

Syncomm Technology Corp.

2025 Annual Shareholders' Meeting

Meeting Handbook

(Translation)

May 23, 2025

Room Bach

(4th Floor, No.1, Industry E. 2nd Rd., Hsinchu Science Park, Hsinchu City)

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1. Meeting Procedures

1. Call Meeting to Order
2. Chairman's Remarks
3. Matters to be Reported
4. Matters for Acknowledgement
5. Matters for Discussion
6. Extemporaneous Motions
7. Meeting Adjourned

II. Meeting Agenda

Method of Meeting: Physical Shareholders' Meeting

Date and Time: 10:00 a.m., May 23, 2025 (Friday)

Location: Room Bach, 4th Floor, No.1, Industry E. 2nd Rd., Hsinchu Science Park, Hsinchu City

1. Call Meeting to Order
2. Chairman's Remarks
3. Matters to be Reported
 - (1)2024 Audit Committee's Review Report
 - (2)2024 Compensation Distribution to Directors and Employees
 - (3)2024 Cash Dividend from Earnings Distribution and Capital Surplus
 - (4)Report on the Private Placement of Securities
 - (5)Other matters to be reported
4. Matters for Acknowledgement
 - (1)Acknowledgement of the 2024 Business Report and Financial Statements
 - (2)Acknowledgement of the 2024 Earnings Distribution
5. Matters for Discussion
 - (1)Proposal for amendment to the “Articles of Incorporation”
 - (2)Proposal for amendment to the “Procedures for the Acquisition & Disposal of Assets”
 - (3)Proposal for amendment to the “Procedures for Loaning of Funds and Making of Endorsements/ Guarantees”
 - (4)Proposal for amendment to the "Rules for the Election of Directors"
 - (5)Proposal for issuance of common shares through private placement
 - (6)Proposal for release of the non-competition restrictions on Directors
6. Extemporary Motions
7. Meeting Adjourned

III. Matters to be Reported

Proposal 1:

Subject: 2024 Audit Committee's Review Report.

Description:

Please refer to Attachment I for the Audit Report of 2024 Financial Statements by the Audit Committee.

Proposal 2:

Subject: 2024 Compensation Distribution to Directors and Employees.

Description:

In accordance with Article 20 of the Company's Articles of Incorporation, the Company has allocated NT\$1,621,537 as employee compensation and NT\$969,864 as director compensation for the year 2024. These amounts represent 5% and 3%, respectively, of the 2024 net profit before tax and before deducting such compensations. Both the employee and director compensations will be distributed in cash.

Proposal 3:

Subject: 2024 Cash Dividend from Earnings Distribution and Capital Surplus.

Description:

1. According to Article 20-1 of the Company's Articles of Incorporation, the Board of Directors resolved to distribute NT\$17,750,801 in cash dividends to shareholders out of distributable retained earnings for 2024, equivalent to NT\$0.4 per share. In addition, NT\$26,626,201 will be distributed in cash from capital surplus derived from the premium on issued shares, equivalent to NT\$0.6 per share.
2. The total distribution is based on 44,377,001 outstanding shares. The Chairman is authorized to determine the record date, payment date, and other relevant matters.
3. The cash dividends will be distributed to shareholders based on their shareholding as recorded on the ex-dividend record date. Amounts will be rounded down to the nearest whole NT dollar, with the sum of fractional amounts classified as other income of the Company. If there is any change in the number of outstanding shares due to changes in the Company's ordinary shares that affect the number of outstanding shares, the Chairman is authorized to make the necessary adjustments in accordance with the law and regulations.

Proposal 4:

Subject: Report on the Private Placement of Securities.

Description:

1. At the Annual Shareholders' Meeting held on April 17, 2024, shareholders resolved to authorize the Board of Directors to conduct a private placement of up to 3,000,000 shares of common stock by way of capital increase in up to two tranches within one year of the date of the resolution.
2. Pursuant to Article 43-6 of the Securities and Exchange Act, private placement of common shares must be completed within one year from the date of the shareholders' resolution.
3. Considering the Company's current operational status, the Board of Directors resolved on March 6, 2025, not to proceed with the private placement within the remaining authorized period.

Proposal 5:

Subject: Other Report Items.

Description:

Pursuant to Article 172-1 of the Company Act, the Company accepted shareholder proposals for the 2025 Annual Shareholders' Meeting during the period from March 10 to March 20, 2025. During this period, no proposals were received from shareholders holding 1% or more of the total issued shares.

IV. Matters for Acknowledgement

Proposal 1: (Proposed by the Board of Directors)

Subject: 2024 Business Report and Financial Statements, please ratify.

Description:

1. The Company's 2024 financial statements have been audited by CPA Huang, Pei-Chuan, and CPA Chen, Chin-Chang of PwC Taiwan, who issued an unqualified audit opinion.
2. The 2024 Business Report and the aforementioned financial statements have been audited by the Audit Committee and are hereby submitted to the Annual Shareholders' Meeting for Acknowledgement in accordance with the law.
3. Please refer to Attachments II and III for the business report and financial statements.

Resolution:

Proposal 2: (Proposed by the Board of Directors)

Subject: 2024 earnings distribution, please ratify.

Description:

Pursuant to Article 20-1 of the Company's Articles of Incorporation, the 2024 Earnings Distribution Statement is proposed as follows.

Syncomm Technology Corp.
2024 Earnings Distribution Statement

Items	Amount (NT\$)
Undistributed earnings at the beginning of the period	2,357,801
Add: Net income after tax for the year	30,770,803
Other comprehensive income – Remeasurement of defined benefit plans	563,531
Less: Legal reserve (10%)	(3,133,433)
Total distributable earnings	30,558,702
Distribution item:	
Cash dividends to shareholders (Note)	17,750,801
Undistributed earnings at the end of the period	12,807,901

(Note) NT\$0.4 per share, calculated based on 44,377,001 shares outstanding.

Resolution:

V. Matters for Discussion

Proposal 1: (Proposed by the Board of Directors)

Subject: Proposal for amendment to the "Articles of Incorporation", please discuss.

Description:

In accordance with Article 14, Paragraph 6 of the Securities and Exchange Act and the Financial Supervisory Commission's Order No. 1130385442 dated November 8, 2024, and in line with the Company's actual business operations, certain articles of the Company's Articles of Incorporation are proposed to be amended. Please refer to Attachment IV for the comparison table for amendments to the "Articles of Incorporation".

Resolution:

Proposal 2: (Proposed by the Board of Directors)

Subject: Proposal for amendment to the "Procedures for the Acquisition & Disposal of Assets", please discuss.

Description:

To comply with the Company's practical operations and legal regulations, certain provisions of the "Procedures for the Acquisition & Disposal of Assets" are proposed to be amended. Please refer to Attachment V for the comparison table for amendments to the "Procedures for the Acquisition & Disposal of Assets".

Resolution:

Proposal 3: (Proposed by the Board of Directors)

Subject: Proposal for amendment to the "Procedures for Loaning of Funds and Making of Endorsements / Guarantees", please discuss.

Description:

To comply with the Company's practical operations and legal regulations, certain provisions of the "Procedures for Loaning of Funds and Making of Endorsements / Guarantees" are proposed to be amended. Please refer to Attachment VI for the comparison table for amendments to the "Procedures for Loaning of Funds and Making of Endorsements / Guarantees".

Resolution:

Proposal 4: (Proposed by the Board of Directors)

Subject: Proposal for amendment to the "Rules for the Election of Directors", please discuss.

Description:

To comply with the Company's practical operations and legal regulations, certain provisions of the "Rules for the Election of Directors" are proposed to be amended. Please refer to Attachment VII for the comparison table for amendments to the "Rules for Election of Directors".

Resolution:

Proposal 5: (Proposed by the Board of Directors)

Subject: Proposal for issuance of common shares through private placement, please discuss.

Description:

1. In light of the growing trend of industry consolidation and strategic alliances, the Company aims to enhance its competitive advantage by introducing strategic investors who can contribute to technology development and product expansion. To ensure timeliness and cost-efficiency in capital raising, the Company proposes to conduct a capital increase through a private placement of common shares. The total number of shares to be issued shall not exceed 3,000,000 shares, each with a par value of NT\$10, and the total increase in paid-in capital shall not exceed NT\$30,000,000. This private placement may be carried out in up to two tranches within one year from the date of shareholder approval.
2. In accordance with Article 43-6 of the Securities and Exchange Act, the following matters regarding the private placement are hereby explained:
 - (1) The basis and reasonableness of the private placement pricing:

The reference price shall be the higher of the following two calculations:

 - (A) The simple average closing price of the common shares of the TWSE listed or TPEX listed company for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.
 - (B) The simple average closing price of the common shares of the TWSE listed or TPEX listed company for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.

The issue price per share for this private placement shall be determined based on a principle of no less than 80% of the reference price and not lower than the par

value of NT\$10. The actual issue price is proposed to be authorized by the shareholders' meeting and delegated to the Board of Directors to determine in accordance with applicable laws and within the pricing basis and range approved by the shareholders, taking into account negotiations with specific parties and prevailing market conditions at the time.

The pricing of the common shares to be privately placed will be determined in compliance with relevant regulations of the competent authority, while also considering the Company's operating performance, future prospects, and the reference price on the pricing date. The pricing method is considered reasonable.

(2) Selection method, purpose, necessity, and expected benefits of specific person for private placement:

The target investors for this private placement of securities will be strategic investors who meet the criteria set forth in Article 43-6 of the Securities and Exchange Act and Article 4, Paragraph 1, Subparagraph 2 of the "Directions for Public Companies Conducting Private Placements of Securities." Although specific investors have not yet been determined, the Company will proceed in accordance with relevant laws and regulations.

A. Investor Selection Method and Purpose:

To support the Company's future development and long-term operational planning, this private placement aims to introduce strategic investors who can contribute to the Company's future operations, thereby strengthening the Company's competitiveness in areas such as technology, product portfolio, customer structure, and market presence.

B. Necessity and Expected Benefits:

In view of future changes in market demand for products, and to enhance the Company's competitive advantages, it is proposed to introduce strategic investors who can contribute to the Company's future product and market development. Furthermore, the participation of placees can accelerate the Company's opportunities in product and market development. Through various industry integrations or joint research and development of markets, etc., it will help the Company improve technology, increase efficiency, and expand the market scale, which will contribute to the Company's stable growth and have a positive impact on shareholders' equity.

(3) Reasons for Not Using a Public Offering:

Considering factors such as the timeliness and convenience of capital raising, issuance costs, and the three-year restriction on transferability of privately placed shares, the Company believes a private placement will better ensure and strengthen long-term cooperation with strategic partners. Therefore, a public

offering will not be pursued; instead, the Company proposes to conduct the fundraising via private placement.

(4) Use of Private Placement Funds and Expected Benefits:

Planned Number of Tranches	Planned Number of Private Placement Shares	Use of Private Placement Funds	Expected Benefits
1st	2,000,000 shares	Enriching working capital, strengthening financial structure or other capital needs in response to future development.	Enabling the Company to develop more market-competitive forward-looking technologies. Replenishing working capital will enhance the Company's operating performance and overall competitiveness, which will positively benefit shareholders' equity.
2nd	1,000,000 shares		
For this multi-tranche private placement capital increase plan, any shares not issued in the first tranche may be carried over and combined with the second tranche, provided that the total number of shares issued shall not exceed 3,000,000 shares.			

(5) There has been no significant change in the Company's managerial control within the 1 year period immediately preceding the day on which the board of directors resolves on the private placement, and the introduction of strategic investors through this private placement will not result in a significant change in managerial control.

(6) The independent directors expressed no objections or reservations regarding this private placement.

3. The rights and obligations of the common shares to be issued under this private placement shall be the same as those of the Company's existing issued common shares. However, in accordance with the Securities and Exchange Act, such privately placed common shares may not be freely transferred within three years from the date of delivery except to the specified persons as provided in Article 43-8 of the Act. Upon the expiration of the three-year restriction period, the Company will apply to the competent authority in accordance with applicable regulations to complete the supplementary procedures for public issuance and listing.

4. The major elements of this private placement plan—excluding the discount ratio approved by the shareholders' meeting—such as the actual issue price, number of shares, issuance terms, project details, fundraising amount, expected timeline, anticipated benefits, and all other matters related to the issuance plan, are hereby proposed to be authorized by the shareholders' meeting to the Board of Directors,

which may adjust, determine, and implement such matters in accordance with prevailing market conditions. The private placement price shall not be lower than the pricing basis and range resolved by the shareholders' meeting. In the event that adjustments are required due to directives from the competent authority, business evaluations, or objective circumstances, the Board of Directors is fully authorized to take all necessary actions accordingly.

Resolution:

Proposal 6: (Proposed by the Board of Directors)

Subject: Proposal for release of the non-competition restrictions on Directors, please discuss.

Description:

Pursuant to Article 209 of the Company Act: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval." In light of the Company's operational needs, we hereby explain to the shareholders' meeting the main contents of directors engaging in activities within the Company's business scope for themselves or on behalf of others, and respectfully request the shareholders' meeting to resolve to lift the non-competition restrictions on directors. Please refer to Attachment VIII for relevant details on the non-competition activities.

Resolution:

VI. Extemporaneous Motions

Meeting Adjourned

Syncomm Technology Corp. 2024 Audit Committee's Review Report

Approved

The Company's Board of Directors has prepared the 2024 financial statements, business report, and earnings distribution proposal. The Company's 2024 financial statements have been audited by CPA Huang, Pei-Chuan, and CPA Chen, Chin-Chang of PwC Taiwan, who issued an unqualified audit opinion. The aforementioned financial statements, business report, and earnings distribution proposal have been reviewed by the Audit Committee, and no discrepancies were found. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this report has been duly prepared and is hereby respectfully submitted for review.

