



ZERO ONE TECHNOLOGY CO., LTD.

2024 Annual Report

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Notice to readers.

THIS IS A TRANSLATION OF THE 2024 ANNUAL REPORT (THE "ANNUAL REPORT") OF ZERO ONE TECHNOLOGY CO., LTD. (THE "COMPANY"). THIS TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NOTHING ELSE, THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE ANNUAL REPORT SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

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5. Overseas Trade Places and related information for Listed Negotiable Securities: None.

6. Company Website: <http://www.zerone.com.tw>

Table of Contents

I. Letter to Shareholders	1
II. Corporate Governance Report	7
A. Information on Directors and Management Team	7
B. Remuneration of Directors and Management	12
C. Implementation of Corporate Governance	16
D. Information on CPA Professional Fee	61
E. Replacement of CPA.....	61
F. The Company’s Chairman, Chief Executive Officer, Chief Financial Officer, and managers in charge of its finance and accounting operations hold any positions in the Company’s independent auditing firm or its affiliates during the last year	61
G. Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders.....	61
H. Relationship among the Top Ten Shareholders	62
I. Ownership of Shares in Affiliated Enterprises.....	63
III. Capital Overview	63
A. Capital and Shares.....	63
B. Corporate Bonds.....	65
C. Preferred Stocks.....	65
D. GDR/ADR.....	65
E. Employee Stock Options.....	66
F. Restricted Employee Shares.....	67
G. New Shares Issuance in Connection with Mergers and Acquisitions	69
H. Financing Plans and Implementation	69
IV. Operational Highlights	70
A. Business Activities	70
B. Markets and sales Overview	80
C. Human Resources.....	84
D. Environmental Protection Expenditure	84
E. Labor Relations	85
F. Cyber Security Management.....	89
G. Important Contracts.....	92
V. Review of Financial Conditions, Financial Performance, and Risk Management	93
A. Analysis of Financial Status	93
B. Analysis of financial performance	93
C. Analysis of Cash Flow	94
D. Effect of significant capital expenditures on financial operations in the most recent year	94
E. Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans, and Investment Plans for the Coming Year	94
F. Analysis of Risk Management	96
G. Other material matters	98
VI. Special Disclosure	99
A. Summary of affiliated companies in recent years	99
B. Private Placement Securities in the Most Recent Years.....	100
C. Other supplementary information	100
VII. Any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report	100

I. Letter to Shareholders

Dear Shareholders,

The results of our operating performance in 2024, the business plan for 2025, are illustrated as follows:

1. 2024 Operating Results

(A) Implementation Results of Business Plans

In 2024, the Company’s total revenue stood at NT\$ 18,475,761 thousand, on the increase of NT\$ 4,555,104 thousand compared to the preceding year, a 32.72% in year-over-year increase. The net profit after tax attributed to owners of the company was NT\$ 833,769 thousand, on the increase of NT\$ 142,252 thousand compared to the preceding year, a 20.57% year-over-year growth. Basic earnings per share were NT\$ 5.22.

(B) Financial Status and Profitability Analysis

(1) Financial Status :

In 2024, the Company’s net profit was NT\$ 833,769 thousand. Cash generated by operating activities were NT\$1,523,429 thousand. Cash used in investing and financing activities were NT\$ 236,864 thousand and NT\$ 26,058 thousand, respectively. Cash and cash equivalents increase NT\$ 1,280,249 thousand during the period. Cash and cash equivalents at the end period were NT\$ 1,772,606 thousand.

(2) Profitability Analysis :

Items	2024 (%)	2023 (%)
Ratio of return on total assets	9.30	8.77
Ratio of return on shareholders’ equity	17.64	16.95
Ratio of operating income to capital stock	68.88	51.26
Ratio of profit before income tax to capital stock	74.09	55.93
Profit ratio	5.33	5.04
Earnings per share (NT\$)	5.22	4.50

(C) Research and the development status of the Company and its subsidiaries.

- (1)Highly scalable intelligent business application SaaS solution.
- (2)Development of software concurrent licensing model and edge packaging test system.
- (3)Technical service robots for distributing products.
- (4)Print server

In 2025, we continued to enhance the print server firmware, focusing on two directions:

- a. Cyber threats related to enterprises’ internal information security.
- b. Windows 11 compatibility enhancements.

(5)AI related products:

MagicBrain is our AI product line within the TinyML series. It includes the MagicBrain MCU AI modules,as well as corresponding AI appliances integrating both hardware and software development for various sensor categories, including Sound, Video, and Data.

In 2025, based on feedback from existing panoramic application environments, we will develop indoor and outdoor SoundBox devices. These devices will feature both digital and analog audio recording capabilities, achieve Class 1/2 noise certification standards, and offer sound recognition functionalities. They will be deployed across various fields such as urban soundscapes, environmental auditing, island tourism,

and the real estate industry.

(6) Smart Manufacturing

We will enhance the current solutions with our vibration sensing partners by adding value in several areas, including optimizing hardware for cost-efficiency and product quality at scale, improving backend data collection and dashboard systems, and introducing MLOps to enable users to independently train their own MHP (Machine Health Prediction) AI models.

2. Summary of 2025 Business Plan

(A) Business Plan

Zero One Technology has been engaged in Taiwan's information service agency field for more than 40 years. Our agency brands cover the following four major areas:

(1) AI-Driven IT Infrastructure:

We provide customers with stable and efficient infrastructure, including servers, AI computing infrastructure, networks and storage systems.

(2) Cyber Resilience:

We are committed to protecting our customers' data and network resources and providing powerful security solutions.

(3) Cloud Computing and Services:

We assist customers in migrating to the cloud and provide support for integrated applications.

(4) AI Applications:

We introduce industry-renowned data analysis and artificial intelligence technology applications to help customers make more informed and progressive business decisions.

In addition, we work with several S&P 500 technology companies, including Akamai, Cisco, F5, Google, Microsoft, NetApp, NVIDIA, Palo Alto, Palo Alto, Salesforce & VMware, among others. In Taiwan, we are one of the most important partners for these enterprises, especially in the digital transformation and upgrading of enterprise data center software and hardware, hybrid cloud platform management, and mid-to-high-end security solutions.

Going forward, we will focus on the following directions to continue growing and value enhancements:

(1) Strengthen the field of IT infrastructure built ups:

We will increase investment to create a more comprehensive IT automation service platform and provide more powerful solutions for upstream and downstream customers. At the same time, we will accelerate business development, improve operational efficiency and reduce costs through a strong distribution system.

(2) Elevate team strength:

We continuously strengthen our team's skills and deepen our knowledge to ensure professional capabilities in emerging technologies such as AI-as-a-Service (AIaaS) and Zero Trust Security. We also enhance the professional advantages of our agency brands by addressing customers' digital transformation challenges and providing comprehensive, end-to-end solutions.

(3) Establishment of platform ecosystem:

We will continue to build a robust platform ecosystem by collaborating closely with original manufacturers and distribution partners to create greater value. Through the integration of diverse resources and services — including the XaaS (Everything-as-a-Service) model — we aim to establish a symbiotic and prosperous

ecosystem, thereby strengthening the company's strategic position amid the ongoing restructuring of the industry value chain.

(B) Sales forecast and its reference

Each product and expected sales forecasts in 2025 are as follows:

Product category	Sales forecast (Set)
AI-Driven IT Infrastructure	1,583,864
Cyber Resilience	2,142,424
Cloud Computing and Services	6,733,333
AI Applications	1,010,000
Others	50,500
Total	11,520,121

As of December 31, 2024, as the agent products and solutions both meet the needs of the Taiwan market, the team's performance once again broke through the record high. The Company will continue to implement the strategy of expanding the partner ecosystem to increase market share and offer more varieties of products and services. We also focus on the continuous expansion of the proportion of multi-year contracting projects and subscription service in recent years. The average single customer usage should be higher than in previous years. Therefore, it is expected that the sales volume this year will continue to increase compared to the previous years, which will also help with product expansion and the development of the Company's business.

(C) Important policy of production and sales.

(1) Expansion of Consulting Services Investment

In response to the government's strong promotion of corporate sustainability (ESG), enhanced cybersecurity resilience, and industrial AI, the demand from enterprises for professional consulting assessment and implementation services is continuously increasing. We will expand investment in consulting services within these aforementioned areas, including sustainability transformation consulting, cybersecurity governance, and AI implementation planning, with the aim of increasing company profitability and aligning with market trends.

(2) Strengthening Cross-Brand Integration and Distribution Network

Commencing with an intensified focus on the integration depth of cross-brand products and services, the objective is to elevate the market visibility of brands with high potential and significant added value, alongside a continuous expansion of the distribution product line. This 'three-pronged' strategy is designed to assist original equipment manufacturers (Vendors) and reseller (Partners) in jointly broadening their market footprint, thereby providing customers with more comprehensive one-stop solutions.

(3) Capitalizing on Digital Opportunities in Emerging Markets

In response to the geopolitical shifts stemming from recent US-China trade tensions, a significant number of Taiwanese businesses are relocating their operations to other emerging markets. Recognizing the various digital transformation opportunities presented by this trend, our company is actively increasing investment in our overseas market service teams. This strategic move aims to meet the evolving IT demands of our clients as they expand their global footprint and to capitalize on the growth potential within international markets.

(4) Improving Operational Efficiency and Cost Control

We will continue to refine our internal operational management practices, enhance the efficiency of various operational processes, and implement prudent cost-saving measures to ensure effective cost control. By leveraging digital tools to optimize workflows and adopting rigorous cost governance principles, such as lean management, we aim to guarantee the efficient utilization of resources and strengthen the company's overall financial health.

3. Future development strategies for the Company

With the progress in science and technology, the development of information, the convenience of communication, the globalization of the industry and the compression of the business cycle and other environmental changes, the challenges faced by the information product agency industry are becoming increasingly severe, with the evolution of Taiwan's technology industry, overseas well-known software and hardware suppliers have also entered the country in a big way, and the competition of vendors in the agent ecology is extremely severe both in terms of the number of opponents and intensity.

In view of the drastic transformation of various industries that the world is facing after the epidemic, Taiwan, being the key player in the technology supply chain, stands in an important and critical position for improving industrial competitiveness. In particular, the degree of informatization and the ability to utilize IT innovation and application will be one of the important key factors for a country or company to succeed.

In addition to consolidating its existing core product businesses, the company will also usher in a new round of changes in enterprise IT services in the future, including emerging trends such as generative AI, XaaS (Everything as a Service) and green IT sustainability. To more accurately grasp market opportunities, in addition to further strengthening our professional value-added service capabilities and enhancing the value positioning of our agency products in customers' digital transformation, we are also simultaneously advancing the digital transformation plan of our internal organization. Through a strategic layout that advances both internally and externally, we are confident that we can achieve our annual operating targets. At the same time, we will gradually optimize our product portfolio to increase the company's overall gross profit margin and ensure that the company continues to lead in a rapidly changing market.

4. Impacts from external competition, regulatory, and overall management environments.

The IT agency industry is affected by a number of factors, and here is a detailed description of these factors:

(A) External Competitive Environment

- International economic capacity: The characteristics of Taiwan's information service market are prone to distortion of the business model, such as excessive emphasis on business opportunities in government bids, reluctance of enterprise customers to invest, industrial division of labor between hard and soft, with a focus on the hard skills, and excessive disparity in the scale of operation of companies. In the past, more emphasis was placed on the cultivation of the local domestic market, and there was a lack of ambition and ability to cultivate the international market.
- Competition from foreign companies: Foreign information service providers have their own business advantages in Taiwan, and it is not easy for domestic companies to pass on their experience, and their foreign language and cultural skills are also insufficient, which in turn makes it more difficult to cultivate world-class information service providers.

(B) Regulatory environment :

- Optimization of laws and regulations: Quoting the 2022 Information Services Industry White Paper of the CISA Information Service Industry Association of R.O.C., it is essential that Taiwan must formulate or optimize regulations related to the development of the digital services industry so as to remove obstacles which hinders the promotion and progress in this regard. In addition, the directions in the development of the information and communication service industry must be clearly identified, digital innovation sandboxes promoted, digital transformation investment credits for small and medium-sized companies should also be provided, and must encourage state-owned companies to take the lead in digital transformation, etc., the above mentioned are suggested to be used for the government ministries or organizations in planning and promoting the development of information and communication policies and the development of industries.
- Communication platform: Establish a digital developed communication platform for industries, government, and academia so that industry associations can make timely suggestions on key issues and create a good mechanism for sufficient communication and dialogues.

(C) Macro-Environment:

- Digital Resilience: Enhance digital resilience and expand digital influence. Both the government and enterprises place great importance on building capabilities to counter digital risks, including strengthening cybersecurity for critical infrastructure, disaster recovery and backup systems, and improving organizational resilience to the impacts of digitalization.
- Talent Cultivation: Cultivate and attract global digital talent to lay the foundation for digital economic development. Domestic industries are actively collaborating with academia to nurture professionals in fields such as cloud computing, artificial intelligence (AI), cybersecurity, and data analytics. At the same time, regulations have been relaxed to facilitate the entry of high-level foreign digital talent into Taiwan, accelerating talent inflow and strengthening future competitiveness.
- International Exports: The government provides guidance and incentives to support domestic information service providers in expanding into international markets and encourages the export of outstanding digital services abroad. Through policy guidance and reward mechanisms, Taiwanese information service providers are assisted in establishing overseas market presence, participating in international tenders, and enhancing their global visibility.
- ESG Integration: Promote ESG practices in line with international standards to foster sustainable corporate development. Amid the global trend toward sustainability, enterprises are expected to focus on environmental (E), social (S), and governance (G) performance. The government has established relevant guidelines to encourage the adoption of green IT practices, energy-saving, and carbon reduction measures, integrating ESG principles into business operations. This trend also drives the development of emerging services in the information service industry, such as green data centers and energy efficiency management.

In recent years, changes in external competition, regulatory requirements, and the macroeconomic environment have not resulted in any material adverse impact on the Company's financial position or business operations. The Company has proactively implemented appropriate countermeasures, including the adjustment of product strategies, enhancement of compliance management, and active participation in industry initiatives. Moving forward, the Company will maintain vigilant monitoring of external developments and will adapt its business strategies with agility to strengthen its competitive advantage. Furthermore, the Company is actively capitalizing on emerging international trends, such as the application of artificial intelligence (AI), the adoption of new cybersecurity architectures, and the advancement of sustainable IT practices, to ensure sound operations and the achievement of long-term sustainable growth.

Sincerely yours,

Chairman Chia Hsin Lin

II. Corporate Governance Report

A. Information on Directors and Management Team

(A) Directors (1)

March 31, 2025 ; Unit: Shares ; %

Title	Nationality/ Country of Origin	Name	Gender/ Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected (Note 1)		Current Shareholding (Note 2)		Spouse & Minor Shareholding (Note 2)		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
Chairman	R.O.C	Peter Lin	Male/ 70-80	2023.05.30	3	1989.12.15	5,143,292	3.35	5,033,292	3.00	2,954,714	1.77	0	0	Master of Electronics, NCTU. Chairman of Chinese Foundation For Digitization Technology.	Chairman of Zerone Win Investment Co., Ltd. ; Director of Maverick Digital Co., Ltd. & HeXun Biosciences Co., Ltd. ; Independent Director, Compensation Committee Member and Audit Committee Member of BizLink Holding Inc. ; Supervisor of Taiwan Insto Technologies Co., Ltd., IJOING, INC. and Himalaya VC Management Corp.	-	-	-
Director	R.O.C	Morris Jiang	Male/ 70-80	2023.05.30	3	1994.10.06	2,742,735	1.79	2,683,735	1.61	442,185	0.26	0	0	Chinese Culture University. Deputy General Manager of Zero One Technology Co., Ltd.	Chairman of PETAcom, DigiCosmos Tech. Co., Ltd., TerraONE Tech CO., LTD., LinkONE Digital CO., LTD and Director of UNICOMP INFORMATION CO., LTD.	-	-	-
Director	Judicial person	R.O.C	-	2023.05.30	3	2008.06.13	1,340,000	0.87	1,340,000	0.80	-	-	-	-	-	-	-	-	-
	Represen- tative	R.O.C	Prisma Commerce & Networks, Inc. Representative : Jih-Ji Zhou	Male/ 70-80	2023.05.30	3	2008.06.13	0	0	0	0	0	0	0	Taipei Computer Association Director Director of China Electric Mfg. Corp.	Chairman of Prisma Graphic Systems Inc.	-	-	-
Director	R.O.C	Nancy Huang	Female/ 50-60	2023.05.30	3	2023.05.30	149,034	0.10	440,962	0.26	0	0	0	0	NTU EMBA Department of Information Management. Bachelor of Business Administration, Ming Chuan University.	Chairman of Wing Will International Co., Ltd. Director of PETAcom Technology Co., Ltd. and UNICOMP INFORMATION CO., LTD.	-	-	-
Independent Director	R.O.C	Ming Hsiung Wu	Male/ 60-70	2023.05.30	3	2017.06.14	0	0	0	0	0	0	0	0	MBA of Electronic Computer, NCTU. Chairman of Promaster Technology Corp.	Chairman of Promaster Technology Corp., He, Yang Investment Co. Ltd and Heng Yang Investment Co. Ltd.; Independent Director and Member of Remuneration Committee and Audit Committee of Sentelic Corporation ; The Director of China Electric Mfg. Corp., Edom Technology Co., Ltd. and Promaster(Brunel) Technology Corp.	-	-	-

Title	Nationality/ Country of Origin	Name	Gender/ Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected (Note 1)		Current Shareholding (Note 2)		Spouse & Minor Shareholding (Note 2)		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
Independent Director	R.O.C	Mandy Huang	Female/ 50-60	2023.05.30	3	2023.05.30	0	0	0	0	0	0	0	0	EMBA of Business Administration., National Taiwan University. Master of Management of Technology Innovation and Entrepreneurship, NCTU. Special assistant to the general manager of ITE Tech. Inc. Chairman of Promaster Technology Corp. Marketing Manager of Vanguard International Semiconductor Corporation.	Independent Director Of Sensortek Technology Corp. , Sunplus Technology Co., Ltd. And Qisda Corporation. Director Of Choice Delights Incorporated., Auras Technology Co., Ltd.	—	—	—
Independent Director	R.O.C	Simon Yeh	Male/ 50-60	2023.05.30	3	2023.05.30	0	0	0	0	0	0	0	0	Master of Law, SCU Bachelor of Electronics, NCTU National Development Council Personal Data Law Advisory Committee. Chairman of the Computer Auditing Association of the Republic of China. COO of PChome eBay Co., Ltd. Prosecutor of New Taipei City.	Managing Partner of Davinci Personal Data and High-Tech Law Firm Director of Davinci CONSULTING CO. Director of SINOPAC FINANCIAL HOLDINGS COMPANY LIMITED Director fo Computer Audit Association Adjunct Associate Professor.of Law, SCU Consulting committee of Personal Data Protection Act Of National Development Council Copyright consultant and Mediation Committee of Taiwan Intellectual Property Office	—	—	—

Note 1: The “shareholding ratio” is based on the 153,314,712 shares of the issued ordinary shares in the period of election on May 30, 2023.

Note 2: The “shareholding ratio” is based on the number of 167,005,212 shares of the issued ordinary shares on March 31, 2025.

Note 3: The company’s Directors are major shareholders of the institutional shareholders:

March 31, 2025

Name of Institutional Shareholders	Major Shareholders
Prisma Commerce & Networks, Inc.	Greater China International Investment Co., ltd., British Virgin Islands (100%)

Note 4 : Major shareholders of the Company’s major institutional shareholders:

March 31, 2025

Name of Institutional Shareholders	Major Shareholders
Greater China International Investment Co., ltd., British Virgin Islands	Oriental Bio-Energy Corp. 100%

Directors (2)

Professional qualifications and independence analysis of directors and independent directors

Name & Title	Criteria	Professional Qualification & Experience	Independence Criteria	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Chairman: Peter Lin		1. Please refer to - Director Information (1) for the professional qualifications and experience of directors in this Annual Report. 2. None of the Directors has any of the provisions of Article 30 of the Company Law.	1. None of the Directors and Independent Directors are spouses or relatives within the second degree of kinship, nor do they fall under Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act. 2. Directors serving as directors of affiliated companies please refer to this Annual Report - Director Information(1) 3. Independent Directors account for 42.86% of all Directors All Independent Directors meet the following criteria : (1) No director's spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates. (2) In accordance with related provisions of Article 14-2 of Securities and Exchange Act issued by the Financial Supervisory Commission regarding the set-up and regulations to comply for Independent Directors for public offering companies (Note 1). (3) The person (or use the name of another person), the spouse and minor children do not hold shares in the Company. (4) In the past two years, there has been no remuneration received from the Company or its affiliates for providing any commercial, legal, financial, accounting, etc. services.	1
Director: Morris Jiang				0
Director: The representative of Prisma Commerce & Networks, Inc. :Jih Ji Zhou				0
Director: Nancy Huang				0
Independent Director: Ming Hsiung Wu				1
Independent Director: Mandy Huang				3
Independent Director: Simon Yeh				0

Note:

1. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.
2. Not concurrently serve as an independent director of more than three other public companies.
3. During the two years before being elected and during the term of office, meet any of the following situations:
 - (1) Not an employee of the company or any of its affiliates;
 - (2) Not a director or supervisor of the company or any of its affiliates;
 - (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders;
 - (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officer in the preceding 1 subparagraph, or of any of the above persons in the preceding subparagraphs 2 and 3;
 - (5) Not a director, supervisor, or employee of a corporate/institutional shareholder that directly holds five percent or more of the total number of issued shares of the company, ranks as of its top five shareholders, or has representative director(s) serving on the company's board based on Article 27 of the Company Law.
 - (6) Not a director, supervisor, or employee of a company of which the majority of board seats or voting shares is controlled by a company that also controls the same of the company;
 - (7) Not a director, supervisor, or employee of a company of which the chairman or CEO (or equivalent) themselves or their spouse also serve as the company's chairman or CEO (or equivalent);
 - (8) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the company;
 - (9) Other than serving as a compensation committee member of the company, not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, and the service provided is an "audit service" or a "non-audit service which total compensation within the recent two years exceeds NTD 500,000.

