TRIGOLD HOLDINGS LIMITED

2025 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, 2026

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: Tsao, Chun-Chieh

Title: Director of Finance and Accounting

Tel: (02) 2316-2888 ext. 85068

Email: cc.tsao@trigoldholdings.com

Acting Spokesman of the Company

Name: Chen, Bi-Jing

Title: Director of Administrative

Tel: (02) 2316-2888 ext. 85066

Email: joanne.chen@trigoldholdings.com

Address and Telephone Number of the Headquarters 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 Share Transfer

Name: Capital Securities Corporation

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 of the Financial Report for the Most Recent Year

Names of CPAs: Wang, Ming-Yi; Lin, Yi-Fan

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 Overseas Exchanges Where Company Securities Are Traded and Access Method: None

Company Website: http://www.trigoldholdings.com

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One. Letter to Shareholders

Dear Shareholders,

The Company assists enterprises in overcoming their individual challenges through diversified investment portfolios. Under the cross-industry holding platform structure, through internal governance and professional management systems, it delivers transparent and professional operations to enhance performance, strengthen investor confidence, and thereby expand the overall business scope and scale of the holding entity, ultimately becoming the model for cross-industry holding platforms.

I. 2025 Business Results

(I) 2025 annual review

In 2025, driven by strong sales of desktop and server CPUs, increases in sales volume and prices of storage products (DRAM, SSD, HDD), and growth in large-scale commercial projects and commission revenue, operating revenue significantly increased compared to 2024, which in turn drove a simultaneous doubling of operating gross profit. Operating expenses increased due to the expansion of agency business and increased inventory scale, which led to a rise in expenses such as freight, warehousing, and insurance costs. In addition, due to the outstanding operating performance leading to an increase in bonus provisions, salary expenses also rose compared to the previous year. In terms of non-operating income and expenses, the expansion of agency business led to an increase in funding requirements, resulting in higher interest expenses on bank borrowings and causing overall non-operating expenses to expand compared to 2024.

Given the factors mentioned above, on the basis of explosive growth in operating revenue and gross profit in 2025, although operating expenses and interest expenses increased with business expansion, excellent product synergies and project contributions enabled a significant leap in profitability, resulting in substantial growth in annual net profit after tax and earnings per share compared to 2024.

The consolidated operating revenue for 2025 amounted to NT$40,975,406 thousand; operating income amounted to NT$1,292,941 thousand; net profit after tax amounted to NT$846,965 thousand; net profit attributable to the parent company amounted to NT$849,138 thousand; and basic earnings per share were NT$7.11.Key performance indicators include a consolidated Return on Working Capital (ROWC) of 16.82% and a Return on Equity (ROE) attributable to the shareholders of 28.51%.The consolidated operating results for 2025 are summarized as follows:

Consolidated Operating Results

Unit: NT$ thousand

Item	2025	2024
Operating revenue	40,975,406	28,392,539
Operating costs	38,480,470	27,067,544
Gross profit	2,494,936	1,324,995
Operating expenses	1,201,995	989,794
Operating income	1,292,941	335,201
Non-operating income (expenses)	(70,593)	(7,571)
Profit before tax	1,222,348	327,630
Profit after tax	846,965	233,301
Net profit attributable to owners of the parent	849,138	244,602

(II) Revenue, expenditure, and profitability analysis

<table>
<tr><th colspan="3">Year / Item</th><th>2025</th><th>2024</th></tr>
<tr><td rowspan="3">Financial income</td><td colspan="2">Net operating revenue</td><td>40,975,406</td><td>28,392,539</td></tr>
<tr><td colspan="2">Gross profit</td><td>2,494,936</td><td>1,324,995</td></tr>
<tr><td colspan="2">Profit before tax</td><td>1,222,348</td><td>327,630</td></tr>
<tr><td rowspan="5">Profitability</td><td colspan="2">Return on equity (%)</td><td>28.51</td><td>10.60</td></tr>
<tr><td colspan="2">Basic earnings per share</td><td>7.11</td><td>2.43</td></tr>
<tr><td colspan="2">Diluted earnings per share</td><td>7.11</td><td>2.43</td></tr>
<tr><td rowspan="2">Paid-in capital ratio (%)</td><td>Operating income</td><td>102.97</td><td>33.33</td></tr>
<tr><td>Profit before tax</td><td>97.34</td><td>32.58</td></tr>
</table>

(III) Research and development status

With the rapid evolution of AI technology and rising demand for high computing power, the Company continues to strengthen its core competitive advantages in information products distribution and agency. Through the core strategy of hardware-software integration to enhance added value, the Company actively promotes AI PC and AI tool implementations while optimizing integrated services for large-scale commercial projects, improving WMS/TMS warehouse and logistics platform management, and accelerating the expansion into enterprise and government markets. In addition, the Company also continues to invest resources to promote platform-based operations and new brand strategies, strengthen digital transformation to enhance supply chain management efficiency, and establish replicable regional market expansion models to ensure a market-leading position and create greater value for shareholders and customers.

II. Outline of Business Plan for the Year

(I) Business direction

Building on the record-breaking profits of 2025, the Company will continue driving structural earnings growth in 2026.With the completion of the latest cash capital increase, the financial structure of the Group has become more robust, effectively supporting mergers and acquisitions (M&A) and strategic investments. As a cross-industry holding platform, the Company will proactively seek corporate partners with stable profitability and a willingness to join the holding structure for investment or M&A. Through capital empowerment and governance optimization, the Company will enhance the long-term value of investee companies.

At the business execution level, the Company will deepen strategic cooperation with suppliers to capture the AI PC replacement wave and enterprise-level computing power demand. The Company will continue to deepen the four core customer segments of "Online Shopping & E-commerce", "Business District Stores", "System Integration (SI) Projects", and "Community-based Dealers", while enhancing channel distribution efficiency and penetration through the WMS/TMS smart logistics platform. In addition, the Company will increase R&D and internationalization efforts for its own brands, Genuine and Vastarmor, and flexibly adjust production and sales strategies to boost gross profit margins and market recognition.

At the holding level, the Company will further refine the tiered management system for subsidiaries and formulate appropriate management models based on the maturity, industry characteristics, and operating conditions of each subsidiary or investment enterprise, so as to maintain proper management flexibility as well as financial and risk control. By establishing a standardized governance framework, the Company enhances the operational efficiency and value of the investee companies while ensuring their stable development.

The Company will also continue introducing the professional resources from its parent company, WPG Holdings, including legal, tax, banking relations, human resources, and information technology expertise, to assist the Group in optimizing 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 subgroup 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
- Complete the acquisition target to improve overall profitability and market capitalization.
- Improve financial ratios and structure to facilitate future M&A.

■ **Key management indicators:**

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

- Support the development of new businesses through effective control over operating expenses, with emphasis on managing the operating expense-to-gross profit ratio and improving productivity per employee.
- 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.
- Improve the corporate governance evaluation score, advance the timing of financial report announcements, and enhance information transparency.
- Implement sustainable development strategies, strengthen ESG information disclosure, and issue corporate sustainability reports.

Operation

- Optimize management systems and establish various SOPs for each subsidiary to reduce management risks and costs and increase productivity per employee.
- Regularly participate in the senior management meetings at subsidiaries to understand the current operational status and offer support in real-time.
- Have the audit team conduct substantive audits on a monthly, quarterly, and annual basis, and issue risk warnings.
- Strengthen IR strategy to enhance the Company's visibility, market value, and influence.
- Establish the case selection criteria and continuously seek M&A or investment targets.
- Improve the tiered management system for subsidiaries.

(II) Important production and sales policies

1. The Company strengthens the competitiveness and market share of core products by continuously consolidating the market leadership of flagship products. Through data-driven market analysis, the product portfolio is optimized to enhance market penetration. By deepening the application of the B2B electronic trading platform to boost transaction volume and customer stickiness, the Company further develops data-oriented customized services to improve product added value and gross margins.
2. The Company enhances 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 performance-oriented management mechanisms, reinforced through data analytics and refined management to strengthen departmental collaboration and elevate the overall operational performance.
3. The Company accelerates the development of new businesses and brand management, continuously optimizes supply chain and production management, reduces costs, and enhances production and operational efficiency, thereby improving product competitiveness. At the same time, brand influence is expanded 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 cross-industry M&A platform to accelerate corporate transformation and internationalization through continuous M&A. Concurrently, the Company actively develops innovative investment opportunities in the Greater China region and emerging markets to bring new growth momentum.

■ Cross-industry investment and M&A:

The Company focuses on corporate partners possessing stable profitability, high-quality goodwill, and alignment with the holding structure, as well as industrial targets associated with existing information product distribution businesses or home life services, to conduct in-depth M&A or strategic investments, thereby expanding the asset scale and business diversification of the Group. 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:

The Company continuously strengthens the information product channel agency business as the core pillar of the revenue and profit of the Group. The Company actively seize the AI PC replacement wave and the trend of enterprise computing power upgrades; develops Online-Offline integration strategies; deepens the management of e-commerce, distribution networks, and enterprise customers; continuously optimizes B2B digital trading platforms and intelligent logistics (WMS/TMS) systems; implements precision marketing through big data analysis; and strengthens supply chain management advantages within a low-margin competitive environment to enhance market penetration and profitability quality.

■ Private label product development:

The Company strengthens the brand operation momentum of Genuine and Vastarmor, and enhances capabilities in product development, build-to-order (BTO) production, and precision marketing. Through digital advertising, social media influencer marketing, and cross-border e-commerce platforms, the internationalization process of the brand is accelerated. Meanwhile, supply chain resilience management is enhanced to flexibly respond to global component price fluctuations and ensure the stable growth of product competitiveness and business profits.

IV. Influenced by External Competitive, Regulatory, and Overall Business Environments

The PC and consumer electronics markets are expected to benefit from the dual drivers of AI PCs and the replacement cycle, with demand maintaining a growth trend. Particularly with the popularization of Generative AI (AIGC) and edge computing applications, the market scales for High Performance Computing (HPC), enterprise-grade IT infrastructure, and intelligent terminal devices continue to expand. Although the supply of key components is gradually stabilizing, the increase in the proportion of high-value products helps optimize the profit structure. However, the global economic recovery remains challenged by geopolitical volatility, trade protectionism, and uncertainties in regional economic policies; the Company will closely monitor supply chain dynamics to ensure operational resilience.

In terms of the financial environment, although the monetary policy of the U.S. Federal Reserve (Fed) has entered an adjustment phase, global inflationary pressures remain sticky, and market interest rates remain at relatively high levels. Although the Company has strengthened its capital structure through cash capital increase and effectively reduced its reliance on bank financing, interest expenses and exchange rate fluctuation risks still require prudent control. The Company will continue to reduce the impact of financial costs on profitability by optimizing net working capital management and financial hedging instruments.

At the regulatory level, the Global Anti-Base Erosion Rules (Pillar Two) and new tax regulations in various countries have entered the substantive implementation stage. Upon assessment, there is currently no material impact on the operations of the Company; however, it remains necessary to continuously track the details of tax law amendments in various countries to ensure compliance. Meanwhile, as ESG disclosure requirements (such as ISSB Standards) and the Carbon Border Adjustment Mechanism (CBAM) continue to intensify, the Company will allocate dedicated resources to strengthen corporate sustainability governance and enhance green competitiveness throughout the supply chain.

Although the external environment remains challenging, the demand for industrial transformation has given rise to more opportunities for capital cooperation, asset restructuring, and industrial consolidation. As the value of the cross-industry holding model in the capital market is gradually being realized, the advantages of holding enterprises in resource integration and risk resilience have become increasingly prominent, providing a favorable environment for the Company to promote cross-sector M&A and strategic investments. The Company will leverage its platform advantages to accurately identify high-quality investment targets under industrial structural adjustments.

Looking ahead, the Company aims to establish itself as a model of cross-industry holding company 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.

The Company hereby sincerely welcomes the continued support, guidance, and invaluable insights from the respected shareholders and esteemed partners.

Best wishes for

Good health, happiness, and continued success.

Chairman: Huang, Wei-Hsiang　Managerial Officer: Chang, Wen-Chong　Accounting Officer: Tsao, Chun-Chieh

Two. Corporate Governance Report

I. Information on Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, and Heads of All the Departments and Branches

(I) Information on directors and supervisors

March 30, 2026

Job title	Nationality or place of registration	Name	Gender and age	Date of election (or appointment)	Term	Date of first election	Shares held when elected		Shares currently held		Shares currently held by spouse & minors		Shares held by third parties		Education and experience	Positions held concurrently in the Company and other companies	Other officers, directors, or supervisors related as spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Job title	Name	Relationship	
Chairman and Legal Representative, WPG Holdings	R.O.C.	Representative of WPG Holdings: Huang, Wei-Hsiang	Male 50-70	2023/06/15	3 years	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, WPG Holdings Limited Bachelor of Engineering Science, National Cheng Kung University	Chairman and Director, Investee Company of WPG Holdings Limited Chairman and Director, Investee Company of Trigold Holdings Limited Director (Representative), T3EX Global Holdings Corp. Director, Phenix Innovation and Entrepreneurship Investment Inc. Director, Phenix II Innovation Venture Capital Co., Ltd. Director, Phenix VI Innovation Venture Capital Co., Ltd. Director, Taiwan Consulting Group Managing Supervisor, Huaju Industry Common Standards Promotion Foundation Executive Director, Taipei Electronic Components Suppliers' Association (TECSA)	None	None	None	

Director	R.O.C.	Yeh, Chi-Tung	Male 50-70	2023/06/15	3 years	2017/6/15 (Note 1)	1,512,039	1.50	814,948	0.65	2,348	0.002	0	0	Manager of GVC Bachelor of Computer Science, Tamkang University Master of Business Administration, Shih Chien University	Chairman, Genuine C&C Inc. Chairman, Hoban Inc. Director (Representative), Pengyu Technology Inc.	None	None	None	
Director	R.O.C.	Representative of WPG Holdings: Tseng, Kuo-Tung	Male Over 70	2023/06/15	3 years	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, Arrow Strong Electronics Co., Ltd. Bachelor of Electronic Engineering, National Taiwan Ocean University	Chairman and Director, Investee Company of WPG Holdings Limited Chief Sustainability Officer, WPG Holdings Limited Chairman, Management Intelligence Sharing Association Director (Representative), Qleap Accelerators Limited Director (Representative), Ability Venture Management Co., Ltd Director (Representative), Ability I Venture Capital Corporation Executive Director, TECSA Chairman, Management Intelligence Sharing Association	None	None	None	

Director	R.O.C.	Representative of WPG Holdings: Chang, Wen-Chong	Male 50-70	2023/06/15	3 Year	2022/01/01	59,195,189 0	58.86 0	72,012,027 208,864	57.35 0.17	0 0	0 0	2,097,993 0	1.67 0	President, Trigold Holdings Limited Special Assistant, WPG Holdings Limited Vice President of Sales, President, and Chief Operating Officer, Investee Company of WPG Holdings Limited Master of Electrical Engineering, National Tsing Hua University	Director (Representative), Trigold Holdings Limited Director, Investee Company of Trigold Holdings Limited President, Trigold Holdings Limited Chairman, Pinguo Investment Co., Ltd Director (Representative), ACE Motors Inc.	None	None	None	

Job title (Note)	Nationality or place of registration	Name	Gender and age	Date of election (or appointment)	Term	Date of first election	Shares held when elected		Shares currently held		Shares currently held by spouse & minors		Shares held by third parties		Education and experience	Positions held concurrently in the Company and other companies	Other officers, directors, or supervisors related as spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Job title	Name	Relationship	
Independent Director	R.O.C.	Chen, Shih-Chieh	Male 50-70	2023/06/15	3 years	2017/10/26 (Note 2)	0	0	0	0	0	0	0	0	Legal Affairs Staff of Central Weather Bureau, Ministry of Transportation and Communications Judge, Taiwan New Taipei District Court, Banqiao Branch Adjunct Instructor, Department of Law, Shih Hsin University Director and Supervisor, Taipei Bar Association Member, Intellectual Property Rights Committee, Bar Association of the Republic of China Independent Director, Genuine C&C Inc. Member, Remuneration Committee, Genuine C&C Inc. Master of Law, National Taiwan University Bachelor of Law, National Taiwan University	Partner-in-Charge, Jones Day Taipei Office Co-Chairman, Intellectual Property Rights and Licensing Committee, AmCham Taipei Independent Director, Trigold Holdings Limited Independent Director, CHT Security Co., Ltd. Director, Monte Jade Science & Technology Association (Taiwan)	None	None	None	
Independent Director	R.O.C.	Yu, Yung-Hong	Male 50-70	2023/06/15	3 years	2023/06/15	0	0	0	0	0	0	0	0	Consulting Partner, Ernst & Young Global Limited Service Executive Director, EY Management Services Inc. Independent Director, WPG Holdings Limited Independent Director, Fullerton Technology Co. Independent Director, Stark Technology Inc. Consultant, Taiwan	Chairman, Fullerton Technology Co. Independent Director, Stark Technology Inc. Director, Grandi Holdings Co., Ltd.	None	None	None	

															Industrial Holdings Association Consultant, Accounting Research Monthly PhD in Business Administration, University of California, Berkeley PhD in Business, Sun Yat-Sen University, China MBA, Colorado State University					
Independent Director	R.O.C.	Kuo, Ching-Hui	Male 50-70	2023/06/15	3 years	2020/6/18	0	0	0	0	0	0	0	0	Auditor, PricewaterhouseCoopers, Taiwan Accountant, Carlin Plastic Manufacturing Co. Ltd. Cost Accounting Assistant Manager, FreshDelight Co., Ltd. Managing Partner, Honching Certified Public Accounting Firm Director, Sonix Technology Co., Ltd. Bachelor of Accounting, Soochow University	Managing Partner, Honching Certified Public Accounting Firm Director, Sonix Technology Co., Ltd. Independent Director, Trigold Holdings Limited	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

March 30, 2025

Name of corporate shareholder (Note 1)	Major shareholders of corporate shareholders (Note 2)
WPG Holdings	Taishin International Bank Custodian Account for Cathay Taiwan High Dividend Umbrella Securities Investment Trust Fund of Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF (8.86), China Trust Commercial Bank Custodian Account for Yuanta Taiwan High Dividend Securities Investment Trust Fund (5.19), Taipei Fubon Commercial Bank Custodian Account for Fuhwa Taiwan Technology High Dividend ETF Securities Investment Trust Account (3.65), Hua Nan Commercial Bank Custodian Account for Yuanta Taiwan Value High Dividend ETF Securities Investment Trust (2.57), Nanshan Life Insurance Co., Ltd. (2.45), Taiwan Cooperative Bank Custodian Account for Dahua Bank Taiwan Preferred Dividend High Yield 30 ETF Securities Investment Trust (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 corporate shareholders, the name of the corporate shareholder should be filled.