Respectfully submitted to

2025 Annual Shareholders' Meeting of Syncomm Technology Corp.

Syncomm Technology Corp.

Convener of Audit Committee: Wu, Chih-Ming

March 6, 2025

Syncomm Technology Corp.
2024 Business Report

I. 2024 Operating Results

In 2024, Syncomm Technology recorded operating revenue of NT\$345,263 thousand, representing a 57.4% increase compared to NT\$219,393 thousand in 2023. The growth was primarily driven by a recovery in the consumer electronics market and the easing of inventory adjustment pressure among end-brand customers, which helped restore sales momentum and contributed to an increase in gross profit. Operating expenses amounted to NT\$145,168 thousand, up 11.3% from NT\$130,431 thousand in 2023. This increase was mainly due to the provision for profit-based employee rewards and higher operating expenses in 2024. Non-operating income reached NT\$10,593 thousand, a 170.7% increase from NT\$3,913 thousand in 2023, mainly attributed to higher interest income, gains on financial assets, and an increase in foreign exchange gains.

Overall, in terms of 2024 financial performance, profit before tax was NT\$29,810 thousand, net profit after tax was NT\$30,771 thousand, and comprehensive net profit for the period was NT\$31,334 thousand.

Unit: NTD Thousands; %

Items	2023		2024	
Operating revenue	219,393	100%	345,263	100%
Operating gross margin	103,077	47%	164,385	48%
Operating expenses	130,431	60%	145,168	42%
Operating profit (loss)	(27,354)	(13%)	19,217	6%
Non-operating income/expense	3,913	2%	10,593	3%
Net profit (loss) before tax	(23,441)	(11%)	29,810	9%
Net profit (loss) after tax	(22,507)	(10%)	30,771	9%
Total comprehensive profit (loss)	(22,555)	(10%)	31,334	9%
Basic earnings (loss) per share (NTD)	(\$0.70)		\$0.72	

II. 2024 Summary of Business Plan

In recent years, the complex and volatile global political and economic landscape has constantly influenced the pace of regional trade and economy, posing considerable challenges for global enterprises. However, the overall sales of consumer products have gradually recovered momentum due to the improved resilience of the entire post-pandemic supply chain. During this period, Syncomm Technology has also maintained close

cooperation with customers and supplier partners, closely monitored market demand trends, and achieved significant growth in both revenue and profitability. Existing product application areas such as soundbars, musical instrument transmission, and high-fidelity headphones have all seen new customers contributing to revenue. Furthermore, the company continues to deepen its core technologies in software and algorithms and actively explore the remote control and AIoT-related application markets. Syncomm Technology maintains differentiation in its hardware and software integrated solutions through flexible business models and operational efficiency, enhancing overall competitiveness for customers, deepening the Company's competitive moat, and continuously improving operating performance.

III. 2025 Business Strategy and Plan

Syncomm Technology, with its SYNIC brand, pursues excellence in the core technologies of "high-fidelity, low-latency, and one-to-many wireless network architecture." In addition to continuously improving transmission bandwidth and anti-interference performance, its high-fidelity compression technology SHDC®, certified by the Japan Audio Society (JAS), and the SyncSA® spatial audio algorithm are progressively gaining customer recognition across various applications. This will increase market share in existing application markets and secure new customer project opportunities. Furthermore, Syncomm Technology is actively investing in the research and development of next-generation wireless chips and modules, focusing on the business opportunities of edge AI and wireless applications. The goal is to combine new 2.4GHz and 5GHz radio frequency designs with next-generation Bluetooth BT6/BT7 technology, along with audio, control, and AI algorithm development, to provide features such as Hi-Res high-fidelity audio, voice control, and spatial detection. This will demonstrate "high performance, low latency, and one-to-many" capabilities in smart home AIoT, AR/VR and smart glasses, as well as robot multi-sensor application scenarios, truly satisfying users' infinitely smart wireless experience and expanding the Company's business opportunities.

IV. Impact of External Competitive Environment, Regulatory Environment, and Overall Operating Environment

Looking ahead to 2025, we face new challenges posed by the rising tide of anti-globalization nationalism and the impact of tariff and trade wars on global political and economic issues. Additionally, environmental issues, although seemingly less emphasized, can at any time significantly impact the lives of all global citizens. The demands for corporate operational flexibility and speed will continue to increase. Syncomm Technology views these pressures not only as risks to be carefully managed but also as opportunities for strategic advantage in a highly competitive landscape. The Company will leverage its talent and management strengths, pursue innovative strategies, and strive for excellence in quality. In addition to complying with all relevant domestic regulations and aligning with the government's global ESG sustainability initiatives, the Company remains vigilant to policy developments in major sales regions and local governments. By continuously harnessing its expertise in operations and R&D, Syncomm Technology will adapt its

business strategy to the new market normal with agility and resilience, all while maintaining its vision of delivering a perfect wireless experience. Through a commitment to sustainable, efficient, and low-latency smart living, and with the dedicated efforts of all employees and the support of shareholders, the Company will continue to deliver strong operating performance and reward shareholder confidence.

We hereby extend our best wishes for your continued good health and success in all your endeavors.

Chairman : Lo, Sen-Chou

President : Huang, Liang-Chun

Accounting Supervisor : Liao, Li-Wen

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Syncomm Technology Corp.

Opinion

We have audited the accompanying balance sheets of Syncomm Technology Corp. (the "Company") as at December 31, 2024 and 2023, and the related statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2024 financial statements. These matters were addressed in the context of our audit of the financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2024 financial statements are stated as follows:

Key audit matter - Allowance for inventory valuation losses

Description

The Company designs, manufactures and sells wireless audio control chips, modules and its related products. Please refer to Notes 4(11), 5(2) and 6(5) for the information relating to accounting policy, accounting estimates and assumptions, and allowance for inventory valuation losses. The Company's percentage of inventories to total assets is significant and the industry is characterized by rapidly evolving technology. The valuation of obsolete inventory is mainly based on the market demand of such items in the future for a specific period, and the calculation of the net realizable value involves subjective judgment, which would result in a high degree of estimation uncertainty. As there might be material changes to the evaluation, we considered the valuation of inventory as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Assessed the reasonableness of provision policies relating to allowance for inventory valuation losses based on our understanding of the Company's business and industrial nature.
2. Tested the basis of market value used in calculating the net realizable value of individual inventory and recalculated the accuracy of its calculation.
3. Validated the accuracy of the inventory aging report.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from error or fraud and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

Attachment III

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Attachment III

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Huang, Pei-Chuan

Chen, Ching Chang

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 6, 2025

The accompanying individual financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying individual financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

SYNCOMM TECHNOLOGY CORP.
INDIVIDUAL BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
 (Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2024		December 31, 2023		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 67,545	9	\$ 224,433	33
1110	Financial assets at fair value through profit or loss - current	6(2)	151,883	20	179,565	26
1136	Financial assets at amortized cost - current	6(3)	266,480	35	106,500	16
1170	Accounts receivable, net	6(4)	23,356	3	16,008	2
130X	Inventory	6(5)	64,017	9	87,658	13
1479	Other current assets	7 and 8	8,011	1	13,276	2
11XX	Total current assets		<u>581,292</u>	<u>77</u>	<u>627,440</u>	<u>92</u>
Non-current assets						
1600	Property, plant and equipment	6(6) and 7	24,702	3	3,177	1
1755	Right-of-use assets	6(7)	5,878	1	12,062	2
1780	Intangible assets	6(8) and 7	90,441	12	5,464	1
1840	Deferred income tax assets	6(20)	8,714	1	7,776	1
1900	Other non-current assets	6(3)(9)(11), 7 and 8	45,086	6	22,660	3
15XX	Total non-current assets		<u>174,821</u>	<u>23</u>	<u>51,139</u>	<u>8</u>
1XXX	Total assets		<u>\$ 756,113</u>	<u>100</u>	<u>\$ 678,579</u>	<u>100</u>

(Continued)

SYNCOMM TECHNOLOGY CORP.
INDIVIDUAL BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2170	Accounts payable		\$ 17,915	2	\$ 18,713	3
2180	Accounts payable - related parties	7	-	-	4,111	-
2200	Other payables	6(10)	29,300	4	33,859	5
2220	Other payables - related parties	7	126	-	10	-
2280	Current lease liabilities	6(7)	5,983	1	6,187	1
2300	Other current liabilities		257	-	244	-
21XX	Total current liabilities		<u>53,581</u>	<u>7</u>	<u>63,124</u>	<u>9</u>
Non-current liabilities						
2570	Deferred income tax liabilities	6(20)	160	-	193	-
2580	Non-current lease liabilities	6(7)	-	-	5,983	1
2670	Other non-current liabilities		-	-	1,579	-
25XX	Total non-current liabilities		<u>160</u>	<u>-</u>	<u>7,755</u>	<u>1</u>
2XXX	Total liabilities		<u>53,741</u>	<u>7</u>	<u>70,879</u>	<u>10</u>
Equity						
	Share capital	6(13)				
3110	Common stock		443,980	59	418,980	62
	Capital surplus	6(14)				
3200	Capital surplus		212,149	28	174,146	26
	Retained earnings	6(15)				
3310	Legal reserve		13,819	2	13,819	2
3350	Unappropriated retained earnings		33,692	4	6,548	1
	Other equity interest					
3400	Other equity interest		(1,268)	-	(5,793)	(1)
3XXX	Total equity		<u>702,372</u>	<u>93</u>	<u>607,700</u>	<u>90</u>
	Significant Contingent Liabilities and	9				
	Unrecognized Contract Commitments					
	Significant events after the balance	11				
	sheet date					
3X2X	Total liabilities and equity		<u>\$ 756,113</u>	<u>100</u>	<u>\$ 678,579</u>	<u>100</u>

The accompanying notes are an integral part of these individual financial statements.

SYNCOMM TECHNOLOGY CORP.
INDIVIDUAL STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023

(Expressed in thousands of New Taiwan dollars, except for earnings (loss) per share amount)

	Items	Notes	Year ended December 31			
			2024		2023	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(16)	\$ 345,263	100	\$ 219,393	100
5000	Operating costs	6(5) and 7	(180,878)	(52)	(116,316)	(53)
5900	Net operating margin		<u>164,385</u>	<u>48</u>	<u>103,077</u>	<u>47</u>
	Operating expenses	6(19) and 7				
6100	Selling expenses		(28,888)	(8)	(24,364)	(11)
6200	General and administrative expenses		(36,285)	(11)	(32,350)	(15)
6300	Research and development expenses		(79,993)	(23)	(73,718)	(34)
6450	Expected credit (loss) gain	6(4)	(2)	-	1	-
6000	Total operating expenses		<u>(145,168)</u>	<u>(42)</u>	<u>(130,431)</u>	<u>(60)</u>
6900	Operating profit (loss)		<u>19,217</u>	<u>6</u>	<u>(27,354)</u>	<u>(13)</u>
	Non-operating income and expenses					
7100	Interest income	6(3)	4,916	1	1,640	1
7010	Other income	6(17) and 7	549	-	494	-
7020	Other gains and losses	6(18)	5,285	2	2,045	1
7050	Finance costs	6(7)	(157)	-	(266)	-
7000	Total non-operating income and expenses		<u>10,593</u>	<u>3</u>	<u>3,913</u>	<u>2</u>
7900	Profit (loss) before income tax		<u>29,810</u>	<u>9</u>	<u>(23,441)</u>	<u>(11)</u>
7950	Income tax benefit	6(20)	961	-	934	1
8200	Profit (loss) for the year		<u>\$ 30,771</u>	<u>9</u>	<u>(\$ 22,507)</u>	<u>(10)</u>
	Other comprehensive income (loss)					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plan	6(11)	\$ 563	-	(\$ 48)	-
8300	Other comprehensive income (loss) for the year		<u>\$ 563</u>	<u>-</u>	<u>(\$ 48)</u>	<u>-</u>
8500	Total comprehensive income (loss) for the year		<u>\$ 31,334</u>	<u>9</u>	<u>(\$ 22,555)</u>	<u>(10)</u>
	Earnings (loss) per share (in dollars)	6(21)				
9750	Basic earnings (loss) per share		<u>\$ 0.72</u>	<u>(\$ 0.70)</u>		
9850	Diluted earnings (loss) per share		<u>\$ 0.71</u>	<u>(\$ 0.70)</u>		

The accompanying notes are an integral part of these individual financial statements.

SYNCOMM TECHNOLOGY CORP.
INDIVIDUAL STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Retained Earnings		Other equity - others	Total equity
				Legal reserve	Unappropriated retained earnings		
<u>Year ended December 31, 2023</u>							
Balance at January 1, 2023		\$ 316,070	\$ 9,768	\$ 7,125	\$ 83,658	(\$ 8,803)	\$ 407,818
Loss for the year		-	-	-	(22,507)	-	(22,507)
Other comprehensive loss	6(11)	-	-	-	(48)	-	(48)
Total comprehensive loss for the year		-	-	-	(22,555)	-	(22,555)
Appropriations and distribution of 2022 retained earnings:	6(15)						
Legal reserve		-	-	6,694	(6,694)	-	-
Cash dividends		-	-	-	(47,861)	-	(47,861)
Cash capital increase	6(13)(14)	100,000	160,000	-	-	-	260,000
Share-based payment transactions	6(12)	2,910	4,378	-	-	3,010	10,298
Balance at December 31, 2023		\$ 418,980	\$ 174,146	\$ 13,819	\$ 6,548	(\$ 5,793)	\$ 607,700
<u>Year ended December 31, 2024</u>							
Balance at January 1, 2024		\$ 418,980	\$ 174,146	\$ 13,819	\$ 6,548	(\$ 5,793)	\$ 607,700
Profit for the year		-	-	-	30,771	-	30,771
Other comprehensive income	6(11)	-	-	-	563	-	563
Total comprehensive income for the year		-	-	-	31,334	-	31,334
Appropriation and distribution of 2023 retained earnings:	6(15)						
Cash dividends		-	-	-	(4,190)	-	(4,190)
Capital surplus used to issue cash to shareholders	6(14)(15)	-	(29,329)	-	-	-	(29,329)
Cash capital increase	6(13)(14)	25,000	66,617	-	-	-	91,617
Share-based payment transactions	6(12)	-	715	-	-	4,525	5,240
Balance at December 31, 2024		\$ 443,980	\$ 212,149	\$ 13,819	\$ 33,692	(\$ 1,268)	\$ 702,372

The accompanying notes are an integral part of these individual financial statements.