Board Diversity

The company has a " Corporate Governance, Sustainability and Nomination Committee " and adopts a candidate nomination system in accordance with the company's Articles of Incorporation. The " Corporate Governance, Sustainability and Nomination Committee " evaluates the experience of each candidate, weighs professional and diverse backgrounds, integrity, or relevant professional qualifications, etc., after the evaluation result is sent to the board of directors for approval, it will be sent to the shareholders' meeting for election.

The Board of Directors shall formulate diversity policy by taking into consideration the company's business operations, operating dynamics and development needs, including but not limited to: 1. Basic requirements and values: gender, age, nationality and culture. 2. Professional background (e.g., law, accounting, industry, finance, marketing or technology), professional skills and industry experience etc.

The Board of Directors has established specific management objectives to promote board diversity. These include maintaining a minimum of one-third of board seats held by independent directors, ensuring that at least one-third of board members possess an academic background in electronics-related fields, and increasing the proportion of female directors to exceed one-third (i.e., 33%). Currently, female directors represent 28.57% of the board (2 members). While this target has not yet been fully achieved, the Company remains committed to promoting gender equality within the board. This objective will be taken into account in future board elections to ensure that members of any gender account for at least one-third of total board seats, and all other diversity targets have been met.

The Company's current Board of Directors is composed of seven members (please refer to the section "Board Members" in this annual report), including 4 directors and three independent directors. Independent directors account for 42.86% of the board, representing a 5% increase compared to the previous term. Three members of the board hold academic qualifications in electronics-related disciplines, and two female directors have been newly appointed during the current term. None of the Directors and Independent Directors are spouses or relatives within the second degree of kinship, nor do they fall under Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act. Therefore, the Board of Directors of the Company is independent (please refer to this Annual Report - Disclosure of Professional Qualifications of Directors and Independence of Independent Directors). The implementation of the Board Diversity Policy is as follows:

Title	Name	Basic Information			Professional				Diversity										
		Gender	Age	Nationality/ Country of Origin	Employee identity	As an independent director has not exceeded 3 terms	Industry Knowledge	Financial	Marketing	Technology	Operational Judgements	Financial and Accounting Analysis	Management Administration	Crisis Management	Industry Knowledge	International Market Perspective	Ability to Lead	Policy Decisions	
Chairman	Peter Lin	M	70-80	R. O. C.			V	V	V	V	V	V	V	V	V	V	V	V	
Director	Morris Jiang	M	70-80				V		V		V	V	V	V	V	V	V	V	V
	Prisma Commerce & Networks, Inc. Representative: Jih-Ji Zhou	M	70-80					V		V	V	V	V		V	V	V	V	V
	Nancy Huang	F	50-60				V		V	V	V	V	V	V	V	V	V	V	V
Independent Director	Ming Hsiung Wu	M	60-70			V	V	V	V	V	V	V	V	V	V	V	V	V	V
	Mandy Huang	F	50-60			V		V	V		V	V	V		V	V	V	V	V
	Simon Yeh	M	50-60			V		V		V		V	V		V	V	V	V	V

(B) GM, VP, Directors and Managers of departments.

31 March, 2025

Title	Nationality/ Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship		
					Shares	% (Note)	Share s	%	Share s	%			Title	Name	Relation
CEO&CSO	Republic of China	Nancy Huang	Female	2023.06.17	440,962	0.26	0	0	0	0	General Manager of ZERO ONE TECHNOLOGY CO., LTD. NTU EMBA Department of Information Management. Bachelor of Business Administration, Ming Chuan University.	Chairman of Wing Will International Co., Ltd. Director of PETAcom Technology Co., Ltd. Director of UNICOMP INFORMATION CO., LTD.	—	—	—
General Manager	Republic of China	Kevin Chen	Male	2023.06.17	618,285	0.37	1,005	0	0	0	General Manager of the Business Divisions EMBA, NCCU	Director of DigiCosmos Tech. Co., Ltd. Director of UNICOMP INFORMATION CO., LTD.	—	—	—
Director of Financial & Credit AR Management Division	Republic of China	Chang, Mei-Yun	Female	2023.06.17	6,000	0.00	0	0	0	0	Sr. Director of Financial Management Division of BESTCOM INFOTECH CORP. Manager of SYNNEX TECHNOLOGY INTERNATIONAL CORPORATION Account Department of Providence University	Director of UNICOMP INFORMATION CO., LTD.	—	—	—

Note: The “shareholding ratio” column of shareholding is based on the outstanding ordinary shares’ number of 167,005,212 on March 31, 2025.

B. Remuneration of Directors and Management

(A) Remuneration of Directors

December 31, 2024 ; Unit: NT\$ thousands ; %

Title	Name	Remuneration								Sum of A+B+C+D and Ratio to Net Income		Relevant Remuneration Received by Directors Who are Also Employees						Sum of A+B+C+D+E+F+G and Ratio to Net Income		Compensation Paid to Directors from Non-consolidated Affiliates or Parent Company				
		Base Compensation (A)		Retirement pension (B)		Bonus to Directors (C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Retirement pension (F)		Profit Sharing- Employee Bonus (G)								
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	Cash	Stock	Cash	Stock		The company	Companies in the consolidated financial statements		
Directors (Note 1)	Chairman	Peter Lin																						
	Director	Morris Jiang																						
	Director	-	-	-	-	8,711	8,711	6	6	8,717	8,717	20,991	20,991	34,850	34,850	-	-	-	-	64,558	64,558	7.74%	7.74%	None.
	Juridical person	Prisma Commerce & Networks, Inc.																						
	Representative	The representative of Prisma Commerce & Networks, Inc.: Jih-Ji Zhou																						
Independent Director (Note1)	Ming Hsiung Wu																							
	Mandy Huang	-	-	-	-	5,289	5,289	27	27	5,316	5,316	-	-	-	-	-	-	-	-	5,316	5,316	0.64%	0.64%	None.
	Simon Yeh																							

Note 1:

The remuneration policy, system, standards and structures and the connection between factors such as duties, risks, time devoted and the amount paid to independent directors: The Company allocates less than 1% of the current year's annual profits for the compensation to independent directors, and will provide reasonable reward by taking into account of the Company's operating results and the contribution they made. The procedures to determine the compensation is based on the Company's "Rules for Distribution of Compensation to Directors and Supervisors." Apart from referencing the company's overall operational efficiencies, future management risk and developing trend of the industry, the personal efficiency achievement rate, contribution to the overall performance, and devotion to company performance, achievement rate, profitability rate, operational efficiency and contribution are also collectively evaluated before calculating the compensation ratio. Relevant performance appraisals and the soundness of the compensation are reviewed and approved by the Remuneration committee and the Board in accordance with the charter of relevant laws and requirements, so as to achieve the balance of the Company's sustainability and risk management.

Table of range of remuneration

Range of Remuneration	Name of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The company	Companies in the consolidated financial statements H	The company	Companies in the consolidated financial statements I
Under NT\$ 1,000,000	—	—	—	—
NT\$1,000,000~less than NT\$2,000,000	Nancy Huang, Ming Hsiung Wu, Mandy Huang, Simon Yeh, Prisma Commerce & Networks, Inc., Prisma Commerce & Networks, Inc. Representative ; Jih-Ji Zhou	Nancy Huang, Ming Hsiung Wu, Mandy Huang, Simon Yeh, Prisma Commerce & Networks, Inc., Prisma Commerce & Networks, Inc. Representative ; Jih-Ji Zhou	Ming Hsiung Wu, Mandy Huang, Simon Yeh, Prisma Commerce & Networks, Inc., Prisma Commerce & Networks, Inc. Representative ; Jih-Ji Zhou	Ming Hsiung Wu, Mandy Huang, Simon Yeh, Prisma Commerce & Networks, Inc., Prisma Commerce & Networks, Inc. Representative ; Jih-Ji Zhou
NT\$2,000,000~less than NT\$3,500,000	Morris Jiang	Morris Jiang	—	—
NT\$3,500,000~less than NT\$5,000,000	Peter Lin	Peter Lin	—	—
NT\$5,000,000~less than NT\$10,000,000	—	—	—	—
NT\$10,000,000~less than NT\$15,000,000	—	—	Morris Jiang, Peter Lin	Morris Jiang, Peter Lin
NT\$15,000,000~less than NT\$30,000,000	—	—	—	—
NT\$30,000,000~less than NT\$50,000,000	—	—	Nancy Huang	Nancy Huang
NT\$50,000,000~less than NT\$100,000,000	—	—	—	—
More than NT\$100,000,000	—	—	—	—
Total	7 Persons	7 Persons	7 Persons	7 Persons

(B) Remuneration of the President and Vice President

December 31, 2024 ; Unit: NT\$ thousands ; %

Title	Name	Salary(A)		Retirement Pension (B)		Bonuses and Allowances (C)		Profit Sharing- Employee Bonus (D)				Sum of A+B+C+D+E+F+G and ratio to net income		Compensation Paid to the President and Vice President from Non-consolidated Affiliates or Parent Company
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
CEO&CSO	Nancy Huang	5,165	5,165	22,846	22,846	21,362	21,362	483	0	0	0	49,856 5.98%	49,856 5.98%	None
General Manager	Kevin Chen													

Table of range of remuneration

Range of Remuneration	Name of President and Vice President	
	The company	Companies in the consolidated financial statements
Under NT\$ 1,000,000	—	—
NT\$1,000,000 ~ less than NT\$2,000,000	—	—
NT\$2,000,000 ~ less than NT\$3,500,000	—	—
NT\$3,500,000 ~ less than NT\$5,000,000	—	—
NT\$5,000,000 ~ less than NT\$10,000,000	—	—
NT\$10,000,000~less than NT\$15,000,000	Kevin Chen	Kevin Chen
NT\$15,000,000~less than NT\$30,000,000	—	—
NT\$30,000,000~less than NT\$50,000,000	Nancy Huang	Nancy Huang
NT\$50,000,000~less than NT\$100,000,000	—	—
More than NT\$100,000,000	—	—
Total	2 Persons	2 Persons

(C) Employee profit sharing granted to the management team

December 31, 2024 ; Unit: NT\$ thousands ; %

	Title	Name	Employee Bonus - in Stock (Fair Market Value)	Employee Bonus - in Cash	Total	Ratio of Total Amount to Net Income (%)
Executive Officers	General Manager	Kevin Chen	0	588	588	0.07
	Sr. Director of Financial & Credit AR Management Division	Chang, Mei-Yun				

(D) Comparison of Remuneration for Directors, Presidents and Vice Presidents in the Most Recent Two Fiscal Years and Remuneration Policy for Directors, Presidents and Vice Presidents, to the net income.

1. The ratio of total remuneration paid by the Company and by all companies included in the consolidated financial statements for the two most recent fiscal years to directors, presidents, and vice presidents of the Company, to the net income.

Title	Proportion of the total compensation to net profit after tax %			
	2023		2024	
	The Company	All companies in the consolidated financial statement	The Company	All companies in the consolidated financial statement
Directors	3.96	3.96	7.74	7.74
Independent Directors	0.68	0.68	0.64	0.64
General Managers and Deputy General Managers	3.61	3.61	5.98	5.98

2. The policies, standards, and portfolios for the payment of remuneration, the procedures for determining remuneration, and the correlation with business performance:

The Remuneration Committee assists the Board in discharging its responsibilities relating to the Company's compensation and benefits policies, plans and programs, and the evaluation of the directors' compensation. The actual amount of directors' remuneration is currently 2% of the current year's profitability, and remuneration is appropriated according to the business performance of the Company in the year and the stipulated percentage of less 3% in Article 19 of the Articles of Incorporation. Procedure for the compensation were determined by the Regulations governing the performance assessment and compensation of directors and supervisors in accordance with operating performance of the company, operational risks and trend of the industries, and the employee's personal achievements, contribution made to the business operation. Evolution items include any unethical misconduct which results in a negative impact on the company's image and reputation, negligent of internal management, or unethical malpractices etc. The procedure for determining remuneration is also based on key performance indicators of the company. Relevant performance indicators and reasonability of remuneration shall be approved by the remuneration committee and the board of the directors and reviewed in relation to business operation and relevant laws and regulations, for a positive correlation with the company, and risk management. The policy for managers' remuneration is based on the company's salary considerations and has taken into account as industry standards and personal performance evaluation items, which include financial indicators (such as the company's revenue, achievement rate for profit before tax and after tax) and non-financial related indicators (such as taking on the role as trainer and any gross misconduct of the department in terms of legal and compliance and operational risks incidents) are also included in the evaluation.

C. Implementation of Corporate Governance

(A) Board of Directors

A total of 5 meetings of the Board of Directors were held in 2024, the attendance of director and independent directors were as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【 B / A 】	Remarks
Chairman	Peter Lin	5	0	100	
Director	Morris Jiang	5	0	100	
Director	Prisma Commerce & Networks, Inc. Representative: Jih-Ji Zhou	4	1	80	
Director	Nancy Huang	5	0	100	
Independent director	Ming Hsiung Wu	5	0	100	
Independent director	Mandy Huang	5	0	100	
Independent director	Simon Yeh	5	0	100	

Other mentionable items:

1. If there are circumstances referred to as follows, resolutions of the directors' meetings objected to by independent directors or subject to qualified opinion and recorded or declared in writing, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:
 - (1) Circumstances referred to in Article 14-3 of the Securities and Exchange Act:
The Company has set up an audit committee and the provisions of Article 14-3 of the Securities and Exchange Act are not applicable. For related information, please refer to " Audit Committee " in this annual report.
 - (2) If there are resolutions of the directors' meetings objected to by independent directors or subject to qualified opinion and recorded or declared in writing: None
2. Avoidance of conflict of interest by Directors: None.

3. Measures taken toward achievement of Board of Directors

Frequency	Period	The scope of evaluation	Method	Content	Implementation status and evaluation results
It is carried out once a year and at least once every three years by an external professional independent agency or a team of external experts and scholars.	1. Board Internal Performance Evaluation: 2024/01/01 to 2024/12/31	The internal performance evaluation of the board of directors includes the performance evaluation of the board of directors, functional committees (including the audit committee, remuneration committee, corporate governance, sustainability and nomination committee) and individual directors.	The internal performance evaluation of the Board of Directors is conducted through questionnaires, covering aspects such as board operations, directors' participation, the functioning of functional committees, directors' self-assessment of participation, and committee members' evaluations of committee operations. The results of these performance evaluations serve as a reference for the selection and nomination of board members. Additionally, the performance evaluations of directors and functional committee members are used as a basis for determining their individual compensation. Upon full collection of the questionnaires each January, the Board Secretariat analyzes the results in accordance with the relevant procedures and presents the findings to the Board of Directors. Recommendations from board members are reviewed, and appropriate measures for enhancement and improvement are proposed accordingly.	It is advisable that performance assessments of board of directors' include the following aspects: 1. The degree of participation in the company's operations. 2. Improvement in the quality of decision making by the board of directors. 3. The composition and structure of the board of directors. 4. The election of the directors and their continuing professional education. 5. Internal controls.	Implementation status: The evaluation results were presented to the Remuneration Committee and the Board of Directors at their meeting held on February 27, 2025. The total average score of the indicators for the year was 4.88, and the evaluation result was excellent (full score of 5).
				It is advisable that performance assessments of board members include the following aspects: 1. Their grasp of the company's goals and missions. 2. Their recognition of director's duties. 3. Their degree of participation in the company's operations. 4. Their management of internal relationships and communication. 5. Their professionalism and continuing professional education. 6. Internal controls.	Implementation status: The evaluation results were presented to the Remuneration Committee and the Board of Directors at their meeting held on February 27, 2025. The total average score of the indicators for the year was 4.84, and the evaluation result was excellent (full score of 5).
				The measurement items of the performance evaluation of the Remuneration Committee include the following aspects: 1. Their degree of participation in the company's operations. 2. Their recognition of the duties of the functional committee. 3. Improvement in the quality of decision making by the functional committee. 4. The composition of the functional committee, and election and appointment of committee members.	Implementation status: The evaluation results were presented to the Remuneration Committee and the Board of Directors at their meeting held on February 27, 2025. The total average score of the indicators for the year was 5, and the evaluation result was excellent (full score of 5).
				The measurement items of the performance evaluation of the Audit Committee include the following aspects: 1. Their degree of participation in the company's operations. 2. Their recognition of the duties of the functional committee. 3. Improvement in the quality of decision making by the functional committee. 4. The composition of the functional committee, and election and appointment of committee members. 5. Internal Controls.	Implementation status: The evaluation results were presented to the Remuneration Committee and the Board of Directors at their meeting held on February 27, 2025. The total average score of the indicators for the year was 5, and the evaluation result was excellent (full score of 5).

Frequency	Period	The scope of evaluation	Method	Content	Implementation status and evaluation results
				<p>The measurement items of the performance evaluation of the Corporate Governance, Sustainability and Nomination Committee include the following aspects:</p> <ol style="list-style-type: none"> 1. Their degree of participation in the company's operations. 2. Their recognition of the duties of the functional committee. 3. Improvement in the quality of decision making by the functional committee. 4. The composition of the functional committee, and election and appointment of committee members. 	<p>Implementation status: The evaluation results were presented to the Remuneration Committee and the Board of Directors at their meeting held on February 27, 2025. The total average score of the indicators for the year was 5, and the evaluation result was excellent (full score of 5).</p>
	<p>2. Board Internal Performance Evaluation: 2024/01/01 to 2024/12/31</p>	<p>The internal performance evaluation of the board of directors includes the performance evaluation of the board of directors, functional committees (including the audit committee, remuneration committee, corporate governance and nomination committee) and individual directors.</p>	<p>The Company engaged an external and independent professional institution, Chainye Management Consultancy Co., Ltd., to conduct a performance evaluation of the overall Board of Directors, individual board members, and functional committees for the year 2022.</p> <p>The evaluation was carried out through a combination of methods, including a review of publicly available information from the Market Observation Post System, self-assessment questionnaires completed by the Board, its members, and functional committees, as well as on-site observation of the actual operations during board and committee meetings.</p>	<p>The scope of the evaluation included the composition of the Board of Directors, the level of participation in the Company's operations, the enhancement of decision-making quality, the effectiveness of internal controls, and the performance of functional committees.</p>	<p>Implementation status: The evaluation results were presented to the Remuneration Committee and the Board of Directors on February 21, 2023.</p> <p>Evaluation Results: The evaluation concluded that the Company's Board of Directors has established relevant policies and procedures for board operations in accordance with applicable laws, regulations, and domestic corporate governance standards. The Board is composed of directors with appropriate professional qualifications, and responsibilities are allocated based on individual expertise and experience. Both the Board and its functional committees are operating effectively. The overall evaluation rating was "Excellent."</p> <p>Evaluation Recommendations: It is recommended that the Nomination Committee consider increasing the number of female directors in the next board election and actively promote matters related to the selection and training of directors and senior executives, thereby advancing board diversity and succession planning objectives. The Company is advised to consider establishing additional functional committees, such as a Risk Management Committee or an Information Security Committee, in alignment with its development strategy and corporate governance goals, to enhance its management mechanisms and further demonstrate exemplary corporate governance practices. It is suggested that the Chairperson of the Board and the conveners of functional committees formulate work plans and objectives for each term or for each year within the term. These should be developed with board consensus to strengthen the supervisory and managerial responsibilities of the Board and its committees.</p>

4. Evaluations for the measures taken to strengthen the core objectives and execution of the Board for the current year and the previous year:
 - (1) In 2024, all directors and independent directors will complete 6 hours of annual training, the attendance rate of all directors in person reached 97%, and the in-person attendance rate of directors at the annual shareholders' meeting was 86%.
 - (2) The Company set up the rules of board performance evaluation. The performance assessment of Board of directors for the members of Board of Directors by self-assessments, report the results to the remuneration committee, and then to Board of Directors, based on the Regulations governing the performance assessment and compensation of directors in accordance with operating performance of the Company. The Internal evaluation results for the year 2024 were submitted to the Board and Remuneration Committee on Feb. 27, 2025.
 - (3) The Company has added one female candidate for both the Board of Directors and the Independent Directors, and has planned training courses for senior managers to achieve the goals of board diversity and succession planning..
 - (4) The Company has set up a risk management team and an cyber security team to strengthen the management mechanism and exemplify the effect of a benchmark company in corporate governance.

(B) Audit Committee

The company's Audit Committee was set up on June 10, 2020 in compliance with the regulations and all members of the Audit Committee were independent directors. The function and purpose of the Audit Committee is to supervise the proper presentation of the financial statements, the hiring (dismissal) of the signing CPAs, their independence and performance, and the effective execution of the company's internal control, as well as the compliance with related laws and regulations and the management of the existing or potential risks of the company

The duties and annual work items of the Audit Committee are as follows:

- (1) Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- (2) Evaluation of the effectiveness of the internal control system.
- (3) Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significant, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
- (4) A matter bearing on the personal interest of a director or a supervisor.
- (5) A material asset or derivatives transaction.
- (6) A material monetary loan, endorsement, or provision of guarantee.
- (7) The offering, issuance, or private placement of any equity-type securities.
- (8) The hiring, discharge, or compensation of an attesting CPA.
- (9) The appointment or discharge of a financial, accounting, or internal auditing officer.
- (10) Annual financial reports which are signed or stamped by the Chairman, Executive Officers and Head of Accounting, and Q2 financial report which must be reviewed by CPA.
- (11) Any other material matters so required by the competent authority.