Note 2: Fill in the major shareholders (top ten shareholdings) of the corporate shareholders and their individual holding percentage. Fill in Form 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) Major shareholders of the corporate shareholder of the Company’s directors and supervisors

Name of corporate shareholder (Note 1)	Major shareholders of corporate shareholder (Note 2)
Fullerton Technology Co.(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 ten shareholdings) of the institutional shareholders and their individual holding percentage.
Note 3: Shareholder list as of April 19, 2025.
Note 4: Shareholder list as of April 16, 2024.
Note 5: Shareholder list as of March 31, 2024.
Note 6: Shareholder list as of March 31, 2024.

(II) Information on directors and supervisors

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

March 30, 2026

Criteria / Name	Professional qualifications and experience	Independence(Note 1)	Number of other public companies where serving as independent director
WPG Holdings Limited Director Huang, Wei-Hsiang	Director Huang, Wei-Hsiang is the Chairman of Trigold Holdings Limited and WPG Holdings Limited, and executive director of TECSA. Graduated from National Cheng Kung University with a Bachelor's degree in Engineering Science, Director Huang has over 30 years of experience in the semiconductor component industry.	In compliance with Notes (8)-(11).	0
WPG Holdings Director Chi-Tung Yeh	Director Chi-Tung Yeh is the Chairman of Genuine C&C Inc. Graduated from Shih Chien University with a Master's degree in Business Administration, Director Yeh has over 30 years of experience in the IT distribution industry.	In compliance with Notes (5)-(12).	0
WPG Holdings Limited Director Kuo-Tung Tseng	Director Kuo-Tung Tseng is the Chairman of Yosun Group, TECSA, Management Intelligence Sharing Association, and WPG ESG & Sustainability Committee. Graduated from National Taiwan Ocean University with a Bachelor's degree in Electronics, Director Tseng served at Arrow Strong Electronics Co., Ltd., and has over 30 years of experience in the semiconductor component industry.	In compliance with Notes (1)(4)(8)-(11).	0
WPG Holdings Limited Director Chang, Wen-Chong	Director Chang, Wen-Chong is the President of Trigold Holdings Limited, and concurrently serves as the Chairman of Pinguo Investment Co., Ltd., and Director (Representative) of ACE Motors Inc. Graduated from National Tsing Hua University with a Bachelor's degree in Electrical Engineering, Director Chang has over 30 years of experience in the semiconductor component industry.	In compliance with Notes (8)-(11).	0
Independent Director Chen, Shih-Chieh	Director Chen, Shih-Chieh is the Partner-in-Charge of the Jones Day Taipei Office and concurrently serves as an independent director of CHT Security Co., Ltd., Co-Chairman of the Intellectual Property Rights and Licensing Committee, AmCham Taipei, and Director of Monte Jade Science & Technology Association (Taiwan). Graduated from National Taiwan University with a Master of Laws, Director Chen was certified as the first professional judge in intellectual property law by the Judicial Yuan, with over 15 years of experience and attorney qualifications.	In compliance with Notes (1)-(12).	1
Independent Director Yu, Yung-Hong	Director Yu, Yung-Hong is the Vice Chairman of Fullerton Technology Co., Independent Director of Stark Technology Inc., and Director of Grandiose Holdings Co., Ltd. Graduated from University of California, Berkeley, with a PhD in Business Administration, Sun Yat-Sen University, China, with a PhD in Business, and Colorado State University with an MBA, Director Yu has over 30 years of experience.	In compliance with Notes (1)-(12).	2
Independent Director Kuo, Ching-Hui	Director Ching-Hui Kuo is the Managing Accountant of Honching Certified Public Accounting Firm and concurrently serves as the Director of Sonix Technology Co., Ltd. Graduated from Soochow University with a Bachelor's degree in Accounting, Director Kuo has over 30 years of working experience and accounting qualifications.	In compliance with Notes (1)-(12).	0

Note 1: For any director or supervisor who fulfills the relevant condition(s) two 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 (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).

（3）Not the individual, their spouse, minor children, or any natural person shareholder holding 1% or more of the Company's issued shares or ranking among the top ten shareholders.

（4）Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of a managerial officer in the preceding subparagraph (1) or any person listed in subparagraphs (2) and (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 five 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）Not a director, supervisor, or employee of another company where a majority of the company's director seats or shares with voting rights, and those of such other company, are controlled by the same person (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).

（7）Not a director, supervisor, or employee of another company or institution where the Company's Chairman, President, or equivalent position is held by the same person or their spouse (not applicable in cases where independent directors are concurrently serving at the Company and its parent/subsidiary companies in accordance with this Act or local laws).

（8）Not a director, supervisor, managerial officer, 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 (not applicable in cases where a specific company or institution holding over 20% but less than 50% of the total issued shares of the Company and 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).

（9）Not a professional individual who, or an owner, partner, director, supervisor, managerial officer, or their spouse 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 the second degree of kinship related with other directors.

（11）Do not have any of the circumstances in the subparagraphs of Article 30 of the Company Act.

（12）Not elected under Article 27 of the Company Act by the government, a legal entity, or its representative.

2. Diversity and independence of the Board of Directors:

(1) Board diversity policy and implementation:

Board member diversity policy:

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:

Operational judgments. Accounting and financial analysis. Business management. Crisis management. Industry knowledge. International market perspective. Leadership. Decision-making.

Implementation status of board members diversity:

Name of directors and supervisor/core diversity item	Gender	Business management	Leadership and decision-making	Industry knowledge	Finance & accounting	Law	Human resources
Representative of WPG Holdings Limited: Huang, Wei-Hsiang	Male	ˇ	ˇ	ˇ			ˇ
Yeh, Chi-Tung	Male	ˇ	ˇ	ˇ			
Representative of WPG Holdings Limited: Tseng, Kuo-Tung	Male	ˇ	ˇ	ˇ			
Representative of WPG Holdings Limited: Chang, Wen-Chong	Male	ˇ	ˇ	ˇ			
Chen, Shih-Chieh	Male	ˇ	ˇ			ˇ	
Yu, Yung-Hong	Male	ˇ	ˇ	ˇ	ˇ		ˇ
Kuo, Ching-Hui	Male	ˇ	ˇ		ˇ		

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 shall 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 annual general 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 on the third Board of Directors, including 3 independent directors (accounting for approximately 42.86%).All directors meet the requirements of Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act, and there is no spouse or relative within the second degree of kinship related with the directors.

(III) Information on president, vice presidents, assistant vice presidents, and heads of all the departments and branches

March 30, 2026

Job title	Nationality	Name	Gender	Date of election (or appointment)	Shareholding		Shares held by spouse and minors		Shares held by third parties		Education and experience	Concurrent positions at other companies	Managerial officers related as spouses or relatives within the second degree of kinship			Notes
					Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Job title	Name	Relationship	
President	R.O.C.	Chang, Wen-Chong	Male	2024.01.01	208,864	0.17	0	0	0	0	Special Assistant, WPG Holdings Limited Vice President of Sales, President, and Chief Operating Officer, Investee Company of WPG Holdings Limited Master of Electrical Engineering, National Tsing Hua University	Director (Representative), Trigold Holdings Limited Director, Investee Company of Trigold Holdings Limited Chairman, Pinguo Investment Co., Ltd Director (Representative), ACE Motors Inc.	None	None	None	

II. Remuneration Paid to Directors (Including Independent Directors), Supervisors, President, and Vice President for the Most Recent Year

1. Remuneration of directors, supervisors, president, and vice presidents

Remuneration of directors (including independent directors)

December 31, 2025 Unit: NT$ thousand/thousand shares

Title	Name	Directors' remuneration								Sum of A+B+C+D and ratio to profit after tax		Remuneration received for concurrently serving as an employee								Sum of A+B+C+D+E+F+G and ratio to profit after tax		Remuneration received from investee companies outside of subsidiaries, or from the parent company
		Remuneration (A)		Retirement pay and pension (B)		Director's remuneration (C)		Business execution expense (D)				Salaries, bonuses and special disbursements (E)		Retirement pay and pension (F)		Employee 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		The Company	All companies included in the financial statements	
																Amount in cash	Amount in shares	Amount in cash	Amount in shares			
Corporate Director	WPG Holdings Limited	-	-	-	-	2,527	2,527	-	-	2,527 0.30%	2,527 0.30%	-	-	-	-	-	-	-	-	2,527 0.30%	2,527 0.30%	-
Corporate Director Representative/Chairman	Trigold Holding Limited: Huang, Wei-Hsiang	384	384	-	-	-	-	-	-	384 0.05%	384 0.05%	3,200	3,200	-	-	--	--	--	--	3,584 0.42%	3,584 0.42%	9.910
Director	Yeh, Chi-Tung	384	384	-	-	632	632	-	-	1,016 0.12%	1,016 0.12%	4,000	10,130	-	250	-	-	-	-	5,016 0.59%	11,396 1.34%	-
Corporate Director	Trigold Holding	384	384	-	-	-	-	-	-	384 0.05%	384 0.05%	-	-	-	-	-	-	-	-	384 0.05%	384 0.05%	5,055

Representative	Limited: Tseng, Kuo-Tung																					
Corporate Director Representative	Trigold Holding Limited: Chang, Wen-Chong	384	384	-	-	-	-	-	-	384 0.05%	384 0.05%	12,000	12,000	250	250	-	-	-	-	12,634 1.49%	12,634 1.49%	-
Independent Director	Chen, Shih-Chieh	384	384	-	-	947	947	-	-	1,331 0.16%	1,331 0.16%	-	-	-	-	-	-	-	-	1,331 0.16%	1,331 0.16%	-
Independent Director	Kuo, Ching-Hui	504	504	-	-	947	947	-	-	1,451 0.17%	1,451 0.17%	-	-	-	-	-	-	-	-	1,451 0.17%	1,451 0.17%	-
Independent Director	Yu, Yung-Hong	504	504	-	-	947	947	-	-	1,451 0.17%	1,451 0.17%	-	-	-	-	-	-	-	-	1,451 0.17%	1,451 0.17%	-

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) Pursuant to the Articles of Incorporation, if the company makes a profit in the year, no more than 3% shall be allocated for directors' remuneration, subject to a resolution of the Board of Directors and report 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 "Performance Evaluation Guidelines for Directors and Managerial Officers". 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 Remuneration 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 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 Board of Directors has established a Remuneration Committee to assist it in formulating the remuneration of directors and senior managerial officers, as well as the remuneration policy of the Company. If the Company has a profit at the year-end settlement, then in accordance with the Articles of Incorporation, the Board of Directors shall formulate a distribution plan and distribute dividends to shareholders following a resolution of 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 Articles of Incorporation and the functioning of the Board of Directors and Remuneration Committee, the remuneration of directors will be reviewed in a timely manner by considering the performance evaluation of directors and 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.

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.

2. Remuneration of president and vice presidents

December 31, 2025 Unit: NT$ thousand/thousand shares

Title	Name	Salary (A)		Retirement pay and pension (B)		Bonus and special disbursements (C)		Employee compensation (D)				Sum of A+B+C+D and ratio to 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 shares	Amount in cash	Amount in shares			
President	Chang, Wen-Chong	3,000	3,000	250	250	9,000	9,000	0	0	0	0	12,250 1.44%	12,2501. 44%	0

3.Names and distributions of employee compensation to managerial officers in the most recent year

December 31, 2025/ Unit: NT$ thousand

	Title	Name	Amount in shares	Amount in cash	Total	Total as a percentage of profit after tax (%)
Managerial officer	President	Chang, Wen-Chong	0	0	0	0.00%
Managerial officer	Director of Finance and Accounting Department	Chun-Chieh Tsao	0	270	270	0.03%

4.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 years as a percentage of the Company's standalone profit 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 years as a percentage of profit after tax.

Unit: NT$ thousand

Item / Title	The Company				All companies included in the consolidated financial statements			
	2024		2025		2024		2025	
	Total amount	As a percentage of profit after tax	Total amount	As a percentage of profit after tax	Total amount	As a percentage of profit after tax	Total amount	As a percentage of profit after tax
Director	27,378	11.19%	28,378	3.34%	33,758	13.80%	34,758	4.09%
Supervisor	-	-	-	-	-	-	-	-
President and vice president remuneration	12,250	5.01%	12,250	1.44%	12,250	5.01%	12,250	1.44%
Profit after tax	244,602	-	849,138	-	244,602	-	849,138	-

The increase in directors' remuneration in 2025 compared to 2024 was due to the higher profit after tax in 2025, resulting in an increase in directors' remuneration paid in 2025 compared to 2024.

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

a. The remuneration policy of the Company's directors and supervisors is as follows:

Pursuant to the Articles of Incorporation, if the Company makes a profit in the 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 report to the shareholders' meeting. However, if the Company has accumulated losses, the amount to be offset shall be retained in advance. No less than 20% of the employee remuneration in the preceding paragraph shall be appropriated for distribution to grassroots employees.

The procedures for determining remuneration are based on the "Performance Evaluation Guidelines for Directors and Managerial Officers". 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 Remuneration 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.

b. The remuneration policy of the Company's president and vice president is as follows:

Pursuant to the provisions of the Articles of Incorporation, the remuneration structure of the president and other managerial officers of the Company is highly linked to performance. The 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 discussion and implementation.

The performance evaluation of managerial officers consists of: (1) 50% of financial indicators: Based on the Company's operational performance assessment and the achievement rate of managerial officers' individual targets; and (2) 50% of 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 salary and bonuses, of which salary is determined with reference to peer industry levels as well as items such as job title, position grade, education (experience), professional competence, and responsibilities; bonuses take into account performance evaluation items for managerial officers, which include financial indicators and non-financial indicators, and are submitted to the Board of Directors for approval based on operating performance in accordance with the distribution principles recommended by the Remuneration Committee.

To continue deepening sustainable development, corporate governance, and climate risk management, the President of the Company personally serves as the convener of the Sustainability Promotion Task Force, leading the team to complete the preparation of the first Sustainability Report. To ensure that sustainability issues receive continuous attention from senior managerial officers, the Company has also incorporated sustainability-related indicators into the KPIs of senior executives to incentivize the management team to comprehensively enhance corporate governance evaluation performance and sustainability achievements.

In 2025, the Company will continue to strengthen communication with shareholders through investor conferences to enhance external exposure and visibility, while the management team will lead by example to reinforce the Company's emphasis on sustainability issues. In this regard, the weighting of Key Performance Indicators (KPIs) for senior managerial officers will increase from 10% in 2024 to 15% in 2025.Relevant indicators and targets will be adjusted according to the strategic direction of the current year to ensure the effectiveness and forward-looking nature of sustainability initiatives.

