

Syncomm Technology Corp.

2026 Annual General Shareholders' Meeting Meeting Handbook

Date of meeting: June 25, 2026 (Thursday) at 10:00 a.m.

Location: 4F, No. 210, Guangming 5th Street, Zhubei City, Hsinchu County

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One. Meeting Procedures

- I. Call Meeting to Order
- II. Chairperson's Message
- III. Report Items
- IV. Matters for Ratification
- V. Matters for Discussion
- VI. Election Matters
- VII. Other Matters
- VIII. Extraordinary Motions
- IX. Meeting Adjourned

Two. Meeting Agenda

Meeting Format: Physical Shareholders' Meeting

Date and Time: 10:00 a.m., June 25, 2026 (Thursday)

Location: 4F, No. 210, Guangming 5th Street, Zhubei City, Hsinchu County

- I. Call Meeting to Order
- II. Chairperson's Message
- III. Report Items
 - (I) 2025 Audit Committee's Review Report
 - (II) 2025 Cash Dividends from Earnings Distribution and Capital Surplus
 - (III) Report on the Private Placement of Securities
 - (IV) Other matters to be reported
- IV. Matters for Ratification
 - (I) Ratification of the 2025 business report and financial statements
 - (II) Ratification of the 2025 earnings distribution
- V. Matters for Discussion
Proposal for issuance of common shares through private placement
- VI. Election Matters
Re-election of Directors
- VII. Other Matters
Proposal for release of the non-competition restrictions on Directors
- VIII. Extraordinary Motions
- IX. Meeting Adjourned

Three. Report Items

Proposal 1:

Subject: The 2025 Audit Committee Review Report.

Description: Please refer to Attachment 1 for the Audit Committee's report on its review of the Company's 2025 Annual Accounting Final Reports.

Proposal 2:

Subject: The 2025 Cash Dividends from Earnings Distribution and Capital Surplus.

Description:

1. Pursuant to Article 20-1 of the Company's Articles of Incorporation, the Board of Directors resolved to appropriate NT\$ 2,218,850 from distributable retained earnings for 2025 as cash dividends to shareholders, with NT\$ 0.05 distributed per share, and to appropriate NT\$ 19,969,650 from capital surplus arising from the premium on shares issued in excess of par value for cash distribution, with NT\$ 0.45 distributed per share.
2. For this distribution of cash dividends from earnings and capital surplus, the Chairman is authorized to determine the ex-dividend record date, distribution record date, payment date and other related matters.
3. This distribution is calculated based on 44,377,001 issued and outstanding shares. The actual distribution shall be made to the nearest NT\$ according to each shareholder's shareholding ratio as recorded in the shareholders register on the ex-dividend and distribution record date, with amounts less than NT\$ 1 rounded down unconditionally. The aggregate amount of fractional amounts less than NT\$ 1 shall be recognized as other income of the Company; if thereafter the number of issued and outstanding shares is affected by changes in the Company's common shares, resulting in a change in the cash distribution ratio to shareholders, the Chairman is authorized to make adjustments in accordance with the law.

Proposal 3:

Subject: Report on the Private Placement of Securities.

Description:

1. At the Annual General Shareholders' Meeting held on May 23, 2025, 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 9, 2026, not to proceed with the private placement within the remaining authorized period.

Proposal 4:

Subject: Other matters to be reported .

Description: Pursuant to Article 172-1 of the Company Act, the Company accepted shareholder proposals for the 2026 Annual General Shareholders' Meeting during the period from March 13 to March 23, 2026. During this period, no proposals were received from shareholders holding 1% or more of the total issued shares.

Four. Matters for Ratification

Proposal 1: (Proposed by the Board of Directors)

Subject: Ratification of the 2025 Business Report and Financial Statements.

Description:

1. The Company's 2025 financial statements have been audited by CPA Yang, Yu-Ni and CPA Huang, Min-Ru, Ernst & Young, who issued an unqualified audit report upon completion of the audit.
2. The 2025 Business Report and the aforementioned financial statements have been reviewed and approved by the Audit Committee and are hereby submitted to the Annual General Shareholders' Meeting for approval in accordance with the law.
3. Please refer to Attachments 2 and 3 for the business report and financial statements.

Resolution:

Proposal 2: (Proposed by the Board of Directors)

Subject: Ratification of the 2025 earnings distribution plan.

Description: Pursuant to Article 20-1 of the Company's Articles of Incorporation, the 2025 Earnings Distribution Statement is proposed as follows.

Syncomm Technology Corp.
2025 Earnings Distribution Statement

Items	Amount (NT\$)
Undistributed earnings at the beginning of the period	12,807,901
Add: Net loss after tax for the year	(9,932,942)
Other comprehensive income – Remeasurement of defined benefit plans	478,981
Total distributable earnings	3,353,940
Distribution item: Cash dividends to shareholders	2,218,850
Undistributed earnings at the end of the period	1,135,090

Resolution:

Five. Matters for Discussion

Proposal 1: (Proposed by the Board of Directors)

Subject: The proposal for the Company's issuance of common shares through private.

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) Method for Selecting Specific Persons for the Private Placement, Purpose, Necessity, and Expected Benefits:

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 Privately Placed 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) If the Board of Directors resolves to conduct a private placement within one year before the private placement, or if the introduction of strategic investors through a private placement will cause a material change in management control, it shall engage a securities underwriter to issue an evaluation opinion on the necessity and reasonableness of the private placement. Please refer to Attachment 4 for the evaluation opinion.
- (6) The independent directors had 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:

Six. Election Matters

Subject: Re-election of Directors, submitted for election.

Description:

1. The term of office of the Company's 10th Term directors will expire on June 12, 2026, and a comprehensive re-election of directors is proposed at this AGM.
2. Pursuant to the Company's Articles of Incorporation, the Company shall have five to nine directors, of whom no fewer than three shall be independent directors, and the number of independent directors shall be no less than one-third of the total number of directors.
3. The AGM shall elect nine directors for the 11th Term (including three independent directors). The newly elected directors shall assume office from the date of election for a term of three years, from June 25, 2026 to June 24, 2029.
4. Pursuant to Article 14 of the Company's Articles of Incorporation, directors shall be elected under the candidate nomination system, and the AGM shall elect them from the list of candidates. Those re-elected may continue to serve. The "List of Candidates for Directors and Independent Directors" was Approved by the 10th Term, 23rd meeting of the Board of Directors. Please refer to Attachment 5.
5. Please proceed with the re-election.