A total of 5 Audit Committee meetings were held in 2024. The attendance of independent directors is as follows:

Title	Name	Attendance in Person (B)	Proxy	Attendance Rate (%) 【B/A】	Remarks
Chairperson and Convener /Independent director	Mandy Huang	5	0	100.0%	
Committee Member /Independent director Independent director	Ming Hsiung Wu	5	0	100.0%	
	Simon Yeh	5	0	100.0%	

Other mentionable items:

1. Implementation Status of Audit Committee in 2024:

Term / Date	Agenda Items	Matters under Article 14-5 of the Securities and Exchange Act	Resolutions Not Approved by the Audit Committee but Passed by Two-Thirds or More of All Directors
2nd Term, 5th 2024.01.25	1. Proposal to adjust the per-share acquisition price of common shares of Lian Da Information Co., Ltd. as resolved at the 15th Board Meeting (5th session), for approval.	V	
	2. Appointment of the Company's CPA and assessment of their independence and competence, for approval.	V	
	3. Proposal to amend the English name of TECHONE VIETNAM TECHNOLOGY COMPANY LIMITED, an investee of the Company's wholly-owned subsidiary Asiaone Holdings Ltd., as per the 15th Board Meeting (5th session), for approval.	V	
	Audit Committee Resolution (Jan 25, 2024): Approved unanimously by all attending committee members. Board Response to Committee Opinion: Approved unanimously by all attending directors.		
2nd Term, 6th 2024.02.27	1. Proposal to approve directors' and employees' remuneration for fiscal year 2023, for approval.	V	
	2. Proposal to approve the 2023 Annual Business Report and the 2023 Consolidated and Standalone Financial Statements, for approval.	V	
	3. Proposal to approve the 2023 Statement of Internal Control System, for approval.	V	
	4. Proposal to approve 2023 earnings distribution, for approval.		
	5. Proposal for private placement of common shares through cash capital increase, for approval.	V	
	6. Proposal to amend the "Audit Committee Charter," for approval.	V	
Audit Committee Resolution (Feb 27, 2024): Approved unanimously by all attending committee members. Board Response to Committee Opinion: Approved unanimously by all attending directors.			
2nd Term, 7th 2024.05.10	1. Proposal to approve the Q1 2024 Consolidated Financial Statements, for approval.		
	2. Proposal to approve the scope of non-assurance services provided by Deloitte & Touche and its affiliates, for approval.		
Audit Committee Resolution (May 10, 2024): Approved unanimously by all attending committee members. Board Response to Committee Opinion: Approved unanimously by all attending directors.			
2nd Term, 8th 2024.07.30	1. Proposal regarding pricing and subscriber selection for the 2024 private placement of common shares, for approval.	V	
	2. Proposal to approve the Q2 2024 Consolidated Financial Statements, for approval.		
	3. Proposal to purchase office property in Kaohsiung, for approval.	V	
	4. Proposal to amend the internal control procedures for the "Fixed Assets Cycle," for approval.	V	
	5. Proposal to lend funds to Zerone Win Investment Co., Ltd., a wholly-owned subsidiary, for approval.	V	
	6. Proposal to lend funds to Linkone Digital Co., Ltd., an indirectly wholly-owned subsidiary, for approval.	V	
Audit Committee Resolution (July 30, 2024): Approved unanimously by all attending committee members. Board Response to Committee Opinion: Approved unanimously by all attending directors.			
2nd Term, 9th 2024.11.01	1. Proposal to approve the Q3 2024 Consolidated Financial Statements, for approval.		
	2. Proposal to cancel the previously approved purchase of office property in Kaohsiung, for approval.	V	
	3. Proposal to add "Sustainability Information Management Procedures" to the internal control system, for approval.	V	
	4. Proposal to approve the audit fees for the 2024 fiscal year, for approval.	V	
	5. Proposal to provide an endorsement and guarantee for TECHONE VIETNAM TECHNOLOGY COMPANY LIMITED, an investee of the wholly-owned subsidiary Asiaone Holdings Ltd., for approval.	V	
	6. Proposal to provide an endorsement and guarantee for TECHONE (Shanghai) Co., Ltd., an investee of the wholly-owned subsidiary Asiaone Holdings Ltd., for approval.	V	
Audit Committee Resolution (Nov 1, 2024): Approved unanimously by all attending committee members. Board Response to Committee Opinion: Approved unanimously by all attending directors.			

2. The names, contents of motion, reasons for conflict of interests and the participation for resolution for any recusals of independent directors due to conflict of interests should be specified: None.
3. Description of the communication between the independent directors, the internal auditors, and CPA:
 - (1) Upon the delivery of the monthly audit reports sent by the internal auditor, discussions and communication will take place to address any questions raised by the independent directors. A panel discussion will be arranged at least once per year between the independent directors and the internal auditor, significant findings and relevant audit opinions from internal and external audits will also be documented as meeting minutes which then later submit to the Board.
 - (2) Members of the Company's Audit Committee are all independent directors. The presentation of business audit is made at least once per year. The presentation content includes business audit execution, internal operational items, audit personnel training and major findings from internal and external audit as well as follow-up actions taken etc. Extraordinary meetings may also be convened at any time should serious anomalies arise.
 - (3) The CPA should report to the independent directors at least once a year, covering items regarding the company's overall financial performance and also the financial status, overall operations and internal controls of local and overseas subsidiaries. In addition, a through communication should be carried out to determine if there is any impact on the accounting principles from any major changes in financial policies and amendment in the laws and regulations.
 - (4) The communications between the auditor, the independent directors and the CPA functioned well, as not only were regular meetings arranged, emails, telephone calls or random meetings were also meaning of communication.
 - (5) The summary of communications between the internal auditor, CPA and the independent directors are listed in the table below.

Date	Attendees	Item	Conclusion
2024.02.27 Independent director meeting	Independent Directors · CPA · Chief Internal Auditor	<ol style="list-style-type: none"> 1. Report on the findings of the company's audit in 2023. 2. Approved the statement for the company's internal control in 2023. 3. Briefing and communication made by CPA regarding 2023 parent company only and consolidated reports. 	<ol style="list-style-type: none"> 1. Agreed. 2. Submit and report to the Board after review. 3. The communication between independent directors and the CPAs was well, reaching mutual consensus after discussion. 2023 Financial reports were presented at the Audit Committee Meeting and the Board, and disclosed in accordance with the regulations and supervisory authority.

(C) Corporate Governance, Sustainability, and Nomination Committee

1. The company 2nd Corporate Governance, Sustainability, and Nomination Committee consists of four committees (including Chairman and three independent directors).

Title	Name	Professional
Committee convener/ Independent director	Simon Yeh	Corporate strategy · Crisis management
Committee member /Chairman	Peter Lin	Corporate strategy · Marketing · Financial
Committee member /Independent director	Ming Hsiung Wu	Management Administration · Marketing
Committee member /Independent director	Mandy Huang	Management Administration · Financial

2. The duties and work items of the Corporate Governance, Sustainability, and Nomination Committee are as follows:

- (1) To review and evaluate the sustainability development strategy, ESG report, the soundness of corporate governance organization and system, and to establish rules and regulations regarding corporate governance and committees.
- (2) Establish criteria for the diversity and independence required of board members and executive officers, and accordingly identify and nominate candidates for directors and executive officers.
- (3) To construct and develop the organizational structure of the Board of Directors and its committees, conduct performance evaluation of the Board of Directors, its committees, and its directors, and evaluate the independence of the independent directors.
- (4) To establish and periodically review directors' continuing education programs and succession plans for directors and senior managers.

The term of office of the current committee members: May 30, 2023, to May 29, 2026, which is the same as the expiration date of the term of the current board of directors.

A total of two (2) Corporate Governance, Sustainability, and Nomination Committee meetings were held in 2024. The attendance of independent directors is as follows:

Title	Name	Professional Qualifications and Experience	Attendance in Person	Proxy	Ratio	Note
Committee convener/ Independent director	Simon Yeh	Primary Expertise: Business Management, Crisis Management Experience: Master of Law, SCU Bachelor of Electronics, NCTU National Development Council Personal Data Law Advisory Committee. Chairman of the Computer Auditing Association of the Republic of China. COO of PChome eBay Co., Ltd. Prosecutor of New Taipei City. Managing Partner of Davinci Personal Data and High-Tech Law Firm Director of Davinci CONSULTING CO. Director of SINOPAC FINANCIAL HOLDINGS COMPANY LIMITED Director fo Computer Audit Association Adjunct Associate Professor.of Law, SCU Consulting committee of Personal Data Protection Act Of National Development Council Copyright consultant and Mediation Committee of Taiwan Intellectual Property Office	2	0	100	
Committee member /Chairman	Peter Lin	Primary Expertise: Corporate Strategy, Marketing, Finance, and Industry-Specific Experience Experience: Master of Electronics, NCTU. Chairman of Chinese Foundation For Digitization Technology. Chairman of Zerone Win Investment Co., Ltd. ; Director of Maverick Digital Co., Ltd. & HeXun Biosciences Co., Ltd. ; Independent Director, Compensation Committee Member and Audit Committee Member of BizLink Holding Inc. ; Supervisor of Taiwan Insto Technologies Co., Ltd., IJOING, INC. and Himalaya VC Management Corp.	2	0	100	
Committee member /Independent director	Ming Hsiung Wu	Primary Expertise: Business Management, Marketing Experience: MBA of Electronic Computer, NCTU. Chairman of Promaster Technology Corp. Chairman of Promaster Technology Corp., 、 He,Yang Investment Co. Ltd and Heng Yang Investment Co. Ltd.; Independent Director and Member of Remuneration Committee and Audit Committee of Sentelic Corporation ; The Director of China Electric Mfg. Corp., Edom Technology Co., Ltd. and Promaster(Brunei) Technology Corp.	2	0	100	
Committee member /Independent director	Mandy Huang	Primary Expertise: Business Management, Finance Experience: EMBA of Business Administration,, National Taiwan University. Master of Management of Technology Innovation and Entrepreneurship, NCTU. Special assistant to the general manager of ITE Tech. Inc. Chairman of Promaster Technology Corp. Marketing Manager of Vanguard International Semiconductor Corporation. Independent Director Of Sensortek Technology Corp. , Sunplus Technology Co., Ltd. And Qisda Corporation. Director Of Choice Delights Incorporated., Auras Technology Co., Ltd.	2	0	100	

Other mentionable items :

If a member of the Nomination Committee expresses an opinion during a meeting, the dates of the Board of Directors meetings, sessions, contents of motion, resolutions of the Nomination Committee meetings and the Company's response to the Nomination Committee opinion should be specified.

The dates of the Board of Directors meetings	Session	Contents of motion	Committee opinion	resolutions of the Nomination Committee meetings	Company's response to the Nomination Committee opinion
2024.2.27	2 st - 2	1.Proposal to amend the company's "Rules of Procedure for Board of Directors Meetings". 2.Proposal to amend the company's "Audit Committee Charter".	None	Approved by all members of the Audit Committee	The Board of Directors approve the proposal with the consent of all directors present.

(D) Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Item	Implementation Status			Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
1. Does Company follow “Taiwan Corporate Governance Implementation” to establish and disclose its corporate governance practices?	V		The Company has set a corporate governance code of practice, it has been disclosed on the MOPS and the company's website.	None.
2. Shareholding structure & shareholders’ rights				
(1) Does Company have Internal Operation Procedures for handling shareholders’ suggestions, concerns, disputes and litigation matters. If yes, has these procedures been implemented accordingly?	V		Governance by the agent of stock affairs and Chairman's Office.	None.
(2) Does Company possess a list of major shareholders and beneficial owners of these major shareholders?	V		Handled and follow-up by the agent of stock affairs and Chairman's Office.	
(3) Has the Company built and executed a risk management system and “firewall” between the Company and its affiliates?	V		In accordance with the Company’s protocols of Supervision Over Subsidiaries, Internal Controls, Audit, Rules Governing Financial and Business Matters Between this Corporation and its Related Parties, and relevant regulations.	

Evaluation Item	Implementation Status		Description	Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No		
(4) Has the Company established internal rules prohibiting insider trading on undisclosed information?	V		The Company already established the Internal Rules Prohibiting Insider Trading on Undisclosed Information and organizes relevant training to directors, officers and employees at least once per year. The procedures were disclosed on the company website.	
3. Composition and Responsibilities of the Board of Directors (1) Has the Company established a diversification policy for the composition of its Board of Directors, and has it been implemented accordingly?	V		<p>The specific management objectives under the Board Diversity Policy include ensuring that independent directors constitute at least one-third of all board seats, that directors with an educational background in electronics account for at least one-third of all board members, and that the proportion of female directors is increased to one-third (i.e., 33%) or more. Currently, the percentage of female directors stands at 28.57% (2 members). The Company will continue to actively promote gender equality on the Board and consider this factor during future board member elections, with the aim of achieving a minimum of one-third representation by directors of each gender. All other diversity targets have already been met. The current Board of Directors comprises seven members (please refer to this Annual Report – Section: Board Member Information (1)), including 4 directors and three independent directors. Independent directors represent 42.86% of the total board, reflecting a 5% increase compared to the previous term. Three directors possess educational backgrounds in electronics, and two female directors have been newly appointed during this term.</p> <p>None of the Directors and Independent Directors are spouses or relatives within the second degree of kinship, nor do they fall under Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act. Therefore, the company's BoD is independent (please refer to this Annual Report-</p>	None.

Evaluation Item	Implementation Status		Description	Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No		
(2) Other than the Remuneration committee and the Audit Committee which are required by law, does the Company plan to set up other Board committees?	V		<p>Disclosure of Professional Qualifications of Directors and Independence of Independent Directors). For the implementation of the Board Diversity Policy, please refer to the Board Diversity and Independence in this Annual Report.</p> <p>In addition to The Remuneration Committee and The Audit Committee, The Governance & Nomination Committee was set up in 2023, and was restructured in February 2025 as the Corporate Governance, Sustainability, and Nomination Committee. Whether it is necessary to set up other functional committees will be evaluated further and will be based upon the Company's actual needs or in compliance with relevant legal requirements.</p>	
(3) Has the Company established methodology for evaluating the performance of its Board of Directors, on an annual basis, reported the results of performance to the Board of Directors, and use the results as reference for directors' remuneration and renewal?	V		<p>A. The Company has stipulated rules and procedures for board of directors' performance assessments, and in accordance with the method, the Company conducts annual self-evaluation of the performance of the Board of Directors, functional committees (including the Audit Committee, the Remuneration Committee, the Corporate Governance, Sustainability, and Nomination Committee and individual board members on a regular basis.</p> <p>B. The results of FY24 self-assessment of the Board of Directors' performance were presented to the Remuneration Committee and the Board of Directors on February 27, 2025. The results of the aforementioned performance evaluation will be used as a reference for the selection or nomination of directors, and the performance evaluation results of directors and functional committee members will be used as a reference for setting their individual compensation. For details of the evaluation results, please refer to the "Measures taken toward achievement of Board of Directors" in this annual report on corporate governance operations.</p>	

Evaluation Item	Implementation Status		Description	Difference from Corporate Governance Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No		
(4) Does the Company regularly evaluate its external auditors' independence?	V		The Company has formulated an assessment form (Note 1) for the independence and suitability of accountants with reference to the contents of Bulletin 10 of the Norm of Professional Ethics for Certified Public Accountant of the Republic of China "Integrity, Objectivity and Independence" and Article 47 of the "Certified Accountant Act", including the certified public accountant and its audit team members who have not held the positions of directors, supervisors, managers or any other roles that has a significant impact on the audit case currently or in the past two years, and obtained the independence statement and audit quality index (AQIs) report issued by the accounting firm. The Audit Committee and the Board of Directors assess the independence and suitability of certified public accountants annually. The results of the independence and suitability assessment of the 2025 certified public accountant were submitted for the review and approval by the Audit Committee and the Board of Directors on Feb. 27, 2025.	

Evaluation Item	Implementation Status		Description	Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No		
4. Does the Company appoint competent and appropriate corporate governance personnel and corporate governance officer to be in charge of corporate governance affairs (including but not limited to furnishing information required for business execution by directors, assisting directors' compliance of law, handling matters related to board meetings and shareholders' meetings according to law, and recording minutes of board meetings and shareholders' meetings)?	V		The Chairman appointed Corporate Governance Officer and Chairmen's Office to handle matters of the directors relating to Board meetings, Committee's meetings and Shareholders' meetings and record minutes of relevant meetings, etc. The stock affairs department is responsible for handling corporate registration and amendment registration. All application documents need to be approved by the manager.	None.
5. Has the Company established a means of communicating with its Stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) or created a Stakeholders Section on its Company website? Does the Company respond to stakeholders' questions on corporate responsibilities?	V		The company has established a means of communicating with its Stakeholders (such as, suppliers, customers and clients, etc.) on the website, for dealing with their questions and receiving opinions. Financial & Credit AR Management Division will communicate with correspondent banks and debtors. Human Resource Management Center will set up channels for communicate with employees and handle any feedbacks, and report to the board of directors on the communication status with various stakeholders every year	None.
6. Has the Company appointed a professional registrar for its Shareholders' Meetings?	V		The Company appointed the Registrar & Transfer Agency Department of Masterlink Securities as our registrar for stock affairs.	None.

Evaluation Item	Implementation Status		Description	Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No		
<p>7. Information Disclosure</p> <p>(1) Has the Company established a corporate website to disclose information regarding its financials, business and corporate governance status?</p> <p>(2) Does the Company use other information disclosure channels (e.g. maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?</p> <p>(3) Does the Company announce and report the annual financial statements within two months after the end of the fiscal year, and announce and report the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline?</p>	V		<p>The Company has set the website(http://www.zerone.com.tw), and assigned a specific unit responsible for collecting and updating company information regularly on the website.</p> <p>The Company established a spokesperson system to deal with related matters and has appointed a person in charge to be responsible for the collection and disclosure of company information.</p> <p>The Company announces and reports the financial statements in accordance with Article 36 of the Securities and Exchange Act.</p>	None.

Evaluation Item	Implementation Status		Description	Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No		
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (e.g. including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing liability insurance for directors)?	V		<p>(1)Employee rights and wellness: The company has set a website for employee rights and wellness, and regularly heard the voice of employees.</p> <p>(2)Investor relations: The Company has established a Spokesperson system for handling relevant matters.</p> <p>(3)Supplier relations: The company maintains a good relationship with manufacturers.</p> <p>(4)Rights of stakeholders: Stakeholders shall communicate with the company and put forward proposals to protect their due legal rights and interests.</p> <p>(5)Directors' training records: The company encourages directors to attend trainings required by laws, and discloses training records on Market Observation Post System.</p> <p>(6)Implementation of risk management policy and risk measurement standards: In order to strengthen the Company's stable operation to achieve the purpose of sustainable operation and improve the risk management mechanism, the Company has adopted the risk management policy by the Board of Directors in 2022 as the basis for risk management. The management scope of the Company's risk management policy includes operational risk, financial risk, information security risk, compliance risk and human resource risk, and clearly regulates the organizational structure and rights and responsibilities of risk management to ensure that the risks faced by the Company are known so as to achieve the purpose of sustainable operation within the acceptable tolerance. The risk management team of the Company regularly holds risk management meetings to identify risks in the management area and propose management measures and</p>	None.

Evaluation Item	Implementation Status		Description	Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No		
			<p>submits the results of risk management check, annual work plan and implementation of management measures to the Board of Directors at least once a year, the latest report date is February 27, 2025, and the content of the report is implementation of management measures in 2024 and the risk identification in 2025.</p> <p>(7)The implementation of customer relations policies: The company maintains a good relationship with customers in order to create increasing profits.</p> <p>(8)Purchasing liability insurance for directors : The company maintains D&O Insurance for its directors.</p>	
<p>9.The improvement status for the result of Corporate Governance Evaluation announced by Taiwan Stock Exchange</p> <p>The Company placed high emphasis and proactively participated in the Corporate Governance Evaluation. Improvement status for the 2024 non-scoring items are as follows:</p> <p>(1) In 2025, the Company established a Sustainability Development Task Force. In accordance with the principle of materiality, the Task Force conducts risk assessments on environmental, social, and corporate governance (ESG) issues relevant to the Company's operations and formulates corresponding risk management policies or strategies. The Board of Directors oversees the promotion and implementation of sustainability initiatives. Relevant information is disclosed on the Company's website and in its annual report. The Sustainability Report is to be submitted to the Board of Directors for approval and will be published on the Market Observation Post System (MOPS) and the Company's website.</p> <p>(2) The Company plans to disclose financial, business, and corporate governance information on its English-language website in 2025.</p>				

Note 1 : Assessment Form For The Independence And Suitability Of Accountants

	Assessment Criteria (s)	Assessment Result	Whether the Criteria for Independence and Competence Are Met
1	The CPA has no direct or material indirect financial interest in the Company.	Compliant with Assessment Criteria.	Yes
2	The CPA has no lending or borrowing relationships with the Company.	Compliant with Assessment Criteria.	Yes
3	The CPA has no significant close business relationships or potential employment relationships with the Company.	Compliant with Assessment Criteria.	Yes
4	Neither the CPA nor any member of the audit team has served as a director, supervisor, manager, or held any position with significant influence over the audit engagement within the Company, currently or within the past two years.	Compliant with Assessment Criteria.	Yes
5	The non-audit services provided by the CPA to the Company do not have a direct impact on key audit matters.	Compliant with Assessment Criteria.	Yes
6	The CPA has not acted as an underwriter or intermediary in the issuance of the Company's stock or other securities.	Compliant with Assessment Criteria.	Yes
7	The CPA has not represented the Company in any legal proceedings or other disputes with third parties.	Compliant with Assessment Criteria.	Yes
8	The CPA does not have a spousal, direct blood, direct in-law, or second-degree collateral relative relationship with any of the Company's directors or managers.	Compliant with Assessment Criteria.	Yes
9	The CPA is not in violation of any regulatory provisions related to auditor rotation, handling accounting affairs on behalf of others, or any other circumstances that may impair independence.	Compliant with Assessment Criteria.	Yes
10	The CPA undergoes regular professional training and provides the Company with up-to-date professional insights.	Compliant with Assessment Criteria.	Yes
11	The CPA maintains effective communication with the Company's management and internal audit officers.	Compliant with Assessment Criteria.	Yes

(E) Composition, Responsibilities and Operations of the Remuneration Committee:

1. Information on members of the Committee

December 31, 2024

Title	Criteria Name	Professional Qualification	Independence Criteria	Number of Other Public Companies in Which the Individual is Concurrently Serving as a Remuneration Committee Member
Independent director	Ming Hsiung Wu (Note 1)	Please refer to information on Directors (2)		
Independent director	Mandy Huang			
Independent director	Simon Yeh			

Note 1 : Convenor

2. Duties

- (1) To establish and regularly review the policies, systems, standards and structures for performance assessment and remuneration of directors and managers.
- (2) To regularly assess the achievement of performance targets of directors and managers, and set their remuneration.
- (3) To review regulations of the remuneration committee and propose amendments of it at all times.