In addition, the annual KPIs of the senior managerial officers of the Company and its subsidiaries have been incorporated into the supervision, implementation, and evaluation processes for sustainable development. The performance system is reviewed by the Remuneration Committee, and the final evaluation results are submitted to the Board of Directors for discussion. The performance achievement of senior managerial officers will directly affect their variable compensation, ensuring that the remuneration system faithfully reflects their contributions to the promotion of sustainable development, so as to incentivize the management team to focus more on the realization of sustainability goals.

c. The 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 Board of Directors has established a Remuneration Committee to assist it in formulating the remuneration of directors and senior managerial officers, as well as the remuneration policy of the Company. If the Company has a profit at the year-end settlement, then in accordance with the Articles of Incorporation, the Board of Directors shall formulate a distribution plan and distribute dividends to shareholders following a resolution of 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 Articles of Incorporation and the functioning of the Board of Directors and Remuneration Committee, the remuneration of directors and senior executives will be reviewed in a timely manner by considering the performance evaluation of directors and 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 managerial 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.

d. 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. Status of the Implementation of Corporate Governance:

(I) Implementation status of the Board of Directors

A total of 9 board meetings (A) 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)	Remark
Chairman	WPG Holdings Representative: Wei-Hsiang Huang	9	0	100%	-
Director	Yeh, Chi-Tung	9	0	100%	-
Director	WPG Holdings Representative: Kuo-Tung Tseng	9	0	100%	-
Director	WPG Holdings Representative: Wen-Chong Chang	9	0	100%	-
Independent Director	Chen, Shih-Chieh	8	1	88.89%	-
Independent Director	Kuo, Ching-Hui	9	0	100%	-
Independent Director	Yu, Yung-Hong	9	0	100%	-

Attendance of independent directors at board meetings in 2025

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

2025	January 20, 2025 (1st)	February 11, 2025 (2nd)	February 24, 2025 (3rd)	March 24, 2025 (4th)	April 21, 2025 (5th)	May 12, 2025 (6th)	August 11, 2025 (7th)	November 10, 2025 (8th)	December 22, 2025 (9th)
Chen, Shih-Chieh	◎	◎	◎	◎	◎	◎	◎	☆	◎
Kuo, Ching-Hui	◎	◎	◎	◎	◎	◎	◎	◎	◎
Yu, Yung-Hong	◎	◎	◎	◎	◎	◎	◎	◎	◎

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 shall be specified:

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

(II) In addition to the matters referred to above, any dissenting or qualified opinion of an independent director that is on record or stated in writing with respect to any board resolution: None.

Board meeting	Motion contents and follow-up actions	Article 14-3 of the Securities and Exchange Act	Any recorded or written board meeting at which an independent director had a dissenting or qualified opinion resolution
January 20, 2025 (2025 1st meeting)	Proposal to provide supplier endorsement and guarantee for subsidiary PENG YU Trigold Limited.	ˇ	None
February 11, 2025 (2025 2nd meeting)	1. Proposal for the determination of the issuance amount, terms, and related matters for the 2024 issuance of ordinary shares through a capital increase by cash 2. Proposal for the determination of the employee stock option plan	ˇ	None
February 24, 2025 (2025 3rd meeting)	1. Proposal for the 2024 remuneration of directors and individual amounts 2. Proposal to release directors from non-competition restrictions	ˇ	None
April 21, 2025 (2025 5th meeting)	1. Proposal for the appointment of certified public accountants for 2025 2. Proposal for Trigold Holdings Limited to provide a loan for Genuine C&C Inc.	ˇ	None
May 12, 2025 (2025 6th 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	ˇ	None

	purposes		
August 11, 2025 (2025 7th meeting)	1. Proposal for the cash capital increase of PENG YU Trigold Limited 2. Proposal for the appointment of certified public accountants for 2025 3. Proposal for the establishment of a Taiwan subsidiary 4.Proposal for the Company's seal management measures 5. Proposal for the appointment of candidates for subsidiary directors	ˇ	None
November 10, 2025 (2025 8th meeting)	1. Proposal for WPG Trigold (Hong Kong) Co., Ltd. to provide a loan to PENG YU Trigold Limited 2. Proposal for the determination of the scope of grassroots employees for the Company's internal control system 3. Proposal for the formulation of the “Control Procedures for Information Disclosure on FSC Designated Websites” under the Company's internal control system 4. Appointment of directors and supervisors of subsidiaries:	ˇ	None
December 22, 2025 (2025 9th meeting)	1. Proposal for the amendment of the internal control system regarding the scope of “grassroots employees” in the Company's payroll cycle 2. Proposal to provide supplier endorsement and guarantee for the subsidiary PENG YU Trigold Limited 3. Proposal to provide supplier endorsement and guarantee for the subsidiary PENG YU Trigold Limited 4. Proposal for the amendment to the “Procedures for Transactions with Related Parties, Specified Persons, and Group Affiliates”	ˇ	None

Independent directors’ opinion: None

Company’s resolution to independent directors’ opinion: None

Resolution result: 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 shall be noted:

Name of director	Content of motion	Reason for recusal	Participation in voting	Remark
Huang, Wei-Hsiang	Proposal to release 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	3rd meeting in 2025
Huang, Wei-Hsiang Chang, Wen-Chong Yeh, Chi-Tung	The Board of Directors proposed the list of candidates for the fourth term of directors	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	3rd meeting in 2026
Yu, Yung-Hong Chen, Shih-Chieh Kuo, Ching-Hui	The Board of Directors proposed the list of candidates for the fourth term of independent directors	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	3rd meeting in 2026
Huang, Wei-Hsiang Chang, Wen-Chong	Proposal to release directors from non-	Being a related party	The director voluntarily recused from the proposal;	3rd meeting in 2026

Yeh, Chi-Tung Yu, Yung-Hong Chen, Shih-Chieh Kuo, Ching-Hui	competition restrictions		due to conflict of interest, no discussion or voting was conducted on the matter	

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:

Evaluation cycle	Evaluation period	Scope	Method	Evaluation content
Once a year	2025.01.01 to 2025.12.31	All Board of Directors	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	2025.01.01 to 2025.12.31	Individual director	Self-evaluation of 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	2025.01.01 to 2025.12.31	Functional committee	Self-evaluation of committee members	A. Composition, election, and operation of the Committee B. Participation in operations C. Awareness of the duties of the functional committee D. Improvement of 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 its stakeholders to quickly understand the Company's operating conditions to maintain its equity.

(II).After the full re-election of directors at the annual general 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 meetings during the most recent year (A), and the attendance of independent directors was as follows:

Title	Name	Attendance in person (B)	Actual attendance rate (%) (B/A)	Remark
Independent director (convener)	Kuo, Ching-Hui	8	100%	-
Independent Director	Chen, Shih-Chieh	7	87.5%	-
Independent Director	Yu, Yung-Hong	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.

(I). Matters referred to in Article 14-5 of the Securities and Exchange Act: Please refer to the following table for details.

(II) 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 contents and follow-up actions	Article 14-5 of the Securities and Exchange Act	Resolution(s) not passed by the Audit Committee but approved by two-thirds of the Board of Directors
January 20, 2025 (2025 1st meeting)	Proposal to provide supplier endorsement and guarantee for subsidiary PENG YU Trigold Limited.	ˇ	None
February 24, 2025 (2025 2nd meeting)	1.The 2024 financial statements (including standalone and consolidated financial statements) and business report	ˇ	None
March 24, 2025 (2025 3rd meeting)	1. Proposal for the 2024 internal control system self-assessment and internal control system statement 2.The proposal for the 2024 earnings appropriation	ˇ	None
April 21, 2025 (2024 4th meeting)	1. Proposal for the appointment of certified public accountants for 2025 2. Proposal for Trigold Holdings Limited to provide a loan for Genuine Limited.	ˇ	None
May 12, 2025 (2025 5th meeting)	1. Proposal for the 2025 Q1 consolidated financial statements 2. Proposal for WPG Trigold (Hong Kong) Co., Ltd. to provide a loan to PENG YU Trigold Limited 3.Proposal for the renewal of the Company's derivative financial instrument facility with Cathay United Bank for working capital purposes	ˇ	None
August 11, 2025 (2025 6th meeting)	1. Proposal for the 2025 Q2 consolidated financial statements 2. Proposal for the cash capital increase of PENG YU Trigold Limited	ˇ	None

	3. Proposal for the appointment of certified public accountants for 2025 4. Proposal for the establishment of a Taiwan subsidiary 5. Proposal for the amendment to the Company's seal management measures		
November 10, 2025 (2025 7th meeting)	1. Proposal for the 2025 Q3 consolidated financial statements 2. Proposal for WPG Trigold (Hong Kong) Co., Ltd. to provide a loan to PENG YU Trigold Limited 3. Proposal for the determination of the scope of grassroots employees for the Company's internal control system 4. Proposal for the formulation of the "Control Procedures for Information Disclosure on FSC Designated Websites" under the Company's internal control system	ˇ	None
December 22, 2025 (2025 8th meeting)	1.Proposal for the report on the 2026 audit plan form formulated based on the risk assessment results of the Audit Team 2.Proposal for the amendment of the internal control system regarding the scope of "grassroots employees" in the Company's payroll cycle 3. Proposal for the approval of the 2026 business plan (including internal budget) 4. Proposal to provide supplier endorsement and guarantee for the subsidiary PENG YU Trigold Limited 5. Proposal to provide supplier endorsement and guarantee for the subsidiary PENG YU Trigold Limited 6. Proposal for the amendment to the "Procedures for Transactions with Related Parties, Specified Persons, and Group Affiliates"	ˇ	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 shall be specified.

Name of independent director	Content of motion	Reason for recusal	Participation in voting	Remark
Yu, Yung-Hong Chen, Shih-Chieh Kuo, Ching-Hui	The Board of Directors proposed the list of candidates for the fourth term of independent directors	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	3rd meeting in 2026
Yu, Yung-Hong Chen, Shih-Chieh Kuo, Ching-Hui	Proposal to release 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	3rd meeting in 2026

III. Communications between the independent directors, the 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 2025:

Date	Method of communication	Target audience	Communication items	Communication results	Execution results regarding opinions of independent directors
November 10, 2025	Communication between independent directors and the Audit Team	Independent Directors Kuo, Ching-Hui, Chen, Shih-Chieh, and Yu, Yung-Hong	1. WPG C&C Shanghai outsourced processing operation SOP and inventory-related risks and control mechanisms 2.Whether WPG C&C Shanghai's credit-granting and accounts receivable control mechanisms effectively perform the review controls	1. There shall be an effective physical inventory count control mechanism for inventories, and continuous attention must be paid to the Company's implementation thereof. 2.Regarding whether there is clear and reasonable tracking management and periodic review for corporate credit granting and AR control, a further in-depth understanding of the actual implementation status is required.	Independent directors' opinion: None

Summary of communication between independent directors and accountants in 2025:

Date	Method of communication	Communication items	Communication results	Execution results regarding opinions of independent directors
February 24, 2025	Audit Committee	The communication between the CPAs and the Governance Units after review of the consolidated financial statements for 2024	Approved by all audit committee members in attendance.	Independent directors' opinion: None
May 12, 2025	Audit Committee	The communication after review by CPAs - 2025 Q1 consolidated financial report	Approved by all audit committee members in attendance.	Independent directors' opinion: None
August 11, 2025	Audit Committee	The communication after review by CPAs - 2025 Q2 consolidated financial report	Approved by all audit committee members in attendance.	Independent directors' opinion: None
August 11, 2025	Meeting	Understand the status of previous audits	No opinion	Independent directors' opinion: None
November 10, 2025	Audit Committee	The communication after review by CPAs - 2025 Q3 consolidated financial report	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?	ˇ		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?	ˇ		(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?	ˇ		(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?	ˇ		(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?	ˇ		(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?	ˇ		(I) The selection and nomination of the board members 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. Operational judgments. 5. Industry knowledge. 2. Accounting and financial analysis. 6. International market	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	
			perspective. 3. Business management. 7. Leadership. 4. Crisis management. 8. Decision-making. (1) The composition of the Board of Directors is diverse. Among the directors, Mr. Huang, Wei-Hsiang, Mr. Yeh, Chi-Tung, Mr. Tseng, Kuo-Tung and Mr. Chang, Wen-Chong have expertise in electronic components and electronic channels; Mr. Chen, Shih-Chieh has a professional background in law; Mr. Kuo, Ching-Hui has a professional background in finance and accounting; and Mr. Yu, Yung-Hong has a professional background in human resources and management. (2) The proportion of directors holding employee status in the Company is 14.29%, consisting of 4 directors and 3 independent directors. Among them, two independent directors have served for three terms or less. Although the other independent director has already served for three terms, as their expertise is required for the Company's current stage, the Company intends to nominate them for re-election as an independent director in 2026.Pursuant to the "Sustainable Development Action Plans" issued by the competent authority, the Company expects to add at least one female director when the fourth term of directors is re-elected at the 2026 shareholders' meeting, so as to promote gender equality and the diversity policy of the Board of Directors composition, and increase the number of seats for female directors. (3) The policy on the diversity of the Board of Directors is disclosed on the Company's website and annual report.	
(II) In addition to the Remuneration Committee and Audit Committee established in accordance with the law, has the Company voluntarily established any other types of functional committees?		ˇ	(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?	ˇ		(III) The Board of Directors of the Company passed the performance evaluation guidelines 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 shall be carried out at least once a year. 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	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	
			reported to the Board of Directors with closed questionnaires around January each year. The performance evaluation of the Board of Directors includes the following aspects: 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 The performance evaluation of directors should include the following aspects: 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 The performance of the functional committees established by the Board of Directors shall include the following indicators: 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 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: 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	

Evaluation items	Implementation status (Note 1)			Deviations from the "corporate governance best practice principles for TWSE/TPEx listed companies" and reasons
	Yes	No	Summary	
			evaluate their individual performance on the board of directors. 3. 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 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 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 meeting after completion. 4.The Company completed the 2025 performance evaluations for the Board of Directors, board members, and functional committees on January 15, 2026, and the performance evaluation results were reported to the Board of Directors on January 26, 2026. In response to the recommendations of the directors, methods are jointly developed for improvement.	None
(IV) Does the company regularly evaluate the independence of CPAs?	ˇ		(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 20, 2026 for review and approval. CPAs Wang, Ming-Yi and Lin, Yi-Fan of PricewaterhouseCoopers, Taiwan, were assessed by the Company, met the independence assessment criteria and qualified to serve as the CPAs of the Company. Please refer to Note 1 for details of the "Certified Public Accountant Evaluation Form".	

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)?	ˇ		On April 24, 2023, the Board of Directors approved the resolution to appoint the Director of Finance and Accounting Department, Tsao, Chun-Chieh, 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 the section on continuing education and training for managerial officers related to corporate governance in this annual report for 2025.	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?	ˇ		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”. Establish communication channels with stakeholders, propose to establish a spokesperson system, and provide the link on the Company's website 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 the external auditor’s independence

Item	Evaluation content	Please check			Notes
		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.	ˇ			
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.	ˇ			
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.	ˇ			
04	The CPA or member of the assurance team has not been, or has not been a director, or managerial officer 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 two years.	ˇ			
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.	ˇ			
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	ˇ			
07	The CPA or member of the assurance team has not acted as a defender of audit clients or representing the Company in a conflict with another third party, except for those permitted by law.	ˇ			
08	The CPA or audit service team members are not a spouse, lineal relative by blood, lineal relative by marriage, or collateral relative within the second degree of kinship of the Company’s directors, managerial officers, or personnel who have a significant influence on the audit case.	ˇ			
09	Co-working accountants within one year before dismissal are not serving as the clients’ directors, supervisors, or managerial officers, or positions that have a significant influence on an audit case.	ˇ			
10	The CPA or member of the assurance team has not received gifts or gifts of great value from clients, their directors, and managerial officers.	ˇ			
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.	ˇ			
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 ten consecutive years.	ˇ			

Two. Independent operation review

Item	Evaluation content	Please check			Remark
		Yes	No	N/A	
01	The CPA shall have avoided and not accepted the engagement when they may have been involved in any direct or material indirect interests that may impair their impartiality and independence.			ˇ	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.	ˇ			
03	The members of the audit engagement team, other co-practicing CPAs or shareholders of corporate CPA firms, CPA firms, related enterprises of CPA firms, and alliance firms also maintain their independence with respect to the Company.	ˇ			
04	The CPA executes professional services with integrity and a rigorous attitude.	ˇ			
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.	ˇ			
06	The CPA does not lack or lose independence which would adversely affect the integrity and impartiality of the CPA.	ˇ			

Three. Assessment of competency					
Item	Evaluation content	Please check			Notes
		Yes	No	N/A	
01	The CPA has not been subject to disciplinary action by the CPA Disciplinary Committee for the last two years. The accounting firm has not been involved in any litigation in the last two years.	ˇ			
02	The accounting firm is capable to handle corporate audit services with sufficient scope, resources and area coverage rate.	ˇ			
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.	ˇ			
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.	ˇ			
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).	ˇ			