Election results:

Seven. Other Matters

Subject: Proposal to lift the non-competition restrictions on the Company's newly elected directors and their representatives, submitted for discussion

Description:

1. 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 business needs, it is proposed to explain to the AGM the main contents of the acts of the newly elected directors for themselves or others that fall within the scope of the Company's business, and to submit to the AGM for resolution the lifting of the non-competition restrictions on directors.
2. Please refer to Attachment 6 for details of the non-competition activities of director and independent director candidates.

Resolution:

Eight. Extraordinary Motions
Meeting Adjourned

Syncomm Technology Corp.
2025 Annual Accounting Final Report
Audit Committee's Review Report

Hereby approved

The Company's Board of Directors has prepared the 2025 financial statements, business report, and earnings distribution proposal. The aforementioned Financial Statements have been audited by CPA Yang, Yu-Ni and CPA Huang, Min-Ru, Ernst & Young, and an unqualified audit report has been issued. 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

2026 Annual General Shareholders' Meeting of Syncomm Technology Corp.

Syncomm Technology Corp.

Convenor of Audit Committee: Wu, Chih-Ming
(Signature)

March 9, 2026

Syncomm Technology Corp. 2025 Business Report

I. 2025 Operating Results

Syncomm Technology's operating revenue for 2025 was NT\$ 301,815 thousand, a decrease of 12.6% from NT\$ 345,263 thousand in 2024. The decline in revenue and gross profit was mainly due to lower-than-expected sales in the consumer electronics market, and end customers becoming more conservative in inventory stocking. In addition, old projects were approaching the end of sales, while new projects were still in the initial stage or there were no new projects to connect, resulting in a slight decline in overall performance compared with the previous year. Operating expenses were NT\$ 151,291 thousand, an increase of 4.2% from NT\$ 145,168 thousand in 2024, mainly because the Company actively invested in new product R&D projects, resulting in an increase in related R&D expenses over the previous year. Non-operating income was NT\$ 6,827 thousand, a decrease of 35.6% from NT\$ 10,593 thousand in 2024, mainly due to sharp fluctuations in foreign currency exchange rates, which caused the related exchange gains to decrease from the previous year.

Overall, in view of the 2025 financial performance, net loss before tax was NT\$ (9,854) thousand, net loss after tax was NT\$ (9,933) thousand, and total comprehensive loss for the period was NT\$ (51,910) thousand.

Unit: NTD Thousand; %

Items	2024		2025	
Operating revenue	345,263	100%	301,815	100%
Operating gross profit	164,385	48%	134,610	45%
Operating expenses	145,168	42%	151,291	50%
Operating net profit (loss)	19,217	6%	(16,681)	(5)%
Non-operating income and expenses	10,593	3%	6,827	2%
Net profit (loss) before tax	29,810	9%	(9,854)	(3)%
Net profit (loss) after tax	30,771	9%	(9,933)	(3)%
Total comprehensive income for the period	31,334	9%	(51,910)	(17)%
Basic earnings (loss) per share (NTD)	\$0.72		(0.22)	

In 2025, Syncomm Technology successfully transitioned into a total solution provider of system design services (Total Solution Provider) and continues to pursue excellence through a business model of “software-enhanced hardware.” The Company, operating under the SYNIC brand, specializes in the core technologies of “high sound quality, low latency, and a one-to-many wireless network architecture” and has obtained SHDC® certification from the Japan Audio

Society and the SynicSA® spatial sound algorithm. In terms of market development, in addition to deeply cultivating the Japanese and Korean markets, the Company has also continued to expand professional brand cooperation in China and the United States. The Company has continued to invest in the research and development of 2.4GHz and 5GHz high-data-rate RF and proactively deployed AIoT applications and BT 6.0/7.0/8.0 to ensure technological leadership, with the goal of applying the next generation of wireless chips to multi-sensor scenarios such as household AIoT, AR/VR and drones, thereby expanding business opportunities.

II. 2026 Business Strategy and Plan

Looking ahead to 2026, Syncomm Technology will continue to pursue excellence under the SYNIC brand in “high performance, low power consumption, and low latency” technologies, with key plans including: multi-mode wireless application integration: developing a single-chip module integrating proprietary protocols, BT 8.0, and Wi-Fi 7/8 to reduce device complexity and realize a lossless immersive experience. Mass production of next-generation products: the IA11/IA12 series is expected to be launched, supporting wireless multichannel audio of 5.1/7.1 and above and Dolby Atmos 7.1.4 immersive sound effects, to realize a fully wireless home theater experience. With more than 25 years of technological accumulation in the field of low-latency wireless communication, Syncomm Technology is moving from “Acoustic Excellence” toward the “Visual Future,” aiming to become a key enabler in the era of Physical AI. The Company's core mission is to build sensory neural networks that are critical to the success or failure of tasks for intelligent machines with perception, interaction and mobility capabilities. AI vertical application deployment: the Company has actively developed eye-tracking and multi-sensor fusion modules for fields such as smart glasses, home robots and drones, promoting the implementation of proactive AI applications.

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

In the face of competition from new specifications such as Bluetooth LE Audio, the Company will establish technical barriers through its self-developed underlying communication protocols and highly customized flexibility to meet the stringent requirements of professional settings for sound quality and latency. This exclusive algorithm and anti-interference design are based on evolving the technology that previously achieved latency of less than 3 milliseconds in Hi-Res audio and e-sports scenarios into a neural system serving machine vision, supporting task-critical reliability for 4K HDR real-time vision and multi-sensor fusion. The Company's robust core audio business continues to provide stable cash flow and profitability, providing solid support for investment in forward-looking technologies.

The Company will leverage its talent and R&D strengths to enhance market competitiveness through software-hardware integration. The Company will also continue to comply with the laws

and regulations of domestic and foreign competent authorities, align with the government's ESG sustainable development policy, stabilize outstanding R&D talent through a sound compensation system, reduce the risk of talent turnover, and continue to uphold the vision of “realizing a perfect wireless experience” to create better operating performance with the efforts of all employees and the support of shareholders.

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

Chairman: Tsai, Ling-Chun

President: Huang, Liang-Chun

Accounting Supervisor: Hsu, Wen-Te

Independent Auditors' Report Translated from Chinese

To Syncomm Technology Corporation

Opinion

We have audited the accompanying balance sheets of Syncomm Technology Corporation (the "Company") as of December 31, 2025, and the related statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2025, and notes to the financial statements, including the summary of material accounting policies (together "the financial statements").

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2025, and its financial performance and cash flows for the year ended December 31, 2025 in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

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 (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. 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 2025 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, and we do not provide a separate opinion on these matters.

Allowance for inventory valuation losses

The Company is primarily engaged in the development, design, and sale of wireless audio control chips and modules. The timing and volume of product sales are influenced by customers' product development progress and changes in market demand. Management is required to assess whether the products have become obsolete, which may result in inventory valuation losses. The assessment of the allowance for inventory valuation losses involves management's subjective judgment and estimation uncertainty. As a result, we determined this matter as a key audit matter.