3. Attendance of Members at Remuneration Committee Meetings

(1) There are 3 members in the Remuneration Committee.

(2) Current Term: From May 30, 2023 to May 29, 2026; The current term is the same as that of the board of directors.

A total of 3 (A) Remuneration Committee meetings were held in 2024. The attendance record of the Remuneration Committee members was as follows:

Title	Name	Attendance in Person(B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
Convener/Independent director	Ming Hsiung Wu	3	0	100	-
Committee Member/Independent director	Mandy Huang	3	0	100	
Committee Member/Independent director	Simon Yeh	3	0	100	

Remuneration Committee Meetings	The content of motions and after-treatment	Resolution Result	The Company dealing with a Dissenting Opinion or Qualified Opinion of committee members
5th-3 2024.02.27	1. To audit 2023 compensation distribution of each director. 2. To audit 2023 employee's compensation distribution of managers.	Approved by all committee members.	To report to Board of Directors and approved by all attended directors.
5th-4 2024.05.10	To audit 2023 employees' salaries distribution of managers.		
5th-5 2024.11.01	1. Review the 2024 year-end bonus payment plan of individual managers and all employees of the Company and its subsidiaries, scheduled for distribution in January 2025 submit the proposal for verification and approval. 2. Discuss the work plan of the Remuneration Committee of the Company for 2025 and submit the proposal for verification and approval.		

Other mentionable items:

- If the board of directors declines to adopt or modifies a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the remuneration committee's opinion (e.g., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None.
- Resolutions of the remuneration committee objected to by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.

(F) Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons:

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
1. Does the company have established a governance structure to promote sustainable development and set up a dedicated department to promote sustainable development, which is authorized and supervised by the board of directors?	V		On March 27, 2025, the Corporate Governance, Sustainability, and Nomination Committee approved the appointment of Director Mr. Jiang as the Project Convener of the Company's ESG Task Force. He was authorized to designate relevant department heads as task force leaders based on the Company's operational needs.	None.
2. Does the Company conduct risk assessments on environmental, social, and corporate governance issues related to its operations in accordance with the materiality principle, and implement relevant risk management policies or strategies?	V		In order to improve the risk management mechanism, the Company has adopted the "Risk Management Policy" by the Board of Directors in 2022 as the basis for risk management. The management scope of the company's risk management policy includes operational risk, financial risk, information security risk, compliance risk and human resource risk, and clearly regulates the organizational structure and rights and responsibilities of risk management to ensure that the risks faced by the company are known and achieve the purpose of sustainable operation within tolerable range. Additionally, our company's Sustainable Development Task Force has completed a risk assessment of environmental, social, and corporate governance (ESG) issues based on the results of the internal impact assessment questionnaire, and has identified key issues.	None.

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
3. Environmental issues				None.
(1) Does the Company establish proper environmental management systems based on the characteristics of their industries?	V		Not applicable. Not related to our current business.	
(2) Does the Company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	V		Not applicable. Not related to our current business.	
(3) Does the Company assess the potential risks and opportunities of climate change for its current and future operations and undertake response measures with respect to climate change?	V		Our company has established a TCFD Task Force and is conducting a materiality assessment in accordance with the TCFD framework. This assessment aims to identify the potential risks and opportunities posed by climate change to the company and to develop appropriate response measures.	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
(4) Does the Company calculate the amount of greenhouse gas emission, water consumption, and waste production in the past two years and implement policies to cut down energy and water consumptions, carbon and greenhouse gas emissions, and waste production?	V		<p>Based on the results of our greenhouse gas inventory, our company has established environmental and energy-saving policies. We have developed various environmental management plans for the use of resources, aiming to achieve energy savings in office lighting and to meet the goals of low pollution, low energy consumption, and high energy efficiency. In accordance with actual operational conditions, the implementation locations for various environmental and lighting energy-saving initiatives have fully covered our company's operational sites, including offices in Taipei, Hsinchu, Taichung, and Kaohsiung.</p> <p>A. The following are the important quantifiable management goals in relation to the environment:</p> <p>a. Carbon reduction goal The impact caused by climate change is one of the common environmental issues in the world, therefore, mitigating the greenhouse effect is a shared responsibility of all countries in the world, so as to achieve carbon neutrality as a long-term carbon management goal. And in order to continuously promote emission reduction, taking 2024 as the base year, the planned goal is to achieve carbon emissions reduction by 2% per unit of revenue in 2026.</p> <p>b. Electricity Saving Goal The main source of greenhouse gas emissions is identified as electricity use, we continue to promote management methods based on energy management systems, and actively promote</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p>various energy conservation plans, the latest period is taking 2024 as the base year, and the planned goal is to achieve electricity consumption reduction per unit of revenue by 2% in 2026.</p> <p>c. Waste Reduction Goal Waste is considered as a misplaced resource, in order to improve the effective use of waste, we will continue to explore waste reduction management measures, continue to reduce hazardous business waste, and increase recyclable waste resources with business waste generated.</p> <p>d. Advocate the company's energy-saving and carbon-reduction policies and office energy-saving measures.</p> <ul style="list-style-type: none"> ● Set A/C temperature at 25 degree Celsius constantly. ● Turn off the lights at will. ● Water conservation. ● Bring your own handkerchief. ● Bring your own chopsticks and teacups. ● No paper photocopying. ● No ties. ● Turn off the computer when leaving the office and unplug accordingly, and limit the use of some elevators during off-peak hours. <p>B. Measures taken to achieve the goals Implement power-saving plans from the three major aspects of air-conditioning system, electric</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			lightning and other power consumption, and regularly review and replace energy-consuming equipment; Expecting the actual carbon reduction per unit of greenhouse gas electricity consumption per unit of revenue in 2025 was reduced by 2%.	
4. Social Issues (1) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		To safeguard the rights and interests of all employees, our company strictly adheres to the relevant provisions of the Labor Standards Act and is committed to upholding the fundamental human rights of employees. We support and follow the spirit and basic principles of human rights protection as outlined in various international human rights conventions, including the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, treating and respecting all colleagues with dignity. Additionally, to implement this Human Rights	None.

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons						
	Yes	No	Description							
			<p>Policy, our company has established a Supplier Code of Conduct, encouraging suppliers to adhere to this code to ensure that all workers are treated fairly, reasonably, and with respect. Human rights management policy & implementation plans :</p> <table border="1"> <thead> <tr> <th>Human Rights Management Policy</th> <th>Implementation Plans</th> </tr> </thead> <tbody> <tr> <td>Prohibition of forced labor, employment of child labor, and acts of sexual harassment or other human rights violations.</td> <td> 1. Implement a leave system to encourage employees to maintain a balance between work and life. 2. On August 10, 2024, a course on the Gender Equality in Employment Act and the Sexual Harassment Prevention Act was held, with a total of 50 supervisors participating. This course aimed to enhance supervisors' awareness of prevention measures, ensuring the protection of employees' workplace human rights and providing a dignified and equal working environment. </td> </tr> <tr> <td>Provide a safe and healthy working environment to help employees maintain physical and mental well-being, as well as a balance between work and life.</td> <td>1. Occupational physicians and nurses conduct regular annual inspections of the work environment. All work sites are equipped with first aid kits to eliminate potential hazards that may affect employees' health and safety, thereby reducing the</td> </tr> </tbody> </table>	Human Rights Management Policy	Implementation Plans	Prohibition of forced labor, employment of child labor, and acts of sexual harassment or other human rights violations.	1. Implement a leave system to encourage employees to maintain a balance between work and life. 2. On August 10, 2024, a course on the Gender Equality in Employment Act and the Sexual Harassment Prevention Act was held, with a total of 50 supervisors participating. This course aimed to enhance supervisors' awareness of prevention measures, ensuring the protection of employees' workplace human rights and providing a dignified and equal working environment.	Provide a safe and healthy working environment to help employees maintain physical and mental well-being, as well as a balance between work and life.	1. Occupational physicians and nurses conduct regular annual inspections of the work environment. All work sites are equipped with first aid kits to eliminate potential hazards that may affect employees' health and safety, thereby reducing the	
Human Rights Management Policy	Implementation Plans									
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Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p>risk of occupational accidents.</p> <p>2. We proactively monitor and manage abnormal workloads among employees, implementing stress relief and workplace safety education and training. We care for employees' physical and mental health by providing regular free health check-ups, organizing employee trips, and offering a variety of activities to support and assist employees in maintaining their well-being and work-life balance.</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
(2) Does the Company establish and deliver reasonable employee welfare programs (including salary, compensated absences, and other benefits) and adjust employee compensation in relation to business performance?	V		<p><u>Employee Remuneration:</u> The Company's year-end bonus system is based on one third (1/3) of the Company's after-tax business profits, and after taking into account of seniority and annual performance appraisal, it is distributed to all colleagues to motivate all colleagues to work together for the Company's goals. Employee remuneration shall be calculated in accordance with the provisions of the Articles of Incorporation of the Company and also when the profit of the Company for the current year is no less than 1%. We put much effort in increasing salaries for employees by setting aside 4 % of annual profits for employee compensation to fulfill the purpose of taking a good care for employees' physical, mental and spiritual prosperity.</p> <p><u>Employee Share Ownership Trusts :</u> In terms of the labor retirement system, in addition to the regular allocation of reserves to the statutory retirement account in accordance with the Labor Standards Act and the Labor Pension Standards, the Company has established a Employee Share Ownership Trust Committee. After one year of service, regular employees contribute NT\$2,000 per month, with the company contributing NT\$1,000. Department-level supervisors contribute NT\$3,000 per month, with the company contributing NT\$1,500. Supervisors at the division level and above contribute NT\$5,000 per month, with the company contributing NT\$2,500 to purchase Company.</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p><u>Employee Welfare Measures:</u> The company has established an Employee Welfare Committee, which allocates welfare funds annually to plan and provide high-quality benefits for employees. These benefits include annual domestic and international travel subsidies, birthday gifts, marriage allowances, maternity allowances, funeral allowances, hospitalization allowances, holiday gifts and gift boxes, family day events, and year-end parties.</p> <p><u>Labor-Management Meetings</u> The company has not established a labor union and has not signed a group agreement. However, it listens to the voices of employees through labor-management meetings every quarter, communicates with employees in two-way, allows opinions to be exchanged and improved, and maintains harmony in labor-management relations.</p> <p><u>Measures to create a friendly child-rearing environment:</u> In terms of working hour policy, the company offers a flexible system, the flexible working hours for on-duty are from 8:30 a.m. to 9:30 a.m., and the flexible working hours for off-duty are from 5:30 p.m. to 6:30 p.m. For female employees during pregnancy, the flexible working hours for on-duty are relaxed from 8:30 a.m. to 10:00 a.m., and the flexible working hours for off-duty are relaxed from 5:30 p.m. to 7:00 p.m. until the day before delivery. Employees are given the</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p>rights to adjust their commuting time flexibly.</p> <p>The company is committed to creating a female-friendly workplace environment. It has a comfortable breastfeeding room with undisturbed privacy, making postpartum breastfeeding stress-free and negotiate with a number of childcare centers and kindergartens, so as to strive for obtaining preferential prices, and sign exclusive contracts with institutions that provide special childcare measures.</p> <p><u>Diversity and Equality in the Workplace:</u> Achieve equal remuneration conditions and equal promotion opportunities for men and women with equal pay for equal work, and (achieve) more than 50% of female managerial positions so as to promote sustainable and inclusive economic growth. In 2024, the average proportion of female employees was 54%, and the average proportion of female supervisors was 48%.</p> <p>The company values great importance in the rights and welfare of employees, and shares the surplus of profits with employees, maintains a good working environment for comprehensive physical, mental and spiritual care for all ethnic groups:</p> <p>(1) Employed and achieved 100% of the target for disabled colleagues and offered tailor-made suitable job positions and environmental facilities</p> <p>(2) Implement the empowerment of women in friendly workplaces, so that colleagues of all genders can work with peace of mind.</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p>(3) We have hired several foreign employees, including one from Russia, one from Malaysia, one from Hong Kong, and two from Vietnam, to foster a diverse and inclusive organizational culture.</p> <p><u>Employee retirement system:</u> In order to help stabilize the life of employees after retirement, the Company has formulated labor retirement measures in accordance with the law, and established a Labor Retirement Reserve Supervision Committee that regularly allocates retirement reserves at a rate of 2% of the total salary expenses every month, and deposited the reserve to the designated account of the Central Trust of China to protect labor rights and interests. From July 1, 2005 onwards, the new government retirement method was adopted in parallel, and 6% of the total income of labor wages was allocated to the employee's individual pension account; If there is a voluntary contribution from the employee to the pension, the amount of contribution calculated based on the employee's selection of voluntary contribution rate will be withheld from the employee's monthly salary to the individual pension account of the Labor Insurance Bureau.</p> <p>The Company applies the following provisions in accordance with the Labor Pension Act: (1) Voluntary Retirement: Employees may apply for retirement under one of the following circumstances: (Those who choose to apply the Labor Pension Regulations shall follow the</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p>same Regulations)</p> <p>A. Those who have worked for more than 15 years and have reached the age of 55.</p> <p>B. Those who have worked for more than 25 years.</p> <p>C. Those who have worked for more than 10 years and have reached the age of 60.</p> <p>(2) Forced Retirement: The Company shall not force employees to retire unless they fall under any of the following circumstances:</p> <p>A. Those who have reached the age of sixty-five.</p> <p>B. Those who suffer from insanity or physical disability and are unable to perform his or her duties at work.</p> <p>The Company may request the central competent authority to adjust the age prescribed in Subparagraph 1 of the preceding paragraph if the specific job entails risk, requires substantial physical strength or otherwise of a special nature; provided, however, that the age shall not be reduced below fifty-five.</p> <p>(3) Pension payment standards:</p> <p>A. The standards of pension payment shall be calculated in accordance with Articles 84-2 and 55 of the Labor Standards Act for those who have worked before and after the application of the Labor Standards Act, and those who elect to continue to apply the</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p>pension provisions of the Labor Standards Act or retain the pension provisions before the application of the Labor Pension Regulations in accordance with the Labor Standards Act.</p> <p>B. If an employee who has the seniority referred to in the preceding paragraph and is forced to retire in accordance with the provisions of Paragraph 1, Paragraph 2 of Article 35, and whose mental insanity or physical disability is caused by the performance of his or her duties, he or she shall be paid an additional 20% in accordance with the provisions of Paragraph 1, Paragraph 2 of Article 55 of the Labor Standards Act.</p> <p>C. For employees who are subject to the pension provisions of the Labor Pension Act, the Company will contribute 6% of their salary to the employee's personal pension account on a monthly basis.</p> <p>(4) Pension payment: The company shall pay the employee's pension within 30 days from the day the employee retires.</p> <p>(5) For colleagues who are assigned by the Company and transferred to associates, their seniority will be continued with the aim to provide more protection for them and also to achieve the purpose of the Group's talent circulation.</p> <p>(6) In 2024, we processed the pension applications for 35 employees under PBO plan.</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
(3) Does the Company provide a healthy and safe work environment and organize training on health and safety for its employees on a regular basis?	V		<p><u>Occupational Safety and Health Policy:</u> The Company follows the occupational safety and health law to establish policies with the provisions of customers and related organizations, and respects the interests of relevant interested parties for the occupational safety and health requirements to build a healthy and happy workplace.</p> <p>As the company values safe and healthy work environments for its employees, our company requests annual inspections of the building which includes every exists, floors, ventilation, lightening, fire/disaster prevention related equipment and other safety related systems, except for strict access security:</p> <p>1. Access security: Strict surveillance system is set up and security is hired to ensure safety of the office of the building all day.</p> <p>2. Maintenance and inspection of equipment: According to verification and application of public security of the building, the management committee for the building appoints outside professional company to conduct inspection of public security. Inspection of fire safety equipment shall be appointed by outside institution based on Fire Services Act. According to Safety and health work rules of employees, routine maintenance for water dispenser every three months, and annual maintenance and inspection of high-voltage and low-voltage apparatus, air-conditioners, and fire safety equipment, etc.</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
			<p>3.Physical health: The company hold regular employee’s yearly health examination, free consulting of doctors, advises if medical care of nurses, arrange annual office environment inspections by occupational doctors and occupational nurses, propose preventive and improvement measures for workplace safety, regularly clean and disinfect the office environment, and prohibit smoking in business premises.</p> <p>4.Mental health: We offer courses on mindfulness stress reduction, life organization and decluttering, time management, and ESG sustainability. These courses provide employees with psychological adjustment, specialized knowledge enhancement seminars, and digital education and training.</p> <p>5.Insurance and medical allowance: We arrange labor (including occupational Injury) and health insurance for employees by laws. Also, we arrange casualty and accidental health insurance for them. As for injury and death of employees and their spouse, offspring, and parents, we provide medical allowance and emergency aids.</p> <p>The frequency of disability injuries in 2024 was 0; the number of cases & employees affected for occupational accidents was 0 and 0 respectively. The number of fires in 2024 was 0.</p>	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
(4) Does the Company provide its employees with career development and training sessions?	V		The company conducts skill or functional training and development through performance management systems and personal career development plans.	
(5) Does the Company comply with relevant regulations and international standards regarding customer health and safety, right to privacy, marketing and labeling of its products and services and set up relevant consumer or client protection policies and complaint procedures?		V	Not applicable. Not related to our current business.	
(6) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		The company has updated the Supplier Code of Conduct in 2022, and has continuously demanded that suppliers must sign the Supplier Sustainability Responsibility Commitment letter and act on the basis of the Zero One's Supplier Code of Conduct, striving towards sustaining a safe working environment, dignified labor relations, ethical operations, and perfect environmental protection measures, so as to exert the sustainable influence of Zero One in the supply chain of the information service industry.	

Promotional Implementation Items	Implementation Status			Difference from Sustainable Development Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Description	
5. Does the Company take reference to the international standards or guidelines for the preparation of reports, and prepare reports that disclose the Company's non-financial information, such as the sustainability report? Has the aforementioned report obtained the assurance or guaranteed opinion of the third-party verification unit?	V		In progress, the company has prepared the 2024 Sustainability Report in accordance with GRI.	None.
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations: The Company has not yet established specific codes of conducts.				
7. Other important information to facilitate better understanding of the company's Corporate Sustainable Development practices The Company holds charity activities such as blood donation events from time to time to fulfill the obligations of corporate social responsibility, and the rest has been explained as above.				