Note 2: Information on the annual stakeholder communications and report

Stakeholders	Concerned issues (*major issues for this year)	Communication channels, feedback, and frequency of communication	Stakeholder communication results for 2025
Government and competent authority	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	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. Finance & Accounting Management Division, Mr. Tsao (E-mail: cc.tsao@trigoldholdings.com)	Participate in the corporate governance seminar held by the Taipei Exchange.
Employees	1.*Employee growth, equity, and compensation benefits 2.*Occupational safety and health 3. Operating performance	Internal website or internal e-mail announcements: Make irregular announcements of employee benefits (health examination, group insurance, etc.), Welfare Committee information, important company operating information, education and training course information, annual performance management operations, etc. Human Resources Service Department, Ms. Hsieh (E-mail: joy.hsieh@wpgholdings.com)	1. Make irregular announcements of education and training classes 2. Update the relevant resolution content of the board 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 and investor	1.*Ethical management, anti-corruption, and anti-competitive behavior 2. Operating performance	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 annual shareholders’ meetings and publish the annual report 3. Convene investor conferences at least twice a year 4. Set up a contact window for stock affairs and investor relations for two-way communication 5. Finance & Accounting Management Division, Mr. Tsao (E-mail: cc.tsao@trigoldholdings.com)	1. Hold shareholders' meeting annually and publish annual report 2.Information related to a total of two online investor conferences organized by Yuanta Securities Co Ltd upon invitation each year 3. The Company published material information on Market Observation Post System
Customer	1.*Customer privacy and customer satisfaction 2. Product Traceability, Packaging, and Marketing 3. *Information security management	Press releases, advertisements, and social media: Make them available from time to time 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. Provide new product explanations and education training to customers from time to time.	1. Held 19 sessions of seminars on new products across the province, attracting thousands of distributors to attend 2. Signed contracts with over 581 distributors

		Finance and Accounting Management Division, Mr. Tsao (E-mail: cc.tsao@trigoldholdings.com)	
Supplier	1. *Information security management 2.*Supplier management 3. Corporate image	We include CSR clauses in our supplier contracts, and the products we introduce must comply with the relevant laws and regulations of R.O.C. We also conduct pre-bid briefing sessions with suppliers and continuously communicate with suppliers according to our business needs. Finance and Accounting Management Division, Mr. Tsao (E-mail: cc.tsao@trigoldholdings.com)	Contracts signed with approximately 10 suppliers
Social groups and community residents	1. Corporate image 2.Society Participation	Both employees and the Company actively participate in various public welfare activities to fulfill corporate social responsibility Finance and Accounting Management Division, Mr. Tsao (E-mail: cc.tsao@trigoldholdings.com)	1. Charitable donation of 5 sets of computer equipment to the “Taiwan Caring Social Welfare Service Association” and was awarded a certificate of appreciation (Genuine) 2. Charitable donation of 66 bags of blood to the “Taiwan Blood Services Foundation” to assist patients, for which a certificate of appreciation was awarded (Genuine) 3. Donation of reconstruction materials after the Guangfu, Hualien wind disaster (Genuine) 4. Charitable donation of a batch of LED fluorescent tubes to the “Taiwan Foundation for the Blind”, for which a certificate of appreciation was awarded (Genuine) 5. Cooperation with Eden Social Welfare Foundation (Hoban) a. Donations appropriated (income from air conditioning cleaning and storage orders) to support children in rural areas b. Donation of member bonus points equivalent to NT$4,800 c. Donation of 11 bags of second-hand clothing d. Storage and organization workshops for public welfare to improve the home environment of the underprivileged

Evaluation items	Implementation status (Note 1)			Deviations from the "corporate governance best practice principles for TWSE/TPEx listed companies" and reasons
	Yes	No	Summary	
VI. Does the Company appoint a professional shareholder service agency to handle the affairs of the Shareholders' Meeting?	ˇ		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?	ˇ		(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.)?	ˇ		(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 he annual financial report within two months after the end of the year, and announce and report the first, second, and third quarter financial reports and monthly operating conditions before the prescribed time limit?	ˇ		(III) The Company announces and reports its annual financial report within 75 days after the end of the year, and announces and reports its financial reports for Q1, Q2, and Q3 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)?	ˇ		(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	None

<table>
<tr><th rowspan="2">Evaluation items</th><th colspan="3">Implementation status (Note 1)</th><th rowspan="2">Deviations from the “corporate governance best practice principles for TWSE/TPEx listed companies” and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>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. The following is a list of the courses taken by the directors:
(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”, “Loan to Others”, and “Endorsement and Guarantee”, and the related regulations are established and enforced.
(VI) The subsidiaries of the Company have set up a dedicated customer service department and provided 0800 toll-free number for consumers to minimize consumer disputes and enhancing 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.</td><td></td></tr>
<tr><td colspan="5">IX. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement.
According to the 2025 evaluation results, the Company ranked between 6%-20% among the TPEx-listed companies. The improvements are as follows:</td></tr>
</table>

Evaluation items	Implementation status (Note 1)			Deviations from the "corporate governance best practice principles for TWSE/TPEx listed companies" and reasons
	Yes	No	Summary	

Improved items of the 11th corporate governance evaluation indicator item		
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 Company has prepared the sustainability report in accordance with GRI Standards and submitted it to the Market Observation Post System and uploaded it 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 Company has prepared the Sustainability Report, which was submitted to and approved by the resolution of the Board of Directors on August 11, 2025.

Indicators not yet improved - Priority items for the 1st ESG Evaluation		
No.	Item	Method of improvement
G-33	Does the Company disclose industry metric information with reference to SASB Standards?	The sustainability report is expected to be prepared in 2026 in accordance with GRI Standards by disclosing industry-specific metrics with reference to SASB Standards, and submitted to Market Observation Post System and uploaded to the Company's website within the prescribed deadline.
S-9	Does the Company have a whistleblowing system for internal and external personnel regarding illegal (including corruption) and unethical behavior, and is it disclosed in detail on the Company's website?	The revision scheduled for 2026 is expected to include whistleblowing channels and processing procedures.
S-7	Has the Company established a dedicated (or concurrent) unit to promote ethical corporate management, responsible for the formulation and supervision of the implementation of ethical management policies and prevention programs, and does it describe the operation and implementation status of the established unit, and report to the Board of Directors at least once a year?	The implementation status of the concurrent unit will be disclosed in the 2025 annual report.

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	Huang, Wei-Hsiang	2023/06/15	1999/04/16	2025/05/13	2025/05/13	Taiwan Institute of Directors	Global Corporate Management Strategy	3
				2025/08/12	2025/08/12	Taiwan Institute of Directors	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	3
Director	Yeh, Chi-Tung	2023/06/15	1999/04/16	2025/05/13	2025/05/13	Taiwan Institute of Directors	Global Corporate Management Strategy	3
				2025/08/12	2025/08/12	Taiwan Institute of Directors	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	3
Corporate Representative: Director	Tseng, Kuo-Tung	2023/06/15	2011/06/22	2025/05/13	2025/05/13	Taiwan Institute of Directors	Global Corporate Management Strategy	3
				2025/08/12	2025/08/12	Taiwan Institute of Directors	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	3
Corporate Representative: Director	Chang, Wen-Chong	2023/06/15	2021/01/01	2025/05/13	2025/05/13	Taiwan Institute of Directors	Global Corporate Management Strategy	3
				2025/05/27	2025/05/27	The Greater Chinese Financial Development Association, Taiwan Listed Companies Association	Trump's Tariffs 2.0 Challenges Dollar Hegemony	3
				2025/08/12	2025/08/12	Taiwan Institute of Directors	AI-Driven Industrial Digital and Intelligent Transformation	3

							and Innovative Business Applications	
Independent Director	Chen, Shih-Chieh	2023/06/15	2017/09/01	2025/05/13	2025/05/13	Taiwan Institute of Directors	Global Corporate Management Strategy	3
				2025/08/12	2025/08/12	Taiwan Institute of Directors	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	3
Independent Director	Yu, Yung-Hong	2023/06/15	2008/06/25	2025/05/13	2025/05/13	Taiwan Institute of Directors	Global Corporate Management Strategy	3
				2025/08/12	2025/08/12	Taiwan Institute of Directors	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	3
Independent Director	Kuo, Ching-Hui	2023/06/15	2019/06/28	2025/05/13	2025/05/13	Taiwan Institute of Directors	Global Corporate Management Strategy	3
				2025/08/12	2025/08/12	Taiwan Institute of Directors	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	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 managerial officers.
2. Periodically evaluate and prescribe the remuneration of directors and managerial 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 30, 2026

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)	Yu, Yung-Hong	All members are independent directors; please refer to the disclosure of professional qualifications of directors and independence of independent directors in this annual report.		None
Independent Director	Chen, Shih-Chieh			None
Independent Director	Kuo, Ching-Hui			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 6 (A) Remuneration Committee meetings were held in the most recent year withe attendance record as follows:

Remuneration Committee	Motion contents and follow-up actions	Resolutions	Handling of the opinions of Remuneration Committee members
The 9th meeting of the 3rd term 2025.01.20	1. Proposal to revise the Rules and Procedures for the Remuneration Committee 2. Proposal for the Company's 2024 director remuneration and individual amounts 3. Proposal for 2025 KPIs for appointed managerial officers	All members of the Committee present approved.	Proposed to the Board of Directors and approved by all attending directors.
The 10th meeting of the 3rd term 2025.02.11	1. Proposal for the Company's 2024 director remuneration and individual amounts 2.Proposal for the allocation of managerial officers participating in the employee subscription of newly issued shares	All members of the Committee present approved.	Proposed to the Board of Directors and approved by all attending directors.
The 11th meeting of the 3rd term 2025.03.24	Proposal for 2024 performance evaluation and employee remuneration for appointed managerial officers	All members of the Committee present approved.	Proposed to the Board of Directors and approved by all attending directors.
The 12th meeting of the 3rd term 2025.04.21	1.Report on the filing results of salary information for non-supervisory full-time employees for 2024 2. KPI achievement and advance bonus payment status for President of subsidiaries for Q1 2025	Routine report on full attendance of the Committee	Routine report on full attendance of the Committee
The 13th meeting of the 3rd term 2025.08.11	1. KPI achievement and advance bonus payment status for the President of subsidiaries for Q2 2025 2. Exchange of opinions on the retirement and resignation regulations for managerial officers	Routine report on full attendance of the Committee	Routine report on full attendance of the Committee
The 14th meeting of the 3rd term 2025.11.10	1. KPI achievement and pre-issued bonus payment status for general managers of subsidiaries in Q3 2025 2. Exchange of opinions on the amendment to the Regulations Governing Retirement and Resignation of Managerial Officers	Routine report on full attendance of the Committee	Routine report on full attendance of the Committee

Title	Name	Attendance in person (B)	Attendance by proxy	Actual attendance rate (%) [B/A] (Note)	Remark
(Convener)	Yu, Yung-Hong	6	0	100%	-
Member	Chen, Shih-Chieh	5	0	83.33%	-
Member	Kuo, Ching-Hui	6	0	100%	-
Other items to be stated: 1. 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. 2. 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?	ˇ		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 President of the holding company as the convener to form a Corporate Sustainability Promotion Task Force 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. 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. A total of 4 meetings of the Board of Directors were held in 2025, and the proposals were as follows: Reporting of execution progress: 1. Greenhouse gas inventory planning and implementation progress report 2. Sustainability Execution Report (including the status of environmental and social aspects regarding talent cultivation, and corporate governance integrity execution, etc.) 3. Proposal for the approval of the 2024 Sustainability 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)	ˇ		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: WPG TRIGOLD (Hong Kong) Limited, Xinpengyu Technology INC., Peng Yu (Shanghai) Digital Technology Co., Ltd.,	None

<table>
<tr><td rowspan="2">Evaluation items</td><td colspan="3">Implementation status (Note 1)</td><td rowspan="2">Discrepancies with the corporate social responsibility best practice principles for TWSE/ GTSM listed companies and the reasons</td></tr>
<tr><td>Yes</td><td>No</td><td>Summary (Note 2)</td></tr>
<tr><td></td><td></td><td></td><td>Trigolduo (Shanghai) Industrial Development Ltd., Peng Yu International Limited, and Trigold Tongle (Shanghai) Industrial Development Ltd. has not yet been included.
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:
<table>
<tr><td>Major issues</td><td>Risk assessment item</td><td>Risk management policies or strategies</td></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>To strengthen operational resilience, plans are being gradually implemented to deeply integrate risk management into daily management. In addition to the existing identification and assessment processes, it is planned to establish a “Risk Management Task Force” in the future and set up a regular meeting mechanism to ensure the timeliness of risk monitoring and the quality of decision-making. To pursue optimization of resource allocation and business growth under acceptable risk levels; and through continuous education and training, to enhance the risk sensitivity of all employees, internalize risk awareness into the organizational DNA, and shape a corporate culture of steady development.</td></tr>
</table></td><td></td></tr>
</table>

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)	

Corporate governance	Ethical management, anti-corruption, and anti-competitive behavior	To establish a corporate culture of integrity and build a sound business operation model, the Company has formulated the “Corporate Governance Principles”, “Code of Ethical Conduct”, “Ethical Corporate Management Best Practice Principles”, and “Procedures for the Prevention of Insider Trading”. Colleagues shall comply with laws, regulations, and Company rules when performing their duties, uphold a proactive, fair, and honest attitude, reject departmentalism, focus on teamwork, and strictly abide by the principle of honesty and credibility.
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	Formulate a Supplier Code of Conduct to regulate labor, health and safety, environment, business ethics, and management systems, with the expectation that suppliers will jointly implement and execute these standards. 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, comply with human rights policies, 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 complying with international conventions and domestic regulations, including the “Universal Declaration of Human Rights”, the “International Covenants on Human Rights”, and the “Labor Standards Act”. We have formulated the Trigold 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.

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)	
			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?	ˇ		(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?	ˇ		(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?	ˇ		(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 2025, the Corporate Governance Office reported to the Board of Directors on climate-related issues a total of 4 times, with the content related to climate governance including the approval of the "Sustainability Report Preparation and Assurance	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)	
(IV) Does the Company count the greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulate policies for energy saving and carbon reduction, greenhouse gas reduction, water reduction or other waste management?	ˇ		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. (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
IV. Social issues (I) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	ˇ		(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?	ˇ		(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. No less than 20% of the employee remuneration in the preceding paragraph shall be appropriated for distribution to grassroots employees.	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)	
(III) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	ˇ		(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 two 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 maintain the occupational health and safety of employees, smart blood pressure monitors are installed in the office for use by colleagues, and fire management team training courses and training sessions are held annually on a routine basis. The number of employee occupational accidents for the year 2025 was 0; the number of fire incidents was 0.	None
(IV) Does the Company provide its employees with career development and training sessions?	ˇ		(IV) The Company and its subsidiaries have moved toward promoting the establishment of effective employee career competency development and training plans, and have also allocated funding subsidies for cultivating the professional education and training of individual 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?	ˇ		(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 what is the status of their implementation?	ˇ		(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
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?	ˇ		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				

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)	
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:

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's subsidiaries assist customers with home organization and cleaning through their core competencies. In response, customers convert the bonuses they receive into donations and donate second-hand clothing collected through professional organizers to the Eden Social Welfare Foundation. By collaborating with customers to perform charitable acts, the Company ensures the sustainability and circular utilization of second-hand clothing resources.

3.The Company and its subsidiaries have taken environmental protection measures: Conduct greenhouse gas inventory and verification, review the results and propose improvement plans, expect to use green power wheeling for some offices and warehouses starting from 2026, set targets for water and electricity and take inventory of 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. The subsidiary has established a green procurement section on the corporate website to provide green energy-saving products, which not only increases core business revenue but also contributes to the well-being of the planet.

4.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. To encourage employees to have children, childbirth and child-rearing subsidies are provided; good relationships are maintained with the community; blood donation drives are incentivized; weight loss competitions are held with a focus on employee health; and the Company's core competencies are utilized to donate second-hand computers to assist rural areas or disadvantaged groups by providing online learning tools.