Our audit procedures included, but were not limited to, evaluating and testing the effectiveness of the design and operating effectiveness of internal controls related to the allowance for inventory valuation losses; testing the appropriateness of the provision for the allowance for inventory valuation losses, including evaluating the appropriateness of management's inventory aging categories and the loss rates applied; testing the accuracy of inventory aging calculations and recalculating the related allowance amounts; and testing the basis of market value used in determining the net realizable value of individual inventory items and recalculating the accuracy of such calculations.

We also considered the appropriateness of the disclosures of inventory. Please refer to Note 4(8), Note 5 and Note 6(6) in notes to the financial statements.

Other Matter – Previous Period Audit by Other Auditors

The financial statements of the Company for the year ended December 31, 2024 were audited by other auditors and an unqualified audit opinion was issued on March 6, 2025.

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 requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China, 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 ability to continue as a going concern of Company, 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 financial reporting process of the Company.

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 fraud or error 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:

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 internal control of the Company.
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 ability to continue as a going concern of the Company. 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 accompanying notes, 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.

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 2025 financial statements 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.

Yang, Yu-Ni

Huang, Ming-Ju

Ernst & Young, Taiwan

March 9, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or the Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young 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.

English Translation of Financial Statements Originally Issued in Chinese

SYNCOMM TECHNOLOGY CORPORATION

BALANCE SHEETS

As of December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

ASSETS	Notes	December 31, 2025	%	December 31, 2024	%
Current assets					
Cash and cash equivalents	6(1)	\$100,225	15	\$67,545	9
Financial assets at fair value through profit or loss, current	6(2)	80,381	12	151,883	20
Financial assets at amortised cost, current	6(4)	196,480	30	266,480	35
Accounts receivable, net	6(5), 6(15)	10,063	2	23,356	3
Other receivables		1,488	-	1,057	-
Inventory	5, 6(6)	42,929	7	64,017	9
Other current assets	7	6,988	1	6,954	1
Total current assets		438,554	67	581,292	77
Non-current assets					
Financial assets at fair value through other comprehensive income, noncurrent	6(3), 7	41,863	6	-	-
Property, plant and equipment	6(7), 7	21,408	3	24,702	3
Right-of-use assets	6(16), 7	2,682	-	5,878	1
Intangible assets	6(8), 7	80,314	12	90,441	12
Deferred income tax assets	6(20)	10,465	2	8,714	1
Other non-current assets	6(4), 6(9), 6(11), 7, 8	64,542	10	45,086	6
Total non-current assets		221,274	33	174,821	23
Total assets		\$659,828	100	\$756,113	100

The accompanying notes are an integral part of the financial statements.

(continued)

English Translation of Financial Statements Originally Issued in Chinese

SYNCOMM TECHNOLOGY CORPORATION

BALANCE SHEETS

As of December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY	Notes	December 31, 2025	%	December 31, 2024	%
Current liabilities					
Accounts payable		\$18,707	3	\$17,915	2
Other payables	6(10)	28,413	5	29,300	4
Other payables - related parties	7	535	-	126	-
Current income tax liabilities	6(20)	827	-	-	-
Lease liabilities, current	6(16), 7	1,183	-	5,983	1
Other current liabilities		286	-	257	-
Total current liabilities		49,951	8	53,581	7
Non-current liabilities					
Deferred income tax liabilities	6(20)	69	-	160	-
Lease liabilities, noncurrent	6(16), 7	1,512	-	-	-
Total non-current liabilities		1,581	-	160	-
Total liabilities		51,532	8	53,741	7
Equity					
Share capital					
Common stock	6(12)	443,770	67	443,980	59
Capital surplus	6(12), 6(13)	186,735	28	212,149	28
Retained earnings	6(12)				
Legal reserve		16,952	3	13,819	2
Undistributed earnings		3,354	-	33,692	4
Total retained earnings		20,306	3	47,511	6
Other equity		(42,515)	(6)	(1,268)	-
Total equity		608,296	92	702,372	93
Total liabilities and equity		\$659,828	100	\$756,113	100

The accompanying notes are an integral part of the financial statements.

English Translation of Financial Statements Originally Issued in Chinese
SYNCOMM TECHNOLOGY CORPORATION
STATEMENTS OF COMPREHENSIVE INCOME
For the years ended December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Description	Notes	2025	%	2024	%
Operating revenue	6(14)	\$301,815	100	\$345,263	100
Operating costs	6(6), 7	(167,205)	(55)	(180,878)	(52)
Gross profit		134,610	45	164,385	48
Operating expenses	6(8), 6(11), 6(15), 6(17), 7				
Selling expenses	6(13)	(24,294)	(8)	(28,888)	(8)
Administrative expenses	6(13)	(34,885)	(12)	(36,285)	(11)
Research and development expenses	6(13)	(92,116)	(30)	(79,993)	(23)
Expected credit gains (losses)		4	-	(2)	-
Total operating expenses		(151,291)	(50)	(145,168)	(42)
Operating (loss) income		(16,681)	(5)	19,217	6
Non-operating income and expenses					
Interest income	6(18), 7	4,935	2	4,916	1
Other income		626	-	549	-
Other gains and losses	6(18)	1,344	-	5,285	2
Finance costs	6(18), 7	(78)	-	(157)	-
Total non-operating income and expenses		6,827	2	10,593	3
Net (loss) income before income tax		(9,854)	(3)	29,810	9
Income tax (expense) benefit	6(20)	(79)	-	961	-
Net (loss) income		(9,933)	(3)	30,771	9
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss:					
Remeasurements of defined benefit plan	6(11)	479	-	563	-
Unrealized losses from equity instrument investments measured at fair value through other comprehensive income	6(19), 6(20)	(44,097)	(15)	-	-
Income tax related to items that will not be reclassified to profit or loss	6(19), 6(20)	1,641	1	-	-
Other comprehensive (loss) income, net of tax		(41,977)	(14)	563	-
Total comprehensive (loss) income		\$(51,910)	(17)	\$31,334	9
(Loss) earnings per share (NT\$)					
Basic (loss) earnings per share	6(21)	\$(0.22)		\$0.72	
Diluted (loss) earnings per share	6(21)	\$(0.22)		\$0.71	

The accompanying notes are an integral part of the financial statements.