1. Implementation of Climate-Related Information

Item	Implementation status																			
<p>1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.</p>	<p>In response to the increasing risks and opportunities posed by climate change, ZeroOne has established a robust governance structure to guide its sustainability efforts. The Corporate Governance, Sustainability, and Nomination Committee has been designated as the responsible body for addressing climate-related and sustainability matters. The Committee appointed the Vice Chairman to serve as the Chairperson, who in turn assigned department heads to lead the Sustainability Task Force and the TCFD (Task Force on Climate-related Financial Disclosures) Task Force. The Board of Directors holds ultimate supervisory authority over climate change governance. It ensures that all strategies and actions taken in response to climate-related challenges are effectively monitored and aligned with the Company's long-term business strategy.</p> <p>The TCFD Task Force plays a key role in identifying and managing climate-related risks and opportunities. Findings and assessments are reported annually to the Chairman during the executive management meeting, and subsequently to the Board of Directors, enabling the Board to maintain full oversight of climate risk issues. Through this structured governance model and proactive engagement process, ZeroOne is committed to ensuring sustainable corporate growth in the face of global climate challenges and actively upholding its responsibilities to society and the environment.</p>																			
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<p>ZeroOne conducts a comprehensive inventory and assessment of climate-related risks and opportunities using a Climate Risk and Opportunity Matrix, evaluating each issue based on its likelihood of occurrence and potential impact on business operations across different time horizons. Based on these assessments, the company formulates appropriate forward-looking response strategies. The estimated impact timeframes are defined as follows: Short-term: Within 3 years Medium-term: 3 to 5 years Long-term: Over 5 years</p> <table border="1" data-bbox="504 941 2072 1340"> <thead> <tr> <th colspan="2">Types of Risks and Opportunities</th> <th>Short-term (Within 3 years)</th> <th>Medium-term (3 to 5 years)</th> <th>Long-term (Over 5 years)</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Risk</td> <td>Transition Risks</td> <td>Enhanced Emissions Disclosure Obligations</td> <td>Changing Customer Preferences</td> <td>--</td> </tr> <tr> <td>Physical Risks</td> <td>--</td> <td>Increased Severity of Extreme Weather Events (e.g., typhoons, floods)</td> <td>--</td> </tr> <tr> <td>Opportunity</td> <td>Opportunity</td> <td>--</td> <td>Development and/or Expansion of Low-Carbon Products and Services</td> <td>--</td> </tr> </tbody> </table>	Types of Risks and Opportunities		Short-term (Within 3 years)	Medium-term (3 to 5 years)	Long-term (Over 5 years)	Risk	Transition Risks	Enhanced Emissions Disclosure Obligations	Changing Customer Preferences	--	Physical Risks	--	Increased Severity of Extreme Weather Events (e.g., typhoons, floods)	--	Opportunity	Opportunity	--	Development and/or Expansion of Low-Carbon Products and Services	--
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<p>3. Describe the financial impact of extreme weather events and transformative actions.</p>	<p><u>Impact of Extreme Climate Events on Financials</u></p> <ul style="list-style-type: none"> • Extreme weather events, such as typhoons and floods, may have a multifaceted impact on ZeroOne’s operations. Disruptions to supply chains and logistics may delay the delivery of IT equipment, servers, and other goods, leading to increased operational risks and higher transportation costs, as well as increased interest expenses due to delayed payments. • Office and warehouse facilities may be damaged by climate-related disasters, affecting daily business operations and service delivery capabilities. • Extreme weather events may prevent employees from attending work, which could affect human resource allocation and project progress. <p><u>Impact of Transition Actions on Financials</u></p> <ul style="list-style-type: none"> • As a distributor of information technology products, ZeroOne’s main customers are resellers. While the impact is currently relatively minor, with the increasing demand for energy efficiency and carbon reduction from end customers, resellers will face pressure to offer low-carbon products and solutions, which in turn will affect the demand for ZeroOne’s products and services. Customers may require ZeroOne to provide low-carbon IT equipment, green products, and related sustainable solutions. Failure to meet these demands could lead to customer attrition, weakened market competitiveness, and revenue growth challenges. • Customers’ focus on sustainability may also influence procurement decisions, with preference given to suppliers who demonstrate a commitment to sustainable development practices. This could present challenges for ZeroOne in expanding its business.
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p>	<ol style="list-style-type: none"> 1. Climate Risk Screening: Based on the characteristics of the industry to which ZeroOne belongs, the focus is on climate risks related to software and its agency business. Five potential climate risks have been identified. 2. Internal Training and Inventory: Relevant execution units were gathered to discuss climate-related issues in depth, thoroughly understanding the definition of climate risks and analyzing domestic and international regulations, market trends, and technological developments. A comprehensive analysis was conducted for each issue, considering factors such as the likelihood of impact, severity, and timing, in order to assess the potential impact of climate issues on ZeroOne. 3. Identification of Major Climate Risks: Based on detailed analysis, the risk value was calculated by evaluating the likelihood of impact (L) and severity (M). The major climate risks for the company were identified, and three significant climate risks were determined. 4. Senior Management Confirmation: The analysis results were submitted to senior management for review and confirmation, and integrated into the company’s overall risk management system to ensure proper management and control.
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<p>ZeroOne has not yet conducted scenario analysis. However, data planning and inventory were completed by the end of 2024, and implementation will be promoted in 2025.</p>

<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>ZeroOne sets three major management goals based on the results of climate risk identification — "Carbon Inventory and Emission Reduction," "Resilient Operations," and "Meeting Customer Sustainability Demands." These three management goals serve as the key core for decision-making in response to climate change at ZeroOne.</p>			
	Goals /Timeline	Greenhouse Gas Inventory	Resilient Operations	Responding to Customer Sustainability Expectations
	<p>Short-Term (2027)</p>	<ul style="list-style-type: none"> ● Build a systematic carbon emission management system based on the ISO 14064-1 international standard, moving towards carbon reduction goals while ensuring compliance with the minimum legal qualification audit requirements. ● Report quarterly to the Board of Directors on greenhouse gas inventory planning and progress, ensuring management has full access to relevant information and necessary resources. 	<ul style="list-style-type: none"> ● Improve remote work solutions and continue digital transformation efforts to enhance digitalization of forms, facilitating remote work. 	<ul style="list-style-type: none"> ● The sustainability task force will continue to monitor both domestic and international sustainability trends, closely track customer demands and market developments, collect relevant data, and propose product and service improvements to proactively meet customers' evolving needs.
<p>Medium-Long-Term (2030)</p>	<ul style="list-style-type: none"> ● To improve the efficiency of the inventory process and reduce costs, we will evaluate the introduction of professional carbon inventory tools to automate data collection and analysis, saving time in data gathering and improving data accuracy. 	<ul style="list-style-type: none"> ● Strengthen supply chain resilience by building diversified supply channels, dispersing supply sources, and collaborating with suppliers to develop climate change contingency plans to ensure stable product delivery. ● Enhance IT logistics management, including optimizing transport route planning, using climate-resilient transport methods, and establishing early warning systems to reduce risks of delays due to climate change. 	<ul style="list-style-type: none"> ● Actively respond to changes in customer preferences by integrating sustainability into the corporate strategy. We will strengthen communication with manufacturers to encourage the provision of more low-carbon products or improve the sustainability/low-carbon specifications of existing products. 	
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>ZeroOne has not yet implemented an internal carbon pricing mechanism but is currently evaluating the feasibility of its adoption.</p>			

<p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>ZeroOne will begin conducting greenhouse gas (GHG) inventory in 2025 and has formulated strategies and concrete action plans (as detailed in Tables 1-1 to 1-2 below).</p>
<p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).</p>	<p>The relevant details are provided in Tables 1-1 to 1-2 below.</p>

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse gas inventory information

<p>Greenhouse Gas Inventory Information Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years. In accordance with the Sustainability Roadmap and Information Disclosure Guidelines for Listed Companies and other relevant regulations, the Company has initiated the Scope 1 and Scope 2 greenhouse gas inventory for its consolidated financial statements for the year 2024, with completion targeted in the Q2 of 2025.</p>

1-1-2 Greenhouse Gas Assurance Status Information

<p>Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion. As stated in section 1-1-1, the Company will conduct carbon inventory in accordance with the regulatory timeline set forth in the Sustainability Roadmap and Information Disclosure Guidelines for Listed Companies and other applicable regulations, and will seek assurance in compliance with the ISO 14064-1 standard.</p>

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

<p>Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets. As stated in section 1-1-1, the Company will, in accordance with the regulatory timeline outlined in the Sustainability Roadmap and Information Disclosure Guidelines for Listed Companies and other relevant regulations, establish emissions reduction targets and strategies, formulate concrete action plans, and disclose the progress toward achieving these reduction targets.</p>

(G) Ethical Corporate Management:

Evaluation Item	Implementation Status			Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reason
	Yes	No	Description	
<p>1. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures</p> <p>(1) Does the company have a clear ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?</p> <p>(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?</p>	V		<p>In order to consolidate the corporate culture and sound development, the Company has passed the Corporate Governance Best Practice Principles and Procedures and Guidelines for Corporate Governance Best Practice Principles by the Board of Directors in 2022, which clearly prohibit bribery and bribery, providing or accepting improper benefits, providing illegal political contributions, etc., and the directors and senior management have issued a statement of compliance with the policies of the Corporate Governance Best Practice Principles. Within the Company, the Corporate Governance management advocacy courses were conducted and implementation results were reported to the Board of Directors.</p> <p>The Company prevents and control unethical conduct by periodic audit work of internal controls, and the design of electric processes and procedures.</p>	None.

Evaluation Item	Implementation Status			Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reason
	Yes	No	Description	
(3) Whether the company has established relevant policies that are duly enforced to prevent unethical conduct, provided implementation procedures, guidelines, consequences of violation and complaint procedures, and periodically reviews and revises such policies?	V		In order to implement the Code of Ethics, Corporate Governance Best Practice Principles formulated by the Company, and to ensure the legitimate rights and interests of whistleblowers and related persons, in accordance with the relevant provisions of the Company's "Code of Conduct for Directors and Managers", "Corporate Governance Best Practice Principles", "Policies and Procedures for Corporate Governance Best Practice Principles" and "Corporate Governance Practice Code", the "Measures for Handling Cases of Reporting Illegal, Unethical or Dishonest Conduct" are formulated, and these measures specify the whistleblowing channels, punishment and accountability, and the system for safeguarding the rights of whistleblowers and reported persons.	
2. Ethic Management Practice				None.
(1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	V		The company has set Codes of Ethical Conduct for employees for prohibiting all forms of improper conduct outside of the company.	
(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	V		In order to improve the management of integrity operations, the Company has set up a part-time unit to promote enterprise integrity management as a legal center, equipped with sufficient resources and suitable personnel, and held this unit responsible for the formulation and supervision of the implementation of corporate governance policies	

Evaluation Item	Implementation Status			Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reason
	Yes	No	Description	
			and prevention plans, and report the implementation results to the Board of Directors at least once a year.	
(3) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		The Company has clearly prohibit bribery, providing or accepting improper benefits, providing illegal political contributions, etc. in the Corporate Governance Best Practice Principles, providing appropriate communication and complaint channels, and properly implemented such policies.	
(4) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	V		The Company has established accounting, finance, and internal control systems to ensure integrity in our operations. Financial reports were audited by CPAs, to ensure that the financial statements present fairly.	
(5) Does the company provide internal and external ethical conduct training programs on a regular basis?	V		Integrity and honesty are one of the four core values of the Company. The Company has held an internal education campaign on integrity management from December, 2024 to January, 2025 and included this training in the online teaching materials for orientational training. In addition, the importance of integrity and honesty has been repeatedly reiterated in both company regulations and internal trainings to facilitate in the internalization of the values to all staff in their daily behaviors, and the management of supervisors in the Company.	

Evaluation Item	Implementation Status			Difference from Corporate Governance Practice Principles for TWSE/TPEX Listed Companies and reason
	Yes	No	Description	
<p>3. Implementation of Complaint Procedures</p> <p>(1) Does the company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible individuals to handle the complaint received?</p> <p>(2) Whether the company has established standard operation procedures for investigating the complaints received, follow-up measures after investigation are completed, and ensuring such complaints are handled in a confidential manner?</p> <p>(3) Does the company adopt proper measures to prevent a complainant from retaliation for his/her filing a complaint?</p>	V		<p>Our company has established the "Measures for the Report on Illegal, Unethical and Dishonest Conducts" applicable to our company and its subsidiaries to implement the ethical behavior guidelines, integrity management guidelines, and corporate governance guidelines formulated by the company, and to ensure the legal rights and interests of the whistleblower and related persons. The company also specifies the reporting channels and responsible personnel in this procedure as follows:</p> <p>1. Acceptance and filing unit: Internal audit office. ;2. Investigators: Project leader or investigation team designated by the chairman. ;3. Reporting channels:(1) Letter: Addressed to the Audit Supervisor at 10F, No. 8, Lane 360, Section 1, Neihu Road, Neihu District, Taipei City. (2) Email: HumanResourceDept@zerone.com.tw</p> <p>Our company has established procedures in the "Measures for the Report on Illegal, Unethical and Dishonest Conducts" covering aspects such as case acceptance, reporting and investigation procedures, final reporting, and principles for file maintenance and storage:</p> <p>1. Acceptance Principles: Upon receiving a report, the designated personnel must immediately file the case. Anonymous reports are generally not investigated; however, if the content of the report or the provided evidence warrants an investigation, the case may still be accepted.</p> <p>2. Investigation Procedures:</p> <p>1. The project leader or investigation team must thoroughly and carefully investigate the reported case and the involved circumstances.</p> <p>2. During the investigation, if necessary, the whistleblower may be asked to provide additional information, and other relevant departments or external experts may be consulted for assistance.</p> <p>3. Case Closure and Reporting:</p> <p>- After completing the investigation, the project leader or investigation team must submit a report to the Chairman based on the investigation results. The report should include the details of the report, the investigation process, handling recommendations, and any subsequent review and improvement measures.</p> <p>4. File Maintenance and Storage:</p> <p>1. The designated personnel are responsible for recording all related information from the acceptance, filing, investigation, and reporting stages, including original documents, written reports, audio recordings, and other forms of complete data.</p> <p>2. Once the files have been organized, the project leader or investigation team must hand them over to the designated file custodian for archiving. All files are to be classified as confidential, encrypted for protection, and access strictly limited. The files should be stored for five years, with electronic storage permitted. If litigation related to the reported case arises before the retention period expires, the files must be preserved until the litigation concludes.</p> <p>Our company has clearly stipulated in the "Measures for the Report on Illegal, Unethical and Dishonest Conducts" that no adverse personnel measures should be taken against the whistleblower, such as: dismissal, removal, exemption, suspension, termination, demotion, or adverse performance evaluation, punishment, penalty, pay cut, deprivation or reduction of bonuses, retirement funds or deprivation of education or training opportunities related to promotion, benefits, workplace, job content or other working conditions, adverse changes in management measures or unjustified disclosure of their identity. Our company did not handle any reported cases in the 2024.</p>	None.
<p>4. Information Disclosure</p> <p>Does the company disclose its guidelines on business ethics as well as information about implementation of such guidelines on its website and Market Observation Post System ("MOPS")?</p>	V		<p>The Company has disclosed the content and implementation of the Corporate Governance Best Practice Principles on the website.</p>	None.
<p>5.If the company has established corporate governance policies based on Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: None.</p>				
<p>6.Other important information to facilitate better understanding of the company's corporate conduct and ethics compliance practices (e.g., review the company's corporate conduct and ethics policy). The company demonstrates its commitment to integrity management by emphasizing and participating in trainings for important customers and manufacturers.</p>				

(H) Other Important Information Regarding Corporate Governance: None.

(J) Internal Control Systems

1.Statement of internal control system

Zero One Technology Co., Ltd.
Statement of Internal Controls

Date:02/27/2025

According to the examination on internal control system done by the Company itself in 2024, we hereby state as follows:

- (1)The company's board of directors and management are responsible for establishing, implementing, and maintaining an adequate internal control system. Our internal control is a process designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance and safeguarding of assets), reliability, timeliness, transparency of our reporting, and compliance with applicable rulings, laws and regulations.
- (2) An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes due to extenuating circumstances beyond our control. Nevertheless, our internal control system contains self-monitoring mechanisms, and the Company takes immediate remedial actions in response to any identified deficiencies.
- (3) The company evaluates the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the Regulations). The criteria adopted by the Regulations identify five key components of managerial internal control: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities.
- (4) The company has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations.
- (5) Based on the findings of such evaluation, Zero One Technology Co., Ltd. believes that, on December 31, 2024, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency of reporting, and compliance with applicable rulings, laws and regulations.
- (6)This Statement is an integral part of Zero One Technology Co., Ltd.'s annual report for the year 2024 and prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Law.
- (7)The Company hereby declares that this statement had been approved by the Board of Directors on February 27, 2025. Among the 7 attending Directors, to the contents of this statement.

Zero One Technology Co., Ltd.
Chairman: Peter Lin
General Manager: Kevin Chen

2. Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None.

(K) If there has been any legal penalty against the Company or its internal personnel, or any disciplinary penalty by the Company against its internal personnel for violation of the internal control system, during the most recent fiscal year or during the current fiscal year up to the publication date of the annual report, where the result of such penalty could have a material effect on shareholder equity or securities prices, the annual report shall disclose the penalty, the main shortcomings, and condition of improvement: None.

(L) Major Resolutions of Shareholders' Meeting and Board Meetings for the current year and as of the printing date of the annual report.

1. Major Resolutions of Shareholders' Meeting

Date	Major Resolutions
2024.05.27	<p>(1) Proposal: Approval of the 2023 business report and financial statement. Resolution: Proposal was approved as proposed (Please search for details of the resolution on Market Observation Post System). Condition of execution: It was announced as important resolution of the shareholder's meeting, in the form of material information.</p> <p>(2) Proposal: Approval of the proposed distribution of 2023 earnings. Resolution: Proposal was approved as proposed (Please search for details of the resolution on Market Observation Post System). Condition of execution: Ex-dividend date was March 27, 2024 and the distribution date was April 18, 2024 (NT\$ 3.99994825 per share).</p> <p>(3) Proposal: Discussion on the private placement of common shares, submitted for approval Resolution: Proposal was approved as proposed (Please search for details of the resolution on Market Observation Post System). Condition of execution: On July 30, 2024, the Board of Directors approved the issuance of 12,000,000 shares at NT\$90 per share, which was distributed on October 4, 2024.</p> <p>(4) Proposal: Discussion on the Lifting of "Non-Competition" for the directors of the company Resolution: Proposal was approved as proposed (Please search for details of the resolution on Market Observation Post System). Condition of execution: It has been announced on May 27, 2024 on Market Observation Post System.</p>

2. Major resolutions of Board Meetings

Date	Major resolutions
2024.2.27	<p>(1) Approval of the 2023 business report, as well as parent and consolidated financial statements.</p> <p>(2) Approval of the proposal for distribution of 2023 earnings.</p> <p>(3) Approval of private placement of common shares.</p>
2024.5.10	Approval of consolidated financial statement of 2024 Q1.
2024.7.30	<p>(1) Approval of the consolidated financial statements of 2024 Q2.</p> <p>(2) Approval of the proposal regarding the pricing and selection of subscribers for the company's 2024 private placement of common shares.</p>
2024.11.1	Approval of the consolidated financial statements of 2024 Q3.
2025.1.10	Approval of the proposal to increase capital in the subsidiary, ZeroneWin Investment Co., Ltd., and to acquire equity in its subsidiary, Unicomp Information Co., Ltd., through said subsidiary.
2025.2.27	<p>(1) Approval of the 2024 business report, as well as parent and consolidated financial statements.</p> <p>(2) Approval of the proposal for distribution of 2024 earnings.</p>

(M) Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Directors: NA.

D. Information on CPA Professional Fee

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Period Covered by CPA's Audit	Audit Fee	Non-audit Fee	Total	Remarks
Deloitte & Touche	Cheng Hsiu Chang	FY24	2,500	483	2,983	Non-audit public fees: 1.Advances 2.Non-Supervisor Salary Information Checklist 3.Other fees, including review of goodwill impairment and purchase price allocation report
	Pei-De Chen					

(A) Alter the CPA Firm and the audit fee in altering year is less than that in the previous year: None.

(B) Audit fee reduced more than 10% year over year: None.

E. Replacement of CPA: None.

F. The Company's Chairman, Chief Executive Officer, Chief Financial Officer, and managers in charge of its finance and accounting operations hold any positions in the Company's independent auditing firm or its affiliates during the last year: None.

G. Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders

(A) Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders:

Units: Shares

Title	Name	2024		As of Mar. 31, 2025	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman	Peter Lin	0	0	0	0
Director	Morris Jiang	(24,000)	(8,000,000)	0	0
Director	Judicial person	0	0	0	0
	Representative	0	0	0	0
Director (Serves as CEO and CSO)	Nancy Huang	61,312	0	122,624	0
Independent director	Ming Hsiung Wu	0	0	0	0
Independent director	Mandy Huang	0	0	0	0
Independent director	Simon Yeh	0	0	0	0
Manager	Kevin Chen	214,500	0	80,497	0
Manager	Chang, Mei-Yun	0	0	0	0

Note 1 : The company has no major shareholders holding more than 10% of the shares

(B) Shares Trading with Related Parties:

Information of Shares Trading

Name	Reason	Date	Related Parties	The relationship between the transaction counterparty and the company, directors, supervisors, managers and shareholders holding more than 10% of the shares	Shares	Price
Morris Jiang	Disposal (Grant)	2024.12.04	Jiang You Xian	Son	24,000	99.70

(C) Shares Pledge with Related Parties: : It's no applicable since the counterparties of share pledges are not related parties.

H. Relationship among the Top Ten Shareholders

As of 03/31/2025 ; Units: Shares ; %

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
WPG Holdings Ltd.	12,000,000	7.19	—	—	—	—	—	—	—
Ceres investment Co, Ltd.	7,212,251	4.32	—	—	—	—	Peter Lin	Relatives of the chairman of the corporate shareholder within two degrees	—
							Hui Fen Wang	Relatives of the chairman of the corporate shareholder within two degrees	
Ceres investment Co., Ltd. Representative : Tsai Han Lin	901,238	0.54	—	—	—	—	Peter Lin	These two people are relatives within two degrees	—
							Hui Fen Wang	These two people are relatives within two degrees	
Ceres Capital Co., Ltd.	7,000,000	4.19	—	—	—	—	Peter Lin	Relatives of the chairman of the corporate shareholder within two degrees	—
							Hui Fen Wang	Relatives of the chairman of the corporate shareholder within two degrees	
Ceres Capital Co., Ltd. Representative : Tsai Jung Lin	869,358	0.52	—	—	—	—	Peter Lin	These two people are relatives within two degrees	—
							Hui Fen Wang	These two people are relatives within two degrees	
Peter Lin	5,033,292	3.01	2,954,714	1.77	—	—	Hui Fen Wang	Couples	—
							Ceres Investment Co., Ltd.	Relatives of the chairman of the corporate shareholder within two degrees	
							Ceres Capital Co., Ltd.	Relatives of the chairman of the corporate shareholder within two degrees	
							Feng Yi Investment Co., Ltd.	Relatives of the chairman of the corporate shareholder within two degrees	
Feng Yi Investment Co., Ltd.	5,000,000	2.99	—	—	—	—	Peter Lin	Relatives of the chairman of the corporate shareholder within two degrees	—
							Hui Fen Wang	Relatives of the chairman of the corporate shareholder within two degrees	
Feng Yi Investment Co., Ltd. Representative : Chien Ta Lin	610,479	0.37	—	—	—	—	Peter Lin	These two people are relatives within two degrees	—
							Hui Fen Wang	These two people are relatives within two degrees	
Hui Fen Wang	2,954,714	1.77	5,033,292	3.01	—	—	Peter Lin	Couples	—
							Ceres Investment Co., Ltd.	Relatives of the chairman of the corporate shareholder within two degrees	
							Ceres Capital Co., Ltd.	Relatives of the chairman of the corporate shareholder within two degrees	
							Feng Yi Investment Co., Ltd.	Relatives of the chairman of the corporate shareholder within two degrees	
Morris Jiang	2,683,735	1.61	442,185	0.26	—	—	—	—	—
National Yang Ming ChiaoTung University	2,331,017	1.40	—	—	—	—	—	—	—
Mega Bills Finance Co., Ltd.	2,195,183	1.31	—	—	—	—	—	—	—
Asia Union Technology CORP.	1,750,000	1.05	—	—	—	—	—	—	—

I. Ownership of Shares in Affiliated Enterprises

2025/03/31

Affiliated Enterprises	Ownership by the Company		Direct or Indirect Ownership by Directors, Supervisors, Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
Zotech Technology Co., Ltd.	3,500,000	85	0	0	3,500,000	85
ZeroneWin Investment Co., Ltd.	80,000,000	100	0	0	80,000,000	100
Asiaone Holdings Ltd	750,000	100	0	0	750,000	100
TerraONE Tech CO., LTD.	50,000,000	100	0	0	50,000,000	100
LinkONE Digital CO., LTD.	26,000,000	100	0	0	26,000,000	100
UNICOMP INFORMATION CO., LTD.	13,815,790	35	0	0	13,815,790	35
Techone(Shanghai)Co.,Ltd.	Not applicable (Note 1)	70	Not applicable (Note 1)	0	Not applicable (Note 1)	70
Techone Vietnam Technology Co.,Ltd (Vietnam)	Not applicable (Note 1)	70	Not applicable (Note 1)	0	Not applicable (Note 1)	70
Techone Global Co.,Ltd (Thailand)	Not applicable (Note 1)	34	Not applicable (Note 1)	0	Not applicable (Note 1)	34
WingWill International Co., Ltd.	45,399,000	90	2,000,000	4	47,399,000	94
DigiCosmos Tech. Co., Ltd.	1,750,000	35	0	0	1,750,000	35
PetaCom Technology Co., Ltd.	10,200,000	51	400,000	2	10,600,000	53
TrustONE Security Inc.	12,160,000	32	0	0	12,160,000	32
Leukocyte-Lab Co. Ltd.	640,000	25	0	0	640,000	25
Yuan A.I. Tech Co., Ltd.	200,000	24	0	0	200,000	24

Note 1 : Not applicable. The firm does not issue shares. The company's investments accounted for using the equity method are measured as a percentage of ownership.