5. 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

<table>
<tr><th colspan="2">Item</th><th>Implementation</th></tr>
<tr><td>1</td><td>Describe the Board of Directors and management’s supervision and governance of climate-related risks and opportunities.</td><td>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 2025, the Corporate Governance Office made a total of 4 actual reports to the Board of Directors regarding climate-related issues and sustainability implementation reports. The content of the reports included the approval of the formulation of the first sustainability report, the implementation progress and planning of greenhouse gas inventory, and sustainability implementation reports: Including the implementation status of environmental, social, and corporate governance (ESG) matters.
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 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.</td></tr>
<tr><td>2</td><td>Describe how the climate risks and opportunities identified affect the business, strategy, and finance (short-term, medium-term, and long- term).</td><td>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:
● 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)
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”.
List of Matters Regarding Climate Risk and Opportunity for Trigold
<table>
<tr><th colspan="2">Risk and opportunity type</th><th>Topic name</th><th>Topic description</th><th>Value chain</th><th>Impact period</th></tr>
<tr><td rowspan="2">Physical risks</td><td>Long-term</td><td>Rising temperatures</td><td>Rising temperatures will lead to increased air 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.</td><td>Employees</td><td>Short-term</td></tr>
<tr><td>Immediate</td><td>Supply chain impacted by heavy rainfall</td><td>High-frequency, short-duration heavy rainfall may pose more severe impacts on goods warehousing and distribution processes. Warehouse flooding may result in water-damaged goods and associated losses, while vehicle flooding may lead to 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,</td><td>Supplier
Logistics
Customer</td><td>Short-term</td></tr>
</table>
</td></tr>
</table>

					delayed orders and damaged products may lead to default compensation and reputational damage, resulting in decreased orders or loss of goodwill.		
		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.	Supplier Customer	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.	Shareholder NGO/Media	Long-term

(Continued on next page)

<table>
<tr><th colspan="2">Item</th><th>Implementation</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td rowspan="2"></td><td>Policies and regulations</td><td>Emerging regulations</td><td>The introduction of new regulations by competent authorities may lead to stricter requirements for information disclosure and carbon reduction targets.</td><td>Regulatory authorities</td><td>Mid-term</td></tr>
<tr><td>Policies and regulations</td><td>Cost pass-through in supply chain due to carbon pricing impact</td><td>If upstream manufacturers and brand owners, as well as upstream and 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.</td><td>Supplier
Logistics
Customer</td><td>Long-term</td></tr>
<tr><td rowspan="4">Opportunities</td><td>Innovative products and services</td><td>Agency opportunities for low-carbon products</td><td>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.</td><td>Supplier
Customer</td><td>Mid-term</td></tr>
<tr><td>Operational resilience</td><td>Reducing the cost of capital acquisition</td><td>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.</td><td>Financial institutions</td><td>Short-term</td></tr>
<tr><td>Resource efficiency</td><td>Improving distribution efficiency</td><td>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.</td><td>Supplier
Logistics</td><td>Short-term</td></tr>
<tr><td>Operational resilience</td><td>Enhancing operational resilience</td><td>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.</td><td>Supplier
Logistics
Customer</td><td>Short-term</td></tr>
</table>
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.
</td></tr>
<tr><td>3</td><td>Describe the financial impact of extreme weather events and transformation actions.</td><td>
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 and opportunity type</th><th>Topic name</th><th>Financial impact of risks</th><th>Financial impact of transition</th></tr>
<tr><td>Physical risks</td><td>Long-term</td><td>Rising temperatures</td><td>1. The rise in average temperature will lead to increased air conditioning energy consumption in office spaces.
2. Extreme heat exposes warehouse and logistics personnel to the risk of heat-related injuries, potentially causing operational disruptions or occupational safety-related penalties.
3. To maintain optimal temperature during logistics and prevent product damage, air conditioning</td><td>1. Replacing with high-efficiency air conditioning systems and installing fans in factories and warehouses may lead to increased initial equipment replacement costs.
2. Promoting heat injury awareness among employees enhances self-prevention ability but increases training costs.
3. Setting a fixed temperature for air conditioning can reduce air conditioning costs.</td></tr>
</table>
</td></tr>
</table>

					demand increases. 4. Warehouse and logistics equipment may face higher loads due to extreme heat, potentially shortening asset lifespan.	
			Immediate	Supply chain impacted by heavy rainfall	High-frequency, short-duration heavy rainfall may pose more severe impacts on goods warehousing and distribution processes. 1. Warehouse flooding may result in water-damaged goods and associated losses, while vehicle flooding may lead to distribution disruptions. 2. Torrential rain may cause work stoppages, suspending warehousing and distribution operations, and potentially leading to distribution disruptions. 3. Order delays and product damage may result in breach of contract compensation and reputational harm, potentially causing order reduction or goodwill impairment.	1. During extreme weather events, office staff can work from home, ensuring uninterrupted operations. 2. Periodic maintenance of roof drainage pipes and external wall waterproofing increases personnel and renovation costs. 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.

<table>
<tr><th colspan="2">Item</th><th>Implementation</th></tr>
<tr><td>4</td><td>Describe how the identification, assessment and management process of climate risks are integrated into the overall risk management system.</td><td>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”.</td></tr>
<tr><td>5</td><td>If the resilience to climate change risks is assessed using scenario analysis, the use of scenarios, parameters, assumptions, analysis factors and major financial impacts shall be explained.</td><td>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 scenarios used, analytical factors, and assessment results are disclosed in the table below：
<table>
<tr><th>Risk issues</th><th>Analysis factors</th><th>Climate scenario</th><th>Evaluation result</th></tr>
<tr><td>Cost pass-through in supply chain due to carbon pricing impact</td><td>Transportation costs</td><td>Analysis of current policies, NDCs, and 2050 net-zero emissions scenario under NGFS scenarios</td><td>Under the 2050 net-zero emissions scenario, carbon-related pass-through costs account for 10.68% of transportation costs</td></tr>
</table></td></tr>
<tr><td>6</td><td>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.</td><td>For the management plans for material climate-related risk and opportunity issues and the indicators for tracking the trends of such issues, please refer to the appendix - Management Strategies for Material Climate-Related Risks and Opportunities.
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. Indicators, targets, and performance related to greenhouse gas emissions and other climate risks are disclosed in the appendix: Climate Indicators and Targets.</td></tr>
<tr><td>7</td><td>If the internal carbon pricing is used as a planning tool, the price setting basis should be stated</td><td>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.</td></tr>
<tr><td>8</td><td>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</td><td>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:

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.

In 2024, Trigold did not use RECs for greenhouse gas 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</td></tr>
</table>

	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.	all locations, and gradually expand the use of renewable energy, utilizing "purchasing certificates (RECs), purchasing green power, and self-construction" as strategic tools, in order to achieve the group's phased goals for renewable energy utilization rates. 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. Indicators, targets, and performance related to greenhouse gas emissions and other climate risks are disclosed in the appendix: Climate Indicators and Targets.
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		Topic name	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. 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.	1. Upstream and downstream transportation emissions 2. Upstream emissions from key raw materials 3. Upstream emissions from agency products
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 resilience	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

Indicators	Base year information	2025 goals	2025 performance	2026 goals	Implementation plan	Mid-term goals	Long-term goals
Greenhouse gas emissions	Base year: 2023 Scope 1 and 2: 878.378 tCO_2e Scope 1, 2, and 3: 1,484.743 tCO_2e	2025 target not yet set	Scope 1 and 2: 737.531 tCO_2e For inventory situation of Scope 3, please refer to the Company's 2025 sustainability report.	2026 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 Scope 1 and 2: 878.378 tCO_2e Scope 1, 2, and 3: 1,484.743 tCO_2e
Electricity consumption of Taiwan offices	Base year: 2023 1,404,152 kwh	Decrease by 1% compared to the previous year (target: 1,376,069 kwh)	Actual electricity consumption: 1,222,227 kwh	Decrease by 1% compared to the previous year (target: 1,362,027 kwh)	Decrease by 1% compared to the previous year	Decrease by 1% compared to the previous year	Decrease by 1% compared to the previous year
Water consumption of Taiwan offices	Base year: Previous year 10,598 m^3	Decrease by 1% compared to the previous year (target: 10,386 m^3)	9,278 m3	Decrease by 1% compared to the previous year (target: 10,280 m^3)	Decrease by 1% compared to the previous year	Decrease by 1% compared to the previous year	Decrease by 1% compared to the previous year
Waste generation of Taiwan offices	Base year: Previous year 67.55 tons	Decrease by 1% compared to the previous year (target: 66.199 tons)	59.34 tons	Decrease by 1% compared to the previous year (target: 65.52tons)	Decrease by 1% compared to the previous year	Decrease by 1% compared to the previous year	Decrease by 1% compared to the previous year
Renewable energy usage proportion	-	Achieving RE40	3.78%	Achieving RE28	Achieving RE100 by 2030	-	-

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

1-1 Greenhouse gas inventory and assurance in the last two 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 two years.

Year	Annual revenue	Category	Emissions (tons CO2e)	Intensity (tons CO2e/million)	Data coverage
2023	NT$16,612 million	Category 1-Direct emissions	137.0899	0.007	● Taiwan: All sites ● China (including Hong Kong):WPG C&C Shanghai
		Category 2-Energy indirect emissions	744.6776	0.038	● Taiwan: All sites ● China (including Hong Kong):WPG C&C Shanghai
		Categories 3 to 6 (Including: Upstream Transportation, Downstream Transportation, Business Travel)	921.4293	0.047	● Taiwan: All sites ● China (including Hong Kong):WPG C&C Shanghai
		Category 1+2	881.768	0.045	-
		Category 1+2+3	1,803.197	0.092	-
2024	NT$19,654 million	Category 1-Direct emissions	175.3930	0.004	● Taiwan: All sites ● China (including Hong Kong):WPG C&C Shanghai
		Category 2-Energy indirect emissions	562.1383	0.014	● Taiwan: All sites ● China (including Hong Kong): WPG C&C Shanghai, Trigold Tongle (Shanghai), Trigolduo Shanghai
		Category 2-Energy indirect emissions	581.1979	0.014	
		Please refer to the Company's 2024 sustainability report for the inventory check from Category 3 to Category 6.			
		Category 1+2	737.531	0.018	-
		Category 1+2	756.591	0.018	

1-1-2 Greenhouse gas verification information

Describe the assurance status for the most recent 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 British Standards Institution 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 has taken 2023 as the base year for greenhouse gas reduction; the emissions for Category 1+2 were 878.378 tCO2e, and the emissions for Category 1+2+3 were 1,484.743 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.
2. Achieve RE40 (40% renewable energy usage) by 2025, and RE100 (100% renewable energy usage) by 2030.

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 Goals**.

(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?	ˇ		(I) The Company formulated the "Ethical Corporate Management Best Practice Principles" on September 28, 2017 with reference to the competent authority's template, and established the "Code of Ethical Conduct" on October 28, 2019.To foster a corporate culture of ethical management and establish a sound business operation model, the Company has established the "Corporate Governance Best Practice Principles", "Code of Ethical Conduct", "Ethical Corporate Management Best Practice Principles", and "Procedures for Prevention of Insider Trading", which are disclosed on the Company's website. Employees shall comply with laws, regulations, and Company rules when performing their duties, maintain a proactive, fair, and honest attitude, reject departmentalism, emphasize teamwork, and strictly abide by the principle of honesty and good faith, serving as a public declaration of the policy for ethical management. The implementation status of internal integrity is reported to the Board of Directors periodically along with the sustainability execution report.	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	ˇ		(II) To ensure sound management of ethical corporate management, the Human Resources unit is responsible for the formulation and supervision of the implementation of ethical corporate management policies and prevention programs; the content of the Company's "Employee Service Agreement" explains ethical conduct specifications such as confidentiality of employee confidential information and prohibition of insider trading, and provides that if an employee violates work discipline or integrity, they shall be punished;	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	
Companies"?			relevant internal regulations of the Company stipulate that the Company and its directors, supervisors, managerial officers, and employees, when performing business, shall not directly or indirectly provide, promise, request, or accept any form of improper benefits. If there are principles for handling suggestions and complaints, they shall be handled in accordance with the Procedures for Handling Stakeholder Suggestions and Complaints, with a member of the Audit Committee designated by the convener of the Audit Committee to serve as the dedicated member.	
(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?	ˇ		(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 Company's stakeholders can report it through the complaint mailbox (tghac@trigoldholdings.com).	None None
II. Implementation of ethical corporate management (I) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	ˇ		(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	ˇ		(II) The Company's corporate integrity management concurrent unit is assisted by the Sustainability Task Force, and reports regularly to the Board of Directors	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	
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?			along with the status of sustainability implementation. The Company Act unit conducts routine ongoing education and training for employees every year to enhance their concepts of the rule of law and risk. Relevant measures such as employee service are established through the Company's human resources unit, while the Company's operations and governance are audited through internal audits, with audit reports prepared and submitted to the Board of Directors.	
(III) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	ˇ		(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
(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?	ˇ		(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

<table>
<tr><th rowspan="2">Evaluation items</th><th colspan="3">Implementation status (Note 1)</th><th rowspan="2">Discrepancies with ethical corporate management best practice principles for TWSE/GTSM listed companies and the reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>(V) Does the Company regularly hold internal and external educational training on operational integrity?</td><td>✓</td><td></td><td>(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 in 2025:
<table>
<tr><th>Course name</th><th>Hours</th><th>Participants</th></tr>
<tr><td>Analyzing Insider Trading Regulations Through Practical Case Studies</td><td>1</td><td>All employees</td></tr>
<tr><td>Legal Regulations and Practical Cases of Dishonest Conduct</td><td>1</td><td>All employees</td></tr>
<tr><td>Know the Rules, Know How to Win｜How to Avoid Antitrust Landmines</td><td>1</td><td>All employees</td></tr>
<tr><td>Don't Seek Temporary Convenience through “Images”; Self-discipline Regarding “Fonts” Ensures Peace of Mind | Fonts Have Rights, Images Have Value</td><td>1</td><td>All employees</td></tr>
<tr><td>Basic Concepts of Intellectual Property & Policy Objectives</td><td>1</td><td>All employees</td></tr>
<tr><td>Education and Training for Personal Data Awareness</td><td>0.5</td><td>All employees</td></tr>
<tr><td>Trilogy of Trademarks: Recognition x Use x Rights Protection</td><td>1</td><td>All employees</td></tr>
<tr><td>Acquire Wealth through Proper Means, and Prioritize Integrity as the Foundation</td><td>1</td><td>All employees</td></tr>
</table></td><td>None</td></tr>
<tr><td>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?
(II) Has the Company established standard operating procedures for</td><td>✓

✓</td><td></td><td>(I) The Company has established relevant internal regulations to clearly define the reporting and disciplinary system, and announced to all colleagues.

(II) The Company has established employee grievance procedures, which describe</td><td>None

None</td></tr>
</table>

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	
investigating reported misconduct, follow-up measures to be adopted after the investigation, and related confidentiality mechanisms? (III) Does the Company provide proper whistleblower protection?	 ˇ		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". (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?	 ˇ		 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.				

Note 1: 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, managerial officers 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:

1. Internal Control Statement

   The announcement and filing have been completed on the information reporting website designated by the FSC. Relevant information can be found at Market Observation Post System via the following index path: Market Observation Post System > Individual Company > Corporate Governance > Corporate Regulations/Internal Controls > Announcement of Internal Control Statement (https://mops.twse.com.tw/mops/#/web/t06sg20).

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
2025.05.29	Shareholders meeting	Contents and implementation of important Resolution in the 2025 annual general shareholders' meeting: 1. Proposal for the adoption of the 2024 Business Report and Financial Statements Status of implementation: Resolution approved. 2. Proposal for the adoption of 2024 earnings appropriation Implementation status: June 30, 2025 is set as the distribution base date, and July 24, 2025 is the distribution date. (Cash dividend of NT$1 per share was distributed.) 3. Proposal for the amendment of the "Articles of Incorporation" Implementation status: Resolved and approved, announced on the Company's website on May 29, 2025, and handled in accordance with the amended procedures; Ministry of Economic Affairs has approved for registration on July 16, 2025. 4.Proposal to release directors from non-competition restrictions Status of implementation: Resolution approved.
2025.01.20	Board meeting	1. Proposal to revise the Rules and Procedures for the Remuneration Committee 2. Proposal to provide supplier endorsement and guarantee for the subsidiary PENG YU Trigold Limited
2025.02.11	Board meeting	Proposal for the determination of the issuance amount, terms, and related matters for the Company's 2024 issuance of ordinary shares through a capital increase by cash
2025.02.24	Board meeting	1. Proposal for the Company's 2024 director remuneration and individual amounts 2. Proposal for the Company's 2024 financial statements (including standalone and consolidated financial statements) and business report 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 release directors from non-competition restrictions
2025.03.24	Board meeting	1. Proposal for the 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 earnings distribution 4. Proposal for the amendment of the "Articles of Incorporation"
2025.04.21	Board meeting	1. Proposal for the appointment of certified public accountants for 2025 2. Proposal for Trigold Holdings Limited to provide a loan for Genuine Limited.
2025.05.12	Board meeting	1. Proposal for the 2025 Q1 consolidated financial statements 2. Proposal for WPG Trigold (Hong Kong) Co., Ltd. to provide a loan to PENG YU Trigold Limited
2025.08.11	Board meeting	1. Proposal for the 2025 Q2 consolidated financial statements 2. Proposal for the cash capital increase of PENG YU Trigold Limited 3. Proposal for the establishment of a Taiwan subsidiary 4. Proposal for the appointment of candidates for subsidiary directors
2025.11.10	Board meeting	1. Proposal for the 2025 Q3 consolidated financial statements