English Translation of Financial Statements Originally Issued in Chinese

SYNCOMM TECHNOLOGY CORPORATION
STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

Description	Common stock	Capital surplus	Retained earnings		Other equity		Total Equity
			Legal reserve	Undistributed earnings	Unearned employee compensation	Unrealized gains / losses on financial assets at fair value through other comprehensive income	
Balance as of January 1, 2024	\$418,980	\$174,146	\$13,819	\$6,548	\$(5,793)	\$-	\$607,700
Appropriation and distribution of 2023 earnings:							
Cash dividends	-	-	-	(4,190)	-	-	(4,190)
Capital surplus used to issue cash to shareholders	-	(29,329)	-	-	-	-	(29,329)
Net income for the year ended December 31, 2024	-	-	-	30,771	-	-	30,771
Other comprehensive income	-	-	-	563	-	-	563
Total comprehensive income	-	-	-	31,334	-	-	31,334
Cash capital increase	25,000	66,617	-	-	-	-	91,617
Share-based payment transactions	-	715	-	-	4,525	-	5,240
Balance as of December 31, 2024	\$443,980	\$212,149	\$13,819	\$33,692	\$(1,268)	\$-	\$702,372
Balance as of January 1, 2025	\$443,980	\$212,149	\$13,819	\$33,692	\$(1,268)	\$-	\$702,372
Appropriation and distribution of 2024 earnings:							
Legal reserve	-	-	3,133	(3,133)	-	-	-
Cash dividends	-	-	-	(17,751)	-	-	(17,751)
Capital surplus used to issue cash to shareholders	-	(26,626)	-	-	-	-	(26,626)
Net loss for the year ended December 31, 2025	-	-	-	(9,933)	-	-	(9,933)
Other comprehensive income	-	-	-	479	-	(42,456)	(41,977)
Total comprehensive income	-	-	-	(9,454)	-	(42,456)	(51,910)
Share-based payment transactions	(210)	1,212	-	-	1,209	-	2,211
Balance as of December 31, 2025	\$443,770	\$186,735	\$16,952	\$3,354	\$(59)	\$(42,456)	\$608,296

The accompanying notes are an integral part of the financial statements.

English Translation of Financial Statements Originally Issued in Chinese
SYNCOMM TECHNOLOGY CORPORATION
STATEMENTS OF CASH FLOWS
For the years ended December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

Description	2025	2024
Cash flows from operating activities:		
Net (loss) income before income tax	\$(9,854)	\$29,810
Adjustments for:		
The profit or loss items which did not affect cash flows:		
Depreciation	10,431	8,234
Amortization	10,758	2,723
Expected credit (gains) losses	(4)	2
Net gains on financial assets at fair value through profit or loss	(1,776)	(2,318)
Interest expense	78	157
Interest income	(4,935)	(4,916)
Share-based payment expenses	2,211	5,240
Changes in operating assets and liabilities:		
Financial assets at fair value through profit or loss	73,138	30,000
Accounts receivable	13,297	(7,350)
Other receivables	(421)	(1,168)
Inventory	21,088	23,641
Other current assets	(34)	8,308
Accounts payable	792	(798)
Accounts payable - related parties	-	(4,111)
Other payables	854	(4,778)
Other payables - related parties	409	116
Other current liabilities	856	13
Net defined benefit assets	(101)	(68)
Cash generated from operating activities	116,787	82,737
Interest received	4,925	4,916
Interest paid	(78)	(157)
Income tax paid	(280)	(10)
Net cash provided by operating activities	121,354	87,486
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(40,037)	-
Acquisition of financial assets measured at amortized cost	-	(159,980)
Proceeds from disposal of financial assets at amortized cost	70,000	-
Acquisition of financial assets at fair value through profit or loss	(45,783)	-
Acquisition of property, plant and equipment	(826)	(37,282)
Increase in refundable deposits	-	(50)
Acquisition of intangible assets	(21,085)	(98,973)
Net cash used in investing activities	(37,731)	(296,285)
Cash flows from financing activities:		
Cash payments for the principal portion of the lease liabilities	(6,566)	(6,187)
Cash dividends	(17,751)	(4,190)
Capital surplus used to issue cash to shareholders	(26,626)	(29,329)
Capital increase by cash	-	91,617
Net cash (used in) provided by financing activities	(50,943)	51,911
Net increase (decrease) in cash and cash equivalents	32,680	(156,888)
Cash and cash equivalents at the beginning of the year	67,545	224,433
Cash and cash equivalents at the end of the year	\$100,225	\$67,545

The accompanying notes are an integral part of the financial statements.

Syncomm Technology Corp.

Opinion on the Necessity and Reasonableness of the Private Placement

Principal of the Opinion Letter: Syncomm Technology Corp.

Recipient of the Opinion Letter: Syncomm Technology Corp.

Intended Use of the Opinion Letter: For Syncomm Technology Corp. only

To be conducting the 2026

The common shares issued
through private placement of
securities

Report Type: Opinion on Necessity and Reasonableness

Appraisal Institution: Grand Fortune Securities Co., Ltd.

April 27, 2026

Syncomm Technology Corp.
Private placement of common shares for cash capital increase in 2026
Evaluation Opinion on Necessity and Reasonableness

I. Introduction

SYNCOMM TECHNOLOGY CORP. (“Syncomm Technology” or “the Company”), for the purpose of enriching working capital, strengthening the financial structure, or meeting other funding needs in response to future development, proposes to conduct a private placement of common shares for cash capital increase in 2026 in accordance with Article 43-6 of the Securities and Exchange Act. The Company has discussed, resolved and Approved the private placement of common shares at the meeting of the Board of Directors on March 9, 2026; however, because the evaluation opinion on the necessity and reasonableness of the private placement issued by the supplemental securities underwriter is to be stated in the notice of the shareholders' meeting as reference for whether shareholders consent, the Company proposes to convene the Board of Directors on May 5, 2026 for amendment, discussion and resolution. According to the minutes of the meeting of the Board of Directors of the Company on March 9, 2026 and the proposal materials for the meeting of the Board of Directors proposed to be convened on May 5, 2026, the private placement shall be limited to no more than NT\$ 3,000 thousand shares and, after approval by the AGM on June 25, 2026 (hereinafter referred to as the “AGM”), is proposed to be conducted in two tranches within one year from the date of the resolution of the AGM.

The offerees of the private placement shall be strategic investors meeting the requirements of Article 43-6 of the Securities and Exchange Act and relevant rulings such as the “Directions for Public Companies Conducting Private Placements of Securities”, and the issue price is proposed to be based on not 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 AGM to the Board of Directors to determine in accordance with laws and regulations and within the pricing basis and percentage range resolved by the AGM, in view of future negotiations with specific persons and the market conditions at the time.