III. Capital Overview

A. Capital and Shares

(A)Source of Capital

Month/Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Sources of Capital	Capital Increase d by Assets Other than Cash	Other
		Shares	Amount (NT\$)	Shares	Amount (NT\$)			
2024.03	10	200,000,000	2,000,000,000	154,368,712	1,543,687,120	Capital increased by employee stock options conversion \$950,000	None	Note 1
2024.05	10	200,000,000	2,000,000,000	154,609,212	1,546,092,120	Capital increased by employee stock options conversion \$2,405,000	None	Note 2
2024.09	10	200,000,000	2,000,000,000	166,849,212	1,668,492,120	1. Private placement capital increase of common shares \$120,000,000 2. Capital increased by employee stock options conversion \$2,400,000	None	Note 3
2024.11	10	200,000,000	2,000,000,000	167,005,212	1,670,052,120	Capital increased by employee stock options conversion \$1,560,000	None	Note 4

Note 1 : No.11330040860

Note 2 : No. 11330088670

Note 3 : No.11330155090

Note 4 : No. 11330204450

As of March 31, 2025 : Units: Shares

Share Type	Authorized Capital			Remark
	Issued Shares	Unissued Shares	Total	
Registered Ordinary Shares	167,005,212	32,994,788	200,000,000	Listed Shares, 12,000,000 shares are privately placed and have not yet been registered for public offering.

Note : Related information of the general declaration system : None.

(B) Names of major shareholders: Shareholders holding 5% or more of total shares or in the Top 10 stock option holding ratio list.

As of 03/31/2025

Shareholder's Name	Share	Shares	Percentage
WPG Holdings Ltd.		12,000,000	7.19%
Ceres investment Co, Ltd.		7,212,251	4.32%
Ceres Capital Co., Ltd.		7,000,000	4.19%
Peter Lin		5,033,292	3.01%
Feng Yi Investment Co., Ltd.		5,000,000	2.99%
Hui Fen Wang		2,954,714	1.77%
Morris Jiang		2,683,735	1.61%
National Yang Ming Chiao Tung University		2,331,017	1.40%
MEGA BILLS FINANCE CO., LTD.		2,195,183	1.31%
Yuan A.I. Tech Co., Ltd.		1,750,000	1.05%

(C) Dividend Policy and Implementation Status

1.Dividend Policy:

The company adopts a dividend distribution policy whereby only surplus profits of the Company shall be distributed to shareholders, and considers the impact on the diluted of earning per share and return on equity, according to the company's capital budget plan, and working capital requirement in the future. It is stipulated that the dividends shall be distributed no less than 30% of the net profit after tax for the current year after offsetting for the accumulated deficit and the deduction of legal reserve and special reserve, of which the cash dividends shall not be lower than 10% of the total shareholders' dividends distributed for the same year.

2.Proposal to distribute profits in the shareholders' meeting :

Cash dividends to shareholders total NT\$ 835,026,060, and NT\$ 5.0 per share, approved by the Board of Directors on February 27, 2025.

(D) Effects upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting :

The shareholders' meeting shall decide not to distribute shares dividends.

(E) Employees' Compensation and Remuneration to Directors

1. Employees' Compensation and Remuneration to Directors Stated in the Articles of Incorporation

According to surplus earnings each year, the company shall set aside no less than 1~15 % of them as compensation for the employees and no more than 3% of them as compensation for directors. If the company has accumulated losses, it shall offset losses.

Surplus earnings each year as mentioned above refer to profits calculated by the current year's pretax profit before deducting of annual compensation of the employees and directors.

In the event that the company, according to the final settlement, earns profits in a fiscal year, such profits shall first be set aside to pay the applicable taxes, offset losses, set aside for 10 % of legal reserve, and the remaining profits shall be set aside for or reversal of special reserve, plus accumulated retained earnings of the previous year, in accordance with the laws, regulations, or the business requirements. Any further remaining unappropriated earnings after the distribution of stock dividends of preferred shares shall be distributed in accordance with the proposal submitted by the Board, for approval at a shareholders' meeting.

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

3. Information on any approval by the board of directors for distribution of compensation:

- (1) The amount of any employee compensation distributed in cash or stocks and compensation for directors and supervisors. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed.

Unit : NT\$ Dollar

	2024		
	Board resolution	Estimate	Difference
Employee Compensation	27,000,000	27,000,000	NA
Remuneration to Directors	14,000,000	14,000,000	NA

- (2) The amount of any employee compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employee compensation: The company hasn't distributed any employee compensation in stocks.

4. The actual distribution of employee, director compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, director compensation, additionally the discrepancy, cause, and how it is treated.

Unit : NT\$ Dollar; Shares

	2023		
	Actual distribution amount	Board resolution	Difference
Employee Compensation	27,000,000	27,000,000	NA
Remuneration to Directors	13,000,000	13,000,000	NA

- (F) Repurchase of Company Shares : The company hasn't repurchased any company shares in 2024.
- B. Status of Corporate Bonds : None.
- C. Status of Preferred Stocks : None.
- D. Status of GDR/ADR : None.

E. Employee Stock Options:

(A) Issuance of Employee Stock Options:

As of 03/31/2025

Type of Stock Option	2017 1st Tranche	
Effective registration date and total number of units	December 18, 2017 4,000 Units	
Issue date	January 5, 2018	September 3, 2018
Number of units issued	2,000 Units	2,000 Units
Number of units still available for issuance	0	0
Ratio of the number of issued subscribable shares to the total number of issued shares (Note)	1.31%	1.31%
Duration	From 2018/01/05 to 2024/01/04	From 2018/09/03 to 2024/09/02
Conversion measures	Issuance of new shares	Issuance of new shares
Conditional conversion periods and percentages	(1) 2020/01/05: 30% (2) 2021/01/05: 60% (3) 2022/01/05: 100%	(1) 2020/09/03: 30% (2) 2021/09/03: 60% (3) 2022/09/03: 100%
Converted shares	1,852,000 shares	1,844,000 shares
Exercised amount	27,643,200 dollars	27,732,500 dollars
Number of shares yet to be converted	0 shares	0 shares
Adjusted exercise price for those who have yet to exercisetheir right	—	—
Unexercised shares as a percentage of total issuedshares (Note)	0.0 %	0.0 %
Impact on possible dilution of shareholdings	The Company tends to attract and retain outstanding professionals, encourage excellent employees, and strengthen coherence of theCompany, for creating benefits for the company and shareholders. Therefore, it has a positive effect on shareholders' equity.	

Note : Total issued shares indicate that number of issued shares of the Company registered by Ministry of Economic Affairs is 167,005,212 at present.

(B)List of Executives Receiving Employee Stock Options and the Top Ten Employees with Stock Options

As of 03/31/2025

	Title	Name	No. of Stock Options	Stock Options as a Percentage of Shares Issued (%) (Note 1)	Exercised				Unexercised			
					No. of Shares Converted	Strike Price (NT\$)	Amount (NT\$ thousands)	Converted Shares as a Percentage of Shares Issued (%) (Note 1)	No. of Shares Converted	Strike Price (NT\$)	Amount (NT\$ thousands)	Converted Shares as a Percentage of Shares Issued (%) (Note 1)
Executive officers	General manager	Nancy Huang	1,350,000	0.81	1,350,000	11.5	18,307,000	0.81	0	-	-	0
	General manager of the Business Divisions	Kevin Chen				12.4						
	Senior Director of the Financial Management Division	Michelle Chin (Note 2)				13.2 13.4 13.7 14.2 14.4 15.4						
Employee	Senior Vice General Manager	Ben Dai	2,400,000	1.43	2,400,000	11.5	33,781,700	1.43	0	-	-	0
	Executive Assistant of the General Manager's Office	Gary Wang				11.7 12.4 12.5 13.1						
	Vice General Manager	Polina Yuan				13.2 13.4						
	Vice General Manager	Fanny Cheng				13.7 13.9						
	Director	Kammy Chuang				14.2 14.4						
	Director	Charles Lin				15.0 15.4						
	Senior Director	Jack Yang				15.5 15.7						
	Product Director	Bonbon Wang				16.8 16.9						
	Senior Manager	Roy Kuo				17.2 17.8						
	Sales Director	May Chen				18.4						

Note1 : Total issued shares indicate that number of issued shares of the Company registered by Ministry of Economic Affairs is 167,005,212 at present.

Note2 : Michelle Chin retired on Jun 16, 2023.

F. Restricted Employee Shares:

(A) Issuance of New Restricted Shares:

Type of New Restricted Employee Shares (Note)	2018 Grant
Effective registration date and total number of shares	2019/04/15, 700,000 shares
Issue date (Note)	2019/06/13
Number of New Restricted Employee Shares Issued	700,000 shares
Number of new restricted employee shares still available for issuance	0 shares
Issued Price (NT\$)	Issue price is NT\$ 0
Ratio of the number of new restricted employee shares issued to the total number of issued shares (Note)	0.45
Vesting Conditions of New Restricted Employee Shares	<p>A. After employees received the vested shares, employees' continuous employment with the Company through the vesting period and achievement of personal performance are required to receive the vested shares by the portion of:</p> <ol style="list-style-type: none"> 1. Employees, with continuous employment with the Company for 1 year and whose latest annual personal performance evaluation score is 75 points or above, will receive 25% of the vested shares. 2. Employees, with continuous employment with the Company for 2 year and whose latest annual personal performance evaluation score is 75 points or above, will receive 25% of the vested shares. 3. Employees, with continuous employment with the Company for 3 year and whose latest annual personal performance evaluation score is 75 points or above, will receive 25% of the vested shares. 4. Employees, with continuous employment with the Company for 4 year and whose latest annual personal performance evaluation score is 75 points or above, will receive 25% of the vested shares. <p>After employees received the vested shares from the Company, it will redeem and cancel the issued restricted employee shares as employees breach the labor contract and working regulations, for the restricted employee new shares that don't meet the vesting conditions.</p>
Restricted Rights of New Restricted Employee Shares	<p>A. After receiving the vested shares, employees shall not sell, transfer, bestow, pledge, ask the Company to redeem, or dispose in other way the unvested restricted shares, unless employees meet the vesting conditions.</p> <p>B. For the restricted employee new shares that don't meet the vesting conditions, the rights of attending, proposal, speaking and voting in shareholders meeting of the restricted employee new shares are executed by the custodian according to the trust agreement.</p> <p>C. The employees holding unvested Restricted Shares are not entitled to the rights to participate in shares and cashes dividends distribution, as well as the preemptive right to subscribe for the new shares issued for cash capital increase. From 15 business days before the book closure date, for shares and cashes dividends distribution, as well as the new shares issued for cash capital increase, to the record date, the employees, who meet the vesting conditions, shall not be entitle to the rights to participate in shares and cashes dividends distribution, as well as the preemptive rights to subscribe for the new shares issued for cash capital increase.</p> <p>D. In case the Company applies for capital reduction by cash and other capital reduction other than capital reduction by law before employees meet the vesting conditions, the RSA shall be cancelled by pro rata of capital reduction. In case of capital reduction by cash, the cash returned must be given to trust and shall only be given to employees after meeting the vested conditions and period. Nonetheless in case the employees fail to meet the vested conditions upon the expiration, the Company shall recover the cash.</p>
Custody of the new restricted employee shares	The vested shares should be deposited in trust of stock, assigned the Company or appointed proxy to sign and edit the relevant trust agreement with the trust organization, and deal with related matters for trust for employees who received the vested shares.
Treatment of the new restricted shares for which the grantee fails to meet the vesting conditions after receiving or subscribing to the shares	Restricted employee new shares as redeemed by the Company without charge will be cancelled.
Number of new restricted employee shares that have been retired or bought back	27,000 shares
Number of new restricted shares that have vested	673,000 shares
Number of unvested new restricted shares	0 shares
The ratio of the number of unvested new restricted shares to the total number of issued shares (%)	0
The effect on shareholders' equity	The dilution for future EPS is limited and therefore has no major impact on shareholder's equity.

Note : Total issued shares indicate that number of issued shares of the Company registered by Ministry of Economic Affairs is 167,005,212 at present.

(B)List of Executives Receiving New Restricted Employee Shares and the Top Ten Employees with New Restricted Employee Shares :

As of 03/31/2025

	Title	Name	No. of New Restricted Shares	New Restricted Shares as a Percentage of Shares Issued (%) (Note)	Released				Unreleased			
					No. of Shares	Issued Price (NT\$)	Amount (NT\$ thousands)	Released Restricted Shares as a Percentage of Shares Issued (%) (Note)	No. of Shares	Strike Price (NT\$)	Amount (NT\$ thousands)	Unreleased Restricted Shares as a Percentage of Shares Issued (%) (Note)
Executive officers	General manager	Nancy Huang	324,000	0.19%	324,000	NA	10	0.19%	0	NA	10	0
	General manager of the Business Divisions	Kevin Chen										
	Sr. Director of the Financial Mgt. Division	Michelle Chin(Note 2)										
Employee	Senior Vice General Manager	Ben Dai	200,000	0.12%	200,000	NA	10	0.12%	0	NA	10	0
	Executive Assistant of the General Manager's Office	Gary Wang										
	Vice General Manager	Polina Yuan										
	Vice General Manager	Fanny Cheng										
	Director	Kammy Chuang										
	Director	Charles Lin										
	Senior Director	Jack Yang										
	Product Director	Bonbon Wang										
	Senior Manager	Roy Kuo										
	Sales Director	May Chen										

Note 1: Total issued shares indicate that the number of issued shares of the Company registered by Ministry of Economic Affairs is 167,005,212 at present.

Note 2: Michelle Chin retired on Jun. 16, 2023.

G. Status of New Shares Issuance in Connection with Mergers and Acquisitions: None.

H. Financing Plans and Implementation

In 2025 Q1, with respect to each uncompleted public issue or private placement of securities, and to such issues and placements that were completed in the most recent 3 years but have not yet fully yielded the planned benefits, the company doesn't have the plan for each such public issue and private placement.

IV. Operational Highlights

A. Business Activities

(A) The scope of business:

1. The major content of business of the Company goes as follows:

The Company and subsidiaries continue to master the market trend, cooperate with the manufacturers, provides leading-edge, diversified, and sound IT solutions to meet the rapid and complex trend of technology, and continue to distribute international brand products. An upgraded and overall IT solutions is based on a motto—A distributor that satisfies business growth requirements and digital transformation; A partner that strategies on solution based products.”

2. Revenue distribution

2024

Units: NT\$ Thousands

Product category	Total Sales	(%) of Total Sales
IT infrastructure	5,407,762	29.27
Network & information security	8,448,090	45.72
Cloud platform & application	3,483,223	18.85
Big data & application	1,130,162	6.12
Others	6,524	0.04
Total	18,475,761	100.00

3. The main products and services of the Company

(1) Big Data Analytics and AI Applications: Integrated solutions including data management platforms, data visualization tools, hardware infrastructure for AI, AI application software, and AI appliances.

(2) System Applications: Enterprise-grade servers, automated deployment and monitoring software, backup and disaster recovery solutions, storage management software, and file archiving systems—designed to enhance operational efficiency and reliability in data centers and cloud environments.

(3) Integrated Communication Devices: Mobile office applications, remote conferencing systems, and smart video analytics solutions to support mobile workforces and intelligent collaboration.

(4) Microservices Applications: Server and desktop virtualization operating systems, hybrid cloud container migration, and automation management solutions—empowering enterprises to build modern platforms for application development and deployment, enabling rapid delivery and scalable operations.

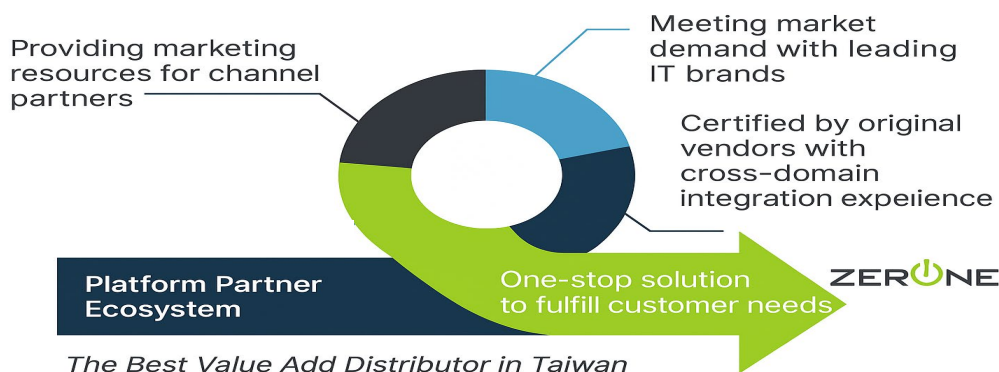
(5) Cloud Applications: Cloud infrastructure, collaboration applications (e.g., enterprise email, collaboration platforms), cloud security, anti-DDoS services, and content delivery networks (CDN), supporting enterprise cloud adoption and cross-cloud management needs.

(6) Information Security: A full suite of cybersecurity products and services including advanced persistent threat (APT) protection, DDoS mitigation, server security, EDR/NDR/MDR/XDR, enterprise gateway protection, website and code security scanning, identity authentication and access control, secure email, data loss prevention (DLP), ICS and IoT device security.

(Note: The company also closely monitors emerging cybersecurity frameworks such as blockchain security and AI-based security solutions, and introduces relevant products as needed.)

(7) Networking Equipment: Enterprise Ethernet switches, wireless networking devices, routers, network management systems, data center-grade network equipment, software-defined networking (SDN) solutions, carrier-grade backbone network devices, and network traffic load balancing systems—ensuring high-speed, stable network connectivity for enterprises.

(8) Storage Solutions: A wide range of data storage solutions including traditional disk storage arrays, all-flash arrays (AFA), object storage systems, hyper-converged infrastructure (HCI) solutions, and AI storage architectures—meeting enterprise demands for high-performance storage, data protection, and scalability.



4. Development Plan for New Products and Services

To align with market trends and evolving customer needs, the Company plans to develop the following emerging products and services:

(1) AI and Generative Services:

The Company will explore “AI as a Service” (AIaaS) offerings, providing enterprises with consulting, model fine-tuning, and application integration services for the adoption of generative AI. These services aim to help clients leverage AI technologies to improve operational efficiency and drive innovation.

(2) Cloud Management and FinOps Consulting:

The Company will launch management services tailored for multi-cloud environments, along with FinOps (Cloud Financial Management) consulting. These services assist enterprises in gaining visibility and accountability over cloud resource usage, optimizing cloud expenditures, and enhancing return on investment. A comprehensive suite of cloud migration, monitoring, and optimization services will also be offered.

(3) Managed Security Services and Zero Trust Architecture:

The scope of managed security services (MSS) will be expanded to include threat detection and response platforms with XDR capabilities. The Company will support clients in deploying Zero Trust Architecture and SASE (Secure Access Service Edge) solutions. These services will be delivered via a subscription model, providing continuous cybersecurity monitoring, protection, and incident response to enhance enterprise resilience.

(4) Edge Computing and IoT Solutions:

In response to the growth of 5G and IoT, the Company plans to introduce edge computing solutions, including micro cloud node deployment and edge data analytics platforms. These offerings are designed to meet the demand for real-time processing and localized data handling in smart manufacturing, smart healthcare, and similar sectors.

By developing these new products and services, the Company aims to enrich its product portfolio, enhance service value, and seize opportunities brought by technological advancement—injecting fresh momentum into future revenue growth.

(B) Industry overview

1. Situations and the development of the industry

The Company acts as a channel that provides enterprise integrated IT solution and valued-based professional service based on the market needs. The explanations below use the research done by IDC, and Gartner to illustrate the current market, information equipment, cloud service and applications, network and information securities and big data and applications industries that the Company is in and the future potential.

