) Wedding, Funeral and Emergency Subsidies:

The Company and its subsidiaries provide various employee subsidies for weddings, funerals and emergencies according to their welfare policies, including subsidies for marriage, childbirth, retirement, death of employees and bereavement of dependents.

2. Continuing Education and Training:

We pay great attention to employees' learning development, internal education and training within the unit; a training method that is closely linked to the actual work, forming an interaction between teaching and learning, and educating the necessary knowledge, skills, and working methods, etc. Also, in order to continue to inspire employees with professional knowledge and proper working attitude, we may arrange for employees to attend continuing education courses and training from time to time in order to further develop team spirit and improve work efficiency and quality.

For knowledge management, the Company and its subsidiaries have set up a knowledge management platform to manage and share the learning resources and standard operating procedures for all departments in a systematic way so that employees can learn from their job at any time.

External education and training in 2024:

Course name	Class hours	Number of trainees	Total hours
GMC Fall Digital Channel Management Workshop	4 hours	5	20 hours
Professional Cleaning Training Course	6 hours	1	6 hours
Labor Law Essentials Every small and medium-sized Wnterprise Owner Should Know	3 hours	2	6 hours
Total		8	32 hours

Internal education and training in 2024:

Course name	Class hours	Number of trainees	Total hours
Occupational Safety Education and Training (Part 1)	1 hours	27	27 hours
Occupational Safety Education and Training (Part 2)	1 hours	27	27 hours
GOLF Training	3 hours	15	45 hours
NVIDIA Seminar	2.5 hours	41	102.5 hours
Legal Practices in Online Marketing Seminar	3 hours	109	327 hours
Workplace Unlawful Infringement Education and Training	1 hours	112	112 hours
Hahow	Avg. 7.03 hours	304	2,137.12 hours
Beware of Legal Violations: Online Marketing Legal Strategy	2 hours	9	18 hours
Hahow	Avg.2.82 hours	92	259.44 hours
General Occupational Safety and Health Education and Training	2 hours	21	42 hours
Total		757	3,097.06 hours

Managers participate in corporate governance-related training:

List of managers	Course	Hours on course
Wei- Hsiang Huang (Chairman)	Establishing Sustainable Performance Indicators and Incentive Compensation	3 hours
	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3 hours
Wen-Chong Chang (President)	Challenges and Management Thinking for Taiwanese Enterprises in a Turbulent Era	3 hours
	2024 Second Half Global Economic Outlook	3 hours
	Discovering Taiwan Enterprises' International Competitiveness under Global Coopetition	3 hours
	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3 hours
Chun-Chieh Tsao (Head of Financial Management Division)	How to Apply "Robotic Process Automation" (RPA) to Enhance Internal Control Effectiveness	6 hours
	Introduction to Foreign Exchange Market and Risk Management Every Enterprise Should Know – Basic Level	6 hours
Xiao-Hui Su (Internal Audit Officer)	Latest Revisions of the "Regulations Governing Establishment of Internal Control Systems" and Practical Compliance for Internal Audit and Control Related to Financial Reporting	6 hours
	In-depth Analysis of the Latest Global Internal Auditing Standards	6 hours
	Discussing Professional Ethics and Fraud Prevention Strategies for Corporate Auditors through Cases of Breach of Trust and Transactions Contrary to Commercial Practices (Eligible for 2 Hours of Ethics CPE)	6 hours
Chun-Chieh Tsao (Corporate Governance Officer)	Corporate Governance Forum – Regulatory Requirements on Anti-Money Laundering and Countering Terrorist Financing for the Board of Directors	3 hours
	Corporate Governance Forum – Impact Investing and the Implementation of SDGs	3 hours
	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3 hours
	Establishing Sustainable Performance Indicators and Incentive Compensation	3 hours

3. Retirement system:

(1) Monthly contribution to pension:

The Company allocate pension funds on a monthly basis in accordance with the Labor Standards Act.

(2) Individual labor pension account:

Applicable to the Labor Pension Act pension system, the Company shall pay no less than 6% of the labor pension in accordance with Labor Pension Act every month, and shall pay the monthly salary scale approved by the Executive Yuan and deposit it in the individual labor pension account established by the Bureau of Labor Insurance for the employee.

(3) The applicable regulations of the Company and its subsidiaries under Labor Pension Act are as follows:

A. Voluntary Retirement: A worker may apply for voluntary retirement under any of the following circumstances: (Those who choose to apply the Labor Pension Act shall follow the provisions of the same Act).

- a. Aged 55 or above with at least 15 years of service.
- b. Those who have worked for over 25 years.
- c. Aged 60 or above with at least 10 years of service.

B. Compulsory Retirement:

The Company shall not force a worker to retire unless any of the following situations has occurred:

- a. Aged 65 or above.
- b. Where the worker is unable to perform his/ her duties due to disability.