SYNCOMM TECHNOLOGY CORP.
INDIVIDUAL STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2024	2023
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit (loss) before tax		\$ 29,810	(\$ 23,441)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(6)(7)(19)	8,234	8,348
Amortization	6(8)(19)	2,723	2,683
Expected credit loss (gain)	6(4)	2	(1)
Net gain on financial assets at fair value through profit or loss	6(2)(18)	(2,318)	(2,093)
Interest expense	6(7)	157	266
Interest income		(4,916)	(1,640)
Share-based payments	6(12)(19)	5,240	10,298
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		30,000	(10,000)
Accounts receivable, net		(7,350)	3,428
Inventory		23,641	11,162
Other current assets		7,140	(775)
Changes in operating liabilities			
Accounts payable		(798)	(1,971)
Accounts payable - related parties		(4,111)	(6,852)
Other payables		(4,778)	(12,629)
Other payables to related parties		116	(1,656)
Other current liabilities		13	(86)
Cash inflow (outflow) generated from operations		82,805	(24,959)
Interest received		4,916	1,640
Interest paid		(157)	(266)
Income taxes paid		(10)	(616)
Net cash flows from (used in) operating activities		<u>87,554</u>	<u>(24,201)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in financial assets at amortized cost - current		(159,980)	(10,000)
Acquisition of property, plant and equipment	6(22)	(37,282)	(3,299)
Acquisition of intangible assets	6(22)	(98,973)	(9,466)
Increase in guarantee deposits paid (shown as other non-current assets)		(50)	(265)
Increase in other non-current assets		(68)	(78)
Net cash flows used in investing activities		<u>(296,353)</u>	<u>(23,108)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Payments of lease liabilities	6(23)	(6,187)	(6,345)
Cash dividends paid	6(15)	(4,190)	(47,861)
Capital surplus used to issue cash to shareholders	6(14)(15)	(29,329)	-
Proceeds from issuance of shares		91,617	260,000
Net cash flows from financing activities		<u>51,911</u>	<u>205,794</u>
Net (decrease) increase in cash and cash equivalents		(156,888)	158,485
Cash and cash equivalents at beginning of year		224,433	65,948
Cash and cash equivalents at end of year		<u>\$ 67,545</u>	<u>\$ 224,433</u>

The accompanying notes are an integral part of these individual financial statements.

Attachment IV

Syncomm Technology Corp.

Comparison Table for Amendment to the "Articles of Incorporation"

Article No.	After Amendment	Before Amendment	Description
Article 14	<p>The Company shall have five to nine directors, each serving a term of three years. Directors shall be elected by the shareholders' meeting from a list of nominated candidates under the candidate nomination system, and may be re-elected upon the expiration of their term.</p> <p>Among the total number of directors referred to in the preceding paragraph, the number of independent directors shall be no less than three and shall not be less than one-third of the total number of directors.</p> <p>The procedures for accepting nominations of director candidates, as well as public announcements and related matters, shall be handled in accordance with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations.</p> <p>The total number of shares of the Company held by all directors shall comply with the requirements set by the competent securities authority.</p> <p>In accordance with Article 14-4 of the Securities and Exchange Act, the Company has established an Audit Committee. The Audit Committee shall be composed of all independent directors and shall consist of no fewer than three members, one of whom shall serve as the convener, and at least one member shall possess expertise in accounting or finance. The powers, responsibilities, and other requirements for the Audit Committee shall be governed by applicable laws and regulations or the Company's internal rules and shall be established by resolution of the Board of Directors.</p>	<p>The Company shall have five to nine directors, each serving a term of three years. Directors shall be elected by the shareholders' meeting from a list of nominated candidates under the candidate nomination system, and may be re-elected upon the expiration of their term.</p> <p>Among the total number of directors referred to in the preceding paragraph, the number of independent directors shall be no less than three and shall not be less than one-fifth of the total number of directors.</p> <p>The procedures for accepting nominations of director candidates, as well as public announcements and related matters, shall be handled in accordance with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations.</p> <p>The total number of shares of the Company held by all directors shall comply with the requirements set by the competent securities authority.</p> <p>In accordance with Article 14-4 of the Securities and Exchange Act, the Company has established an Audit Committee. The Audit Committee shall be composed of all independent directors and shall consist of no fewer than three members, one of whom shall serve as the convener, and at least one member shall possess expertise in accounting or finance. The powers, responsibilities, and other requirements for the Audit Committee shall be governed by applicable laws and regulations or the Company's internal rules and shall be established by resolution of the Board of Directors.</p>	<p>In accordance with the Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers, starting from 2027, the number of independent directors of listed companies shall not be less than one-third of the total number of directors. However, for directors whose terms have not yet expired as of 2027, the requirement shall apply upon the expiration of their current term. Considering that the Company's current number of independent directors already complies with the above requirement, the relevant amendment is therefore proposed.</p>

Article No.	After Amendment	Before Amendment	Description
Article 20	<p>If the Company generates profit for the year (where "profit" refers to pre-tax income before deducting employee compensation and director remuneration), it shall allocate no less than 5% of such profit as employee compensation and no more than 3% as director remuneration. <u>Of the total amount allocated for employee compensation, 20% shall be distributed to non-executive employees.</u> However, if the Company has accumulated losses (including adjustment of the amount of undistributed earnings), a reserve for the amount to cover such losses should be set aside in advance.</p> <p>The employee remuneration mentioned in the preceding paragraph may be granted in the form of stock or cash, and the recipients may include employees of controlling or subordinate companies who meet certain conditions. The remuneration to directors mentioned in the preceding paragraph shall be paid in cash only. The preceding two paragraphs shall be implemented by resolution of the Board of Directors, and shall be reported to the shareholders' meeting.</p>	<p>If the Company generates profit for the year (where "profit" refers to pre-tax income before deducting employee compensation and director remuneration), it shall allocate no less than 5% of such profit as employee compensation and no more than 3% as director remuneration. However, if the Company has accumulated losses (including adjustment of the amount of undistributed earnings), a reserve for the amount to cover such losses should be set aside in advance.</p> <p>The employee remuneration mentioned in the preceding paragraph may be granted in the form of stock or cash, and the recipients may include employees of controlling or subordinate companies who meet certain conditions. The remuneration to directors mentioned in the preceding paragraph shall be paid in cash only. The preceding two paragraphs shall be implemented by resolution of the Board of Directors, and shall be reported to the shareholders' meeting.</p>	<p>In accordance with Article 14, Paragraph 6 of the Securities and Exchange Act and the Financial Supervisory Commission Order No. 1130385442 dated November 8, 2024, the Company explicitly provides in its Articles of Incorporation that a specified percentage of employee compensation shall be allocated to non-executive employees.</p>
Article 22	<p>Amendment History of the Articles of Incorporation (Omitted) <u>27th Amendment</u> <u>Date of Approval: May 23, 2025</u></p>	<p>Amendment History of the Articles of Incorporation (Omitted)</p>	<p>New amendment record added.</p>

Syncomm Technology Corp.

Comparison Table for Amendment to the "Procedures for the Acquisition & Disposal of Assets"

Article No.	After Amendment	Before Amendment	Description
Article 4: Definition of Terms	1-6 (Omitted) 7. "Within the preceding year" as used herein refers to the year preceding the <u>date of occurrence of the current transaction.</u> 8. <u>The basis for calculating the 10% of total assets threshold under these procedures,</u> as well as the definition of "most recent financial statements", shall be <u>the most recent individual or separate financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</u> 9-10 (Omitted)	1-6 (Omitted) 7. "Within the preceding year" as used herein refers to the year preceding the <u>date of the acquisition or disposal of assets.</u> 8. The " most recent financial statements" <u>as used herein refers to the financial statements of the Company that have been certified or reviewed by a certified public accountant before the acquisition or disposal of assets.</u> 9-10 (Omitted)	Amended in accordance with the relevant procedural regulations.
Article 5 Limits on the Acquisition of Non-Operating Real Estate, Right-of-Use Assets, and Securities	<u>1. The Company's investment limits are as follows:</u> <u>(1) When acting as a shareholder of limited liability in other companies, the total amount of investment shall not exceed 250% of the Company's net worth.</u> <u>(2) The total amount of securities investments, after deducting the investment amount described in (1), shall not exceed 40% of the Company's total assets. However, the trading of domestic government bonds, bonds under repurchase and resale agreements, and subscription or redemption of money market funds issued by domestic securities investment trust enterprises are excluded from this restriction. The limit for investment in any individual security shall not exceed 50% of the Company's net worth, and the amount of reinvestment in any single subsidiary shall not exceed 100% of the Company's net worth.</u> <u>(3) The total amount of non-operating real estate and right-of-use assets shall not exceed 10% of the Company's net worth.</u> <u>2. For non-publicly listed subsidiaries, the investment limits are as follows:</u> <u>(1) The total amount of securities investments shall not exceed 30% of the Company's net worth.</u> <u>(2) The limit for investment in any individual security shall not exceed 30% of the Company's net worth.</u> <u>(3) The total amount of non-operating real estate and right-of-use assets shall not exceed 5% of the Company's net worth.</u> <u>3. The terms "total assets" or "net worth" mentioned in this Article shall be based on the most recent financial statements of the Company.</u>	<u>The investment limits for the Company and its subsidiaries for the acquisition of the aforementioned assets are as follows:</u> <u>1. The total amount of non-operating real estate and right-of-use assets shall not exceed 10% of the respective company's net worth.</u> <u>2. Limits for securities investments:</u> <u>(1) The total amount of securities investments shall not exceed 40% of the respective company's total assets, and investment in any individual security shall not exceed 30% of the company's net worth. However, for the trading of domestic government bonds, bonds under repurchase and resale agreements, and subscription or redemption of money market funds issued by domestic securities investment trust enterprises, separate limits shall be set, and these are excluded from the above calculation.</u> <u>(2) The total amount of investments in domestic government bonds, bonds under repurchase and resale agreements, and subscription or redemption of money market funds issued by domestic securities investment trust enterprises shall not exceed the respective company's net worth.</u>	1. To align with business operations, separate limits are set for the Company and its non-public subsidiaries. 2. The calculation of the limits specified in this Article is based on the most recent financial statements of the Company.

Article No.	After Amendment	Before Amendment	Description
Article 6:	<p>When the Company obtains valuation reports or opinions from CPAs, lawyers, or securities underwriters, the professionals and their personnel involved shall comply with <u>Article 5 of the relevant processing guidelines.</u></p> <p><u>Where a valuation report or CPA opinion is required in accordance with Article 13, Paragraph 1, Subparagraph 5 of the guidelines, reports or opinions issued within one year may be exempt from duplication if already in compliance.</u></p> <p><u>If the Company acquires or disposes of assets through court auction procedures, court-issued documents may be used in place of a valuation report or CPA opinion.</u></p>	<p>When the Company obtains valuation reports or opinions from CPAs, lawyers, or securities underwriters, the professionals and their personnel involved shall comply with <u>the following requirements:</u></p> <p>1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</p> <p>2. May not be a related party or de facto related party of any party to the transaction.</p> <p>3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</p> <p>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:</p> <p>1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>2. When conducting a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and</p>	<p>1. The original clause-based listing format has been revised to reference the provisions of Article 5 of the Procedures.</p> <p>2. In accordance with Articles 12 and 13 of the Procedures, additional explanations regarding the acquisition of valuation reports issued by professional appraisers or CPA opinions have been included.</p>