		2. Proposal for WPG Trigold (Hong Kong) Co., Ltd. to provide a loan to PENG YU Trigold Limited 3. Proposal for the determination of the scope of grassroots employees for the Company's internal control system 4. Proposal for the formulation of the “Control Procedures for Information Disclosure on FSC Designated Websites” under the Company's internal control system 5.Proposal for the appointment of directors and supervisors of subsidiaries
2025.12.22	Board meeting	1. Proposal for the amendment of the internal control system regarding the scope of “grassroots employees” in the Company's payroll cycle 2.Proposal for the report on the 2026 audit plan form formulated based on the risk assessment results of the Audit Team 3. Proposal for the approval of the 2026 business plan (including internal budget) 4. Proposal to revoke the supplier endorsement and guarantee provided by the Company for its subsidiary, PENG YU Trigold Limited 5. Proposal to provide supplier endorsement and guarantee for the subsidiary PENG YU Trigold Limited 6. Proposal to provide supplier endorsement and guarantee for the subsidiary PENG YU Trigold Limited 7. Proposal for the amendment to the “Procedures for Transactions with Related Parties, Specified Persons, and Group Enterprises”
2026.03.09	Board meeting	1. Proposal for the 2025 financial statements (including standalone and consolidated financial statements) and business report 2. Proposal for the 2025 director remuneration and individual amounts 3. Proposal to revoke the supplier endorsement and guarantee provided by the Company for its subsidiary, PENG YU Trigold Limited 4. Proposal for Trigold Holdings Limited to provide a loan for Genuine Limited. 5. Proposal for the amendment of the “Regulations for the Election of Directors” 6.Proposal to draft the agenda for convening the 2026 annual general shareholders' meeting 7. Proposal to determine the method, date, and venue for convening the 2026 annual general shareholders' meeting 8. Proposal to determine the time and place for accepting shareholder proposals for the 2026 annual general shareholders' meeting 9. Proposal for the Election of the Company's fourth term of directors 10. Proposal for matters related to the acceptance of shareholder nominations for director (including independent director) candidates for the 2026 annual general shareholders’ meeting 11. Proposal for the ratification of the appointment of directors and supervisors of the subsidiary Pengyu Technology Inc. 12.Proposal for cash capital increase through issuance of new shares by the Company
2026.03.30	Board meeting	1. Proposal for 2025 performance evaluation and remuneration distribution of appointed managerial officers 2. Proposal for the 2025 employee compensation distribution and the definition of grassroots employees of the Company 3. Proposal for 2025 internal control system self-assessment and internal control system statement 4. Proposal for 2025 earnings distribution 5. Proposal for the list of candidates for the fourth term of Directors 6.Proposal to release directors from non-competition restrictions
2026.04.20	Board meeting	1.Proposal for the remuneration plan for the fourth term of directors 2.Proposal for the remuneration system of the Company's fourth appointed managerial

		officers (Chairman) 3.Proposal for the amendment of the agenda for convening the 2026 annual general shareholders' meeting 4.Proposal to release directors from non-competition restrictions to be submitted to the 2026 annual general meeting of shareholders 5. Proposal for the appointment of certified public accountants for 2026

(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	Remark
PricewaterhouseCoopers, Taiwan	Ming-Yi Wang	Yi-Fan Lin	2025.01.01-2025.12.31	1,860	1. NT$70 thousand for profit-making enterprise income tax audit for 2025 2. NT$10 thousand for profit-seeking enterprise income tax online filing for 2025 3. NT$115 thousand for CFC audit report for 2025 4. NT$50 thousand for reviewing full- time non-executive employees' Payroll	

(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 year in which such change took place are lower than those for the previous 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 year are lower than those for the previous 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. Disclosure of Chairman, President, or Managerial Officers in Charge of Finance or Accounting Who Serve in the CPA's Firm or Affiliates in the Past Year: None.

VII. Changes in Share Transfers and Pledges by Directors, Supervisors, Managerial Officers, and Shareholders Holding Over 10% During the Most Recent Year and Up to the Annual Report Publication Date

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

Title (Note 1)	Name	2025		As of March 31 of the current year	
		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	12,816,838	0	0	0
Director	Yeh, Chi-Tung	(349,091)	0	(27,000)	0
Independent Director	Chen, Shih-Chieh	0	0	0	0
Independent Director	Yu, Yung-Hong	0	0	0	0
Independent Director	Kuo, Ching-Hui	0	0	0	0
Director, President	Chang, Wen-Chong	0	0	0	0
Director of Finance and Accounting Department	Chun-Chieh Tsao	15,000	0	0	0

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. Top Ten Shareholders Related as Associates, Spouses, or Relatives within the Second Degree of Kinship

Information on Relationships of Top Ten Shareholders by Shareholding Ratio

March 30, 2026

Name	Shares held by themselves		Shares held by spouse and minors		Shares held by third parties		Names and the relationship among the top ten shareholders related as associates, spouses, or relatives within the second degree of kinship		Notes
	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Name (or full name)	Relationship	-
WPG Holdings Limited (Corporate Representative: Huang, Wei-Hsiang)	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 (Corporate Representative: Tseng, Kuo-Tung)	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 (Corporate Representative: Chang, Wen-Chong)	72,012,027 208,864	57.35 0.17	0 0	0 0	2,097,993 0	1.67 0	WPG Investment Co., Ltd.	Parent and Subsidiary	-
WPG Investment Co., Ltd. Representative: Huang, Wei-Hsiang	2,097,993 0	1.67 0	0 0	0 0	0 0	0 0	WPG Holdings Limited	Parent and Subsidiary	-
Lee, Hsi-Ming	2,000,000	1.59	0	0	0	0	-	-	-
Li, Hsi-Ming	1,511,000	1.2	0	0	0	0	-	-	-
Shiu Wei Investment Co., Ltd. Representative: Huang, Xi-Jun	1,327,146 50,000	1.06 0.04	0 0	0 0	0 0	0 0	-	-	-
Capital Securities Corp. acting as custodian for Meridian Ltd. Investment Account	961,000	0.77	0	0	0	0	-	-	-
Yeh, Chi-Tung	814,948	0.65	2,348	0.002	0	0	-	-	-
Huang, Hsi-Hang	652,411	0.52	-	-	0	0	-	-	-
Li, Chih-Wei	568,000	0.45	-	-	0	0	-	-	-
Tsao, Tai-Sun	567,299	0.45	-	-	0	0	-	-	-

IX. Consolidated Shareholding of the Company, Directors, Supervisors, Managerial Officers, and Directly or Indirectly Controlled Enterprises in Single Investees.

December 31, 2025 Unit: Thousand shares; %

Investees (Note)	The Company's investment		Held by directors, supervisors, managerial officers, and directly/indirectly controlled businesses		General investment	
	Shares	Shareholding %	Shares	Shareholding %	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	12,000	100.00%	0	0	12,000	100.00%

Three. Capital Overview

I. Capital and Shares:

(I) Source of share capital

Year/month	Issue price	Authorized capital		Paid-in capital		Notes		
		Shares (thousand shares)	Amount (NT$ thousand)	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	Initial 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
2025.04	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 30, 2026 Unit: Shares

Type of share	Authorized capital					Remark
	Outstanding shares			Unissued shares	Total	
	Listed	Unlisted	Total			
Registered ordinary shares	125,569,450	-	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.

Information relevant to the aggregate reporting policy: None

(II) List of major shareholders

List of Major Shareholders

March 30, 2026

Shareholders/Shareholding	Shares held	Shareholding
WPG Holdings Co., Ltd.	72,012,027	57.35%
WPG Investment Co., Ltd.	2,097,993	1.67%
Lee, Hsi-Ming	2,000,000	1.59%
Li, Hsi-Ming	1,511,000	1.2%
Shiu Wei Investment Co., Ltd.	1,327,146	1.06%
Capital Securities Corp. acting as custodian for Meridian Ltd. Investment Account	961,000	0.77%
Yeh, Chi-Tung	814,948	0.65%
Huang, Hsi-Hang	652,411	0.52%
Li, Chih-Wei	568,000	0.45%
Tsao, Tai-Sun	567,299	0.45%

(Note: Capital amount is based on the amount of NT$1,255,694,500 on March 30, 2026)

(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 dividend distribution:

   (1) The Company intends to distribute a cash dividend of NT$313,923,625 from the distributable surplus in 2025, 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 Chairman is fully authorized to handle all the matters.

(3) The proposed 2025 earnings distribution is as follows:

Trigold Holdings Limited
2025 Earnings Distribution Table

Unit: NT$

Item	Amount
Undistributed retained earnings at the beginning of the period	530,369,745
Add: 2025 net profit after tax	849,138,124
Less: Adjustments to 2025 retained earnings	-
Less: Legal reserve appropriated	(84,913,812)
Less: Special reserve appropriated	-
Distributable earnings	1,294,594,057
Distribution items:	
Shareholders' bonus -- cash (NT$2.5 per share) (Note)	(313,923,625)
Undistributed retained earnings at the end of the period	980,670,432

Note: The Company shall first distribute the 2025 earnings prior to the remaining earnings of the Company.

Chairman: President: Accounting Officer:

(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. No less than 20% of the employee remuneration in the preceding paragraph shall be appropriated for distribution to grassroots employees.

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 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$990,000; the remuneration for directors is NT$6,000,000.

   (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 shall be disclosed:

   The difference between the proposed amount of employee remuneration and the estimated amount of NT$992,785 in the account for 2025 is NT$(2,785); the proposed amount of director remuneration is consistent with the estimated amount of NT$6,000,000 in the account for 2025.The above difference of NT$(2,785) is intended to be treated as changes in accounting estimates and adjusted to profit or loss for 2026.

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

   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 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 2025 is employee remuneration NT$267,841 and director and supervisor remuneration of NT$5,00,000.The difference between the employee remuneration NT$274,541 and the director and supervisor remuneration NT$5,500,000 recognized in the 2024 financial report is that the total amount of employee remuneration and director and supervisor remuneration decreased by NT$(506,700), which has been adjusted to the profits and losses for 2025.

(VI) Shares repurchased by the Company: None

II. Status of Corporate Bonds: None

III. Status of Preferred shares: None

IV. Status of Global Depositary Receipts: None

V. Status 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 NT$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. Status 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 three 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$ thousand

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 of Trigold: Mainly engaged in the sale of information goods such as computers and peripherals.

2. Business proportion (2025)

(1) Computer, components and peripherals 98.75%

(2) Others and labor services 1.25%

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	NAS, scanners, printers, monitors, hard drives, optical drives, audio cards, video cards, data transmission machines, monitoring systems, network interface cards, consumables and packaged software.
Communication Goods	Cell phones, communication products, GPS
Appliances	TV, refrigerator, and washer.
Digital platforms and value-added services	HoHo home cleaning, home appliance cleaning, organization and storage, installation and maintenance, etc.

4. Planned development of new products and services

(1) Deepen the layout of computing power infrastructure: Continue to expand the distribution footprint of global leading brands, focusing on high-performance AI PCs, enterprise-grade servers, and critical core components (such as high-end CPUs, GPUs, and storage products) to construct a complete computing power supply chain.

(2) Expand business and smart application solutions: Strengthen product lines for commercial equipment, smart offices, and high-performance household appliances; provide integrated hardware and software solutions targeting trends in hybrid work and corporate digital transformation; and increase the profit contribution of non-3C businesses.

(3) Deepen cultivation of the gaming and professional creator markets: Expand gaming laptops, high-end graphics cards, and VR/AR devices, and provide customized high-performance workstations tailored to the needs of content creators, to capture the hardware upgrade demand driven by the stay-at-home economy and AI-generated content (AIGC).

(4) Strengthen own-brand and international operations: Enhance the brand premium and market penetration of “Genuine” and “Vastarmor”; promote the internationalization of Vastarmor products through overseas e-commerce platforms, and establish a replicable cross-border e-commerce operating model.

(5) Development of AI integration services and project models: Research and development of

intelligent solutions related to AI computing, edge computing, and cloud applications. Transition from pure agency to “Project-as-a-Service”, strengthening strategic cooperation with system integrators (SIs) and enterprise users.

(II) Industry overview

Trigold Holding:

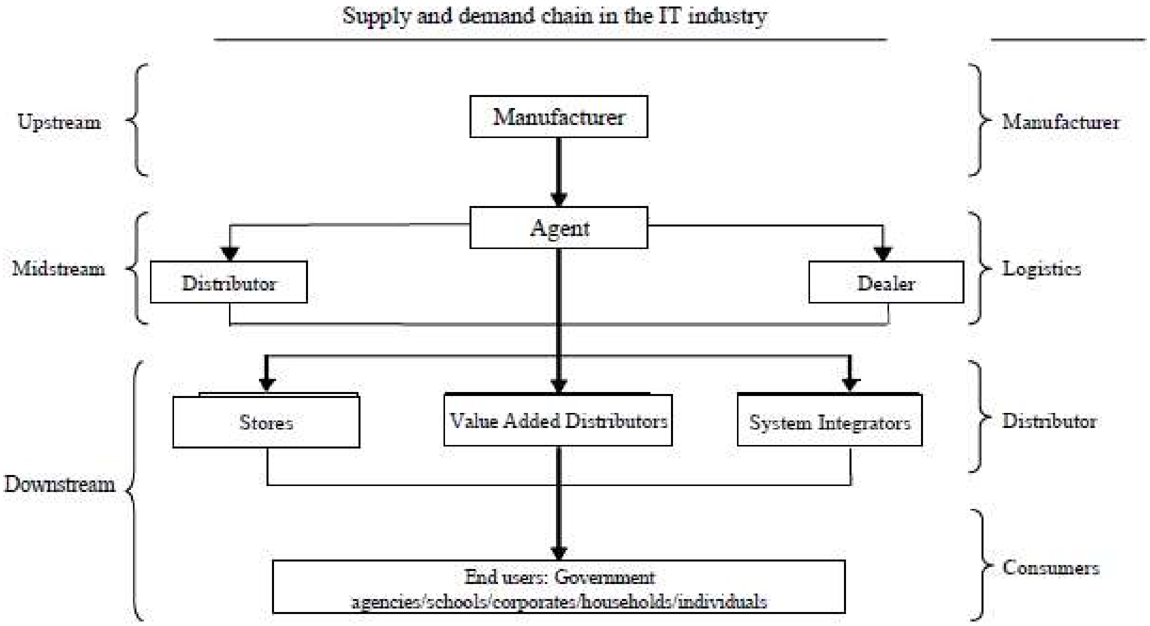
The Company’s business is investment holding, hoping to assist Taiwanese enterprises in overcoming challenges such as low trading volume due to small scale and lack of transparency, and difficulties related to growth, internationalization, transformation and upgrading, and succession transition during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

Subgroup of Trigold Holdings (distribution of information goods):

In 2025, the overall information technology industry benefited from AI technology moving from the cloud to the edge, driving strong demand for hardware upgrades and replacements. By virtue of its precise anticipation of market trends, the Company drove simultaneous growth in revenue scale and gross profit performance under the dividends of robust sales of high-performance CPUs and the concurrent increase in both price and volume of storage products (DRAM, SSD, HDD).Furthermore, through the successful execution of MDC server and large-scale commercial AI projects, the Company not only contributed significant commission income but also optimized the overall profit structure, achieving a leap in EPS and return on equity.

Looking forward to 2026, although global geopolitics and monetary policies remain subject to variables, the long-term trends of the AI PC replacement cycle and corporate digital transformation have been firmly established. The subsidiary will continue to deepen strategic cooperation with various suppliers and, through active inventory strategies and project positioning, capture the price increase momentum of key components. The Group will further promote its core strategy of “integration of software and hardware”, utilizing the WMS/TMS smart logistics platform to enhance operational efficiency and continue to create long-term value for shareholders.

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



3. Various development trends and competition of products

The information channel industry is undergoing a comprehensive transition from traditional "hardware distribution" to "Computing-Power-as-a-Service" and "AI application integration". With the maturation of generative AI technology, the role of distributors has transformed from simple logistics and distribution to that of technical consulting partners providing AI PCs, high-performance computing (HPC), and private cloud storage. Product life cycles are accelerating due to technological iterations, and channel structures must achieve extreme flattening through digital transformation and AI-assisted decision-making to precisely manage inventory turnover and maximize bargaining margins. Therefore, establishing an intelligent commerce platform that integrates AI functions, combined with mobile management and real-time data analysis, has become an inevitable trend for channel operators to maintain their competitive advantage.

In addition, information channel service providers are generating operational synergies through economies of scale and "software-hardware integration". The development model has evolved from the integration of 3C products in the past into a deep linkage of "hardware equipment, cloud services, and smart logistics". Through the deployment of smart warehousing and logistics platforms such as WMS/TMS, as well as the establishment of project services, distributors can not only provide consumers and corporate clients with a more efficient service experience, but also break away from the low-margin competition of traditional agency models, creating diversified and high-value-added revenue streams and operational space.

Market competition in the information industry is becoming increasingly intense. In addition to the "economies of scale" trend of the big getting bigger triggered by horizontal integration, group-based manufacturers with design and OEM experience are also actively pursuing "vertical integration" into downstream channels and system value-added fields. While this move provides a resource advantage in securing brand agency rights, it also shifts channel competition from simple "pricing and distribution" to deep competition in "technical integration and solution consulting". Under the wave of AI PCs and High-Performance Computing (HPC), the keys to success lie in the ability to secure the supply of key components from tier-one brands (such as high-performance CPUs, GPUs, and memory), as well as possessing the capability to participate in the formulation of product specifications and the power of product pricing.