The Company may request the central competent authority to adjust the age prescribed in Subparagraph 1 of the preceding Paragraph if the specific job entails risk, requires substantial physical strength or otherwise of a special nature. However, the age shall not be below fifty-five.

C. Pension Payment Standards:

- a. For the years of service before and after the application of Labor Standards Act and the years of service before the application of Labor Pension Act, the pension payment standard is calculated in accordance with Article 84-2 and 55 of Labor Standards Act.
- b. An additional 20 % shall be given to an employee who has worked for the Company in accordance with the provisions of Article 55, Paragraph 1, Subparagraph 2 of the Labor Standards Act, and is forced to retire in accordance with Subparagraph 2, Paragraph 1, Article 35 if the employee's mental or physical disability is due to the performance of his or her duties.
- c. For employees who are subject to the pension provisions of Labor Pension Act, the Company shall pay 6% of their wages to the individual labor pension account on a monthly basis.

D. Pension Payment:

The Company shall pay the employees' pensions within 30 days from the date of their retirement. In the event that the Company's funds appropriated to the retirement reserve according to law are insufficient for payment, or the management or finance of the business is truly difficult, the Company may apply to the competent authority for approval to pay workers' retirement pensions in installments.

4. Various Employee Equity Maintenance Measures:

The Company and its subsidiaries comply with the local labor laws and regulations and follow the International Labor Organization's Declaration on Fundamental Principles and rights at work to establish management principles to protect the basic rights and interests of employees.

The Company and its subsidiaries have set up safety and health management units according to their business nature to continuously improve various safety and health measures in order to create a quality working environment; the Company has also promoted safety awareness and healthy activities to effectively strengthen employees' safety and defense capabilities in order to protect employees' work safety and take care of their physical and mental health. In order to fulfill our corporate social responsibility and to protect the safety of our employees, we have made it our primary goal to provide a safe, healthy, and comfortable working environment and to promote health and safety management so that our employees can develop the positive attitude towards health and body and mind.

5. Bonus:

The Company and its subsidiaries pay performance bonuses, annual bonuses, and distribute compensation to employees based on annual operating results and employee's individual performance, so that the employee's interests and the Company's interests are integrated with each other to create the faith of co-prosperity and coexistence.

6. Employee Relations:

The Company and its subsidiaries hold employee activities (year-end party, employee shopping discount, etc.) on a regular/occasional basis to maintain a smooth communication mechanism between management and employees, and to strengthen employee motivation to create a win-win situation for both the Company and its employees.

(II) List any losses suffered by the Company in the most recent 2 fiscal years and up to the annual report publication date due to labor disputes, and disclose an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. if a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

The Company and its subsidiaries have always valued labor relations and have not been involved in any labor disputes, nor have they suffered any losses due to labor disputes. Communication will be further strengthened in the future to prevent the occurrence of labor-management disputes.

VI. Cyber security management

(I) Describe the information security risk management framework, cyber security policies, concrete management programs, and investments in resources for cyber security management

On November 11, 2024, the Board of Directors of the Company resolved to establish the "Information Security Policy" as the foundation for promoting various tasks of the information security management system. An "Information Security Promotion Task Force," composed of the General Manager and members of the Information Security Team, was formed to manage the operation of the Company's information security management system, including execution of information security-related operations, procedure formulation, and other related matters, to ensure the continuous and stable operation of the information security management system.

The Company and its subsidiaries also comply with the policies and regulations established by the ultimate parent company, WPG Holdings Co., Ltd., and regularly participate in information security education and training programs organized by the parent company to enhance and strengthen all employees' awareness of cybersecurity.

2024 Information Security Education and Training

Course name	Target audience	Participation rate
Social Engineering Simulation	All Employees of the Company	100%
Cloud Information Security Awareness	Personnel Involved in Cloud-related Information Usage	100%

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

No major information security incidents occurred this year.

VII. Important contracts

Nature of contract	Contracting party	Valid period	Main contents	Restriction
Insurance contract	Arthur Anders Insurance Co., Ltd. (Taiwan Branch) Insurance Company of North America, Taiwan Branch	Insurance period: 2025.01.01 ~ 2026.01.01	Corporate Liability Insurance for directors, supervisors and managerial officers	Cumulative liability limit for all claims under insurance coverage USD 8, 000,000

Five. Review and Analysis of the Company's Financial Position and Financial Performance, and Risks

I. Review and analysis of financial position

(I). Consolidated financial statements of Trigold Holdings Co., Ltd.