(1) AI-Driven IT Infrastructure

In recent years, with the rise of new technology platforms such as cloud, big data analytics, AI, 5G and IoT applications, the world is setting off a wave of digital transformation, and the global industry is facing the rapid evolution of AI technology and the economic market dominated by new business models. Technological advancements in the coming years will have a profound impact on businesses, especially when it comes to IT infrastructure, where digital transformation

is crucial. Here are some of the key strategies that Zero One Technology has responded to:

- A. Digitalization and automation :
 - a. Digital infrastructure: Invest in modern IT infrastructure, including cloud computing, containerization, microservices, etc.
 - b. Automated processes: Apply automated tools and processes to improve efficiency and reduce human errors.
- B. Data Management and Analysis :
 - a. Data lake: Build a data lake that integrates data from different departments for more in-depth analysis ◦
 - b. AI and machine learning: Use AI and machine learning to predict trends, optimize operations, and improve the customer experiences.
- C. Security and Privacy Protection :
 - a. Information security: Strengthen information security measures to protect enterprise data and customer privacy ◦
 - b. Compliance: Ensure that the IT infrastructure complies with regulations and industry standards.

Through the above strategies, the Company supports enterprise clients in transitioning from traditional IT infrastructure to modern digital architecture—enhancing efficiency, reducing risks, and aligning with future development directions.

(2) Cloud services and applications:

Applications of cloud computing play a key role in facing future technological challenges. Cloud computing will become the core of enterprise IT strategies, especially AI as a Service (AIaaS) will accelerate the successful transformation of enterprises in deploying AI to improve efficiency, innovate and respond to changes in market demands. Therefore, enterprises should actively master cloud knowledge, become a cloud-empowered organization, and prepare for more cloud-originated services in the future to enhance competitiveness.

In the area of Managed Cloud Services (MSP), enterprise customers are placing higher demands on cloud technology efficiency, architectural security, and cost optimization. Building upon its comprehensive service capabilities, the Company has further integrated cloud-native architecture expertise to establish a new service model. By leveraging internally developed or co-developed cloud-native platforms, we have restructured the foundational architecture for application development to deliver high flexibility and high availability of resources. This enables intelligent resource scheduling, simplified operations and maintenance, and effective cost control for our clients.

It is noteworthy that Taiwanese enterprises are showing unprecedented levels of interest and willingness to adopt cloud services, with subscription-based service models gaining significant traction. Major original equipment manufacturers (OEMs) have also launched a variety of cloud subscription offerings. These are expected to drive revenue growth and become a new source of income. This trend indicates that the subscription economy has extended beyond cloud services into the realm of enterprise IT infrastructure, with IT consumption models shifting from one-time capital expenditures to service-oriented operational expenditures.

The Company will continue to strengthen its cloud solution capabilities by providing end-to-end services—from cloud consulting and migration to cloud management and FinOps optimization—to help enterprises adopt cloud technologies smoothly and maximize their business value.

(3) Cyber Resilience:

The rapid advancement of digital transformation and the emergence of new technologies are driving enterprises to seek smarter and more automated cybersecurity solutions to address evolving threats and bridge the widening cybersecurity talent gap. In recent years, AI-based cybersecurity technologies and advanced analytics have been widely integrated into cybersecurity products and services. In 2024, the rise of generative AI has further propelled cybersecurity automation into a new era of autonomy—spanning across control domains and technological fields. According to IDC, by 2026, 30% of large global enterprises are expected to invest in self-secure operations (Self-SecOps) to improve the efficiency of security incident response, management, and remediation. Enterprises in Taiwan are also following this trend by increasing investment in cybersecurity solutions and services that leverage generative AI, aiming to mitigate the challenges posed by the shortage of cybersecurity professionals.

Sustainable operations and business resilience have become critical components of

organizations' digital transformation strategies. In the realm of cybersecurity, enterprises in the Asia-Pacific region are accelerating the adoption of Zero Trust strategies to tightly control access to sensitive information and critical functions. Surveys show that over three-quarters (approximately 80%) of Taiwan's listed companies are currently considering, evaluating, or implementing Zero Trust initiatives—demonstrating a proactive approach to enhancing cybersecurity frameworks. In particular, access control in cloud environments has become a key focus, with 62% of respondents indicating plans to apply Zero Trust principles to cloud access. As more companies store mission-critical business data in the cloud and adopt hybrid cloud architectures—retaining key systems on-premise while moving most data to the cloud—this shift improves flexibility and reduces costs. However, it also introduces risks such as inconsistent security policies and complex controls. As a result, strengthening cloud security is driving increased interest in the Secure Access Service Edge (SASE) architecture to ensure consistency between cloud and on-premise security strategies.

In the past, Managed Security Services (MSS) primarily focused on device monitoring, routine updates, and reactive incident detection. However, as cyberattacks and malicious software evolve rapidly, enterprises are shifting from a passive to a proactive defense posture. The scope of cybersecurity services has expanded to encompass the entire security lifecycle—before, during, and after incidents. This includes advanced penetration testing, threat intelligence sharing, incident response simulations, and cybersecurity awareness training. In Taiwan, the growing demand for comprehensive security life-cycle management is leading to increased enterprise budgets for MSS investments.

The Company expects that, as customer requirements for cybersecurity maturity grow, integrating XDR (Extended Detection and Response) technologies and delivering cloud security services under a SASE framework will become a key differentiator and source of competitive advantage.

(4) AI Application:

Taiwan is a typical island economy, and companies are facing declining birthrate and geopolitical challenges, and the use of applications such as AI and big data can help keep up with the trend of digital transformation. Below are some strategies and recommendations :

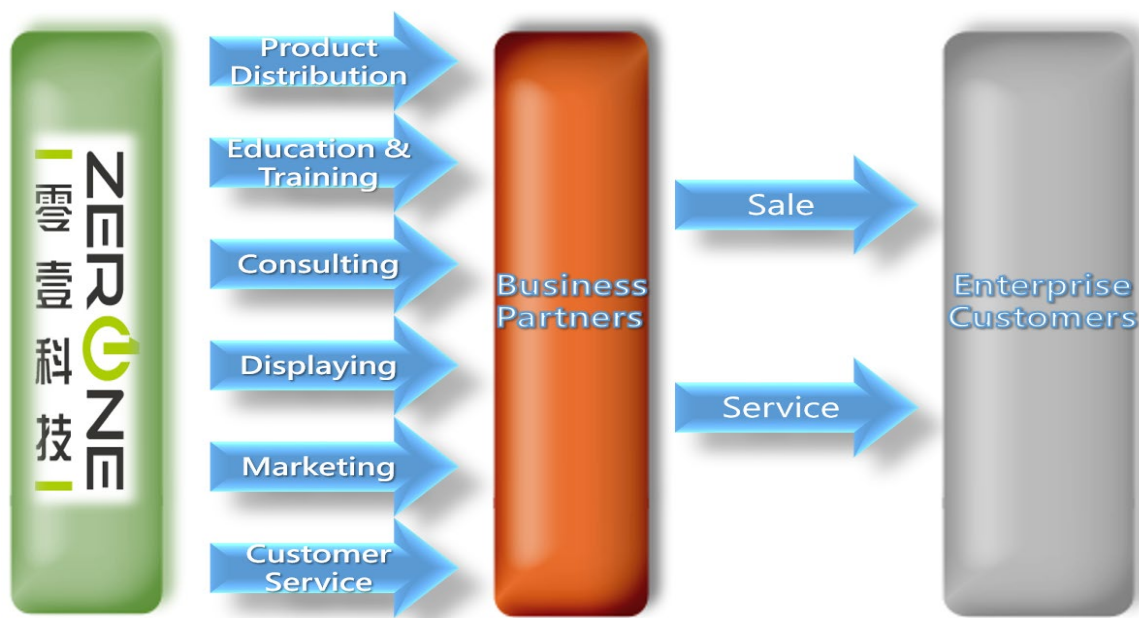
1. Assessment of AI application capabilities: Enterprises should evaluate their AI application capabilities, including business strategies, talent cultivation, and technology applications. This helps to quickly understand the positioning of the business, and thus helps develop plans for AI adoption.
2. Generative AI tools: Generative AI tools (such as Microsoft CoPilot, Bing) have lowered the threshold for using AI. Many companies have begun to deploy it into company operating processes or allowed individual staff to use/and within departments. Enterprises should have a deeper understanding of AI to create new values.
3. Data analytics and AI technology: Extract valuable insights through data analytics tools (e.g., Tableau, Google) to optimize business processes and decision-making. At the same time, machine learning frameworks (such as TensorFlow) and natural language processing tools (such as IBM Watson) enable automation, predictive analytics, and intelligent services.
4. Challenges in AI Deployment: Enterprises need to overcome challenges such as insufficient data, lack of AI awareness among leaders in the management team, and limited access to internal resources. It's important to understand the risks and develop corresponding strategies accordingly.
5. Data management platform: A data management platform is the cornerstone of digital transformation, through analysis and prediction, decision-making is optimized and data synergy maximized, which in turn helps optimize customer experience, improve digital resilience and promote net-zero transformation.

In summary, Zero One Technology pays close attention to the development trend of AI, redefines and repositions itself from the perspective of operational strategies and enterprise governance to achieve the goal of digital transformation ◦

(B)Correlation between upstream, mid-stream, and downstream industries

The Company belongs to the information service in the industries, and the main business activities are distribution of network software and hardware products, and professional technical services providing. As for structure model of network industries, upstream suppliers domestic and international network software and hardware manufacturers, and mid-stream is retailers, separated into the value-added and logistics retailer by providing professional services or not. The logistics retailer concentrates on product sales, and the value-added retailer provides relevant technical

support services. The Company refers to the value-added retailer. For upstream manufacturers, the mid-stream retailer provides marketing channel for saving selling and administrative expenses of sales staff of suppliers. For the downstream system integrator, value-added and ordinary distributor, since the retailer is familiar with product structure of agent products, it can provide complete consulting services and technical support to each distributor, for achieve the efficiency of professional teamwork. Otherwise, retailers can sell products to downstream industries, with variety of the agent brands, and then provide products to end users, such as the government agencies, school, enterprises, families, and persons, etc., through cooperation with distributors.



(C) Various development trends of products

1. AI-Driven IT Infrastructure:

The digital trend and COVID-19 have prompted enterprises to accelerate digital transformation, and more and more enterprises are using public clouds or building hybrid cloud architectures. However, for enterprises, in fact, as enterprises become more and more familiar with the cloud service on demand, pay as you go (Pay As You Go) procurement model, flexible consumption (Consumption) / as a Service (as a Service) or the concept called Subscription Models is also slowly expanding from the cloud to local IT infrastructure, and the first one to bear the brunt is the procurement model. Different from the traditional procurement thinking, the new procurement model is intended to help enterprises respond more flexibly to changes in demands and markets, and also help enterprises shift from capital expenditure (CAPEX) to operating expenses (OPEX), so as to reduce the financial pressure. IDC points out in a recent market research survey that service-based IT is an important element of digital transformation, and the purpose of "private (on-premise) cloud infrastructure as a service" is to provide enterprises with a cloud experience, and the market size is expected to grow from \$138 million in 2020 to \$14 billion in 2025, with a compound annual growth rate of 151.8%.

Consumption model is just a payment model, the more the model can be broken down, the more suitable it can be implemented in software and services. However, the consumption model is only the most basic part of the cloud-like experience, and the next stage is as a Service. Not only is it not limited to hardware management and control, the enterprise's virtual machines may host any application services, so that whether the version needs to be updated or not, and how the server and storage work together, and even information security and disaster recovery are part of the overall scheme, as what the enterprise ultimately hopes is the smooth execution of application services, which is why as a service is regarded as the highest level of local hosting service. There are many implementation cases in Europe and the United States which even the computer rooms are managed by outsourced teams, so that the energy can be focused on the core services.

It is anticipated that in the near future, computing, storage, and connection performance of terminal equipment will further evolve, the definition of software and network virtualization technology will lean more towards edge computing, especially for devices at specific locations such as intelligent manufacturing and intelligent medical care sites, forming miniaturized cloud service data center

from the bottom up. The future development of server equipment and network architecture towards new specifications and new applications calls for close observation.

2. Cloud services and applications:

In recent years, enterprise users have faced high uncertainties in the economic and market environment and have become more cautious about technology spending and utilization. In the future, enterprises will establish a system of accountability and transparency of cloud usage through the collaboration of various departments, with the ultimate goal not only to optimize the cost of cloud migration, but more importantly, to choose the right cloud tools to achieve the maximum return on investment (ROI), and further change the behavior and culture of enterprises on cloud migration. IDC expects that the mentality and habits of enterprises towards cloud consumption and use will change gradually in the future. Consulting services and vendors which assist in cloud managed service (MSP) and SaaS management software service providers that deploy the FinOps system will be an important key to the impact of enterprise adoption in the FinOps ecosystem. By optimizing resources, engineers can save a lot of energy and time. The successful application of these advanced technologies will be a supporting niche for the information service industry to move towards cloud services.

3. Cyber Resilience:

The acceleration of digital transformation and the emergence of new technologies are forcing enterprises to continue to seek smarter and automated information security solutions to cope with emerging risks and bridge the technology gap caused by the shortage of professional information security manpower. In recent years, AI-based information security and advanced analytics technologies have been widely used in information security products and services, and in 2024, the rise of generative AI will further promote information security automation towards the stage of cyber security autonomy across control domains and technologies. IDC estimates that by 2026, 30% of the world's large enterprises will improve the efficiency of information security incident remediation, management, and responses through investments related to autonomous security operations, and Taiwanese enterprises will also invest in information security products and services with generative AI capabilities to meet the challenges caused by the shortage of information security manpower.

Enterprise sustainability and operational resilience are at the forefront of organizations' digital transformation strategies in the future, and enterprises in Asia Pacific are accelerating their adoption of a Zero-Trust strategy to enable access to S.M.A.R.T. information and functions with the greatest benefits, thus moving towards a zero-trust path. More than three-quarters (80%) of Taiwan's listed companies say they are considering, evaluating, or deploying a zero-trust initiative, reflecting positive signs for businesses. The increased adoption of zero-trust cloud storage is another key trend. Respondents were asked where they would like to use Zero Trust principles and technologies, and 62% mentioned cloud storage, which is consistent with global responses. More and more enterprises are storing important business data in the cloud. Most of these enterprises are hybrid cloud, which is the practice of keeping some of their business-critical systems on-premises and moving most of their data to the cloud. While this approach can dramatically increase agility and reduce costs, it also comes with greater risks because hybrid environments can create inconsistent security principles that are difficult to control.

In the past, enterprises adopt services of information security management to conduct surveillance of equipment, upgrade and surveillance of the security incidents. With the rapid progression of attacks and viruses, service providers begin to use new technologies, such as artificial intelligence and machine learning, to provide automatic detection, responses and digital forensics. Enterprises also change their positioning of defense mode from passive to proactive, and further extend from handling of the incidents of information securities before and after incidents happen, including advanced information security testing, threat intelligence, the practice of incident responses, network security trainings and other services of "Threat Life-Cycle Management". The increasing demand for threat lifecycle management will drive enterprises to expand their budgets for information security management services especially in Taiwan.

4. AI Application:

i. Democratization and Edge Deployment of AI

Previously, the barriers to AI adoption were high; however, the growing availability of cloud-based AI services and AutoML tools has significantly lowered the entry threshold for enterprises. AI computing is now extending from the cloud to the edge. With Edge AI technology, initial processing can take place on the device side, with only selected data or results sent back to the cloud for deeper analysis. This cloud-edge collaborative model greatly reduces latency, making it

ideal for real-time applications—such as real-time quality control in smart factories and in-store traffic analytics in smart retail environments. As a result, edge AI and cloud AI will develop in a complementary fashion, with enterprises increasingly considering optimal combinations of both when designing AI solutions.

ii. Realization and Monetization of Data Value

After years of investment, most enterprises have amassed large volumes of data assets. However, turning this data into tangible business value remains a major challenge. Common issues include fragmented cross-domain data, inconsistent data quality, and a lack of clear monetization pathways. The emerging trend will emphasize data governance and the establishment of integrated data management platforms to connect internal and external data sources and create synergistic value. By applying advanced analytics (e.g., deep learning, graph analytics) and decision-optimization models, businesses can truly adopt data-driven decision-making and explore data monetization models. Additionally, a growing number of enterprises are beginning to manage and trade data as assets, driving the rise of data brokers and data marketplaces, which offer new revenue streams for companies with high-quality datasets.

iii. Enterprise Adoption of Generative AI

As previously noted, generative AI is rapidly transitioning from consumer use to enterprise applications. In Asia, companies are leveraging generative AI in areas such as product R&D and design, accelerated software development, automated customer service and marketing content creation, and supply chain optimization. Over the coming years, generative AI is expected to become a powerful tool for enhancing productivity and innovation. For instance, R&D teams can use generative AI to assist with product design and simulation, reducing design cycles, while customer service centers can deploy AI-powered chatbots to provide more natural interactions and reduce labor demands.

However, enterprises must also consider risks such as model bias and protection of confidential information. As generative AI adoption deepens, competition among cloud providers and AI platforms will intensify—especially around capabilities such as model fine-tuning and retrieval-augmented generation (RAG). Enterprises will evaluate AI platforms based on these capabilities to ensure that solutions are secure and aligned with business needs. The Company anticipates that generative AI-related platforms, tools, and services will become a key area of development and will actively invest in relevant offerings to help clients integrate generative AI into business workflows in a secure and effective manner.

iv. AI Market Size and Opportunities

According to IDC, Taiwan's AI platform market is growing rapidly and is expected to expand by 25.4% in 2025 compared to 2024. This reflects a significant increase in enterprise spending on AI-related hardware, software, and services. For IT service providers, demand for roles such as data scientists and machine learning engineers will surge, and professional data management tools and visualization analytics services will be in high demand.

The Company views this as a major growth opportunity and is actively investing in AI and big data by cultivating advanced data talent, adopting cutting-edge AI analytics platforms, and forming strategic collaborations with AI innovation teams. On one hand, the Company helps clients overcome AI adoption challenges—such as insufficient data readiness, executive-level perception gaps, and internal resource constraints. On the other hand, it is developing vertical industry AI solutions to accelerate AI implementation across sectors. In line with growing corporate focus on digital resilience and net-zero transformation, the Company will also prioritize AI-driven data solutions that strengthen digital resilience and support sustainable development—ensuring that technological innovation and sustainability advance hand in hand.

(D) Status of product competitions:

Traditionally, enterprise IT procurement tends to be in the form of buy-outs, the advantage is that as long as this one-time cost investment is made, the enterprise can own it for a long time, and even if the equipment reaches the replacement period, as long as it is still usable, it can basically continue to serve in the enterprise environment. However, the rise of sharing economy and the change in operational model is indirectly brought upon with the increasingly challenging global economic environment, the rise of emerging technologies such as cloud computing, artificial intelligence (AI), big data, Internet of Things (IoT) and edge computing, coupled the COVID-19 pandemic.

Evidently in recent years, in order to improve competitiveness and reduce costs, most technology suppliers have adopted value-added distributors with professional skills to distribute

their products. This has resulted in fierce price competition among distributors. With profit margins being compressed, products that are of high reliability and high quality of technical support, seamless cloud integration technology, high-quality education and training, and comprehensive after-sales maintenance services have all become decisive factors in addition to price competition.

(1) Advantages :

- a. **One of the Longest-Established IT Solution and Value-Added Service Distributors**
With over 40 years of experience in the industry, the Company is one of Taiwan's most established value-added distributors of enterprise IT solutions, earning a strong reputation and deep market insight.
- b. **A Network of Over 2,500 Reseller Partners**
We maintain one of the largest reseller networks in the industry, with more than 2,500 partners focused on value-added services. Our channel coverage is broad, stable, and deeply rooted.
- c. **An Expert Team of Product Managers**
Our team of top-tier product managers and technical consultants possess deep expertise and extensive experience. They precisely understand product strengths and are dedicated to meeting customer needs.
- d. **The Most Comprehensive Portfolio of Enterprise IT Solution Brands**
Our brand portfolio covers all major areas of enterprise IT—from infrastructure, networking, and cybersecurity to software applications—providing customers with seamless, one-stop integrated solutions.
- e. **In-House Training and Demo Centers**
We are one of the few channel players with our own education and training center and live demonstration center. Regular training courses and live demos offer in-depth technical engagement for resellers and customers, enhancing product confidence and familiarity.
- f. **Innovative OMO Digital Marketing Platform**
The Company has built an innovative OMO (Online-Merge-Offline) marketing platform that integrates precision online marketing with offline experiential activities. This holistic approach enhances brand visibility and customer engagement for both resellers and end users.
- g. **Professional Consulting and Planning Services**
We provide expert IT consulting and planning services tailored to each client's business goals and current environment. Our solutions help customers develop mid- to long-term IT roadmaps and increase the success rate of adopting new technologies.
- h. **Comprehensive Technical Support Services**
Our robust technical support system includes multiple vendor-certified engineers offering 24/7 remote and on-site assistance. From pre-sales solution design and implementation support to post-sales operations and maintenance, we respond promptly to ensure service quality.
- i. **Nationwide Operations for Localized Services**
With operational bases and service teams in northern, central, and southern Taiwan, we provide real-time, localized support across all regions. This strategic presence ensures timely, responsive service and improves customer satisfaction.
- j. **Early Expansion into Overseas Markets**
Recognizing the trend of overseas expansion among Taiwanese manufacturers, the Company has proactively entered the international IT services market. We have established service teams in key Southeast Asian markets to support the global operations of Taiwanese businesses, serving as a strong partner in their international growth.