(III) Technology and R&D overview

The Group has long cultivated its B2B e-commerce transaction platform and is committed to enhancing transaction convenience and information transparency. Currently, more than half of the distributors are highly reliant on this digital platform, establishing a significant difference in business model between the Group and its peers. Facing intense competition in the e-commerce market, each subsidiary has taken B2B platform technology as its core to expand the implementation of the B2B2C online-to-offline integration framework. Through intelligent matching technology, online orders are precisely directed to the service alliance across Taiwan, with local distributors responsible for delivery and local after-sales service, effectively resolving conflicts between virtual and physical channels, enhancing end-customer experience, and strengthening channel stickiness.

At the same time, continue to optimize the user interface (UI/UX) and operational performance of handheld devices to ensure the smoothness of cross-platform transactions. Looking forward, the Group will elevate its technical level to the integrated application of AI-driven and smart logistics:

A. Data-driven decision-making: Introduce advanced big data analytics tools to establish precise production and sales forecasting models, optimizing inventory turnover ratio and working capital allocation.

B. Smart logistics platform integration: Strengthen the automated integration of WMS (Warehouse Management System) and TMS (Transportation Management System), connecting Online and Offline mechanisms to achieve end-to-end digital monitoring of the supply chain.

C. AI value-added applications: Develop AI auxiliary tools to assist distribution partners in precision marketing and technical consultation, transforming technical R&D energy into substantive market competitiveness and key momentum for 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 managerial officers 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) Implement performance-oriented capital management: Continue to deepen the profit center system, using "Return on Operating Working Capital (ROWC)", "Operating Expenses to Gross Profit ratio (OPEX/GP)", and "Output Value Per Capita" as core indicators to precisely evaluate the profit contribution of each product line and ensure the optimization of operating leverage.
   (2) Digital supply chain expansion: Actively introduce new product lines such as high-performance computing and AI infrastructure, and deepen integration with global original manufacturers through electronic supplier platforms to enhance inventory turnover efficiency.
   (3) Diversified agency distribution: Deepen cultivation in fields such as commercial projects, smart applications, and high-performance household appliances, and utilize group channel resources to construct a cross-domain product ecosystem.
   (4) Optimize profit structure: Strategically develop non-IT product lines and high-margin hardware-software integrated solutions to reduce the impact of market volatility and enhance the profit margin of the overall platform.
   (5) Innovative profit model: Continuously upgrade the B2B2C electronic trading platform, develop AI-assisted marketing and automated operation tools, and transition from a pure buying and selling model to a service-oriented revenue model.
2. Long-term business development plan

   In response to the restructuring of global supply chains and the qualitative changes in product value structures, the Group has moved beyond the operational limitations of traditional "low-margin agency" and shifted toward a long-term strategy centered on "value creation". In addition to continuously consolidating the distribution rights of top global brands, the Group is further committed to deepening the channel resilience of its distribution partner alliances.

   Under the trends of new retail and the widespread application of AI, each subsidiary will strengthen its data governance capabilities and closely connect the resources of distribution partners through the integrated application of smart logistics platforms and electronic trading systems. Through "hardware-software integration" and "project-based management", the Group is transforming from a traditional distributor into a "high-value intelligent holding platform", aiming to achieve long-term steady growth in revenue scale and shareholder value on the basis of ensuring financial robustness.

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 2025, the sales proportion was 34.26% in Taiwan and 65.74% in Mainland China (including Hong Kong).
2. Market share and future supply and demand and growth of the market

   The Group has been deeply involved in the information distribution service industry for many years. Leveraging its comprehensive distribution system and excellent after-sales service system, it has earned a high degree of trust from original manufacturers and dealers. Through the resource integration of the “Cross-Industry Holding Platform”, the Company has not only enhanced the depth and breadth of its product lines but has also demonstrated strong radiation power in the key components market, firmly maintaining its market-leading position.

Reviewing industry fluctuations in recent years, the Group has demonstrated excellent operational resilience when facing the challenges of slowing global demand and a high interest rate environment between 2022 and 2024.Effectively reduce financial costs and optimize turnover ratio through precise inventory control strategies and dynamic pricing mechanisms. In 2025, the Group has successfully captured the demand for hardware upgrades under the AI wave, achieving breakthrough growth in market share:

Leading edge in core components: Obtained strong support for processors from global leading brands such as Intel and AMD, as well as memory and storage products from Micron, Western Digital, Seagate, Kioxia, and Zhitai, possessing an extremely high penetration rate in the market for key components.

High-value project market share expansion: By acting as an agent for Synology network-attached storage devices and server-related components, the Company is actively penetrating the enterprise and data center project markets.

In addition to the continuous introduction of diverse products such as Epson printers, high-performance gaming laptops, and household appliances, the Genuine and Vastarmor proprietary brands have also established stable market shares within their respective niche markets.

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

(1) Personal computers and AI computing terminals

The personal computer market is ushering in a new wave of replacement cycle driven by AI PCs. As generative AI applications penetrate deeper into the enterprise and individual segments, demand for AI laptops and workstations with high-performance computing capabilities has rebounded significantly. By leveraging the advantages of BTO flexible production, the subsidiary is able to provide customized AI computing platforms for commercial customers, demonstrating extremely high flexibility in market competition. Furthermore, benefiting from the continuous expansion of demand for corporate deployment of private clouds and edge computing servers, the market share of Genuine's own-brand and agency commercial servers is expected to further increase; combined with the integration benefits of electronic marketing channels, this will significantly contribute to the Group's overall revenue scale and profitability levels.

(2) Core computer components (computing power and storage)

This series of products covers Central Processing Units (CPU), storage devices (HDD/SSD), and memory (DRAM), which are the core infrastructure of the AI era. The subsidiary has deeply cultivated the agency for Intel and AMD processors, continuing to drive sales momentum across Mainland China, Hong Kong, and Taiwan. Although traditional HDDs are being eroded by SSDs, there remains a rigid demand for high-capacity enterprise-grade hard drives driven by the needs of “big data storage” and “enterprise data centers”. In the DRAM and SSD sectors, the Group has completed the early positioning of global first-tier brands, effectively capturing the dividends from the recovery in price and volume of storage products. In conjunction with the stable scale of the DIY assembly market, coupled with the Group's active introduction of enterprise-level Server CPUs and high-end SSDs, the penetration rate in the commercial market will be further expanded.

(3) Smart peripherals and commercial solutions

Benefiting from the popularization of high-speed networks and the demand for digital transformation, computer peripheral products have shifted from single hardware to integrated solutions. The subsidiary integrates its advantages in hard drive agency with its own-brand mobile storage devices, combined with high-end display equipment, to meet the needs of professional creators. In response to the increasing threats to information security, the Group actively introduces anti-virus and information security software to provide corporate users with a comprehensive protection system through a dense distribution network across Taiwan. In response to the digitalization of small and medium-sized enterprises (SMBs), the Group has successfully entered the SMB digitalization market, providing integrated solutions including high-performance wireless access points, firewalls, network-attached storage (NAS), and surveillance equipment. Through linked sales with high-end printers and server workstations, the performance of computer peripheral equipment will be driven to maintain continuous and stable growth.

3. Competitive niche

A. Industry-leading intelligent e-commerce platform

The subsidiary possesses a mature B2B e-commerce platform developed over many years, which combines secure authentication and precision pricing systems to provide distributors with a high-efficiency transaction model. Through an innovative B2B2C operating model, combining the advantages of virtual platform ordering and physical distributors' “local after-sales service”, a multi-win smart business ecosystem is created for consumers, distribution partners, and original manufacturers.

B. Solid and extensive channel partners

The Group represents over 60 world-renowned brands and has established a dense distribution network spanning both sides of the Taiwan Strait through real-time professional technical support and more than 10,000 service dealers. The comprehensive layout of approximately 200 authorized service centers and over 7,000 service dealers in Taiwan provides the original manufacturer with the channel power to rapidly penetrate the market, while further ensuring that consumers enjoy value-added services without any concerns.

C. Highly flexible BTO private label products

The pioneered BTO production process created by Genuine has passed the dual certifications of ISO-9001 and ISO-14001, and enable the flexible production in response to the customized requirements of AI PCs and commercial servers. Under automated quality control, the Company provides diverse, high-quality PC systems, workstations, and digital surveillance products, earning market recognition through excellent quality and localization advantages.

D. High-quality management team and robust financial structure

Upholding the spirit of “Teamwork, Integrity, Professionalism, and Efficiency”, the Group regards talent as its core asset and is committed to its cultivation. The management team, with a steady and pragmatic style, implements ROWC management and excellent financial allocation, treasures every resource of the shareholders, refrains from engaging in speculative financial operations, and is committed to enhancing long-term earnings quality and return on equity.

4. Favorable and unfavorable factors of development prospect and countermeasures

A. 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 develop high-value businesses such as AI servers and key components for data centers, while creating 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. Wave of hardware upgrades triggered by AI applications and digital transformation

With the popularization of AI PC and generative AI applications, a strong demand for hardware replacement has been driven. Global leading original equipment manufacturers have successively launched high-performance CPUs, GPUs, and high-capacity storage solutions. The Group continues to introduce key leading products and accurately seize business opportunities in computing power upgrades, driving robust growth in market sales momentum.

c. Complete delivery and maintenance services

Genuine has three 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.

B. Unfavorable factors for development prospects and countermeasures

a. EMS (Electronics Manufacturing Services), a professional electronics manufacturer, expands into retail channels

Response measures:

With over 30 years of experience in IT channel sales in the subsidiaries, the Company continued to strengthen the e-commerce trading platform and integrated the supply and distribution network of over 7,000 dealers and about 200 Genuine-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

Item	Main products	Application
Personal Computer	Desktops, laptops, servers, surveillance systems.	Provide high-performance computing environments for individuals, enterprises, or organizations to satisfy the requirements for business offices, AI applications, e-sports entertainment, and the establishment of enterprise-grade computing power centers.
Computer components	CPU, memory modules, motherboards, graphics cards, and other components.	They are the main components for assembling personal computers.
Computer peripherals	NAS, 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.
Digital platforms and value-added services	HoHo home cleaning, home appliance cleaning, organization and storage, installation and maintenance, etc.	Through O2O digital platforms integrating physical labor services, provide one-stop value-added home life services, and serve as the core for the Group's cross-industry platform extension and the enhancement of customer stickiness.

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 two suppliers to ensure the stability of supply.

(IV) The names of any suppliers (customers) that have supplied (sold) 10% or more of the company's purchases (sales) in either of the preceding two 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

	2024				2025			
Item	Name	Amount	Percentage of net purchases for the year (%)	Relationship with the issuer	Name	Amount	Percentage of net purchases for the year (%)	Relationship with the issuer
1	Company A	12,909,008	39.17	Entity controlled by the same parent company	Company B	18,210,385	44.30	None
2	Company C	3,570,835	10.84	None	Company C	4,430,553	10.78	None
3	Others	16,475,199	49.99	None	Others	18,469,273	44.92	None
	Net purchases	32,955,042	100.00		Net purchases	41,110,211	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 two 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: 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 CPA, such information shall also be disclosed.

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

Unit: NT$ thousands

	2024				2025			
Item	Name	Amount	Percentage of net purchases for the year (%)	Relationship with the issuer	Name	Amount	Percentage of net purchases for the year (%)	Relationship with the issuer
1	Company	3,464,844	12.20	None	Company	5,301,293	12.94	None

	A				A			
2	Others	24,927,695	87.80	None	Others	35,674,113	87.06	None
	Net sales	28,392,539	100.00		Net sales	40,975,406	100.00	

Note 1: List the name of customers who accounted for more than ten percent of total sales in the most recent two 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 CPA, such information shall also be disclosed.

III. Employees (Including Subsidiaries)

Year		2024	2025	As of March 31, 2026
Number of employees	Business	222 people	204 people	209 people
	Logistics	254 people	242 people	240 people
	Total	476 people	446 people	449 people
Average age		42.80 years old	42.90 years old	43.00 years old
Average year of services		11.91 years	11.50 years	11.70 years
Educational background	Doctorate	0.00%	0.00%	0.00%
	Master	6.00%	5.38%	5.12%
	College	76.00%	88.79%	89.31%
	High School	16.00%	4.71%	4.45%
	Below High School	2.00%	1.12%	1.11%
	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 most recent two years, and during the current 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: Providing maternity and childcare subsidies to create a more secure workplace environment; providing bonuses for Labor Day and the 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, various club activities, and providing employee training subsidies.

(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.

Internal education and training in 2025:

Total Number of trainees	Total hours
4,578 people	6,570.68 hours

External education and training in 2025:

Total Number of trainees	Total hours
21 people	34 hours

Participation in external professional training courses in 2025:

Course name
Occupational Safety Education and Training (Part 1)
In-service Continuing Education and Training for First Aid Personnel
Safety and Health Education and Training for First Aid Personnel
In-service Safety Education and Training for Forklift Operators (Load Capacity Over 1 Metric Ton)

Managerial officers participate in corporate governance-related training:

List of managerial officers	Course	Hours on course
Huang, Wei-Hsiang (Chairman)	Global Corporate Management Strategy	3 hours
	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	3 hours
Chang, Wen-Chong (President)	Global Corporate Management Strategy	3 hours
	Trump's Tariffs 2.0 Challenges Dollar Hegemony	3 hours
	AI-Driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	3 hours
Chun-Chieh Tsao (Head of Financial Management Division)	Legal Liability and Compliance Practice Analysis of “Financial Crimes” in the Digital Age	6 hours
	Analysis of Common Deficiencies in “Financial Statement Reviews” and Important Internal Control Regulations and Practices	6 hours
Su, Hsiao-Hui (Internal Audit Officer)	Internal Audit × ChatGPT: Advanced Collaborative Practical Workshop	6 hours
	How to Apply Artificial Intelligence in Internal Auditing	6 hours
Chun-Chieh Tsao (Corporate Governance Officer)	Global Enterprise Management Strategy	3 hours
	Internal Audit and Internal Control Practices for Corporate Employee Incentive Systems	6 hours
	AI-driven Industrial Digital and Intelligent Transformation and Innovative Business Applications	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, 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 two 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. Information 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.

2025 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 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	Chubb Insurance Taiwan Branch	Insurance period: 2026.01.01-2027.01.01	Directors and Managerial Officers Liability Insurance	Cumulative liability limit for all claims under insurance coverage USD 8,000,000

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

I. Review and Analysis of Financial Position

(I) Consolidated financial statements of Trigold

Unit: NT$ thousand

Item \ Year (Note 1)	2025	2024	Difference	
			Amount	%
Current assets	31,023,546	14,785,240	16,238,306	109.83
Property, plant and equipment	44,423	39,106	5,317	13.60
Right-of-use assets.	169,905	217,035	(47,130)	(21.72)
Intangible assets	3,116	693	2,423	349.64
Other assets	265,769	165,621	100,148	60.47
Total assets	31,506,759	15,207,695	16,299,064	107.18
Current liabilities	27,554,489	12,635,004	14,919,485	118.08
Lease liabilities - noncurrent	135,182	178,324	(43,142)	(24.19)
Other liabilities	188,026	82,928	105,098	126.73
Total liabilities	27,877,697	12,896,256	14,981,441	116.17
Share capital	1,255,695	1,005,695	250,000	24.86
Capital surplus	841,536	484,048	357,488	73.85
Retained earnings	1,521,536	797,967	723,569	90.68
Other equity interest	40,831	51,895	(11,064)	(21.32)
Non-controlling interests	(30,536)	(28,166)	(2,370)	8.41
Total shareholders' equity	3,629,062	2,311,439	1,317,623	57.00

The reasons for the changes between the two periods are as follows:

1. Current assets: An increase in current assets in 2025 compared to 2024 was primarily due to an increase in other receivables.
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 2025 compared to 2024, primarily due to an increase in deferred income tax assets.
5. Current liabilities: Increased in 2025 compared to 2024, primarily due to an increase in purchases during the period, resulting in an increase in accounts payable.
6. Lease liabilities – non-current: Primarily affected by repayment of lease principal in accordance with the lease term.
7. Other liabilities: Increased in 2025 compared to 2024, primarily due to an increase in deferred income tax liabilities.
8. Other equity: Decreased in 2025 compared to 2024, primarily due to the recognition of the cumulative translation adjustment of subsidiaries.
9. Non-controlling interests: The increase in non-controlling interests in 2025 compared to 2024 was primarily due to the impact of recognizing the profit or loss of subsidiaries.