Unit: In thousands of NTD

Items \ Year (Note 1)	2024	2023	Difference	
			Amount	%
Current assets	14,785,240	7,363,538	7,421,702	100.79
Property, plant and equipment	39,106	45,479	(6,373)	(14.01)
Right-of-use assets.	217,035	161,721	55,314	34.20
Intangible assets	693	1,437	(744)	(51.77)
Other assets	165,621	155,000	10,621	6.85
Total assets	15,207,695	7,727,175	7,480,520	96.81
Current liabilities	12,635,004	5,421,715	7,213,289	133.04
Lease liabilities - noncurrent	178,324	131,155	47,169	35.96
Other liabilities	82,928	83,988	(1,060)	(1.26)
Total liabilities	12,896,256	5,636,858	7,259,398	128.78
Stock capital	1,005,695	1,005,695	-	-
Capital surplus	484,048	483,978	70	0.01
Retained earnings	797,967	633,821	164,146	25.90
Other equity interest	51,895	(16,935)	68,830	(406.44)
Non-controlling interests	(28,166)	(16,242)	(11,924)	73.41
Total shareholders' equity	2,311,439	2,090,317	221,122	10.58
<p>The reasons for the changes between the 2 periods are as follows:</p> <ol style="list-style-type: none"> 1. Current Assets: An increase in current assets in 2024 was primarily due to an increase in inventory. 2. Right-of-Use Assets: Primarily affected by regular depreciation and amortization based on useful life. 3. Intangible Assets: Primarily affected by regular amortization based on useful life. 4. Other Assets: Increased in 2024 compared to 2023, primarily due to an increase in deferred income tax assets. 5. Current Liabilities: Increased in 2024 compared to 2023, primarily due to an increase in purchases during the period, resulting in an increase in accounts payable—related parties. 6. Lease Liabilities—Non-Current: Primarily affected by repayment of lease principal in accordance with the lease term. 7. Other Equity: Increased in 2024 compared to 2023, primarily due to the recognition of the cumulative translation adjustment of subsidiaries. 8. Non-controlling Interests: Decreased in 2024 compared to 2023, primarily due to the recognition of subsidiaries' profit or loss. 				

Note 1: The above financial information has been audited by CPAs.

(II). Trigold's standalone financial statements

Items \ Year	2024	2023	Difference	
			Amount	%
Current assets	69,026	95,589	(26,563)	(27.79)
Property, plant and equipment	-	-	-	-
Other assets	2,865,821	2,510,229	355,592	14.17
Total assets	2,934,847	2,605,818	329,029	12.63
Equity current liabilities	558,649	486,078	72,571	14.93
Other liabilities	36,593	13,181	23,412	177.62
Total liabilities	595,242	499,259	95,983	19.23
Stock capital	1,005,695	1,005,695	-	-
Capital surplus	484,048	483,978	70	0.01
Retained earnings	797,967	633,821	164,146	25.90
Other equity interest	51,895	(16,935)	68,830	(406.44)
Total shareholders' equity	2,339,605	2,106,559	233,046	11.06
The reasons for the changes between the 2 periods are as follows:				
1. Current Assets: A decrease in current assets in 2024 compared to 2023 was primarily due to the repayment of bank borrowings.				
2. Current Liabilities: An increase in current liabilities in 2024 compared to 2023 was primarily due to an increase in accounts payable for increase in short-term loans during the period.				
3. Other Equity: An increase in other equity in 2024 compared to 2023 was primarily due to the recognition of the cumulative translation adjustment of subsidiaries.				

II. Review and analysis of operating performance

(I). Analysis of operating performance for most recent year (consolidated financial statements)

Unit: NT \$thousand

Items \ Year	2024	2023	Difference	
			Amount	%
Operating revenue	28,392,539	21,293,483	7,099,056	33.34
Operating costs	(27,067,544)	(20,163,153)	(6,904,391)	34.24
Operating gross profit	1,324,995	1,130,330	194,665	17.22
Operating expenses	(989,794)	(911,707)	(78,087)	8.56
Operating profit	335,201	218,623	116,578	53.32
Non-operating income and expenses	(7,571)	(23,425)	15,854	(67.68)
Net profit (loss) before tax	327,630	195,198	132,432	67.84
Income tax (expense) benefits	(94,329)	(73,184)	(21,145)	28.89
Net income	233,301	122,014	111,287	91.21
<p>The reasons for the changes between the 2 periods are as follows:</p> <p>Gross profit and Operating profit:</p> <p>Driven by the growth in certain agency product lines, self-owned brand graphics cards, and commercial project sales, operating revenue in 2024 significantly increased compared to 2023, thereby boosting gross profit. As agency operations expanded, inventory levels also increased accordingly, leading to higher warehousing and selling expenses. In addition, adjustments to the salary structure and the expansion of operational scale resulted in higher personnel costs, causing total operating expenses to rise compared to the previous year. As for non-operating income and expenses, a reduction in interest expenses led to a decrease in total non-operating expenses compared to 2023. Taking all these factors into consideration, despite the rise in operating expenses, the Group was able to maintain solid profitability in 2024, thanks to growth in both operating revenue and gross profit. As a result, net income after tax significantly increased compared to 2023.</p> <p>Non-operating Income and Expenses:</p> <p>The overall non-operating expenses decreased compared to 2023, primarily due to a reduction in interest expenses..</p>				