Article No.	After Amendment	Before Amendment	Description																																																													
		<p>the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.</p>																																																														
<p>Article 7: Procedures for the Acquisition or Disposal of Securities Investments</p>	<p>1. (Omitted)</p> <p>2. Procedures for Determining Transaction Terms and Authorization Limits</p> <p>The acquisition or disposal of securities by the Company shall be reviewed and approved based on an analysis report of the Company's operating capital utilization prepared by the responsible department. The authorization thresholds and levels for securities investments are as follows:</p> <p>(1) Short-term Investment:</p> <table border="1" data-bbox="360 913 845 1460"> <thead> <tr> <th>Acquisition or Disposal of Marketable Securities</th> <th>President</th> <th>Vice Chairman</th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>1. For a single transaction amount over NTS80 million</td> <td></td> <td></td> <td></td> <td>Approval required</td> </tr> <tr> <td>2. For a single transaction over NTS50 million and up to NTS80 million (inclusive)</td> <td></td> <td></td> <td>Approval required</td> <td></td> </tr> <tr> <td>3. For a single transaction over NTS3 million and up to NTS50 million (inclusive)</td> <td></td> <td>Approval required</td> <td></td> <td></td> </tr> <tr> <td>4. For a single transaction of NTS3 million or less (inclusive)</td> <td>Approval required</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(2) Long-term Investment:</p> <table border="1" data-bbox="360 1525 845 1939"> <thead> <tr> <th>Acquisition or Disposal of Marketable Securities</th> <th>President</th> <th>Vice Chairman</th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>1. For a single transaction amount over NTS80 million</td> <td></td> <td></td> <td></td> <td>Approval required</td> </tr> <tr> <td>2. For a single transaction over NTS50 million and up to NTS80 million (inclusive)</td> <td></td> <td></td> <td>Approval required</td> <td></td> </tr> <tr> <td>3. For a single transaction of NTS50 million or less (inclusive)</td> <td></td> <td>Approval required</td> <td></td> <td></td> </tr> </tbody> </table> <p>For long-term investments under Item 2. and Item 3., once approved, a report shall be submitted at the next board meeting.</p> <p>(3) If the acquisition or disposal of assets by the</p>	Acquisition or Disposal of Marketable Securities	President	Vice Chairman	Chairman	Board of Directors	1. For a single transaction amount over NTS80 million				Approval required	2. For a single transaction over NTS50 million and up to NTS80 million (inclusive)			Approval required		3. For a single transaction over NTS3 million and up to NTS50 million (inclusive)		Approval required			4. For a single transaction of NTS3 million or less (inclusive)	Approval required				Acquisition or Disposal of Marketable Securities	President	Vice Chairman	Chairman	Board of Directors	1. For a single transaction amount over NTS80 million				Approval required	2. For a single transaction over NTS50 million and up to NTS80 million (inclusive)			Approval required		3. For a single transaction of NTS50 million or less (inclusive)		Approval required			<p>1. (Omitted)</p> <p>2. Procedures for Determining Transaction Terms and Authorization Limits</p> <p>(4) The acquisition or disposal of securities by the Company shall be reviewed and submitted by the responsible department based on a report analyzing the Company's operational capital usage. The authorization thresholds and levels are as follows:</p> <table border="1" data-bbox="884 1010 1272 1500"> <thead> <tr> <th>Acquisition or Disposal of Marketable Securities</th> <th>President</th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>1. For a single transaction amount over NTS80 million</td> <td></td> <td></td> <td>Approval required</td> </tr> <tr> <td>2. For a single transaction over NTS10 million and up to NTS80 million (inclusive)</td> <td></td> <td>Approval required</td> <td></td> </tr> <tr> <td>3. For a single transaction of NTS10 million or less (inclusive)</td> <td>Approval required</td> <td></td> <td></td> </tr> </tbody> </table>	Acquisition or Disposal of Marketable Securities	President	Chairman	Board of Directors	1. For a single transaction amount over NTS80 million			Approval required	2. For a single transaction over NTS10 million and up to NTS80 million (inclusive)		Approval required		3. For a single transaction of NTS10 million or less (inclusive)	Approval required			<p>In light of operational considerations, the authorization levels and thresholds have been adjusted accordingly.</p>
Acquisition or Disposal of Marketable Securities	President	Vice Chairman	Chairman	Board of Directors																																																												
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	Company must be approved by the Board of Directors in accordance with these Procedures or other legal requirements, it shall be processed in accordance with Article 16 of these Procedures. 3-4 (Omitted)	(2) If the acquisition or disposal of assets by the Company must be approved by the Board of Directors in accordance with these Procedures or other legal requirements, it shall be processed in accordance with Article 16 of these Procedures. 3-4 (Omitted)																																																																								
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An analysis report shall be prepared and submitted to the Board of Directors for approval prior to execution.</p> <p>For the acquisition or disposal of other assets or right-of-use assets, one of the following methods shall be adopted for price evaluation and approval: price inquiry, price comparison, price negotiation, or public bidding.</p> <p>The authorization thresholds and levels for acquiring or disposing of real property, equipment, or right-of-use assets shall be as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>President</th> <th>Vice Chairman</th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>1. Real Property or Right-of-Use Assets Thereof (Non-Operating Use)</td> <td></td> <td></td> <td></td> <td>Approval required</td> </tr> <tr> <td>2. 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Article 9: Procedures for the Acquisition or Disposal of Assets From or to a Related Party	<p>1. (Omitted)</p> <p>2. When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and the board of directors:</p> <p>(1)-(7) (omitted)</p> <p>If the Company or any non-public subsidiary of the Company conducts such a transaction and the transaction amount exceeds 10% of the Company's total assets, the Company must also submit the transaction information to the shareholders' meeting for approval before executing the agreement or making any payment. However, transactions between the Company and its parent, subsidiaries, or between subsidiaries are exempt from this requirement.</p> <p>(Omitted)</p>				<p>1. (Omitted)</p> <p>2. When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and the board of directors:</p> <p>(1)-(7) (omitted)</p> <p>If the Company or any of its non-public subsidiaries acquires or disposes of equipment or right-of-use assets for business use, and the transaction amount reaches 10% or more of the Company's total assets, the transaction information shall be submitted to the shareholders' meeting for approval before any agreement is executed or payment is made. However, transactions between the Company and its parent, subsidiaries, or between subsidiaries are exempt from this requirement.</p> <p>(Omitted)</p> <p><u>The term "10% of total assets" as referred to in this Article and in Article 13 shall be calculated based</u></p>				<p>1. Amended in accordance with Paragraph 5, Article 15 of the Procedures regarding the requirement to obtain shareholders' meeting approval when acquiring or disposing of assets from or to a related party.</p> <p>2. The explanation of the term "10% of total assets," as referred to in this Article and in Article 13, has been moved to Paragraph 8 of Article 4.</p> <p>3. Adjustments have been made to clarify that the evaluation of the reasonableness of transaction costs shall be</p>			

Article No.	After Amendment	Before Amendment	Description
	<p data-bbox="331 504 703 562">3. Assessment of Transaction Cost Reasonableness</p> <p data-bbox="331 566 839 719"><u>(1) When the Company acquires real property or right-of-use assets from a related party, the reasonableness of the transaction cost shall be assessed in accordance with Article 16 of the Procedures.</u></p> <p data-bbox="331 723 839 846"><u>(2) If the assessed transaction cost is lower than the transaction amount, the transaction shall be handled in accordance with Articles 17 and 18 of the Procedures.</u></p>	<p data-bbox="906 185 1262 432">on the total assets reported in the most recent individual or separate financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. (Omitted)</p> <p data-bbox="858 472 1230 530">3. Assessment of Transaction Cost Reasonableness</p> <p data-bbox="858 535 1262 719">(1) The Company, when acquiring real property or right-of-use assets thereof from a related party, shall evaluate the reasonableness of the transaction costs by the following means:</p> <p data-bbox="922 723 1262 1196">a. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.</p> <p data-bbox="922 1200 1262 1771">b. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.</p> <p data-bbox="858 1776 1262 2022">(2) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.</p>	<p data-bbox="1286 185 1404 369">conducted in accordance with Articles 16 and 17 of the Procedures.</p>

Article No.	After Amendment	Before Amendment	Description
		<p>(3) The Company, when acquiring real property or right of use assets thereof from a related party and appraises the cost of the real property or right of use assets thereof in accordance with Subparagraphs (1) and (2) of Paragraph 3 of this Article shall also engage a CPA to check the appraisal and render a specific opinion.</p> <p>(4) If the Company acquires real property or right of use assets thereof from a related party, and the evaluation results conducted in accordance with Subparagraphs (1) and (2) of Paragraph 3 of this Article are both lower than the transaction price, the Company shall handle the transaction in accordance with the provisions of Subparagraph (5) of the same paragraph. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:</p> <p>a. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:</p> <p>(a) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p>	

Article No.	After Amendment	Before Amendment	Description
		<p>(b) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.</p> <p>b. Where the Company acquires real property or obtains real property right of use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year. Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right of use assets thereof.</p> <p>(5) — Where the Company acquires real property or right of use assets thereof from a related party and the results of appraisals conducted in accordance with Subparagraphs (1) and (2) of Paragraph 3 of this Article are uniformly lower than the transaction price, the following steps</p>	

Article No.	After Amendment	Before Amendment	Description
		<p>shall be taken. The Company and any public company accounted for under the equity method by the Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.</p> <p>a. Special reserve shall be set aside by the Company in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in the Company, then the special reserve called for under Article 41, paragraph of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the Company.</p> <p>b. The independent directors serving on the Audit Committee shall comply with Article 218 of the Company Act.</p> <p>c. Actions taken pursuant to Subparagraph (5), Items 1 and 2 of Paragraph 3 of this Article shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.</p> <p>(6) Where the Company acquires real property or right of use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with Paragraphs 1 and 2 of this Article, and Subparagraphs (1), (2), and (3) of Paragraph 3 do not apply:</p>	

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		<p>a. The related party acquired the real property or right of use assets thereof through inheritance or as a gift.</p> <p>b. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or right of use assets thereof to the signing date for the current transaction.</p> <p>c. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.</p> <p>d. The real property right of use assets for business use are acquired by the public company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.</p> <p>(7) When the Company obtains real property or right of use assets thereof from a related party, it shall also comply with Subparagraph (5) of Paragraph 3 of this Article if there is other evidence indicating that the acquisition was not an arm's length transaction.</p>																																	
<p>Article 10: Procedures for the Acquisition or Disposal of Intangible Assets, Right-of-Use Assets Thereof, or Membership Certificates</p>	<p>1. (Omitted)</p> <p>2. Procedures for Determining Transaction Terms and Authorization Limits</p> <p>(1) The acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be based on a reference to fair market value, and the transaction terms and prices shall be determined accordingly. An analysis report shall be prepared and submitted for approval.</p> <p>The authorization thresholds and levels for the acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates are as follows:</p> <table border="1" data-bbox="363 1742 850 2024"> <thead> <tr> <th>Intangible Assets or Right-of-Use Assets Thereof</th> <th>President</th> <th><u>Vice Chairman</u></th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>1. Over <u>NT\$50 million</u></td> <td></td> <td></td> <td></td> <td>Approval required</td> </tr> <tr> <td>2. Over <u>NT\$30 million</u> and up to <u>NT\$50 million</u> (inclusive)</td> <td></td> <td></td> <td>Approval required</td> <td></td> </tr> <tr> <td>3. Over <u>NT\$10 million</u> and up to <u>NT\$30 million</u> (inclusive)</td> <td></td> <td><u>Approval required</u></td> <td></td> <td></td> </tr> </tbody> </table>	Intangible Assets or Right-of-Use Assets Thereof	President	<u>Vice Chairman</u>	Chairman	Board of Directors	1. Over <u>NT\$50 million</u>				Approval required	2. Over <u>NT\$30 million</u> and up to <u>NT\$50 million</u> (inclusive)			Approval required		3. Over <u>NT\$10 million</u> and up to <u>NT\$30 million</u> (inclusive)		<u>Approval required</u>			<p>1. (Omitted)</p> <p>2. Procedures for Determining Transaction Terms and Authorization Limits</p> <p>(1) The acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be based on a reference to fair market value, and the transaction terms and prices shall be determined accordingly. An analysis report shall be prepared and submitted for approval.</p> <p>The authorization thresholds and levels for the acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates are as follows:</p> <table border="1" data-bbox="882 1839 1273 2011"> <thead> <tr> <th>Intangible Assets or Right-of-Use Assets Thereof</th> <th>President</th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>1. Over <u>NT\$30 million</u></td> <td></td> <td></td> <td>Approval required</td> </tr> <tr> <td>2. Over <u>NT\$10 million</u> and up to <u>NT\$30 million</u> (inclusive)</td> <td></td> <td>Approval required</td> <td></td> </tr> </tbody> </table>	Intangible Assets or Right-of-Use Assets Thereof	President	Chairman	Board of Directors	1. Over <u>NT\$30 million</u>			Approval required	2. Over <u>NT\$10 million</u> and up to <u>NT\$30 million</u> (inclusive)		Approval required		<p>1. Authorization levels and thresholds have been adjusted in consideration of operational conditions.</p> <p>2. Execution units have been revised in accordance with current operating procedures.</p>
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Membership Certificate	President	Chairman	Board of Directors																																				
1. Over NT\$500,000			Approval required																																				
2. NT\$500,000 or less (inclusive)		Approval required																																					
Article 11: Procedures for the Acquisition or Disposal of Derivatives	<p data-bbox="323 1518 850 1641">1. Trading Principles and Policies (1) Types of Transactions (omitted) (2) Operating (Hedging) Strategies (omitted) (3) Division of Responsibilities (omitted)</p> <p data-bbox="363 1675 850 2016">a. Accounting and Finance Department (a)-(c) (omitted) (d) Approval Authority for Derivative Transactions A. Hedging Transactions: For any single transaction exceeding US\$5 million, or if the cumulative net position exceeds US\$10 million, the transaction must be submitted to the Board of Directors for approval. For single transactions exceeding US\$2.5 million and</p>	<p data-bbox="850 1518 1276 1641">1. Trading Principles and Policies (1) Types of Transactions (omitted) (2) Operating (Hedging) Strategies (omitted) (3) Division of Responsibilities (omitted)</p> <p data-bbox="882 1675 1276 2016">a. Accounting and Finance Department (a)-(c) (omitted) (d) Approval Authority for Derivative Transactions A. Approval authority for hedging transactions: If a single transaction amount reaches US\$5 million or the cumulative net position reaches US\$10 million or more, the transaction must be submitted to the Board of</p>	<p data-bbox="1276 1518 1425 1832">In light of operational considerations, the authorization levels and thresholds have been adjusted accordingly.</p>																																				