In accordance with the “Directions for Public Companies Conducting Private Placements of Securities”, where, within one year before the resolution of the Board of Directors to conduct a private placement of securities and within one year from the delivery date of such privately placed securities, the change in directors' seats reaches one-third, a securities underwriter shall be engaged to issue an evaluation opinion on the necessity and reasonableness of conducting the private placement. The Company proposes to conduct a full re-election of directors at the AGM on June 25, 2026, and it cannot be ruled out that the change in directors' seats may reach one-third. Therefore, this underwriter has been engaged to issue an evaluation opinion on the necessity and reasonableness of the Company's private placement, and the evaluation opinions are summarized as follows:

II. Underwriter's Evaluation Opinion

(I) The condensed balance sheets and statements of profit or loss of Syncomm Technology for the most recent 3 years are set out below:

1. Condensed Balance Sheet

Unit: NTD thousands

Items	2023	2024	2025
Current assets	627,440	581,292	438,554
Property, plant and equipment	3,177	24,702	21,408
Right-of-use assets	12,062	5,878	2,682
Intangible assets	5,464	90,441	80,314
Deferred tax assets	7,776	8,714	10,465
Total non-current assets	51,139	174,821	221,274
Total assets	678,579	756,113	659,828
Current liabilities	63,124	53,581	49,951
Non-current liabilities	7,755	160	1,581
Total liabilities	70,879	53,741	51,532
Share capital	418,980	443,980	443,770
Capital reserve	174,146	212,149	186,735
Retained earnings	20,367	47,511	20,306
Other equity	(5,793)	(1,268)	(42,515)
Total equity	607,700	702,372	608,296
Net asset value per share (NT\$)	14.50	15.82	13.71

Source: Financial reports of the Company audited and certified by CPAs.

2. Condensed Statement of Profit or Loss

Unit: NTD thousands

Items	2023	2024	2025
Operating revenue	219,393	345,263	301,815
Operating cost	116,316	180,878	167,205
Operating gross profit	103,077	164,385	134,610
Operating expenses	130,431	145,168	151,291
Operating profit (loss)	(27,354)	19,217	(16,681)
Non-operating income and expenses	3,913	10,593	6,827
Net profit (loss) before tax	(23,441)	29,810	(9,854)
Income tax expense (benefit)	(934)	(961)	79
Net profit (loss) for the period	(22,507)	30,771	(9,933)
Basic earnings (loss) per share (NT\$)	(0.70)	0.72	(0.22)

Source: Financial reports of the Company audited and certified by CPAs.

(II) Legal Compliance Assessment

Pursuant to Subparagraph 2, Paragraph 1, Article 3 of the “Directions for Public Companies Conducting Private Placements of Securities,” where a public company has net income after tax and no accumulated losses in the most recent year, it shall issue securities by way of public offering, unless the use of funds from the private placement is entirely for the introduction of strategic investors. Refer to the Company's 2025 financial report, in which the net loss for the current period of NT\$ 9,933 thousand was a loss after tax, and the Company may conduct a private placement of securities in accordance with Article 43-6 of the Securities and Exchange

Act; in addition, upon review of the minutes of the Company's Board of Directors meeting on March 9, 2026 and the proposal materials for the Board of Directors meeting to be convened on May 5, 2026, the private placement price for this private placement of common shares for capital increase is based on not less than 80% of the reference price and not less than the par value of NT\$ 10; however, the actual issue price is proposed to be authorized by the shareholders' meeting to the Board of Directors to determine in accordance with laws and regulations and within the basis and percentage range for pricing resolved by the shareholders' meeting, subject to negotiations with specific persons and market conditions at that time. The selection of places shall also be made by soliciting strategic investors in compliance with Article 43-6 of the "Securities and Exchange Act" and relevant rulings such as the "Directions for Public Companies Conducting Private Placements of Securities."

In summary, the above procedures are in compliance with the relevant provisions of the "Directions for Public Companies Conducting Private Placements of Securities."

(III) Assessment of the Necessity and Reasonableness of This Private Placement

1. Assessment of Necessity

Syncomm Technology is principally engaged in the R&D and design of wireless digital audio and video transmission chips and module manufacturing, and is one of the major suppliers of low-power, low-latency proprietary wireless technology. The main products are 24-bit high-performance long-range wireless audio transmission chips and modules, low-power long-range wireless audio transmission chips and modules, and low-power smart remote controls and control signal transmission chips and modules, which are applied in home audio and video entertainment, computer multimedia, portable multimedia, automotive multimedia and gaming multimedia, and have further expanded to related applications such as wireless headset microphones, wireless microphones, IoT wireless peripherals and AR/VR peripherals. As the Company still faces many uncertainties in the overall economy and industry environment, the funds from this private placement are mainly intended to replenish working capital, strengthen the financial structure, or meet other funding needs in response to future development. In selecting specific persons, strategic investors that can directly or indirectly benefit the Company's future operations are the primary consideration. If capital is injected by strategic investors, it is expected to strengthen the Company's financial structure, reduce interest burden, and at the same time strengthen the Company's technology, product categories, and customer structure, and enhance the Company's operational stability and market competitiveness, which will positively benefit shareholders' equity. Therefore, the necessity of conducting a private placement should be reasonable.

Considering the timeliness, convenience and issuance cost of the capital market and capital raising, and the restriction on transfer of privately placed securities within 3 years, which can ensure a long-term cooperative relationship between the Company and investors, it is

indeed necessary for this offering to adopt a private placement method to raise and issue securities and introduce private placement investors.

2. Assessment of Reasonableness

With respect to the private placement to be conducted by the Company, this underwriter assesses its reasonableness from the following three aspects:

(1) Reasonableness of the Issuance Procedures for the Private Placement

Upon review of the minutes of the Company's Board of Directors meeting on March 9, 2026 and the proposal materials for the Board of Directors meeting to be convened on May 5, 2026, the content of the motion discussions, issuance procedures, determination of the private placement price, and method for selecting specific persons are in compliance with the Securities and Exchange Act and relevant laws and regulations, and no material abnormalities were found.

(2) Reasonableness of the Type of Securities to Be Privately Placed

The type of securities proposed to be issued by the Company in this private placement by cash capital increase is common shares, which is a commonly issued type of security in the market and has a high degree of investor acceptance. Therefore, the type of securities to be privately placed this time should be reasonable.

(3) Reasonableness of the Expected Benefits of the Private Placement

The private placement proposed by the Company offers the timeliness of rapid and convenient fundraising. Through this capital injection, it can more quickly replenish working capital, strengthen the financial structure, or meet other funding needs in response to future development, strengthen the Company's financial structure, reduce interest burden, and enhance the Company's operational stability and market competitiveness, which will help the Company's business growth. Overall, this private placement should have a positive benefit to the Company's operations and shareholders' equity and is considered reasonable.