(II). Analysis of operating performance for most recent year (standalone financial statements)

Items \ Year	2024	2023	Difference	
			Amount	%
Operating revenue	320,380	210,496	109,884	52.20
Operating costs	(53,263)	(46,656)	(6,607)	14.16
Operating gross profit	267,117	163,840	103,277	63.04
Operating expenses	-	-	-	-
Operating profit	267,117	163,840	103,277	63.04
Non-operating income and expenses	(5,051)	(8,570)	3,519	(41.06)
Net profit (loss) before tax	262,066	155,270	106,796	68.78
Income tax (expense) benefits	(17,464)	(20,238)	2,774	(13.71)
Net income	244,602	135,032	109,570	81.14
<p>The reasons for the changes between the 2 periods are as follows:</p> <p>Operating Revenue, Gross Profit, Operating Profit, Profit Before Tax, and Net Profit for the Period:</p> <p>An increase in 2024 compared to 2023 was primarily attributable to an increase in investment income.</p> <p>Operating Costs:</p> <p>A decrease in 2024 compared to 2023 was primarily due to lower personnel expenses in 2024.</p> <p>Non-operating income and expenses:</p> <p>The decrease in 2024 compared to 2023 is mainly due to the significant decline in foreign exchange losses and interest expense.</p>				

(III). Measures in response in the future:

The Company hopes to become a platform for cross-industry mergers and acquisitions to accelerate corporate transformation and upgrade and internationalization through continuous mergers and acquisitions. Concurrently, the Company actively develops innovative investment opportunities in the Greater China region and emerging markets to bring new growth momentum.

III. Review and analysis of cash flow

Analysis of changes in cash flow for the most recent year

(I). Trigold Group-consolidated cash flow analysis

Unit: NT \$thousand

Opening balance of cash	Net cash inflow (outflow) from operating activities throughout the year	Annual cash inflow (outflow)	Amount of cash surplus (shortfall)	Remedies for cash shortfalls	
				Investment plan	Financing plan
1,092,540	(7,250)	240,297	1,332,837	—	—
1. Analysis of cash flow changes in current year: Net cash outflow from operating activities: mainly due to the increase in operating revenue in the current year, which resulted in Accounts receivable (including associates) and decrease in inventories. Net cash outflow from investing activities: This is mainly due to the lending of funds to affiliates during the year. Net cash inflow from financing activities: mainly due to the repayment to Short-term borrowings and short-term notes and bills payable. 2. Expected remedies for cash shortfalls and liquidity analysis: None. 3. Cash flow analysis for the coming year:					
Balance of cash at beginning of year	Estimated annual net cash flow from operating activities	Expected Full Year Cash inflow (outflow)	Estimated cash surplus (shortfall) + -	Expected remedies for cash shortfalls	
				Investment plan	Financing plan (Note)
1,332,837	(657,499)	(403,534)	929,303	-	-

(II). Trigold Company – Analysis of Changes in Standalone Cash Flow

Beginning cash balance	Net cash inflow (outflow) from operating activities throughout the year	Annual cash Inflow (Outflow)	Cash surplus Amount -(Inadequacy)	Remedies for cash shortfalls	
				Investment plan	Financing plan
81,079	(15,860)	(28,209)	52,870	—	—
1. Analysis of cash flow changes in current year: The Company's cash flows include general funds required for daily operations, cash dividends received from subsidiaries and dividends paid. 2. Expected remedies for cash shortfalls and liquidity analysis: None. 3. Cash flow analysis for the coming year:					
Cash at beginning of year Balance	Estimated annual net cash flow from operating activities Net cash flow	Expected Full Year Cash inflow (outflow)	Estimated cash surplus (shortfall) + -	Expected remedies for cash shortfalls	
				Investment plan	Financing plan (Note)
52,870	(31,836)	(32,769)	20,101	-	-

IV. Major capital expenditures and the impact on financial positions and business operations: None.

V. Latest re-investment policy, reasons for gains or losses, measures in response, and the future investment plans:

In 2024, the subsidiary Trigolduo Shanghai Industrial Development Ltd.'s continued to be affected by weak consumer spending in mainland China and structural changes in the children's entertainment industry, resulting in no significant improvement in its operational performance. To reduce the impact of losses on the Group as a whole, the Company closed several underperforming stores during the year and transferred operating rights of certain locations. As a result, the extent of losses has narrowed compared to 2023. The remaining stores are expected to be disposed of in 2025.

In addition to continuously optimizing the operational structure of existing subsidiaries in 2025, the Group will also actively seek investment targets with stable profitability that are willing to adopt a holding company structure. Through mergers and acquisitions, the Group aims to expand its business scale and diversify its industrial portfolio, thereby enhancing the value of its holding platform and generating long-term returns for shareholders.