Article No.	After Amendment	Before Amendment	Description
	<p><u>up to US\$5 million (inclusive), or if the cumulative net position exceeds US\$5 million and up to US\$10 million (inclusive), the Chairman is authorized to approve the transaction. For single transactions of US\$2.5 million or less (inclusive), or if the cumulative net position is US\$5 million or less (inclusive), the Vice Chairman is authorized to approve the transaction.</u></p> <p>B. Financial Transactions: All financial transactions conducted for investment or speculative purposes must be carefully evaluated and submitted to the Board of Directors for approval prior to execution.</p> <p>b~c (omitted)</p> <p>2-4 (omitted)</p>	<p>Directors for approval. All other transactions may be approved by the Chairman under delegated authority.</p> <p>B. Financial Transactions: All financial transactions conducted for investment or speculative purposes must be carefully evaluated and submitted to the Board of Directors for approval prior to execution.</p> <p>b~c (omitted)</p> <p>2-4 (omitted)</p>	
<p>Article 14: The Company's subsidiaries shall comply with the following provisions:</p>	<p>1. Each subsidiary shall establish its own "Procedures for Acquisition or Disposal of Assets" in accordance with the relevant provisions of the Procedures.</p> <p>2. <u>If a non-public subsidiary has not yet established its own "Procedures for the Acquisition or Disposal of Assets," the procedures for acquiring or disposing of assets shall be conducted in accordance with the parent company's "Procedures for Acquisition or Disposal of Assets."</u></p> <p>3. If a subsidiary that is <u>not a domestic public company</u> engages in a transaction requiring public disclosure and reporting under Articles 31 and 32 of the Procedures for Acquisition or Disposal of Assets, such disclosure and reporting shall be carried out by the parent company on behalf of the subsidiary</p> <p>4. In applying the disclosure and reporting thresholds for a subsidiary that is not a <u>domestic public company</u>, the terms "20% of paid-in capital" or "10% of total assets" shall be calculated based on the paid-in capital or total assets of the parent company (the Company).</p>	<p>1. Each subsidiary shall also establish its own "Procedures for Acquisition or Disposal of Assets" in accordance with the relevant provisions of the Procedures, which shall be approved by the Chairman of the subsidiary; the same approval process applies to any subsequent amendments.</p> <p>2. The execution and approval authority for a subsidiary's acquisition or disposal of assets shall be carried out in accordance with the subsidiary's internal control procedures, and shall also comply with the parent company's "Procedures for Acquisition or Disposal of Assets."</p> <p>3. If a subsidiary that is not a domestic public company engages in a transaction requiring public disclosure and reporting under Articles 31 and 32 of the Procedures for Acquisition or Disposal of Assets, such disclosure and reporting shall be carried out by the parent company on behalf of the subsidiary</p> <p>4. In applying the disclosure and reporting thresholds for a subsidiary, the terms "20% of paid-in capital" or "10% of total assets" shall be calculated based on the</p>	<p>1. Paragraph 1 has been revised to clarify that the approval level for subsidiaries to establish their own "Procedures for Acquisition or Disposal of Assets" must comply with the relevant provisions of the Procedures.</p> <p>2. Paragraphs 2 through 4 have been revised and adjusted for clarity and alignment with operational requirements.</p> <p>3. The deleted content of Paragraph 5 regarding the 10% of total assets rule has been moved to Article 4, Paragraph 8, and the wording has</p>

Article No.	After Amendment	Before Amendment	Description
	<p>5. If the subsidiary's shares have no par value or the par value per share is other than NT\$10, then for the purpose of applying the transaction threshold of 20% of paid-in capital under these Procedures, the calculation shall be based on 10% of the equity attributable to the owners of the parent company.</p>	<p>paid-in capital or total assets of the parent company (the Company).</p> <p>5. The term "10% of total assets" as referred to in the Procedure shall be calculated based on the total assets reported in the most recent individual or separate financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. If the subsidiary's shares have no par value or the par value per share is other than NT\$10, then for the purpose of applying the transaction threshold of 20% of paid-in capital under these Procedures, the calculation shall be based on 10% of the equity attributable to the owners of the parent company.</p>	<p>been amended accordingly.</p>
<p>Article 16: Implementation and Amendments</p>	<p>The Company's "Procedures for Acquisition or Disposal of Assets" shall be approved by the Audit Committee and the Board of Directors and submitted to the shareholders' meeting for approval. The same procedure shall apply to any amendments. When submitting the "Procedures for Acquisition or Disposal of Assets" to the Board of Directors for discussion, the Company shall give full consideration to the opinions of all independent directors, and any objections or reservations expressed shall be recorded in the meeting minutes.</p>	<p>The Company's "Procedures for Acquisition or Disposal of Assets" shall be approved by the Audit Committee and the Board of Directors and submitted to the shareholders' meeting for approval. The same procedure shall apply to any amendments. If any director expresses an objection that is recorded or submitted in writing, the Company shall submit the objection for discussion at the shareholders' meeting. When submitting the "Procedures for Acquisition or Disposal of Assets" to the Board of Directors for discussion, the Company shall give full consideration to the opinions of all independent directors, and any objections or reservations expressed shall be recorded in the meeting minutes.</p>	<p>Since the Company has established an Audit Committee, the formulation and amendment of these Procedures are governed by resolutions passed by both the Audit Committee and the Board of Directors. There is no requirement to submit directors' dissenting opinions to the shareholders' meeting for discussion; therefore, this provision has been deleted.</p>
<p>Article 18: Formulation and Amendment History</p>	<p>(Omitted) 11th Amendment: <u>Approved by the Board of Directors on April 8, 2025</u> <u>Proposed date for submission to the Annual General Shareholders' Meeting: May 23, 2025</u></p>	<p>(Omitted)</p>	<p>New amendment record added.</p>

Syncomm Technology Corp.

Comparison Table for Amendment to the "Procedures for Loaning of Funds and Making of Endorsements/Guarantees"

Article No.	After Amendment	Before Amendment	Description
Article 2: Definition of Terms	1. (Omitted) 2. Net Worth: Refers to the equity attributable to owners of the parent company as presented in the balance sheet of <u>the most recent financial statements, which have been audited or reviewed by a certified public accountant.</u> 3-4 (Omitted)	1. (Omitted) 2. Net Worth: Refers to the equity attributable to owners of the parent company as shown in the balance sheet prepared in accordance with the <u>Regulations Governing the Preparation of Financial Reports by Securities Issuers.</u> 3-4 (Omitted)	In alignment with Article 6 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and the related Q&A issued by the FSC, this provision clarifies that the determination of "net worth" shall follow the basis prescribed in the relevant reporting standards.
Article 3: Entities Eligible for Loans of Funds	The term "entities to which the Company may loan funds" as used in these Procedures refers to the loaning of funds in accordance with Article 15 of the Company Act. Except under the following circumstances, the Company shall not loan funds to its shareholders or any other entities: 1. Where an entity has a business transaction with the Company; The term "business transaction" refers to purchase or sale transactions conducted with the Company. 2. Where an entity has a short-term financing need. The term "short-term" refers to a period not exceeding one year. However, if the Company's business cycle exceeds one year, such a cycle shall apply. The term "financing amount" as referred to above means the cumulative outstanding balance of the Company's short-term financing, which shall not exceed 40 percent of the Company's net worth. If the Company has foreign <u>subsidiaries</u> in which it directly and indirectly holds 100 percent of the voting shares, and such <u>subsidiaries</u> engage in intercompany loans with each other or provide loans to the Company <u>due</u>	The term "entities to which the Company may loan funds" as used in these Procedures refers to the loaning of funds in accordance with Article 15 of the Company Act. Except under the following circumstances, the Company shall not loan funds to its shareholders or any other entities: 1. Where an entity has a business transaction with the Company; The term "business transaction" refers to purchase or sale transactions conducted with the Company. 2. Where an entity has a short-term financing need. The term "short-term" refers to a period not exceeding one year. However, if the Company's business cycle exceeds one year, such a cycle shall apply. The term "financing amount" as referred to above means the cumulative outstanding balance of the short-term financing provided by the Company, and it shall not exceed 40 percent of the net worth of the <u>lending entity.</u> If the Company has foreign companies in which it directly and indirectly holds 100 percent of the voting shares, and such companies engage in intercompany <u>lending</u> among themselves or provide loans to the Company, such transactions shall not be subject to the restriction set forth in	1. To ensure consistency in the expression throughout these Procedures, the wording has been revised accordingly. 2. In compliance with Article 3 of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" and the official Q&A, where a subsidiary engages in fund lending, it shall establish its own internal operating procedures, including loan limits and terms, with the

Article No.	After Amendment	Before Amendment	Description
	<p><u>to financing needs</u>, such transactions shall not be subject to the restriction set forth in Subparagraph 2 of Paragraph 1. <u>However, the subsidiaries shall still establish internal operating procedures specifying the loan limits and durations, in accordance with the relevant regulations prescribed by the competent authority.</u></p> <p>Where any responsible person of the Company violates the proviso of Paragraph 1, such person shall be held jointly and severally liable with the borrower for repayment. If the Company incurs any loss as a result, the responsible person shall also bear liability for damages.</p>	<p>Subparagraph 2 of Paragraph 1. <u>The aggregate lending amount and limits for individual entities shall be handled in accordance with Article 5, and the loan duration shall be governed by Article 7.</u></p> <p>Where any responsible person of the Company violates the proviso of Paragraph 1, such person shall be held jointly and severally liable with the borrower for repayment. If the Company incurs any loss as a result, the responsible person shall also bear liability for damages.</p>	<p>subsidiary as the responsible entity. Accordingly, this Article has been revised to reflect the applicable provisions regarding lending limits for subsidiaries.</p>
<p>Article 5 Limits on Aggregate and Individual Loans of Funds</p>	<p>1. The total amount of loans provided by the Company for reasons of business transactions or short-term financing shall not exceed 40 percent of the Company's net worth, respectively. The aggregate cumulative amount of all loans shall not exceed 40 percent of the Company's net worth.</p> <p>2. For entities with business transactions with the Company, the individual loan amount shall not exceed the amount of business transactions between the parties. The term "business transaction amount" refers to the higher of the purchase or sales amount between the two parties in the most recent year.</p> <p>3. For entities with short-term financing needs, the individual loan amount shall not exceed 30 percent of the Company's net worth.</p>	<p>1. The total amount of loans provided by the Company for reasons of business transactions or short-term financing shall not exceed 10 percent of the Company's net worth, respectively. The aggregate cumulative amount of all loans shall not exceed 20 percent of the Company's net worth.</p> <p>2. For entities with business transactions with the Company, the individual loan amount shall not exceed the amount of business transactions between the parties and shall be limited to no more than 5 percent of the Company's net worth. The term "business transaction amount" refers to the higher of the purchase or sales amount between the two parties in the most recent year.</p> <p>3. For entities with short-term financing needs, the individual loan amount shall not exceed 5 percent of the Company's net worth.</p> <p>4. The cumulative outstanding balance of short-term financing shall not exceed 40 percent of the net worth of the borrowing entity.</p>	<p>1. The total loan limits for short-term financing have been revised to align with the thresholds stipulated in Article 3, and adjustments have also been made to the individual loan limits for short-term financing and for loans provided due to business transactions.</p> <p>2. The original Subparagraph 4 has been incorporated into Subparagraph 1 and is therefore deleted to avoid redundancy.</p>
<p>Article 6: Procedures for Loaning of Funds and Review Procedures</p>	<p>1. (Omitted)</p> <p>2. Application procedures For first-time borrowers, the borrower shall apply for a loan from the Company, and the clerk shall contact the borrower to understand the use of the loan and the latest business and financial condition. If the borrower meets the requirements of the Procedures, the borrower shall submit a written application and provide the basic information and financial information of the borrower for the credit and risk</p>	<p>1. (Omitted)</p> <p>2. Application procedures For first-time borrowers, the borrower shall apply for a loan from the Company, and the clerk shall contact the borrower to understand the use of the loan and the latest business and financial condition. If the borrower meets the requirements of the Procedures, the borrower shall submit a written application and provide the basic information and financial information of the borrower for the credit and risk assessment. For</p>	<p>1. Revised to reflect practical operational considerations.</p> <p>2. To ensure consistency in the expression throughout these Procedures, the wording has been revised accordingly.</p>