3. Selection of Placees and Assessment of Feasibility and Necessity

(1) Selection of Placees

According to the minutes of the Company's Board of Directors meeting on March 9, 2026 and the proposal materials for the Board of Directors meeting to be convened on May 5, 2026, the Company currently has no specific persons selected. The placees for this private placement will be strategic investors that comply with relevant rulings such as Article 43-6 of the "Securities and Exchange Act" and the "Directions for Public Companies Conducting Private Placements of Securities." Specific placees shall be selected with those who can directly or indirectly benefit the Company's future operations as the primary consideration, and to strengthen the Company's competitiveness in technology, product categories, customer structure and marketing.

(2) Feasibility and Necessity of Placees

The funds for the Company's private placement are to be used to replenish working capital, strengthen the financial structure, or meet other funding needs in response to future development. In view of future changes in market demand for products, strategic investors that are beneficial to the Company's future products and market development are proposed to be introduced to enhance the Company's competitive advantages. In addition, through the participation of placees, the Company may accelerate opportunities for product and market development and, through various industry integrations or joint market research and development, assist the Company in improving technology, enhancing efficiency, and expanding market scale, which will contribute to the Company's stable growth and positively benefit shareholders' equity. Therefore, the proposed private placement should be feasible and necessary.

4. Impact of This Private Placement on the Company's Business, Finance and Shareholders' Equity

(1) Impact on the Company's Business

In addition to being used to meet daily working capital needs, the funds raised from this private placement may, through the injection of long-term capital, strengthen the Company's financial structure, reduce interest burden, enhance the Company's operational stability and market competitiveness, and contribute to the Company's business growth. Therefore, the proposed private placement should have a positive benefit to the Company's business operations.

(2) Impact on the Company's financial position

The Company proposes to conduct a private placement capital increase through the issuance of no more than 3,000 thousand common shares. If fully issued and the funds are injected, it will strengthen the Company's financial structure and reduce financial costs, and should effectively enhance the Company's operating performance and competitiveness. Therefore, this private placement should have a positive benefit on the Company's finances.

(3) Impact on the Company's shareholders' equity

The Company proposes to conduct a private placement capital increase through the issuance of no more than 3,000 thousand common shares. If fully issued, it will account for approximately 6.33% of the share capital after the capital increase and should have no material impact on the shareholder structure. Due to the downturn in the overall environment and the overall economy and industry being full of uncertainties, while also considering the intense competition in the businesses of wireless digital audio and video transmission chips, electronic components, and computer peripheral equipment, the funds injected through this private placement will support future operational needs with long-term funds, improve the financial structure, and strengthen the Company's constitution. In the long term, it is also expected to have a positive effect on shareholders' equity.

5. Summary of evaluation opinions

In summary, considering that the funds to be raised by the Company in this private placement will be used to enrich working capital, improve the financial structure, or meet other funding needs in response to future development, with a view to obtaining stable long-term funds, expanding business, and enhancing shareholders' equity, it is indeed necessary and reasonable for the Company's long-term development; in addition, upon the underwriter's review of the Company's board meeting minutes dated March 9, 2026 and the proposal materials for the board meeting proposed to be held on May 5, 2026, the contents of the issuance plan, issuance procedures, determination of the private placement price, and method of selecting specific persons are generally in compliance with the Securities and Exchange Act and relevant laws and regulations, and there are no material abnormalities.

III. Other statements

- (I) This opinion is only for use as reference for the discussion at the Board of Directors meeting of Syncomm Technology Corp. on May 5, 2026 and the resolution at the Annual General Meeting on June 25, 2026 regarding this private placement capital increase through the issuance of common shares, and shall not be used for any other purpose.
- (II) The content of this opinion is evaluated based on the minutes of the Board of Directors meeting dated March 9, 2026 provided by Syncomm Technology Corp., the proposal materials for the Board of Directors meeting proposed to be convened on May 5, 2026, the Company's financial information, and the announced information on the Market Observation Post System or information provided by the Company. This opinion shall bear no legal liability for any impact on changes to the content of this opinion that may result from changes to the plan for this private placement or other circumstances in the future. Hereby declared.

Evaluator:

Grand Fortune Securities Co., Ltd.

Representative: Huang, Bing-Jun

April 27, 2026

(This seal is only for use on the opinion on the necessity and reasonableness of Syncomm Technology Corp.'s 2026 private placement of securities)

Attachment 5

**List of Director and Independent Director Candidates
(Proposed by the Board of Directors)**

Title	Name	Gender	Education	Experience	Current position	Number of shares held
Director	Alcor Micro Corporation Representative: Tsai, Ling-Chun	Female	Bachelor, Department of Accounting, Chinese Culture University	COO, Alcor Micro Corporation Associate Vice President, Barits Securities Corp. Special Assistant, Holy Stone Enterprise Co., Ltd.	The Company's Chairman (Corporate Representative) Vice Chairman and CEO, Alcor Micro Corporation Corporate Representative Director, Algoltek Inc. Chairman (Corporate Representative), Chun-Feng Investment Ltd. Supervisor (Corporate Representative), Hua VII Venture Capital Corp. Corporate Representative Director, Foxfortune Technology Ventures Limited Corporate Representative Director, WK Technology Fund IX Ltd. Corporate Representative Director, WK Technology Fund IX II Ltd. Independent Director and Member of the Audit & Remuneration Committees, GlycoNex Incorporation Corporate Representative Director, KooData Inc. Director, Alcor Micro Technology Inc. Director, Alcor Micro Technology (HK) Ltd. Corporate Representative Director, ENE Technology Inc.	10,887,288 shares
Director	Alcor Micro Corporation Representative: Luo, Sen-Chou	Male	California State University Chico MSCS, USA	Founder and Chairman, Egis Technology Inc.	The Company's Director (Corporate Representative) Chairman, Egis Technology Inc. Chairman, IvyRock Asset Management Consulting Co., Ltd. Director, Headway Capital Ltd. Director, Oriental Gold Holdings Ltd. Director, Silicon Optronics Inc. Director, Gallopwave Inc. Chairman (Corporate Representative), Alcor Micro Corp. Chairman (Corporate Representative), Algoltek Inc. Chairman (Corporate Representative), iCatch Technology Inc. Chairman (Corporate Representative), Gear Radio Electronics Corp. Chairman (Corporate Representative), Inpsytech, Inc. Chairman (Corporate Representative), Gear Radio Limited (Samoa)	10,887,288 shares