VI. The section on risks shall analyze and assess the following matters during the most recent fiscal year and as they stood on the date of publication of the annual report

(I) Effects of changes in interest rates, foreign exchange rates and inflation on the Company's profits (losses), and future response measures

Interest rate: In the face of the high borrowing rate, the Company will continue to observe the trend of interest rate and strengthen Inventories and capital management to reduce the risk of rising capital costs due to rising interest rates.

Changes in exchange rates: Since about 70% of the Group's products rely on imports, and the imports are based on the quoted price in USD, the changes in the exchange rate of NTD and RMB against USD have a considerable impact on the Company's costs and gross profit. In order to effectively calculate the Company's USD Liabilities position, the Company will calculate the Company's existing USD Liabilities position every day, and then judge the exchange rate trend of NTD and RMB against USD, and purchase forward foreign exchange at any time as a hedging tool, and the Company's purchase forward foreign exchange is mainly based on hedging and fixed import costs, as the Company calculates cost of sales, rather than for profit.

Inflation: As the prices of raw materials around the world continue to increase, resulting in the rise in the consumer price index, consumer spending is also affected by the impact of rising prices on actual demand. However, the computer and IT products has been affected by inflation relatively little due to the large fluctuation of price reduction, as the global IT industry is constantly reducing production costs resulting from the low profit competition.

(II) 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.

1. Up to now, the Company has not engaged in high-risk, highly leveraged investments.
2. The execution of loans to others and endorsement and guarantee is in accordance with the relevant provisions of the "Procedures for Loaning Funds to Others" and "Procedures for Endorsement and Guarantee" established by the Company. Derivative transactions are also handled in accordance with the "Procedures for the Acquisition or Disposal of Assets" and are for hedging purposes.

(III) Research and development work to be carried out in the future and further expenditures expected for research and development work

The Company is engaged in the investment business in general and focuses on finding suitable targets for mergers and acquisitions or stock acquisitions; therefore, it has no R&D plans for the time being.

(IV) Effects of and response to changes in policies and regulations relating to corporate finance and sales

The Company has complied with the amendments to the relevant laws and regulations by the competent authorities and currently has no significant impact on the Company's business or finances.

(V) Effect of technology (including cyber security risks) and industry on the Company's finance and business, and measures to be taken in response

The main source of profit of the Group is IT product channel agency. For the introduction of new applied technology, the Company continues to adjust its business model and strategy to cope with new challenges and opportunities. The Group uses digital tools for financial data analysis to improve the efficiency and accuracy of financial management. In addition, with the development of technology, new information security risks have also been brought. The Company needs to strengthen the protection of data and systems to prevent problems such as hacking and data leakage. In addition, in order to improve the information security awareness of employees, the Company regularly conducts security drills and tests to ensure the Company's information security.

In response to these changes and challenges, the Company has adopted the following measures:

1. Strengthen technology investment and innovation to improve the efficiency and accuracy of our financial operations.
2. Strengthen information security management, including strengthening the protection of systems and data, improving employees' information security awareness, and regularly conducting security drills and tests.
3. Adjust business models and strategies to cope with industry changes and new challenges and opportunities.
4. Strengthen personnel training and management to ensure that the Company has sufficient professionals to cope with changes and challenges.

(VI) Impact of corporate image change on corporate crisis management and countermeasures.

The Company has always adhered to the principle of to create a win-win situation for the Company, upstream suppliers and downstream distributors. At present, there is no change in the so- called corporate image or basic business belief.

(VII) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken: None.

(VIII) Expected benefits from, risks relating to and response to factory expansion plans: None.

(IX) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken.

The Group's largest supplier accounted for approximately 39.17% of the total consolidated purchases, while the largest customer accounted for only 12.20% of total consolidated net revenue. This indicates that the Group does not face significant concentration risk in either procurement or sales. To further mitigate operational risks, the Group adopts a "multi-brand, multi-agency" strategy, emphasizing product differentiation. By targeting different markets with both agency brands and in-

house brands, the Group implements a dual-pronged approach that effectively diversifies its operations and avoids performance volatility caused by overreliance on any single brand or product line.

(X) Effect upon and risk to the Company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than 10 % has been transferred or has otherwise changed hands, and mitigation measures being or to be taken: None.

(XI) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken: : None.

(XII) For litigation or non-contentious events, the company and its directors, supervisors, general managers, person with actual responsibility in the company, and major shareholders holding over 10 % of the company's shares, shall be disclosed. if there has been any substantial impact upon shareholders equity or the price of the company's securities as a result of any litigation, the report shall disclose the facts in dispute, amount in dispute, commencement date of litigation, main parties involved, and current status of the case as of the date of publication of the annual report.

There is no ongoing litigation, non-contentious, or administrative dispute involving the Company's directors and major shareholders with a stake of 10 %.