Article No.	After Amendment	Before Amendment	Description
	<p>assessment. For repeat borrowers, a credit investigation and risk assessment shall, in principle, be conducted annually. In the case of major transactions, such investigation shall be conducted at any time or as needed based on the specific circumstances.</p> <p>If the Company engages in lending of funds due to business transactions, the Company's personnel should assess whether the lending amount is equivalent to the business transaction amount. If necessary for short-term financing, the reason for and condition of the lending should be listed, and a credit check should be conducted.</p> <p>3. (Omitted)</p> <p>4. Approval and Review</p> <p>(1) (Omitted)</p> <p>(2) Loans of funds between the Company and its parent or subsidiary, or between subsidiaries, shall be submitted for resolution by the Board of Directors in accordance with the preceding provisions. However, the Board may authorize the Chairman to approve loans to the same borrower, within a limit not exceeding 10 percent of the Company's net worth as stated in the most recent financial statements, and for a period not exceeding one year, allowing disbursement in installments or revolving use within that limit.</p> <p>(3) (Omitted)</p> <p>5-7 (Omitted)</p>	<p>repeat borrowers, a credit investigation and risk assessment shall, in principle, be conducted annually. In the case of major transactions, such investigation shall be conducted semi-annually or as needed based on the specific circumstances.</p> <p>If the Company engages in lending of funds due to business transactions, the Company's personnel should assess whether the lending amount is equivalent to the business transaction amount. If necessary for short-term financing, the reason for and condition of the lending should be listed, and a credit check should be conducted.</p> <p>3. (Omitted)</p> <p>4. Approval and Review</p> <p>(1) (Omitted)</p> <p>(2) Loans of funds between the Company and its parent or subsidiary, or between subsidiaries, shall be submitted for resolution by the Board of Directors in accordance with the preceding provisions. However, the Board may authorize the Chairman to approve loans to the same borrower, within a limit not exceeding 10 percent of the lender's net worth as stated in the most recent financial statements, and for a period not exceeding one year, allowing disbursement in installments or revolving use within that limit.</p> <p>(3) (Omitted)</p> <p>5-7 (Omitted)</p>	
<p>Article 7: Term and Interest Calculation Method for Loans of Funds</p>	<p>1. (Omitted)</p> <p>2. Interest Calculation Method: The interest rate shall be set at no less than the average interest rate on the Company's bank borrowings, plus applicable fees such as credit investigation charges, collateral arrangement fees, and other administrative costs. The Board of Directors may adjust the rate as appropriate based on actual circumstances. Interest shall be calculated on a daily basis by multiplying the sum of the daily loan balances (i.e., the accumulated principal) by the applicable interest rate, then dividing by 365 to determine the interest amount. Unless otherwise stipulated, interest shall be paid monthly, and the borrower shall be notified to make the payment within one week from the agreed interest payment date.</p>	<p>1. (Omitted)</p> <p>2. Interest Calculation Method: The interest rate shall be set at no less than the average interest rate on the Company's bank borrowings, plus applicable fees such as credit investigation charges, collateral arrangement fees, and other administrative costs. Interest shall be calculated on a daily basis by multiplying the sum of the daily loan balances (i.e., the accumulated principal) by the applicable interest rate, then dividing by 365 to determine the interest amount. Unless otherwise stipulated, interest shall be paid monthly, and the borrower shall be notified to make the payment within one week from the agreed interest payment date.</p>	<p>Revised to reflect practical operational considerations.</p>

Article No.	After Amendment	Before Amendment	Description
Article 10: Control Procedures for Subsidiaries Lending Funds to Others	1. (Omitted) 2. If a subsidiary intends to loan funds to another party, it shall first submit the case to the Company for prior review and assessment. Additionally, the subsidiary shall prepare a "Loan of Funds Registry" for the previous month and submit it to the Company by the 8th day of each month (exclusive). 3. (Omitted)	1. (Omitted) 2. If a subsidiary has loaned funds to another party, it shall prepare a "Loan of Funds Registry" for the previous month and submit it to the Company by the 8th day of each month (exclusive). 3. (Omitted)	To enhance risk control, the provision is amended to require subsidiaries to obtain prior approval from the Company before proceeding with loans to other parties.
Article 14: Endorsement and Guarantee Limits	1. The aggregate amount of endorsements and guarantees provided externally by the Company or by the Company and its subsidiaries combined shall not exceed 40 percent of the Company's net worth. 2. The endorsement and guarantee amount to any single entity provided by the Company or by the Company and its subsidiaries combined shall not exceed 20 percent of the Company's net worth. 3. For endorsements and guarantees made by the Company or by the Company and its subsidiaries combined due to business transactions, the limit for any single entity shall be the lower of the limit prescribed in the preceding subparagraph or the amount of business transactions. The term "business transaction amount" refers to the higher of the purchase or sales amount between the two parties in the most recent year.	1. The aggregate amount of endorsements and guarantees provided externally by the Company or by the Company and its subsidiaries combined shall not exceed 40 percent of the Company's net worth. 2. The endorsement and guarantee amount to any single entity provided by the Company or by the Company and its subsidiaries combined shall not exceed 10 percent of the Company's net worth. 3. For endorsements and guarantees made due to business transactions, the limit to any single entity shall be the lower of NT\$10 million or the amount of business transactions. The term "business transaction amount" refers to the higher of the purchase or sales amount between the two parties in the most recent year.	1. The limit on the amount of endorsements and guarantees to a single entity by the Company or by the Company and its subsidiaries combined has been revised. 2. In Paragraph 3, a clarification has been added regarding the calculation basis for endorsements and guarantees made due to business transactions, and the limit per individual counterparty has been adjusted accordingly.
Article 15: Endorsement and Guarantee Decision- Making and Authorization Levels	1. (Omitted) 2. Prior to providing an endorsement or guarantee, the Company shall obtain a resolution of the Board of Directors. However, for endorsements and guarantees between companies in which the Company directly and indirectly holds 100% of the voting shares, the Chairman may be authorized to act within the limits set forth in Article 14 to proceed first due to time sensitivity, and report to the next Board meeting for ratification. 3-4 (omitted)	1. (Omitted) 2. Prior to providing an endorsement or guarantee, the Company shall obtain a resolution of the Board of Directors. However, to accommodate time-sensitive needs, the Board of Directors may authorize the Chairman to approve each guarantee up to 10 percent of the Company's net worth. Within the forementioned limit, the Chairman may proceed with the endorsement or guarantee first and report to the next Board meeting for ratification. 3-4 (omitted)	Revised to allow the Chairman to proceed with endorsements and guarantees between companies in which the Company directly and indirectly holds 100% of the voting shares, within the limits set in Article 14, and submit the case for ratification by the next Board meeting.

Article No.	After Amendment	Before Amendment	Description
Article 19: Control Procedures for Subsidiaries Making Endorsements and Guarantees	1. (Omitted) 2. If a subsidiary intends to make an endorsement or guarantee for another party, it shall <u>submit the case to the Company for prior review and assessment, and</u> shall also prepare a "Registry of Endorsements and Guarantees" for the previous month and report it to the Company by the 8th day of each month (exclusive). 3. (Omitted)	1. (Omitted) 2. If a subsidiary intends to make an endorsement or guarantee for another party, it shall prepare a "Registry of Endorsements and Guarantees" for the previous month and submit it to the Company by the 8th day of each month (exclusive). 3. (Omitted)	To strengthen risk control, this provision is revised to require prior submission to the Company for review and assessment when a subsidiary intends to make an endorsement or guarantee for another party.
Article 24: Implementation and Amendments	(Omitted) <u>2nd Amendment</u> <u>Date of Approval: Submitted to the shareholders' meeting on May 23, 2025</u>	(Omitted)	New amendment record added.

Syncomm Technology Corp.

Comparison Table for Amendment to the "Rules for Election of Directors"

Article No.	After Amendment	Before Amendment	Description
Article 8	Article 8 The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.	Article 8 The ballot cases shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.	The wording has been revised based on actual operational considerations.
Article 9	Article 9 (To be deleted)	Article 9 If a candidate being elected is a shareholder, the voter shall fill in the candidate's account name and shareholder account number in the "Candidate" column of the ballot. If the candidate is not a shareholder, the voter shall fill in the candidate's full name and National Identification Number. However, where the government or a juristic person shareholder is the candidate, the "Candidate" column of the ballot shall indicate the name of the government or juristic person. It may also include the name of its representative; if there are multiple representatives, the names of each shall be separately indicated.	This article has been deleted. According to the Financial Supervisory Commission directive Jin-Guan-Zheng-Jiao No. 1080311451, starting from 2021, the nominee system must be adopted for the election of directors of listed (or OTC-listed) companies. Shareholders shall elect directors from the list of candidates. Since shareholders will already have access to candidates' names, education, and professional backgrounds prior to the shareholders' meeting, it is no longer necessary to identify the candidates via account numbers or ID numbers. Therefore, this article is deleted.
Article 9	Article 9 Ballots shall be deemed invalid under any of the following circumstances: (1) The ballot is not prepared by the Board of Directors. (2) The ballot was not placed into the ballot box . (3) A blank ballot was placed into the ballot box . (4) The same ballot contains the names of two or more candidates. (5) The candidate listed does not match any name on the official list of director nominees .	Article 10 Ballots shall be deemed invalid under any of the following circumstances: (1) The ballot is not prepared by the Board of Directors. (2) The ballot was not placed into the ballot case . (3) A blank ballot was placed into the ballot case . (4) The same ballot contains the names of two or more candidates. (5) If the candidate listed is a shareholder and the account name, shareholder account number, and shareholder register do not match; or, if the candidate is not a	1. The article numbers have been adjusted to reflect the deletion of the original Article 9. 2. The wording has been revised based on actual operational considerations. 3. In accordance with the Financial Supervisory Commission directive 080311451, listed (and OTC-listed) companies

Article No.	After Amendment	Before Amendment	Description
	<p>(6) Other symbols, drawings, or text are written on the ballot besides the candidate's name and number of votes.</p> <p>(7) The handwriting is illegible <u>making it impossible to verify or</u> altered.</p> <p>(8) If the total number of votes cast exceeds the number of voting rights held by the voter.</p>	<p>shareholder, and the name and identification number do not match the verifying documents.</p> <p>(6) Other symbols, drawings, or text are written on the ballot besides the candidate's name, shareholder account number, and number of votes.</p> <p>(7) If any of the candidate's account name, shareholder account number, or number of voting rights has been altered.</p> <p>(8) The handwriting is illegible.</p> <p>(9) If the total number of votes cast exceeds the number of voting rights held by the voter.</p> <p>(10) If the candidate's name is identical to another shareholder, and the shareholder account number or identification number is not provided to distinguish the individual.</p> <p>(11) If the ballot is not handled in accordance with the procedures specified in Article 9.</p>	<p>shall adopt the candidate nomination system for director elections starting in 2021. Shareholders must elect directors from the list of nominated candidates. Therefore, Subparagraphs 5 and 6 of this article have been revised, Subparagraphs 7 and 8 have been merged and adjusted, the original Subparagraph 9 has been renumbered, and Subparagraphs 10 and 11 have been deleted.</p>
Article 10	<p>Article 10</p> <p>A ballot box shall be provided for the election of directors. After voting, the ballot box shall be opened jointly by the monitoring personnel and ballot counters.</p>	<p>Article 11</p> <p>A ballot case shall be provided for the election of directors. After voting, the ballot case shall be opened jointly by the monitoring personnel and ballot counters.</p>	<p>1. The article numbers have been adjusted to reflect the deletion of the original Article 9.</p> <p>2. The wording has been revised based on actual operational considerations.</p>
Article 11	<p>Article 11 (Omitted)</p>	<p>Article 12 (Omitted)</p>	<p>The article number has been adjusted in accordance with the deletion of the original Article 9.</p>
Article 12	<p>Article 12 (To be deleted)</p>	<p>Article 13 Each elected director shall be issued a notice of election by the Board of Directors.</p>	<p>The article has been deleted based on actual operational considerations.</p>
Article 12	<p>Article 12 (Omitted)</p>	<p>Article 14 (Omitted)</p>	<p>The article number has been adjusted in accordance with the deletion of the original Articles 9 and 13.</p>
Article 13	<p>Article 13 (Omitted)</p> <p>4th Amendment Date of Approval: Submitted to the shareholders' meeting on May 23, 2025</p>	<p>Article 15 (Omitted)</p>	<p>1. The article number has been adjusted in accordance with the deletion of the original Articles 9 and 13.</p> <p>2. New amendment record added.</p>

Description for Non-Competition Restrictions on Directors

The following Directors are proposed to be released from the non-competition restrictions at the Shareholders' Meeting.

Title	Name	Company Name and Position Held Concurrently		Representing Juristic Person	Business Activities Identical or Similar to Those of the Company	Potential Conflict of Interest
Corporate Director Representative	Lo, Sen-Chou	AlgolTek, Inc.	Legal Representative Chairman	Alcor Micro Corporation	Product Designing	None
		Silicon Optronics, Inc.	Director	(not applicable)	Electronics Components Manufacturing / Product Designing	None
		Gallopwave Inc.	Director	(not applicable)	Wireless Communication Mechanical Equipment Manufacturing / Electronics Components Manufacturing / Wholesale of Telecommunication Apparatus / Information Software Services / Data Processing Services / Electronic Information Supply Services	None
		Gear Radio Electronics Corp.	Legal Representative Chairman	Gear Radio Limited, Samoa	Wireless Communication Mechanical Equipment Manufacturing / Electronics Components Manufacturing / Information Software Services / Data Processing Services	None
		ENE Technology Inc.	Legal Representative Director	Alcor Micro Corporation	Electronics Components Manufacturing / Information Software Services / Product Designing	None
		Inpsytech, Inc.	Legal Representative Director	Egis Technology Inc.	Electronics Components Manufacturing / Information Software Services / Data Processing Services / Electronic Information Supply Services / Product Designing	None
Corporate Director Representative	Tsai, Ling-Chun	AlgolTek, Inc.	Legal Representative Director	Alcor Micro Corporation	Product Designing	None
		ENE Technology Inc.	Legal Representative Chairman	Alcor Micro Corporation	Electronics Components Manufacturing / Information Software Services / Product Designing	None
Corporate Director Representative	Peng, Chih-Chiang	U-MEDIA Communications Inc.	Director	(not applicable)	Electronics Components Manufacturing / Product Designing	None

Appendix I

Articles of Incorporation of Syncomm Technology Corp.