Title	Name	Gender	Education	Experience	Current position	Number of shares held
Director	Alcor Micro Corporation Representative: Peng, Chih-Chiang	Male	Ph.D., Institute of Management Technology, National Chiao Tung University Master, Industrial Engineering, University of Pittsburgh, USA	Independent Director, Unimicron Technology Corp. Independent Director, ITE Tech Inc.	The Company's Director (Corporate Representative) Corporate Representative Director and President, UMC Capital Corp. Corporate Representative Director and President, Hong Ding Entrepreneurship Investment Co., Ltd. Corporate Representative Director and General Manager, UMC CAPITAL CORPORATION Chairman (Corporate Representative), Tera Energy Development Co., Ltd. Corporate Representative Director, iCatch Technology, Inc. Director, U-Media Communications Inc. Supervisor, Wavetek Microelectronics Corporation	10,887,288 shares
Director	Huang, Liang-Chun	Male	Bachelor, Department of Engineering and System Science, National Tsing Hua University	Regional Manager, Sales Department, TE Connectivity Ltd.	The Company's Director The Company's President	213,310 shares
Director	Liao, Hui-Ling	Female	Tatung Senior Commercial High School	Supervisor, the Company	The Company's Director Assistant Vice President, Sales Division, Concord Securities Chiayi Branch	327,110 shares
Director	Hsu, Yu-Pin	Male	Institute of International Management, National Cheng Kung University Bachelor, Department of Political Economy, National Sun Yat-sen University	Chairman, Tingwen Information Co., Ltd.	The Company's Director Chairman, Jia Xi Investment Co., Ltd. Director, Ding Jiao Printing Co., Ltd. Director and Vice President, Tingwen Publisher Co., Ltd. Supervisor, Ding Wen Information Co., Ltd.	3,055,579 shares
Independent Director	Cheng, Chun-Yuan	Male	MS in BA, University of Southern California, USA MBA, Southern Illinois University Carbondale, USA Department of Civil Engineering, Chung	Chief Financial Officer, TaiGen Biotechnology Co., Ltd. Director, Corporate Development Division, Vanguard International Semiconductor Corporation	The Company's Independent Director and member of the Audit Committee and the Remuneration Committee Chairman, Ming Yuan Capital Co., Ltd. Chairman, Ming Jing Capital Co., Ltd. Independent Director and member of the Audit Committee and Remuneration Committee, Anbogen Therapeutics Inc.	0 shares

Title	Name	Gender	Education	Experience	Current position	Number of shares held
			Yuan Christian University Bachelor's degree	Deputy Director, Finance Division, Taiwan Semiconductor Manufacturing Company Limited		
Independent Director	Hsiao, Ying-Yi	Male	Swiss Business School EMBA Department of Statistics, National Chung Hsing University	General Manager, Business Division, and Chief Financial Officer, Primax Electronics Ltd. Group Chief Financial Officer/Deputy General Manager, Tjung Ring Enterprise Group	General Manager of Business Division, and Chief Financial Officer, Primax Electronics Ltd. Corporate Representative Supervisor, Dongguan Dongju Electronics Communication Products Co., Ltd. Corporate Representative Supervisor, Kunshan Chizhen Dongju Electronics Co., Ltd. Corporate Representative Supervisor, Chi-Hsin Technology (Chongqing) Co., Ltd. Corporate Representative Director, Beijing Dexing Electronics Technology Co., Ltd. Director, Tokushin Technology Co., Ltd., Japan Director, Primax Technology (Cayman Holding) Ltd. Supervisor, Dongguan Tymphany Acoustic Technology Co., Ltd. Supervisor, Tymphany Acoustic Technology Limited Director, Polaris Electronics Ltd. Director, Gratus Technology Corp. Director, Primax Electronics (SINGAPORE) PTE. LTD. Independent Director, member of the Audit Committee and Remuneration, Am-Power Machine International Enterprise Co.,Ltd	0 shares
Independent Director	Hsu, Yu-Chin	Male	Master's and Ph.D. degrees in Computer Science, University of Illinois at Urbana-Champaign Bachelor, Department of Computer Science and Information Engineering, National Taiwan University	Chairman, BigObject Inc. Chairman, ForteMedia Inc. Political Deputy Minister, Ministry of Science and Technology, R.O.C.	Chairman, BigObject Inc. Director, Neuchips Corporation. Supervisor, PUFsecurity Corporation	0 shares

Explanation of Competition Involving Director and Independent Director Candidates

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
Director	Alcor Micro Corporation	AlgoTek, Inc.	Corporate Director	Not applicable	Product Designing	None
		ENE Technology Inc.	Corporate Director	Not applicable	Electronic Components Manufacturing Information Software Services Product Designing	None
		Helios Bioelectronics Inc.	Corporate Director	Not applicable	Product Designing	None
Corporate Director Representative	Tsai, Ling-Chun	Alcor Micro Corporation	Vice Chairman Chief Executive Officer	Not applicable	Electronic Components Manufacturing Information Software Services	None
		AlgoTek, Inc.	Corporate Representative Director	Alcor Micro Corporation	Product Designing	None
		ENE Technology Inc.	Corporate Representative Chairman	Alcor Micro Corporation	Electronic Components Manufacturing Information Software Services Product Designing	None
Corporate Director Representative	Luo, Sen-Chou	Egis Technology Inc.	Chairman	Not applicable	Information Software Services Data Processing Services Electronic Information Supply Services Product Designing	None
		Alcor Micro Corporation	Corporate Representative Chairman	Egis Technology Inc.	Electronic Components Manufacturing Information Software Services	None
		iCatch Technology, Inc.	Corporate Representative Chairman	Egis Technology Inc.	Electronic Components Manufacturing Information Software Services Data Processing Services	None
		AlgoTek, Inc.	Corporate Representative Chairman	Alcor Micro Corporation	Product Designing	None
		Silicon Optronics, Inc.	Director	Not applicable	Electronic Components Manufacturing Product Designing	None

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
		Gallopwave Inc.	Director	Not applicable	Wireless Communication Equipment Manufacturing Electronic Components Manufacturing Wholesale of Telecommunications Equipment Information Software Services Data Processing Services Electronic Information Supply Services	None
		Gear Radio Electronics Corp.	Corporate Representative Chairman	Samoa Gear Radio Limited	Wireless Communication Equipment Manufacturing Electronic Components Manufacturing Information Software Services Data Processing Services	None
		Inpsytech, Inc.	Corporate Representative Director	Egis Technology Inc.	Electronic Components Manufacturing Information Software Services Data Processing Services Electronic Information Supply Services Product Designing	None
Corporate Director Representative	Peng, Chih-Chiang	iCatch Technology, Inc.	Corporate Director Representative	Egis Technology Inc.	Electronic Components Manufacturing Information Software Services Data Processing Services	None
		U-MEDIA Communications Inc.	Director	Not applicable	Electronic Components Manufacturing Product Designing	None
		Wavetek Microelectronics Corporation	Supervisor	Not applicable	Electronic Components Manufacturing Wired Communication Equipment Manufacturing Wireless Communication Equipment Manufacturing	None