(XIII) Effect of external competition, the legal environment, and the overall business environment

1. impact of external competitive environment

Information product channel agency business is the main source of revenue and profit for the Group. The information channel industry is a fully competitive market with a large number of buyers and sellers, high product homogeneity, high price transparency, low barriers to entry and high substitutability, coupled with the rise of diversified channels such as online shopping platforms, TV shopping, and hypermarkets, the difficulties for distributors to operate have been increased. In response to the rapid changes in the external competitive environment, the Company not only actively adjusts its product distributorship, but also enhances its ne2rk function and improves its overall product gross profit through a differentiated marketing model in order to sustain the sound development of the virtual and physical channels.

2. Regulatory environment

The Company's main business is Item, which is a long-term investment. It always pays attention to important domestic and foreign policy and legal changes related to itself and its reinvested business, in order to take immediate measures and adjust relevant operating policies. There are also auditors in place to ensure that the Company complies with the relevant laws and regulations.

3. Impact of the overall business environment

The Company's major assets are long-term investments, and gains and losses are recognized for the profits and losses of the investee companies. The investees have considerable measures to respond to fluctuations in foreign exchange rates and inflation, which have caused a significant impact on the Company.

(XIV) Other major risks and countermeasures: None

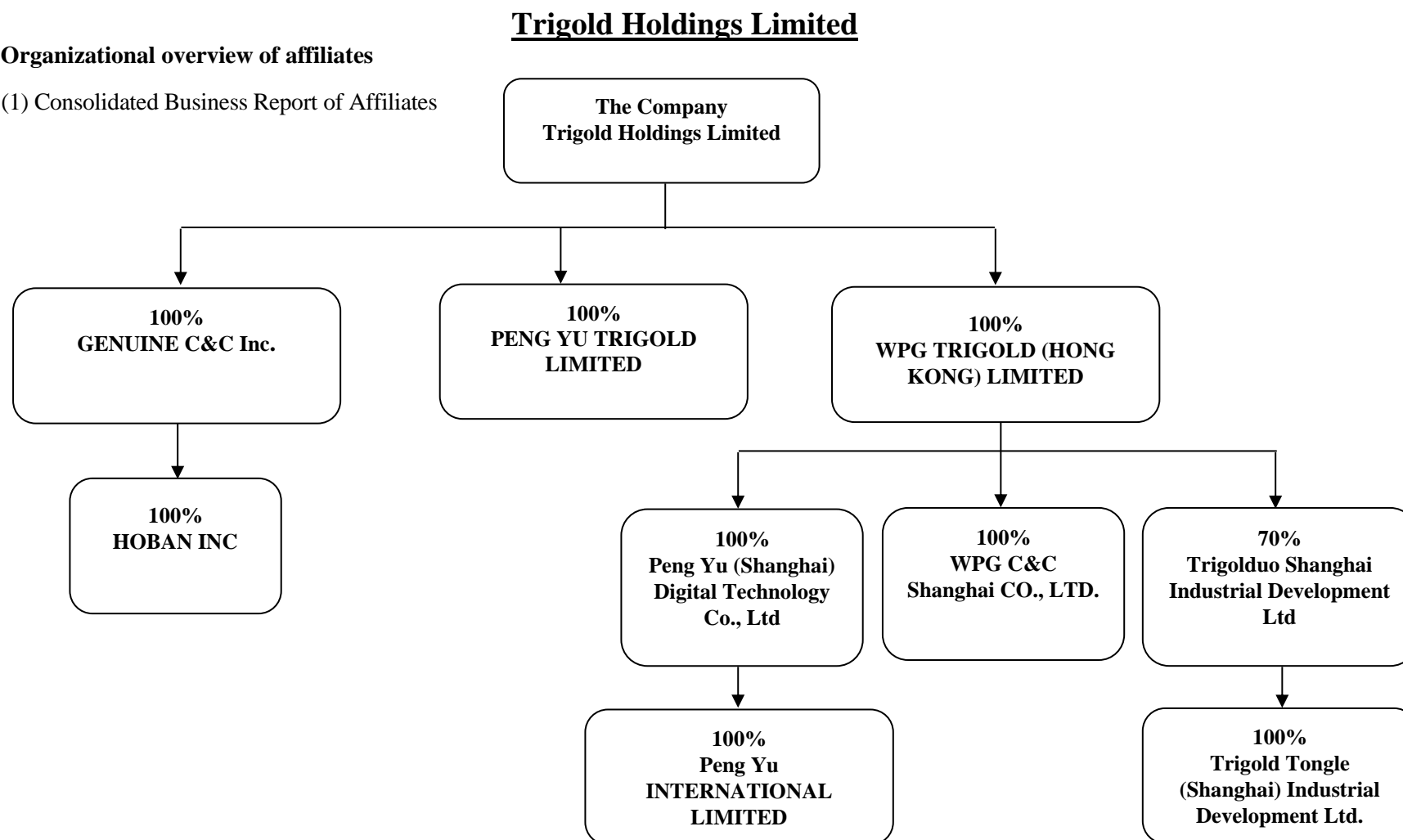
VII. Other important matters: None

Six. Special Items to Be Included

I. Information on affiliates

1. Organizational overview of affiliates

(1) Consolidated Business Report of Affiliates



Note: The information is provided on December 31, 2024.