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

(II) Standalone financial statements of Trigold

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	276,479	69,026	207,453	300.54
Property, plant and equipment	-	-	-	-
Other assets	4,124,719	2,865,821	1,258,898	43.93
Total assets	4,401,198	2,934,847	1,466,351	49.96
Current liabilities	605,326	558,649	46,677	8.36
Other liabilities	136,274	36,593	99,681	272.4
Total liabilities	741,600	595,242	146,358	24.59
Share capital	1,255,695	1,005,695	250,000	24.86
Capital surplus	841,536	484,048	357,488	73.85
Retained earnings	1,521,536	797,967	723,569	90.68
Other equity interest	40,831	51,895	(11,064)	(21.32)
Total shareholders' equity	3,659,598	2,339,605	1,319,993	56.42

The reasons for the changes between the two periods are as follows:

1. Current assets: Current assets for 2025 increased compared to 2024, primarily due to loans to subsidiaries.
2. Current liabilities: An increase in current liabilities in 2025 compared to 2024 was primarily due to an increase in Income tax liabilities for the current period.
3. Share capital: The share capital for 2025 increased compared to 2024, primarily due to the completion of a cash capital increase in March 2025.
4. Capital surplus: The increase in capital surplus for 2025 compared to 2024 was primarily due to the completion of a cash capital increase in March 2025.
5. Retained earnings: Primarily due to the continuous increase in profits for 2025 being carried forward to retained earnings.
6. Other equity: Decreased in 2025 compared to 2024, primarily due to the recognition of the cumulative translation adjustment of subsidiaries.

II. Review and Analysis of Operating Results

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

Unit: NT$ thousand

Item \ Year	2025	2024	Difference	
			Amount	%
Operating revenue	40,975,406	28,392,539	12,582,867	44.32
Operating costs	(38,480,470)	(27,067,544)	(11,412,926)	42.16
Gross profit	2,494,936	1,324,995	1,169,941	88.30
Operating expenses	(1,201,995)	(989,794)	(212,201)	21.44
Operating income	1,292,941	335,201	957,740	285.72
Non-operating income and expenses	(70,593)	(7,571)	(63,022)	832.41
Net profit (loss) before tax	1,222,348	327,630	894,718	273.09
Income tax (expense) benefits	(375,383)	(94,329)	(281,054)	297.95
Net income	846,965	233,301	613,664	263.04

The reasons for the changes between the two periods are as follows:

Gross profit and operating profit: Operating performance primarily benefited from the increase in sales volume and prices of desktop and server CPUs and storage products (DRAM, SSD, HDD), as well as growth driven by large-scale commercial projects and commission income, which led to an increase in operating revenue compared to 2024 and drove the increase in gross profit. The increase in administrative expenses was primarily due to the increase in related operating costs and administrative expenditures generated in tandem with the growth in operating scale and profitability. In respect of non-operating income and expenses, the increase in finance costs was due to the increase in bank borrowings compared to 2024.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 2025, resulting in a significant increase in net profit after tax for the year compared to 2024.

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

Item \ Year	2025	2024	Difference	
			Amount	%
Operating revenue	1,043,079	320,380	722,699	225.58
Operating costs	(55,614)	(53,263)	(2,351)	4.41
Gross profit	987,465	267,117	720,348	269.68
Operating expenses	-	-	-	-
Operating income	987,465	267,117	720,348	269.68
Non-operating income and expenses	(1,673)	(5,051)	3,378	(66.88)
Net profit (loss) before tax	985,792	262,066	723,726	276.16
Income tax (expense) benefits	(136,654)	(17,464)	(119,190)	682.49
Net income	849,138	244,602	604,536	247.15

The reasons for the changes between the two periods are as follows:

Operating revenue, gross profit, operating profit, profit before tax, and net profit for the period: An increase in 2025 compared to 2024 was primarily attributable to an increase in investment income.

Operating costs: An increase in 2025 compared to 2024 was primarily due to higher personnel expenses in 2025.

Non-operating income and expenses: The decrease in 2025 compared to 2024 was primarily due to the increase in interest income in 2025.

Income tax expense: The increase in 2025 compared to 2024 was primarily due to the impact of earnings distribution from foreign subsidiaries in 2025.

(III) Expected sales volume and the basis thereof, the potential impact on the Company's future finances and business, and the response plan:

Formulation of expected sales volume:

Dynamic assessments are conducted based on global information industry trends, capacity allocations of major brand suppliers, and market conditions across Mainland China, Taiwan, and Hong Kong.

Impact on finances and business:

With the increase in the proportion of project sales and the optimization of the product mix, the Group expects that the revenue scale and gross margin structure will continue to improve. Through diversified agency brands and high-value services, the risk of single-market volatility can be reduced, and the stability of long-term cash flows and return on equity can be strengthened.

Response plan:

Integrate group resources to accelerate corporate transformation and upgrading. Implement profit center and ROWC management, drive decision-making through data, optimize inventory turnover and financial allocation, and ensure that profit growth and financial soundness proceed in tandem. Deepen strategic cooperation with suppliers and continue to seek investment opportunities with synergies, expanding the ecosystem through mergers and acquisitions or alliances to introduce long-term growth momentum for the Group.

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
1,332,837	(2,700,138)	297,520	1,630,357	—	—

1. Analysis of cash flow changes in current year:

   Net cash outflow from operating activities: Primarily due to the increase in working capital requirements resulting from revenue growth, and the change in procurement for certain product lines of a subsidiary from purchasing through related parties to purchasing directly from original manufacturers, which relatively shortened the payment terms and led to an increase in net cash outflow from operating activities.

   Net cash outflow from investing activities: Primarily due to the acquisition of property, plant and equipment and the impact of new prepayment for investments during the current year.

   Net cash inflow from financing activities: Primarily from cash capital increase and borrowings from related parties.

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)
1,630,357	1,955,933	(602,009)	1,028,348	-	-

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

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
52,870	66,424	(34,275)	18,595	—	—

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:

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)
18,595	158,230	27,258	45,853	-	-

IV. Major Capital Expenditures and Their Impact on Financial Position and Business Operations: None

V. Latest Investment Policy, Reasons for Profit or Loss, Improvement Plans, and the Future Investment Plans:

The subsidiary Trigolduo Shanghai Industrial Development Ltd. 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 overall group, the Company has closed or transferred all stores by Q1 2025.

In addition to continuously optimizing the operational structure of existing subsidiaries in 2026, the Group will also actively seek investment targets with stable profitability that identify with 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. Analysis of Risk Management in the Most Recent Year and Up to the Annual Report Publication Date:

(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.

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 USD liabilities position, the Company will calculate its 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 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 44.30% of the total consolidated purchases, while the largest customer accounted for only 12.94% 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 network 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

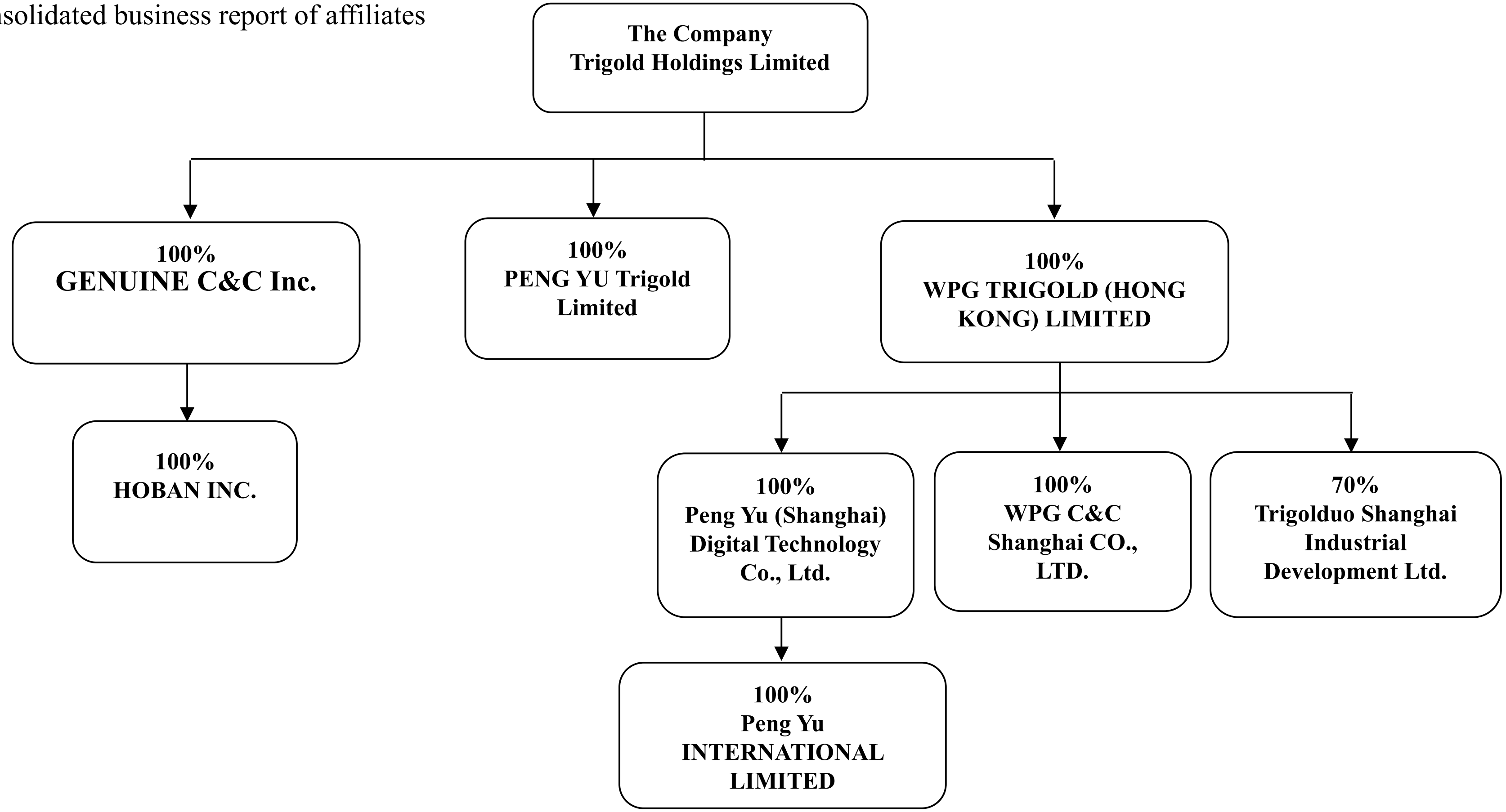
Six. Special Disclosure

I. Information on Affiliates

Trigold Holdings Limited

1. Organizational overview of affiliates

(1) Consolidated business report of affiliates



Note 1: The information was provided on December 31, 2025.

Note 2: Trigolduo Shanghai Industrial Development Ltd resolved via its Board of Directors on March 14, 2025 to sell its 100% equity interest in Trigold Tongle (Shanghai) Industrial Development Ltd. to a non-controlling interest, Shanghai Kunmao Enterprise Development Co., Ltd., with the equity transfer record date being April 1, 2025.

2. Basic information of affiliates

Unit: NT$ thousand

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$65,788	Home services platform
WPG TRIGOLD (Hong Kong) Limited	2017/11/06	UNITS 07-10, 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	No. 3688 Jindu Rd, Minhang District, Shanghai Xinzhuang Industrial Zone, Shanghai, China	USD 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 Ltd.	2017/03/28	UNITS 07-11, 15/F CDW BLDG 388 CASTLE PEAK RD TSUEN WAN HONG KONG	USD 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
Peng Yu Trigold Limited	2021/01/06	UNITS 07-10, 15/F CDW BLDG 388 CASTLE PEAK RD TSUEN WAN HONG KONG	USD 12,000	Sales of computers and peripherals

Note 1: The information was provided on December 31, 2025.

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.

For affiliates whose business operations are interrelated, the details of their dealings and division of labor are described in the “Basic Information of Affiliates - Main Business Activities or Production Items” table above.

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

Name of affiliate	Title	Name or representative	Number of shares held (Note 2)	
			Shares	Shareholding %
Genuine C&C Inc.	Chairman Director Director Director Supervisor	Representative of Trigold Holdings Limited: Yeh, Chi-Tung Representative of Trigold Holdings Limited: Huang, Wei-Hsiang Representative of Trigold Holdings Limited: Chang, Wen-Chong Representative of Trigold Holdings Limited: Hsieh, Ming-Shan Representative of Trigold Holdings Limited: Chang, Jung-Kuei Representative of Trigold Holdings Limited: Tsao, Chun-Chieh	Trigold Holdings Holding 79,569,450 shares	100%
HOBAN INC.	Chairman Director Director Supervisor	Representative of Genuine C&C Inc. : Chi-Tung Yeh Genuine Representative of C&C Inc.:Ming-Shan Hsieh Representative of Genuine C&C Inc.: Yun-Hsuan Pan Representative of Genuine C&C Inc. : Chun-Chieh Tsao	Genuine C&C Inc. Holding 6,578,760 shares	100%
WPG TRIGOLD (Hong Kong) Limited	Director Director	Huang, Wei-Hsiang Chun-Chieh Tsao	Trigold Holdings Holding 155,200,000 shares	100%
WPG C&C Shanghai Co., Ltd. (Note 2)	Chairman and legal representative Director Director Supervisor	Tsao, Tai-Sun Huang, Wei-Hsiang Chang, Wen-Chong Chun-Chieh Tsao	Capital contribution by Trigold (Hong Kong) USD NT$7,700,000	100%
Peng Yu (Shanghai) Digital Technology Co., Ltd. (Note 2)	Chairman and legal representative Director Director Supervisor	Tai-Sun Tsao Huang, Wei-Hsiang Chang, Wen-Chong 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 Holding 10,000 shares	100%
Trigolduo Shanghai Industrial Development Ltd.(Note 2)	Chairman Director Director Supervisor	Pei-Yuan Chung Huang, Wei-Hsiang Rong-Mao Wang Chun-Chieh Tsao	Capital contribution by Trigold (Hong Kong) RMB 14,000,000	70%
Peng Yu Trigold Limited	Director Director Director	Tai-Sun Tsao Chang, Wen-Chong Bing-Hsien Chen	Trigold Holdings Holding 12,000,000 shares	100%

Note 1: The information was provided on December 31, 2025.
Note 2: Limited company has not issued shares, disclose the amount of capital contributed and the percentage of capital contributed.

6. Overview of operation of affiliated companies

Financial Status and Operating Results of Affiliates

Unit: NT$ thousand

Name of affiliate	Capital	Total assets	Total liabilities	Net worth	Operating revenue	Operating income	Profit/loss for the period (after tax)	Earnings per share (after tax)
Genuine C&C Inc.	795,695	4,844,190	3,571,834	1,272,356	13,867,108	209,793	175,811	2.21
Hoban Inc.	65,788	105,798	37,599	68,199	280,339	(469)	204	0.03
WPG TRIGOLD (Hong Kong) Limited	626,698	1,484,122	71,519	1,412,603	-	229,295	202,854	1.31
WPG C&C Shanghai Co., Ltd.	242,011	3,429,598	2,711,690	717,908	9,594,375	285,853	220,506	N/A (Note 4)
Peng Yu (Shanghai) Digital Technology Co., Ltd.	101,160	335,237	97,033	238,204	-	(266)	118,563	N/A (Note 4)
Peng Yu International Limited	314	171,345	165	171,180	-	(577)	8,514	851.42
Trigolduo Shanghai Industrial Development Ltd.	89,920	2,817	104,604	(101,787)	(3)	(2,473)	(32,293)	N/A (Note 4)
Trigold Tongle (Shanghai) Industrial Development Ltd.	-	-	-	-	1,425	(285)	(284)	N/A (Note 5)
Peng Yu Trigold Limited	377,160	23,150,926	21,753,223	1,397,703	22,154,365	811,107	616,907	51.41

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 was provided on December 31, 2025.

Note 4: The information was provided on December 31, 2025.

Note 5: On March 14, 2025, the Board of Directors of Trigolduo Shanghai Industrial Development Ltd resolved to sell 100% equity interest in Trigold Tongle (Shanghai) Industrial Development Ltd. to the non-controlling interest Shanghai Kunmao Enterprise Development Co., Ltd., with the record date for equity transfer set as April 1, 2025.

(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 relevant details, please refer to the “Three Reports and Statements of Affiliated Enterprises Section” of Market Observation Post System. The search path is

Market Observation Post System > Single Company > Electronic Document Download > Three Reports and Statements of Affiliated Enterprises Section, and the search URL is (https://mopsov.twse.com.tw/mops/web/t57sb01_q10).

(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 relevant details, please refer to the "Three Reports and Statements of Affiliated Enterprises Section" of Market Observation Post System. The search path is Market Observation Post System > Single Company > Electronic Document Download > Three Reports and Statements of Affiliated Enterprises Section, and the search URL is (https://mopsov.twse.com.tw/mops/web/t57sb01_q10).

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

IV. Material Events with Substantial Impact on Shareholders' rights or Securities Prices under the Securities and Exchange Act Article 36, Paragraph 2, Item 2 During the Most Recent Year and Up to the Annual Report Publication Date: None

Trigold Holdings Limited

Chairman: Huang, Wei-Hsiang