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
Independent Director	Hsiao, Ying-Yi	Dongguan Tymphany Acoustic Technology Co., Ltd.	Director	Not applicable	Wholesale of Electrical Appliances Wholesale of Telecommunications Equipment Retail Sale of Telecommunication Apparatus Import of Controlled Telecommunications Radio-Frequency Devices Product Designing	None
		Tymphany Acoustic Technology Limited	Supervisor	Not applicable	Wholesale of Electrical Appliances Wholesale of Telecommunications Equipment Retail Sale of Telecommunication Apparatus Import of Controlled Telecommunications Radio-Frequency Devices Product Design	None
Independent Director	Hsu, Yu-Chin	BigObject INC.	Chairman	Not applicable	Information Software Services Data Processing Services Electronic Information Supply Services	None
		NEUCHIPS CORPORATION	Director	Not applicable	Electronic Components Manufacturing Information Software Services Data Processing Services Product Designing	None
		PUFsecurity Corporation	Supervisor	Not applicable	Product Designing Information Software Services Data Processing Services	None

Articles of Incorporation of Syncomm Technology Corp.

Chapter 1. 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 2. 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 30 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 3. 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 Chairperson shall preside over the meeting. In case the Chairperson 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 4. 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-third 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 5. 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. Of the total amount allocated for employee compensation, 20% shall be distributed to non-executive employees. 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 6. 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
27th Amendment	2025.05.23

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 chairperson and the minutes recorder shall be located at the same place within the territory of the Republic of China, and the chairperson 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 Chairperson shall preside over the meeting. In case the Chairperson 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 following particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. 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:
 - (1) 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.
 - (2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - (3) 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.

(4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. 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 chairperson 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 chairperson shall not adjourn the meeting at will before the conclusion of all items on the agenda (including extraordinary motions). If the chairperson 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 chairperson 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 chairperson, 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 chairperson and the speaking shareholder. Violators shall be stopped by the chairperson.

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 chairperson.

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 chairperson 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 chairperson 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 chairperson may respond in person or designate a relevant person to respond.

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

Article 18. The chairperson 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 chairperson declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chairperson 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 chairperson may announce recesses as deemed appropriate. In the event of force majeure, the chairperson 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 chairperson 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 chairperson 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 chairperson, 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 chairperson, 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 chairperson 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

chairperson announces adjournment.

Article 24. At the beginning of the meeting, the chairperson 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 chairperson 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 chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson 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

Syncomm Technology Corp.

Rules for Election of Directors

- Article 1 These Rules were established in accordance with Article 21 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", the Company Act, and the Company's Articles of Incorporation, and govern all elections of the Company's directors.
- Article 2 The Company employs a single-name cumulative voting method for the election of directors. Each share carries voting rights equivalent to the number of directors to be elected. The Board of Directors prepares ballots corresponding to the number of directors to be elected and distributes them to shareholders. A voter's name may be substituted with the attendance card number printed on the ballot. The ballots described in the preceding paragraph may be cast for a single candidate or distributed among multiple candidates.
- Article 3 The number of directors shall be as specified in the Company's Articles of Incorporation, and those receiving ballots representing a greater number of voting rights shall be elected in sequence. If two or more persons receive the same number of votes and that number exceeds the prescribed number, those with the same number of votes shall draw lots to determine the result; if a person is absent, the Chairman shall draw lots on behalf of such person.
- Article 4 The qualifications and election of the Company's independent directors shall comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and shall be handled in accordance with Article 24 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies".
- Article 5 The Company adopts a candidate nomination system for the election of directors, and shareholders shall elect directors from the list of director candidates. Independent directors and non-independent directors shall be elected together, with the number of persons elected calculated separately.
- Article 6 When preparing ballots, the Board of Directors shall assign numbers according to attendance numbers and shall also state the number of voting rights.
- Article 7 At the commencement of the election, the Chairman shall appoint vote monitors and vote counters to perform the relevant duties; vote monitors shall be shareholders.
- Article 8 The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitors before voting commences.
- Article 9 Ballots shall be deemed invalid under any of the following circumstances:
- (I) The ballot is not prepared by the Board of Directors.
 - (II) The ballot was not placed into the ballot box.
 - (III) A blank ballot was placed into the ballot box.
 - (IV) The same ballot contains the names of two or more candidates.
 - (V) The candidate listed does not match any name on the official list of director nominees.
 - (VI) Other symbols, drawings, or text are written on the ballot besides the candidate's name, shareholder account number, and number of votes.
 - (VII) The handwriting is illegible or altered, making it impossible to verify.
 - (VIII) If the total number of votes cast exceeds the number of voting rights held by the voter.

- Article 10 A ballot box shall be provided for the election of directors. After voting, the ballot box shall be opened jointly by the vote monitors and ballot counters.
- Article 11 After voting is completed, the total number of voting rights exercised in writing or by electronic means shall be tabulated, and ballots shall be counted on the spot. The results of the ballot counting, including the list of elected directors and the number of voting rights with which they were elected, shall be announced on the spot.
The ballots and electronic voting data for the election referred to in the preceding paragraph shall be sealed and signed by the vote monitors and properly kept by the Company for at least one year. 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.
- Article 12 Any matters not provided for in these Rules shall be handled in accordance with the Company Act, the Company's Articles of Incorporation, and relevant laws and regulations.
- Article 13 These Rules shall be submitted to the Annual General Meeting for approval after being resolved by the Board of Directors; the same shall apply to any amendments.

	Date of Approval
Initial Adoption	2010.08.16
1st Amendment	2019.06.25
2nd Amendment	2021.07.08
3rd Amendment	2023.06.13
4th Amendment	2025.05.23

Appendix IV

Syncomm Technology Corp.
Shareholding of All Directors

As of the book closure date for this shareholders' meeting (April 27, 2026), 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	24.53%
	Representative: Tsai, Ling-Chun		
Director	Alcor Micro Corporation		
	Representative: Luo, Sen-Chou		
Director	Alcor Micro Corporation		
	Representative: Peng, Chih-Chiang		
Director	Huang, Liang-Chun	213,310	0.48%
Director	Liao, Hui-Ling	327,110	0.74%
Director	Hsu, Yu-Pin	3,055,579	6.89%
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		14,483,287	32.64%

As of April 27, 2026, the total number of issued shares was 44,377,001 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: 14,483,287 shares.
- The directors' actual shareholding meets the statutory requirement.