2. Basic Information of affiliates

Unit: NT \$thousands

Name of affiliate	Date of incorporation	Address	Paid-in capital	Main business or manufacturing item
Genuine C&C Inc.	1988/11/30	No. 36, Lane 66, Ruiguang Road, Taipei City	NT \$795,695	Sales of computers and peripherals
HOBAN INC.	1999/04/10	3F, No. 36, Lane 66, Ruiguang Road, Taipei City	NT \$200,000	Home Services Platform
WPG Trigold (Hong Kong) Limited	2017/11/06	UNITS 07-11, 15/F CDW BLDG 388 CASTLE PEAK RD TSUEN WAN HONG KONG	HKD 155,200	Investment holding
WPG C&C Shanghai Co., Ltd.	2005/01/13	3688 Jindu Rd, Minhang District, Shanghai Xinzhuang Industrial Zone, Shanghai, China	US Dollars 7,700	Sales of computers and peripherals
Peng Yu (Shanghai) Digital Technology Co., Ltd.	2014/05/30	Room 517, 5F, No. 88, Taigu Road, China (Shanghai) Pilot Free Trade Zone	RMB 22,500	Sales of computers and peripherals
Peng Yu International Limited	2017/03/28	UNITS 07-11, 15/F CDW BLDG 388 CASTLE PEAK RD TSUEN WAN HONG KONG	US Dollars 10	Sales of computers and peripherals
Trigolduo Shanghai Industrial Development Ltd.	2019/01/31	Room 701, No. 37, Lane No. 1555 Western Road Jinshajiang, Jiading District, Shanghai	RMB 20,000	Indoor playgrounds for kids
Trigold Tongle (Shanghai) Industrial Development Ltd.	2019/03/25	F302, No. 1569 Mudanjiang Road, Baoshan District, Shanghai	RMB 6,500	Indoor playgrounds for kids
Peng Yu Trigold Ltd.	2021/01/06	UNITS 07-11, 15/F CDW BLDG 388 CASTLE PEAK RD TSUEN WAN HONG KONG	US Dollars 2,000	Sales of computers and peripherals

Note 1: The information is provided on December 31, 2024.

Note 2: GENUINE C&C HOLDING INC (Seychelles) completed the liquidation process in 2023.

3. Shareholders presumed to have a relationship of control and subordination: None.

4. Industries covered by the business operated by the affiliates overall business operated by the Company and its affiliates includes:

Investment business, sales of computers and peripherals, indoor playground for kids and home service platform.

5. Information on directors, supervisors and general managers of affiliated companies

Name of affiliate	Title	Name or representative	Number of shares held (Note 2)	
			Number of shares	Shareholding percentage
Genuine C&C Inc.	Chairman Director Director Director Supervisor	Trigold Investment Holding Co., Ltd. representative: Chi-Tung Yeh Trigold Investment Holding Co., Ltd. representative: Wei-Hsiang Huang Trigold Investment Holding Co., Ltd. representative: Wen-Chong Chang Trigold Investment Holding Co., Ltd. representative: Kung-Tung Yeh Trigold Investment Holding Co., Ltd. representative: Chun-Chieh Tsao	Trigold Holdings Limited 79,569,450 shares	100%
Hoban Inc.	Chairman Director Director Supervisor	Genuine C&C Inc. representative: Chi-Tung Yeh Genuine C&C Inc. representative: Ming-Shan Hsieh Genuine C&C Inc. representative: Yun-Hsuan Pan Genuine C&C Inc. representative: Chun-Chieh Tsao	Genuine C&C Inc. 20,000,000 shares	100%
WPG TRIGOLD (HONG KONG) LIMITED	Director Director	Wei- Hsiang Huang Chun-Chieh Tsao	Trigold Holdings Limited 155,200,000 shares	100%
WPG C&C Shanghai Co., Ltd. (Note 2)	Chairman and legal representative Director Director Supervisors	Tai-Sun Tsao Wei- Hsiang Huang Wen-Chong Chang Chun-Chieh Tsao	Capital contribution by Trigold (Hong Kong) US Dollars NT \$7,700,000	100%
Peng Yu (Shanghai) Digital Technology Co., Ltd. (Note 2)	Chairman and Representative Director Director Supervisors	Tai-Sun Tsao Wei- Hsiang Huang Wen-Chong Chang Chun-Chieh Tsao	Capital contribution by Trigold (Hong Kong) RMB 22,500,000	100%
Peng Yu International Limited	Director Director	Chih-Shu Yeh Tai-Sun Tsao	Peng Yu (Shanghai) Shareholding 10,000 shares	100%
Trigolduo Shanghai Industrial Development Ltd.(Note 2)	Chairman Director Director Supervisors	Pei-Yuan Chung Wei- Hsiang Huang Rong-Mao Wang Chun-Chieh Tsao	Capital contribution by Trigold (Hong Kong) RMB 14,000,000	70%
Trigold Tongle (Shanghai) Industrial Development Ltd. (Note 2)	Chairman Director Director Supervisors	Hsiang Lee Pei-Yuan Chung Ching Liu Han-Wen Ku	Capital contribution from Trigold Tongle (Shanghai) Industrial Development Ltd. RMB 6,500,000	100%
Peng Yu Trigold Limited	Director Director Director	Tai-Sun Tsao Wen-Chong Chang Bing-Hsien Chen	Trigold Holdings Limited 2,000,000 shares	100%