Chapter I General Provisions

- Article 1. The Company is organized in accordance with the Company Act and is named 鈺寶科技股份有限公司, with the English name SYNCOMM TECHNOLOGY CORP.
- Article 2. The scope of the Company's business is as follows:
1. CC01060 Wired Communication Mechanical Equipment Manufacturing.
 2. CC01070 Wireless Communication Mechanical Equipment Manufacturing.
 3. CC01080 Electronics Components Manufacturing.
 4. F213010 Retail Sale of Electrical Appliances.
 5. F213060 Retail Sale of Telecommunication Apparatus.
 6. F113020 Wholesale of Electrical Appliances.
 7. F113070 Wholesale of Telecommunication Apparatus.
 8. I101990 Other Engineering Consulting (Communication Engineering Consulting).
 9. I301010 Information Software Services.
 10. I301020 Data Processing Services.
 11. I301030 Electronic Information Supply Services.
 12. I501010 Product Designing.
 13. IE01010 Telecommunications Service Number Agencies.
 14. F401021 Restrained Telecom Radio Frequency Equipments and Materials Import.
 15. CC01101 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing.
 16. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3. The Company may, based on business or investment needs and upon resolution by the Board of Directors, provide endorsements and guarantees to external parties, the procedures for which shall be handled in accordance with the Company's relevant operational procedures.
- Article 4. The total amount of the Company's reinvestments shall not be restricted by the 40% limit on reinvestments exceeding paid-in capital as stipulated in Article 13 of the Company Act, and the Board of Directors is authorized to execute such reinvestments.
- Article 5. The Company's head office is located in Hsinchu City. When necessary, the Board of Directors may resolve to establish branch offices domestically or overseas.
- Article 6. The Company's method of public announcement shall be handled in accordance with relevant laws and regulations.

Chapter II Shares

- Article 7. The total capital of the Company is NT\$1 billion, divided into 100 million shares at NT\$10 per share. The unissued shares are authorized to be issued by the Board of Directors in installments. Among the total capital mentioned in the preceding paragraph, 7 million shares are reserved for the employee stock option certificates, and the Board of Directors is authorized to issue the stock option certificates in installments.
- Article 7-1. The recipients of the Company's repurchased treasury shares may include employees of qualified controlling or subsidiary companies. The eligibility criteria and transfer method shall be determined by a resolution of the Board of Directors.
The recipients of employee stock options issued by the Company may include employees of qualified controlling or subsidiary companies. The eligibility criteria and issuance method shall be determined by a resolution of the Board of Directors.

When the Company issues new shares, the employees eligible to subscribe may include employees of qualified controlling or subsidiary companies. The eligibility criteria and subscription method shall be determined by a resolution of the Board of Directors.

The recipients of restricted employee shares issued by the Company may include employees of qualified controlling or subsidiary companies. The eligibility criteria and allocation method shall be determined by a resolution of the Board of Directors.

Article 7-2 If the Company issues employee stock warrants at a price lower than the closing price of the Company's common stock shares on the date of issuance, the issuance shall be made in installments within one year from the date of the resolution of the shareholders' meeting, after being approved by more than two-thirds of the voting rights of the attending shareholders. Such issuance shall also be explicitly stated and explained in the notice of the shareholders' meeting in accordance with the Regulations Governing the Offering and Issuance of Securities by Securities Issuers and other applicable laws and regulations and shall not be proposed as an extraordinary motion.

Article 7-3 If the Company transfers treasury shares to employees at a price lower than the average repurchase price, such transfer must be approved in advance by a shareholders' meeting attended by shareholders representing more than half of the total outstanding shares, with the approval of at least two-thirds of the voting rights of the shareholders present. The matter shall be clearly stated and explained in the notice of the shareholders' meeting in accordance with applicable laws and regulations and shall not be proposed as an extraordinary motion.

Article 8. All shares of the Company shall be in registered form, and shall be issued after being signed or stamped by a director representing the Company, and certified by the competent authority or a duly authorized issuing and registration agency.
The Company may issue shares without printing physical share certificates, in which case it shall register the issuance with a centralized securities depository enterprise and follow the regulations of said institution.

Article 8-1 The Company's stock affairs shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies as promulgated by the competent authority.

Article 9. The entries in the shareholders' roster shall not be altered within 60 days prior to the convening date of a regular shareholders' meeting, or within 15 days prior to the convening date of an extraordinary shareholders' meeting, or within 5 days prior to the target date fixed by the Company for distribution of dividends, bonus or other benefits. The periods specified in the preceding paragraph shall commence from the applicable convening date of the shareholders' meeting or from the applicable target date, as the case may be.

Chapter III Shareholders' Meeting

Article 10. The shareholders' meetings of the Company are classified into general meetings and extraordinary meetings. A general meeting shall be convened once a year by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Extraordinary meetings shall be convened as necessary in accordance with applicable laws and regulations.

The shareholders' meetings of the Company may be held by means of video conferencing or other methods announced by the Ministry of Economic Affairs.

Article 10-1 A notice of a general shareholders' meeting shall be given to all shareholders at least 30 days prior to the meeting date, and a notice of an extraordinary shareholders' meeting shall be given at least 15 days prior to the meeting date. The notice shall specify the date, location, and purpose of the meeting.

Article 10-2 If the shareholders' meeting is convened by the Board of Directors, the Chairman shall preside over the meeting. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any reason, the proxy shall be handled in accordance with Article 208, Paragraph 3 of the Company Act.

If the shareholders' meeting is convened by any other person having the convening right other than the Board of Directors, such person shall preside over the meeting. However, if there are two or more persons having the convening right, one of them shall be nominated to preside over the meeting.

- Article 11. If a shareholder is unable to attend a shareholders' meeting in person, they may appoint a proxy to attend on their behalf by completing a power of attorney issued by the Company, specifying the scope of authorization. The procedures for proxy attendance by shareholders shall comply with Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" as promulgated by the competent authority.
- Article 12. Unless otherwise provided by law, each share held by the Company's shareholder shall carry one voting right. When convening a shareholders' meeting, the Company may allow shareholders to exercise their voting rights in writing or electronically. The method for exercising voting rights in writing or electronically shall be specified in the notice of the shareholders' meeting.
- Article 13. Unless otherwise provided by the Company Act, a resolution at a shareholders' meeting shall be adopted by a majority of the votes of the shareholders present, who represent more than one-half of the total number of issued shares.

Chapter IV Directors, Audit Committee, and Managers

- Article 14. The Company shall have five to nine directors, each serving a term of three years. Directors shall be elected by the shareholders' meeting from a list of nominated candidates under the candidate nomination system, and may be re-elected upon the expiration of their term.
- Among the total number of directors referred to in the preceding paragraph, the number of independent directors shall be no less than three and shall not be less than one-fifth of the total number of directors.
- The procedures for accepting nominations of director candidates, as well as public announcements and related matters, shall be handled in accordance with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations.
- The total number of shares of the Company held by all directors shall comply with the requirements set by the competent securities authority.
- In accordance with Article 14-4 of the Securities and Exchange Act, the Company has established an Audit Committee. The Audit Committee shall be composed of all independent directors and shall consist of no fewer than three members, one of whom shall serve as the convener, and at least one member shall possess expertise in accounting or finance. The powers, responsibilities, and other requirements for the Audit Committee shall be governed by applicable laws and regulations or the Company's internal rules and shall be established by resolution of the Board of Directors.
- Article 15. The Board of Directors shall be composed of the directors. A chairman shall be elected from among the directors by a resolution adopted by the attendance of at least two-thirds of the directors and the approval of more than half of the directors present. A vice chairman may also be elected in the same manner. The chairman shall represent the Company externally.
- Article 16. Unless otherwise provided by the Company Act, meetings of the Board of Directors shall be convened and chaired by the chairman. In the event the chairman is on leave or otherwise unable to exercise his duties, a proxy shall act in accordance with Article 208 of the Company Act. Notices for convening board meetings may be given in writing, by fax, or by electronic means. In the event of emergencies, a board meeting may be convened at any time.
- Article 16-1. Unless otherwise provided by the Company Act, resolutions of the Board of Directors shall require the presence of a majority of the directors and the approval of a majority of those present.
- If a director is on leave or otherwise unable to attend, the proxy shall be appointed in accordance with Article 205 of the Company Act. When a board meeting is conducted via video conferencing, directors participating through video shall be deemed to have attended the meeting in person.
- Article 17. The remuneration of directors shall be determined by the Board of Directors, taking into consideration each director's level of participation in the Company's operations, the value of their contributions, prevailing industry standards, and the Company's business performance.

- Article 17-1 The Company shall purchase liability insurance for its directors during their term of office to cover the compensation liabilities they may legally bear in connection with the performance of their duties, in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
- Article 18. The Company shall appoint one General Manager. The appointment, dismissal, and remuneration of the General Manager shall be handled in accordance with Article 29 of the Company Act.

Chapter V Accounting

- Article 19. At the end of each fiscal year, the Company's Board of Directors shall prepare the following documents and submit them, in accordance with legal procedures, to the shareholders' meeting for approval.
1. Business Report
 2. Financial Statements
 3. Proposal for the Allocation of Earnings or Compensation for Losses
- Article 20. If the Company generates profit for the year (where "profit" refers to pre-tax income before deducting employee compensation and director remuneration), it shall allocate no less than 5% of such profit as employee compensation and no more than 3% as director remuneration. However, if the Company has accumulated losses (including adjustment of the amount of undistributed earnings), a reserve for the amount to cover such losses should be set aside in advance.

The employee remuneration mentioned in the preceding paragraph may be granted in the form of stock or cash, and the recipients may include employees of controlling or subordinate companies who meet certain conditions. The remuneration to directors mentioned in the preceding paragraph shall be paid in cash only.

The preceding two paragraphs shall be implemented by resolution of the Board of Directors, and shall be reported to the shareholders' meeting.

- Article 20-1 If the Company has earnings in a fiscal year, the Company shall first pay taxes and cover losses of previous years, followed by setting aside a legal reserve at 10% of the remaining profits. However, this is not applicable if the legal reserve has reached the same amount as the Company's paid-in capital. If a special reserve is set aside or reversed in accordance with the laws or regulations of the competent authority, the remaining amount, plus the undistributed earnings at the beginning of the period, shall be the basis for the distribution of dividends, which the Board of Directors shall propose and submit to the shareholders' meeting for resolution before distribution.

If the Company distributes dividends and bonuses or all or part of the legal reserves and capital reserves in the form of cash, the Board of Directors is authorized to do so with the attendance of more than two-thirds of the directors and the approval of the majority of the attending directors, and then report it to the shareholders' meeting.

Based on the current industry conditions and to address future capital needs and long-term operational planning, the distribution of shareholder dividends shall not exceed 90% of the total distributable earnings. The distribution of shareholder dividends shall prioritize cash dividends but may also be distributed in the form of stock dividends. However, the proportion of stock dividends shall, in principle, not exceed 50% of the total dividends.

Chapter VI Supplementary Provisions

- Article 21. Any matters not provided for in these Articles of Incorporation shall be handled in accordance with the provisions of the Company Act.

- Article 22. Amendment History of the Articles of Incorporation

	Date of Approval
Initial Adoption	1997.12.26
1st Amendment	1998.02.23
2nd Amendment	1998.08.10

3rd Amendment	1998.09.10
4th Amendment	1999.09.13
5th Amendment	2000.01.20
6th Amendment	2000.05.15
7th Amendment	2000.02.23
8th Amendment	2001.07.25
9th Amendment	2002.06.28
10th Amendment	2003.06.27
11th Amendment	2003.11.03
12th Amendment	2004.09.27
13th Amendment	2005.06.03
14th Amendment	2006.06.29
15th Amendment	2008.06.25
16th Amendment	2009.06.29
17th Amendment	2010.06.28
18th Amendment	2011.06.27
19th Amendment	2012.06.28
20th Amendment	2014.05.30
21st Amendment	2016.06.29
22nd Amendment	2019.06.25
23rd Amendment	2020.06.23
24th Amendment	2021.07.08
25th Amendment	2022.06.23
26th Amendment	2023.06.13

Syncomm Technology Corp.

Rules of Procedure for Shareholders' Meetings

Article 1. Unless otherwise provided by laws or the Company's Articles of Incorporation, the Company's shareholders' meetings shall be governed by these Rules.

Article 2. Unless otherwise provided by the Company Act, the Company's shareholders' meeting shall be convened by the Board of Directors.

The Company's shareholders' meeting is convened in the following ways:

1. By holding a physical shareholders' meeting.

2. By holding a virtual shareholders' meeting, which may either be a hybrid shareholders' meeting or a virtual-only shareholders' meeting.

To convene a virtual shareholders' meeting, the Company must obtain a resolution adopted by a majority vote at a meeting of the board of directors attended by at least two-thirds of the total number of directors.

Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

Article 3. The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may not start earlier than 9:00 a.m. or later than 3:00 p.m.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting. However, the chairman and the minutes recorder shall be located at the same place within the territory of the Republic of China, and the chairman shall announce the address of such location at the beginning of the meeting.

Article 4. If the shareholders' meeting is convened by the Board of Directors, the Chairman shall preside over the meeting. In case the Chairman is on leave or unable to attend for any reason, the proxy shall be handled in accordance with Article 208, Paragraph 3 of the Company Act.

It is advisable that a majority of the directors should be present at a shareholders' meeting convened by the Board of Directors.

If the shareholders' meeting is convened by any other person having the convening right other than the Board of Directors, the convener shall preside over the meeting. However, if there are two or more persons having the convening right, one of them shall be nominated to preside over the meeting. When there are several persons calling for the shareholders' meeting, one of them shall be nominated by the shareholders' meeting to preside over the meeting.

Article 5. Shareholders of the Company may, for each shareholders' meeting, issue a proxy form provided by the Company, specifying the scope of authorization and appointing a proxy to attend the meeting on their behalf.

A shareholder may only execute one proxy form and appoint one proxy only, and shall deliver the form to the Company five days prior to the scheduled date of the meeting. In case of duplicate forms, the first one delivered to the Company shall prevail. However, a subsequent submission that clearly states it revokes the earlier submission shall not be subject to this restriction.

Once the proxy form has been submitted to the Company, if the shareholder wishes to attend the meeting in person or exercise voting rights in writing or electronically, the shareholder shall notify the Company in writing no later than two days before the meeting to revoke the proxy. If the revocation is not made in time, the proxy shall exercise the voting rights on behalf of the shareholder.