Note 1: The information was provided on December 31, 2024.

Note 2: Limited company has not issued shares, disclose the amount of capital contributed and the % of capital contributed.

6. Overview of operation of affiliated companies

(1) Financial Status and Operating Results of Affiliates

Unit: In thousands of NTD

Name of affiliate	Capital	Total assets	Total Liabilities	Net worth	Operating revenue	Operating profit	Profit/loss for the period (after tax)	Earnings per share (earnings per share) (after tax)
Genuine C&C Inc.	795,695	3,724,635	2,559,755	1,164,880	12,104,351	132,193	81,602	1.03
Hoban Inc.(Stock)	200,000	107,254	40,320	66,934	257,822	(10,798)	(10,234)	(0.51)
Wpg Trigold (Hong Kong) Limited	655,254	1,220,837	1,284	1,219,553	-	(644)	33,146	0.21
WPG C&C Shanghai Co., Ltd.	252,445	2,329,339	1,611,642	717,697	7,351,156	49,387	42,423	N/A (Note 4)
Peng Yu (Shanghai) Digital Technology Co., Ltd.	100,755	200,397	119	200,278	-	(198)	6,092	N/A (Note 4)
Peng Yu International Limited	328	302,628	1,895	300,733	483	107	11,590	1,158.96
Trigolduo Shanghai Industrial Development Ltd.	89,560	33,292	101,265	(67,973)	23,605	(19,857)	(30,989)	N/A (Note 4)
Trigold Tongle (Shanghai) Industrial Development Ltd.	29,107	5,353	2,159	3,194	8,668	(2,174)	(6,681)	N/A (Note 4)
Peng Yu Trigold Limited	65,570	9,316,704	8,838,785	477,919	12,513,275	194,282	162,560	81.28

Note 1: All affiliates must be disclosed regardless of their scale.

Note 2: If the affiliated company is a foreign company, the relevant figures should be converted into NTD at the exchange rate on the reporting date.

Note 3: The information is provided on December 31, 2024.

Note 4: Since the Company type is a limited company, there are no shares.

(2) The Company shall include in the preparation of consolidated financial statements for affiliated companies, which is the same as for companies that, in accordance with Financial Accounting Standards Bulletin No. 7, should include in the preparation of consolidated financial statements for parent and subsidiary companies. Therefore, there is no need to prepare separate consolidated financial statements for affiliated companies. Please refer to the audit certification of the most recent year's financial report for the declaration, which has been filed with the Public Information Observation Station. For detailed information, please refer to the "Affiliated Companies Three Reports Section" on the Public Information Observation Station. For detailed information, please refer to the Market Observation Post System under the "Affiliates Three Documents Section," with the query path being "Market Observation Post System" (<https://www.tpex.org.tw>) > select a single company > select electronic document download > "Affiliates Three Documents Section."

(3) Related party report: The Company has prepared the related party report in accordance with relevant regulations and completed the filing with the Public Information Observation Station.

For detailed contents, please refer to the "Affiliated Companies Three Reports Section" on the Public Information Observation Station. For detailed information, please refer to the Market Observation Post System "Related Party Three Statements Section," with the query path as "Market Observation Post System" (<https://www.tpex.org.tw>) > click on a single company > click on electronic document download > "Related Party Three Statements Section."

II. Private placement of securities in the most recent year and as of the date of publication of the annual report (shall disclose the date and amount approved by the shareholders' meeting or the board of directors, the basis and reasonableness of the price setting, the method for selecting the specific person and the necessary reasons for the private placement and the completion of the capital utilization plan from the receipt of funds or price in full, the use of the private placement of securities and the implementation progress of the plan): None.

III. Other necessary supplementary information: None.

Seven. Matters in the Past Year and as of the Date of Publication of the Annual Report Which Have a Substantial Impact on the Shareholders of Securities and Exchange Act as Stipulated in Item 2, Paragraph 2 of Article 36: None.

Trigold Holdings Limited

Chairperson: Huang, Wei-Hsiang