If the shareholder wishes to attend the shareholders' meeting virtually after submitting the proxy form, the shareholder shall notify the Company in writing no later than two days before the meeting to revoke the proxy. If the revocation is not made in time, the proxy shall exercise the voting rights on behalf of the shareholder.

Article 5-1. When the Company convenes a shareholders' meeting, any expression of intent made by shareholders exercising their voting rights in writing or electronically shall be delivered to the Company no later than two days prior to the meeting date. In the event of duplicate submissions, the one received first shall prevail. However, a subsequent submission that clearly states it revokes the earlier submission shall not

be subject to this restriction.

A shareholder who exercises voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, such shareholders shall be deemed to have waived the right to vote on any ad hoc motions or amendments to the original proposals made at that meeting.

If a shareholder, after exercising voting rights in writing or electronically, wishes to attend the shareholders' meeting in person or by virtual means, the shareholder must revoke the previous expression of intent using the same method as that used to exercise the voting rights, no later than two days before the meeting. If the revocation is not received by the deadline, the voting rights exercised in writing or electronically shall prevail.

If a shareholder exercises voting rights in writing or electronically and also appoints a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy shall prevail.

Article 6. The Company shall state in the meeting notice the time for shareholders, solicitors, and proxy agents (collectively, "shareholders") to check in and other relevant matters to be noted.

The check-in period referred to in the preceding paragraph shall begin at least thirty minutes before the commencement of the meeting. The check-in location shall be clearly marked, and appropriate personnel shall be assigned to handle the check-in. For virtual shareholders' meetings, the check-in shall be handled via the virtual meeting platform starting at least thirty minutes before the meeting; shareholders who complete check-in through the platform shall be deemed present in person.

Shareholders attending the meeting shall present an attendance card, attendance sign-in slip, or other identification documents. The Company shall not arbitrarily require additional documents. Solicitors using proxy forms must also carry identification for verification.

Shareholders or their proxies attending the shareholders' meeting shall sign in; submission of the attendance card may be deemed completion of sign-in. The number of shares represented shall be calculated based on submitted attendance cards, the number of attendees who checked in via the virtual meeting platform, and the number of votes cast in writing or electronically.

The Company shall provide shareholders attending the meeting with the agenda handbook, annual report, attendance certificate, speaking slips, ballots, and other relevant documents. If there is an election of directors, ballots shall be included.

For virtually held meetings, shareholders intending to attend via virtual means shall register with the Company no later than two days prior to the meeting.

For virtually held meetings, the Company shall upload the agenda handbook, annual report, and other relevant materials to the virtual shareholders' meeting platform at least thirty minutes prior to the commencement of the meeting and keep them available until the conclusion of the meeting.

Article 6-1 To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:

- I. How shareholders attend the virtual meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - (II) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - (III) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
 - (IV) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
- III. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specified.

- Article 7. Voting at the Company's shareholder's meeting shall be calculated based on the number of shares.
- The number of shares held by shareholders without voting rights shall not be counted as part of the total number of issued shares when calculating the quorum for resolutions at shareholders' meetings.
- If a shareholder has a personal interest in any matter on the meeting agenda that may be detrimental to the interests of the Company, such shareholder shall not vote on that matter, nor may such shareholder act as proxy to vote on behalf of another shareholder.
- The number of shares referred to in the preceding paragraph for which voting rights may not be exercised shall not be counted toward the total number of voting rights of shareholders present at the meeting.
- With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.
- Article 8. On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event of a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts and keep this information disclosed until the end of the meeting. When the scheduled meeting time has arrived, if shareholders representing more than half of the total issued shares are present, the Chairman shall call the meeting to order. During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
- However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.
- If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.
- When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.
- Article 9. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.
- Article 10. The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
- Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast, and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.
- The information and audio and video recording in the preceding paragraph shall be properly kept by the

Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 11. The agenda of the shareholders' meeting shall be determined by the Board of Directors, and the meeting shall proceed in accordance with the scheduled agenda. The agenda shall not be changed without a resolution of the shareholders' meeting.

If the shareholders' meeting is convened by a party other than the Board of Directors, the preceding paragraph shall apply.

Unless otherwise resolved, the Chairman shall not adjourn the meeting at will before the conclusion of all items on the agenda (including extraordinary motions). If the Chairman violates the rules of procedure and declares the meeting adjourned, other members of the Board of Directors shall promptly assist the attending shareholders in continuing the meeting in accordance with legal procedures, and a new Chairman shall be elected by a majority of the voting rights of the attending shareholders to continue the meeting.

Article 12. Shareholders or proxies who wish to speak shall first fill out a speaker's slip indicating the subject of their speech, shareholder account number (or attendance number), and name and submit it to the Chairman, who shall determine the speaking order.

Any shareholder or proxy who submits a speaker's slip but does not speak shall be deemed not to have spoken. If the content of the speech differs from the information provided on the speaker's slip, the actual speech shall prevail.

While a shareholder is speaking, no other shareholder may interrupt unless consent is obtained from both the Chairman and the speaking shareholder. Violators shall be stopped by the Chairman.

Article 13. Shareholders or proxies proposing an amendment, substitute motion, or other motion by extempore motion to items on the meeting agenda must obtain support from other shareholders or proxies. This requirement also applies to motions regarding changes to the agenda or adjournment of the meeting.

Article 14. Each shareholder or proxy may speak no more than twice on the same motion, and each speech shall not exceed five minutes unless otherwise approved by the Chairman.

Where a shareholders' meeting is held by video conferencing, shareholders participating via video may submit written questions through the video conferencing platform from the time the Chairman declares the meeting open until the adjournment is announced. Each shareholder may raise questions no more than twice per motion, with a limit of 200 characters per question.

Questions that comply with the preceding provisions and fall within the scope of the agenda shall, where appropriate, be disclosed on the video conferencing platform for all shareholders to be informed.

If any shareholder's speech violates the aforementioned provisions or strays from the topic, the Chairman may stop the speech.

Article 15. When the shareholder is a government agency or legal entity, its representative attending the shareholders' meeting is not limited to one person. Where a legal entity is entrusted to attend a shareholders' meeting, it may only appoint one representative to attend.

When a legal entity shareholder appoints more than one representative to attend the meeting, only one representative may be designated to speak on each motion.

Article 16. After a shareholder has finished speaking, the Chairman may respond in person or designate a relevant person to respond.

Article 17. When the Chairman deems that an item has been discussed sufficiently, they may declare the discussion closed and proceed to a vote.

Article 18. The chairman shall designate the personnel responsible for monitoring and counting the votes. The vote monitoring personnel shall be shareholders.

Vote counting shall be conducted publicly at the meeting venue. The result of the vote, including the tally of votes, shall be announced on the spot and recorded in the minutes.

When the shareholders' meeting includes the election of directors, it shall be conducted in accordance with the relevant election procedures established by the Company, and the election results, including the list of elected directors and the number of votes each received, shall be announced on the spot.

When this Corporation convenes a virtual shareholders' meeting, after the Chairman declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the Chairman announces the voting session ends or will be deemed

abstained from voting.

When the shareholders' meeting is held via video conferencing, vote counting shall be conducted once after the chair declares the end of voting, and the results of the resolutions and elections shall be announced.

When the Company convenes a hybrid shareholders' meeting, shareholders who have registered to attend the meeting via video conferencing pursuant to Article 6 and wish to attend in person must cancel their registration using the same method at least two days before the meeting; late cancellations may only attend via video conferencing.

Shareholders who have exercised their voting rights in writing or electronically and have not revoked such expression of intent but also attend the meeting via video conferencing may not vote again or propose amendments to the original agenda items, except for extraordinary motions.

Article 19. During the meeting, the chairman may announce recesses as deemed appropriate. In the event of force majeure, the Chairman may decide to temporarily suspend the meeting and announce the time to reconvene, depending on the situation.

If the originally scheduled venue becomes unusable before the meeting (including ad hoc motions) is concluded, the shareholders' meeting may decide to find an alternative venue to continue the meeting.

The shareholders' meeting may, in accordance with Article 182 of the Company Act, resolve to postpone or resume the meeting within five days.

Article 20. Unless otherwise provided in the Company Act or the Company's Articles of Incorporation, resolutions shall be passed by a majority of the voting rights of the shareholders present.

If the Chairman inquires and no objection is raised, the proposal is deemed approved, and its effect is equivalent to a vote.

If objections arise, the proposal shall still be discussed and voted on. Once a proposal is recognized by the chair with no objection, it may not be challenged again.

Article 21. If a proposal has amendments or substitutes, the Chairman shall determine the order of voting. Once one of the proposals is approved, the others shall be deemed rejected without further voting.

Article 22. The resolutions of the shareholders' meeting shall be recorded in meeting minutes, signed or sealed by the Chairman, and distributed to shareholders within 20 days after the meeting. The preparation and distribution of the meeting minutes may be done electronically. The Company may announce the meeting minutes via the Market Observation Post System as the means of distribution. The meeting minutes must accurately record the date, month, and year of the meeting, location, the name of the Chairman, resolution methods, key discussion points, and voting results (including the number of votes). For director elections, the number of votes received by each candidate must be disclosed. The meeting minutes shall be permanently retained during the Company's existence.

If the shareholders' meeting is held via video conferencing, in addition to the standard items, the minutes shall record the meeting's start and end times, the mode of the meeting, the names of the Chairman and recorder, and the handling and outcome of any video conferencing system failure due to natural disasters, incidents, or other force majeure events.

When the Company holds a video shareholders' meeting, it shall also disclose in the minutes any alternative measures provided to shareholders who experienced difficulties participating via video conferencing.

Article 23. When holding a video shareholders' meeting, the Company must, immediately after the conclusion of voting, disclose the voting and election results on the video conference platform and keep them available for at least 15 minutes after the Chairman announces adjournment.

Article 24. At the beginning of the meeting, the Chairman must announce that except in cases specified in Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if a force majeure event causes the video conferencing platform or the video participation to be interrupted for more than 30 minutes, the meeting shall be postponed or resumed within five days. This does not follow Article 182 of the Company Act.

If a meeting is postponed or resumed due to the above, shareholders who did not register to attend via video conferencing originally may not participate in the postponed or resumed meeting.

In accordance with the provisions of the preceding paragraph, for a meeting that is postponed or continued, shareholders who registered to attend the original shareholders' meeting via video conferencing and completed check-in, but do not participate in the postponed or continued meeting, shall still have their number of shares attended, exercised voting rights, and election rights at the original meeting counted toward the total number of shares, voting rights, and election rights of the postponed

or continued meeting.

When a shareholders' meeting is postponed or continued in accordance with the provisions of the first paragraph for proposals on which voting and counting have been completed, and the voting results or the list of elected directors have been announced, such proposals shall not be discussed or resolved again.

If the Company holds a hybrid shareholders' meeting and the video conferencing system fails as described above, but the number of physically present shares still meets the legal quorum after deducting the video participants, the meeting shall continue without postponement or resumption.

In the event that the meeting shall continue as described in the preceding paragraph, the number of shares held by shareholders who participated via video conferencing shall be included in the total number of shares represented at the meeting; however, such shareholders shall be deemed to have waived their voting rights on all proposals of that shareholders' meeting.

Article 25. Staff handling administrative affairs of a shareholder's meeting shall wear identification cards or armbands.

The Chairman may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

When a shareholder violates the rules of procedure and defies the Chairman's correction, obstructing the proceedings and refusing to heed calls to stop, the Chairman may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 26. Matters not provided for in these Rules shall be handled in accordance with the Company Act, relevant laws and regulations, and the Articles of Incorporation of the Company.

Article 27. These Rules of Procedure shall be implemented after approval by the shareholders' meeting. The same shall apply to any amendments.

	Date of Approval
Initial Adoption	2001.12.18
1st Amendment	2002.06.20
2nd Amendment	2010.08.16
3rd Amendment	2013.06.28
4th Amendment	2019.06.25
5th Amendment	2021.07.08
6th Amendment	2022.06.23
7th Amendment	2023.06.13

Appendix III

Syncomm Technology Corp.
Shareholdings of All Directors

As of the book closure date for this shareholders' meeting (March 25, 2025), the individual and total shareholding of the directors as recorded in the shareholders register is as follows:

Title	Name	No. of shares held as recorded in the shareholders register on the book closure date	
		Number of shares	Shareholding ratio
Chairman	Alcor Micro Corporation	10,887,288	24.52%
	Representative: Lo, Sen-Chou	501,692	1.13%
Vice Chairman	Alcor Micro Corporation	10,887,288	24.52%
	Representative: Tsai, Ling-Chun	166,310	0.37%
Director	Alcor Micro Corporation	10,887,288	24.52%
	Representative: Peng, Chih-Chiang	50,000	0.11%
Director	Huang, Liang-Chun	171,310	0.39%
Director	Liao, Hui-Ling	327,110	0.74%
Director	Hsu, Yu-Pin	2,650,414	5.97%
Independent Director	Wu, Chih-Ming	0	0.00%
Independent Director	Yu, Chi-Min	0	0.00%
Independent Director	Cheng, Chun-Yuan	0	0.00%
Total Shareholding of All Directors		14,036,122	31.61%

As of March 25, 2025, the total number of issued shares was 44,398,001 shares.

Note:

- In accordance with Article 26 of the Securities and Exchange Act, the minimum number of shares required to be held by all directors is as follows:
 ©Statutory minimum shareholding for all directors: 3,600,000 shares.
- Pursuant to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," if a company elects two or more independent directors concurrently, the required shareholding percentage for non-independent directors may be reduced to 80% of the original requirement.
- Actual total number of shares held by all directors: 14,036,122 shares.
- The directors' actual shareholding meets the statutory requirement.