(2) Disadvantages:

Relatively speaking, the Company's business model remains, to some extent, influenced

by the strategies of upstream suppliers. For example, changes in product roadmaps and pricing policies by original vendors can have a direct impact on our business development. Striking a balance between maintaining close partnerships with vendors and securing greater autonomy continues to be a key focus of the Company. Nevertheless, through measures such as diversifying brand representation and enhancing the value of our services, we have effectively minimized such constraints.

(C) Technology and the overview of Research & Development

1. The technical level and research and development of the business

The Company's subsidiary, ZOTECH CO., LTD, is mainly engaged in the agency and technical support services of network information and communication, and the R&D personnel also focus on network information and communication related technologies. Since most of the products represented by the agent are the main products of international manufacturers, the research and development of the Company and its subsidiaries can greatly benefit the increase in sales. In addition, in the field of electronic product channel, it is not limited to the field of franchise channel logistics, but a value-added channel provider that provides a full range of sales and professional services. The Company and its subsidiaries are backed by strong professional and technical personnel to provide customers with timely information product solutions, which has also established a good reputation and positioning in the field of information and network expertise and has consolidated long-term relationships with its downstream customers.

On the other hand, in line with the inheritance of embedded technology research and development, the subsidiary ZOTECH CO., LTD. has achieved certain results in the research and development of new technology, maintaining a certain profit and growth momentum, and the main direction is the MagicBox series of products and solutions generated by combining sub-1G Mesh wireless IoT technology and AI technology, which have been well received in the industry, this not only proves that the Company and its subsidiaries have excellent technology research and development capabilities, but also increases the depth and breadth of profit sources. ZOTECH will build upon its existing AIoT product line to focus on the development of MagicBrain, an AI sensor-edge product centered around MCU/MPU architectures. The company will also launch self-developed AI modules that enable various TinyML AI models to be easily embedded into front-end sensors for use across multiple application domains. This initiative advances the AI Edge product line from a purely technical foundation to application-oriented solutions, offering a more comprehensive portfolio and actively expanding into international markets. ZOTECH CO., LTD. continues the business model of R&D and manufacturing equipment, and sells products all over the world. In addition, we will translate the unique knowledge of each industry into technical specifications, and master the technology of software and hardware integration with appropriate hardware and AI model training, so as to achieve a win-win strategy for creating profits and partners and customers in self-made products.

2. R&D expenses invested in the most recent year

Items\Year	2024
Expenses of research & development	21,877
Operating revenues	18,475,761
Ratio of expenses of research & development to operating revenues (%)	0.12

3. Technologies or products that have been successfully developed in the most recent year and as of the date of publication of the Annual Report The technologies developed by the subsidiary ZOTECH Co., Ltd. in the year are divided into three categories: The technologies developed by the subsidiary ZOTECH Co., Ltd. in the year are divided into three categories:

- (1) Print Server :
 - a. Soft firmware optimization
 - b. Compatibility testing and modification of new printers and OS
- (2) MagicBox series that combines AI and IoT
 - a. IoT to develop a complete sub-1G wireless solution for mesh (Z920K) and long-range points. Includes handy test suites, Calibration tools, and more
 - b. AI starts from the MagicBox hardware platform and develops towards the HWaaS (HardWare as a Platform) in the AI inference industry to solve the application problem of AI models
- (3) DMS (Design Manufacturing Service) design and manufacturing services for Netcom brand customers

For specific customers, we undertake design projects in the NRE way and provide complete machine manufacturing and shipping services.

Giving full play to ZOTECH CO., LTD.'s software and hardware technology, as well as the ability and industrial credit of small and diversified production, and in response to the trend of China+1, it can ensure a long-term stable income.

(D)The development of the business plan in short term and long term

1. The short-term plan

In the coming year, the Company will focus on the following key areas to achieve its business growth objectives:

- **Strengthening Core Reseller Partnerships:**
Prioritize engagement with the top 200 reseller partners by providing enhanced services and support to improve end-customer satisfaction and deepen partnership loyalty.
- **Deepen Service Cooperation with original manufacturers:**
Develop closer service outsourcing relationships with original manufacturers, becoming an extension of their service operations in Taiwan. Work collaboratively to deliver technical support and after-sales services, thereby enhancing overall service value.
- **Focusing on High-Margin Niche Products:**
Promote niche products and solutions that align with our value-added strengths to maintain higher gross margins. Simultaneously, introduce emerging technologies to fill market gaps and avoid low-price competition.
- **Allocating Resources to Core Product Lines:**
Concentrate resources on profitable, stable product lines to ensure sustainable growth of core businesses. Continuously monitor market trends and adjust the product portfolio as needed to respond to external changes.
- **Enhancing Sales Execution:**
Emphasize disciplined sales processes and execution quality. Manage sales targets, process control, and performance reviews with rigor to ensure that business plans are effectively implemented.
- **Strict Control of Operating Expenses:**
Exercise prudent control over operating expenditures to improve operating leverage. Through budget management and expense review mechanisms, reduce unnecessary costs and maximize return on resource allocation.

2. The long-term plan

Over the next three to five years, the Company will systematically implement the following development strategies to establish a solid foundation for sustainable growth:

- **Enhancing the Product Portfolio:**
Actively introduce new product lines that complement existing solutions to offer more comprehensive, integrated solutions. By continuously expanding the product mix, we aim to meet customers' diverse needs throughout their digital transformation journeys.
- **Solution-Oriented Business Model:**

Strengthen a solution-driven sales approach by shifting from selling standalone products to offering integrated solutions. Through a deep understanding of customer pain points, we deliver customized, end-to-end offerings that raise the competitive threshold.

- **Customer Success-Oriented Management:**
Operate with a “customer success” mindset in managing client relationships. By providing professional consulting and technical services to help clients achieve expected outcomes, we build loyalty and foster long-term, stable partnerships.
- **Establishing Smart Marketing Mechanisms:**
Build an intelligent and precise marketing service platform to enhance operational efficiency. Leverage digital tools and big data analytics for market segmentation and targeted outreach. Strengthen OMO (online-merge-offline) integration to improve go-to-market effectiveness.
- **Introducing Standard R&D Processes:**
Develop standard operating procedures (SOPs) for internal R&D and technical service operations to ensure consistency and reliability in product and service quality. While the core business remains focused on distribution, adopting best-practice processes will improve overall project execution quality.
- **Strengthening Talent Development:**
Continuously invest in employee training and professional development to elevate team expertise. Encourage certifications in emerging domains such as cloud architecture, cybersecurity governance, and data science, thereby building a strong talent foundation for long-term growth.
- **Expanding the Consulting and Technical Services Team:**
Develop a professional technical services team capable of providing consultative planning support. Enhance technical support capabilities across product lines to deliver higher-value professional services to resellers and end users—creating a differentiated competitive advantage.
- **Ongoing Operational Excellence:**
Commit to continuous improvement across all aspects of operations. Through regular reviews of workflows and KPI indicators, we pursue more refined management practices to ensure ongoing enhancement of operational performance.

These short- and long-term initiatives will work in concert to maintain the Company’s leading position in a competitive market and to achieve its goals for sustainable growth.

B. Markets and sales Overview

(A)Market analysis

1. Areas of selling or providing products and services

Units: Amounts in thousands of NT dollars

Area \ Year	2023		2024	
	Amount	%	Amount	%
Taiwan	13,800,677	99.14	18,256,950	98.82
Other	119,980	0.86	218,811	1.18
Net operating revenues	13,920,657	100.00	18,475,761	100.00

2. The future supply and demand situation and growth of the market

IDC, CIO and other research agencies pointed out that the least unaffordable budget to be cut for enterprises in 2025 is information security, which is also the largest item in enterprise IT procurements. This Inelastic demand will drive the sustained and stable growth of the performance of Taiwan's information security service vendors. At the same time, as many enterprises have begun to gradually introduce AI technology into their application services in recent years, they will need IT equipment with better specifications; in addition, in response to the relocation of Taiwanese business bases caused by the new wave of

geopolitical turmoil, it is also expected that there will be a wave of demand for IT equipment procurement.

Although uncertainty in Taiwan's domestic demand market remains high, companies maintain a prudent attitude towards mid- and long-term service contracts. However, as the market environment faced by companies becomes more complex and they need to rely more on external companies, as well as providers of cloud, information security hosting and other service, and leaning towards the tendency of selecting suitable partners from an ecosystem perspective to reduce costs and ensure the security of the IT environment, therefore, many companies cooperate with public cloud vendors to provide multi-cloud management platforms, standards and processes. The above mentioned have become the key point for the focusing of expansion of information Service providers and the forming of alliances.

IDC forecasts that from 2025 to 2027, Taiwan's IT services industry will experience an average annual growth rate of approximately 3.9%, reaching a market size of USD 3.406 billion by 2027. Each IT spending category is also expected to continue expanding during this period.

3. Niche of Competition

The Company has focused on operation of solutions of software and hardware of the network, organizing value-added channels for solutions of domestic products of the network for a long time, and continually evaluating and introducing each solution of the network as for leading brands. Our business philosophy is to help customers become successful, in addition to providing completed solutions of the network, and professional services of technical support. A long term and perfect relationship with partners by providing products to distribution partners and educational training of technology for enhancing knowledge and sales capabilities of products of partners. Owing to keeping a good relationship with distribution partners, operating capabilities of the Company is recognized by the business markets, through completed product portfolio and strong abilities of technical support. The viewpoints for explanation of competition niche are as follows:

(1) Agent and R&D of comprehensive IT solutions:

The Company offers comprehensive solutions of IT hardware and software, which will help customers solve all issues of the projects, and satisfy different needs.

The Company provides leading brand-name products, with a certain reputation and reliability in the market, of all areas in the business community.

(2) Comprehensive value-added distribution channel:

Our Company acts as an agent for the operating system, storage, virtualization and network equipment brands that are indispensable in the information industry, and almost all of the distribution partners who operate IT solutions have certain records of transaction with our Company. Therefore, our Company has the most complete distribution channel database engaged in IT value-added solutions.

(3) Innovative marketing platform:

In recent years, the Company has invested manpower related resources in various innovative marketing platforms, hoping to accurately grasp customer needs through various industry-leading marketing platforms, and have a higher degree of interaction with distribution partners, to improve customer satisfaction.

(4) Innovative service models:

The company proposes the so-called service franchise concept and combines the strength of distribution partners to build a complete information service platform. In the future, any information services can be provided through this platform, including warranty, repair, installation, problem solving, etc.

(5) Well-equipped education and training center:

At present, the Company has the most well-equipped education and training center - with three classrooms with a capacity for up to 250 people. Through the education and training center, we provide distribution partners' business and engineers with education and training on products and technologies, in addition, we also provide product technical certification courses and technical certification exams so that distribution partners can gain the best trust

from their enterprise clients and offer validated technical support through complete original certification education and training.

(6) Professional consulting services:

The company has a professional consulting service team which specializes in IT solutions in various fields. It not only assists distribution partners in technical supports, but also train seeded technical support troops, and provide value-added services to create an unique competitive advantage of service which helps differentiate the brands of distribution partners distinctively from other channel vendors.

Each of the above competitive advantages has been identified through the Company's internal analysis and strategic observation, rooted in our core competencies. By developing innovative services and platform strategies, we aim to deliver differentiated value to our partners, thereby sustaining the Company's unique competitive edge in the market.

4. Advantages, disadvantages and countermeasures of long-term development prospects
Advantages of the long-term development prospects

(1) Advantages of the long-term development prospects

a. Emergence of new technologies bring about new needs from users

From physical networks to the emergence of cloud technology, various application solutions and various information needs have been derived. Similarly, from the use of various solutions, various information security needs have also surfaced. Information solutions have made users highly dependent, and new emergence of technology leads to new needs from users. It is adequately evident to conclude that the development of technology will not stagnate, and judging from the long-term trend, information IT is still an industry of growth in the long run.

b. To create new opportunities in a digital era

In just a few years, the world has been caught up in the frenzy of digitalization. National boundaries have disappeared in network technology, and unmanned and automated technologies are in operation day and night. With the completion of the global network infrastructure and in response to the trend of the cloud era, as long as solutions meet customer needs, such as how to establish a precise marketing model for automated interactive operations, there will be opportunities for profit growth. (2) Disadvantages and countermeasures of the development for prospects.

(2) Disadvantages and countermeasures for development prospects.

a. Cutthroat competition within the industry leads to reduced profits.

Countermeasure strategy:

(a) To focus on core competitive advantages and provide differentiated services.

(b) To abandon the produce lines which are of low profit margins and without value-added benefits.

(c) To provide niche products by starting from the niche markets and thus provide comprehensive integrated solutions.

(d) Switch from traditional sales of single-function products to solution-oriented approach.

(e) To continue in concentrating on the channel of distribution, thus maintaining high satisfaction for the customers.

(f) To develop new types of channels for the creation of blue ocean market.

b. Information products with a short life cycle and higher inventory risks.

Corresponding countermeasures:

(a) To enhance better time management for completion of the project.

(b) To strictly execute surveillance and control for inventories, inspect and review inventories for safety stock based on market demands.

(c) Establish a good relationship with the original manufacturers/suppliers and gain first-hand information about the products.

(d) Be prepared and carry out discussions with the original manufacturers/suppliers regarding the return and exchange mechanism.

(e) The most important thing is to increase product turnover rate and increase sales speed.

- (f) To strictly control and manage procedures of procurements.
 (B) Important use, and procedures of production and manufacturing of major products

1. Important use of major products

Name of products	Major purposes of products
Software and Hardware of Network Systems	Hardware equipment that provides software and hardware configurations or enhanced functions required to connect to the Internet, including routers, remote accessors, load balancers, switches, firewalls, etc., which can satisfy the needs of enterprises and organizations, ensuring the operations of internet networks that are required in offices, factory automation and remote offices.
Enterprise Application Software	Provides application software required for the enterprise information digitization process, including databases, anti-virus software, e-commerce, group software, cloud backup software and Internet security and management software
Software and Hardware for Information Security	Provides solutions that enterprises need to deal with today's security threats, including firewalls, endpoint and host protection, data protection, risk management, and enterprise zero-trust architecture.
Microservice Applications	Customers can quickly develop, automatically deliver and securely use all applications. Built on a software-defined data center that includes virtualization of automated computing, storage, networks, and security. This software-defined approach allows customers to implement a unified hybrid cloud and fully realize business mobility.
Network Storage Equipment	It provides complete storage solutions including information storage, disaster recovery, management, protection and sharing for professional mainframes, open systems, hybrid cloud platforms and data center environments.
Cloud applications	Cloud applications are an important part of the digital transformation of enterprise organizations. The various cloud applications we provide can meet the following four major enterprise needs, including: more flexible use of equipment, integration with the latest technological services, avoiding data loss accidents, and improving team collaboration.
AI and Big Data Applications	Provide technical solutions needed for enterprises to deploy AI, including: data visual analysis, software robot collaboration, AI infrastructure, computing resource management platform, etc..
Education, training, and maintenance services of products	Provide dealers with technical training, product maintenance and customer service of the latest products.

2. Production Procedures of Main Products: The company is mainly an agent of software and hardware products related to the ICT field and provides products information services, non-manufacturing, therefore this is not applicable.

(C) Supply Status of Main Materials

Major Raw Materials	Major suppliers	Source of Supply	Supply Condition
Agent Products	NetApp	USA	Good
	CISCO		
	Microsoft		
	VMware		
	Akamai		
	Palo Alto Networks		
	Trend Micro	Japan	

(D)Major Suppliers & clients

1. Names, amount and percentage of the major suppliers in the last two calendar years that exceeded 10% of total sales of the consolidated financial:

Units: NT\$ Thousands

	2023				2024			
	Company Name	Amount	Percent (%)	Relation with Issuer	Company Name	Amount	Percent (%)	Relation with Issuer
1	Vendor A	2,650,110	21.37	NA	Vendor A	3,403,051	19.63	NA
2	Vendor B	2,599,418	20.96	NA	Vendor B	2,825,171	16.30	NA
3	Vendor C	1,618,457	13.05	NA	—	—	—	NA
4	Vendor D	1,278,906	10.32	NA	—	—	—	NA
—	Others	4,253,722	34.30	—	Others	11,103,989	64.07	—
—	Net Total Supplies	12,400,613	100.00	—	Net Total Supplies	17,332,211	100.00	—

Note : The explanation of the reason for increases or decreases :

The decrease in top Vendors' share in 2024, was primarily due to an increase in the diversification of the product portfolios.

2. Names, amount and percentage of the major clients in the last two calendar years that exceeded 10% of total sales of the consolidated financial:

Units: NT\$ Thousands

	2023				2024			
	Company Name	Amount	Percent (%)	Relation with Issuer	Company Name	Amount	Percent (%)	Relation with Issuer
1	KINMAX TECHNOLOGY INC.	1,739,386	12.49	NA	—	—	—	—
—	Others	12,181,271	87.51	—	Others	18,475,761	100.00	—
—	Net Sales	13,920,657	100.00	—	Net Sales	18,475,761	100.00	—

Note : The explanation of the reason for increases or decreases:

Net sales of KINMAX TECHNOLOGY INC exceeded 10% of total sales was due to the increase in the number of projects in 2023.

C. Human Resources in the Last Two Years

As of Mar 31, 2025

Year		2023	2024	As of Mar 31, 2025
Number of Employees	Executive officers	21	21	21
	Employee	315	385	379
	Total	336	406	400
Average Age		38.97	38.42	38.92
Average Years of Service		6.89	5.79	5.98
Education	Ph.D.	0%	0.25%	0.25%
	Master Degree	13.10%	14.04%	13.75%
	Bachelor's Degree	82.44%	82.27%	83.00%
	Senior High School	4.46%	3.45%	3.00%
	Below Senior High	-	-	-

D. Environmental Protection Expenditure:

The loss (including indemnify) suffered, the total amount of disposal, future countermeasures and possible expenditures caused by environmental pollution in the last two years to the end of the publication of the Annual Report: NA.

E. Labor Relations

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

1. employee welfare policy

(1) Insurance

Except for the statutory labor and health insurance, and distribution of labor pension, each employee is insured for group and casualty insurance, as well as travel accident insurance on a business trip.

(2) health and safety

a. Annual physical examination of employees shall be held, as the Company pays attention to the result of physical examination of employees. If the employee agrees, the Company assists the employees, who have had abnormal results or special situations of physical examination, in tracking and observing for treatment, and assuring the employee keeping healthy.

b. For enhancing recognition of awareness of firefighting and disaster prevention, and preventing that the employee being too nervous to trigger an accident from conflagration and other disasters, the Company shall hold annual courses of fire safety for increasing general knowledge of firefighting.

c. The building of the headquarter of the Company is equipped with AED, and regular safety seminars and CPR courses are held to instruct the employee in usage, in case of emergency

(3) For traveling

a. Employees' welfare committee of the Company holds annual activities of domestic and international traveling, with NT\$ 20,000 of reimbursement for traveling each person.

b. The Company shall regularly hold "family day", the year-end party, different recreational and artistic activities, in order to provide physical and mental relaxation, and create new interactive experience for employees.

(4) Clubs Grants

The Company encourages employees to form various interest groups and provides subsidies to support these activities. Currently, established clubs include the Aerobics Club, Badminton Club, Singing Bowl Yoga Club, and Strength Training & Fitness Club. These initiatives aim to promote healthy and wholesome recreational activities outside of work, helping employees relieve stress from both professional and personal responsibilities.

(5) Survey for employee satisfaction

The Company conducts annual on-the-job interviews, investigates employees' satisfaction to the work, and formulate improvements for help employees enjoy their work, based on the conclusion of statistical analysis and suggestions from colleagues.

(6) Birthday, wedding and funeral

The Company regularly holds birthday celebrations and pays birthday gifts of NT\$1,000, and provides wedding gifts of NT\$3,600 to NT\$20,000. Funeral subsidies of NT\$10,000 to NT\$30,000, hospital condolence payments of NT\$5,000 to NT\$10,000 and emergency relief funds for colleagues.

(7) Childbirth allowance

To support employees and their families, the Company provides a childbirth subsidy of NT\$12,000 per child and gifts a baby monitor to celebrate the newborn's arrival.

(8) Other allowance

The Company provides cash gifts and gifts for Mid-Autumn Festival, Dragon Boat Festival, Labor Day and Chinese New Year.

(9) Hardware equipment

In addition to providing top-of-the-line coffee machines, Starbucks organic coffee beans, steamer for lunch boxes, microwave ovens, employee parking spaces and other convenient facilities, the company is also committed to creating a female-friendly workplace environment, with a comfortable and private breastfeeding room, providing female employees with postpartum breastfeeding without stress, and the staff social hall to provide a more diversified meeting and dining space for colleagues.

2. Measures to create a friendly child-rearing environment:

In terms of working hour policy, the company offers a flexible system, the flexible working hours for on-duty are from 8:30 a.m. to 9:30 a.m., and the flexible working hours for off-duty are from 5:30 p.m. to 6:30 p.m. For female employees during pregnancy, the flexible working hours for on-duty are relaxed from 8:30 a.m. to 10:00 a.m., and the flexible working hours for off-duty are relaxed from 5:30 p.m. to 7:00 p.m. until the day before delivery. Employees are given the rights to adjust their commuting time flexibly.

The company is committed to creating a female-friendly workplace environment. It has a comfortable breastfeeding room with undisturbed privacy, making postpartum breastfeeding stress-free and negotiate with a number of childcare centers and kindergartens, so as to strive for obtaining preferential prices, and sign exclusive contracts with institutions that provide special childcare measures.

3. Equality for Workplace Diversity:

Actualization of men and women's equal pay for equal work and equal promotion opportunities, and the consistence of more than 50% female executive positions help promote sustainable and inclusive economic growth. In 2024, the average proportion of female employees was 54%, and the average proportion of female supervisors was 48%.

The Company attaches great importance to the rights and benefits of employees, and shares profits and surplus with employees, so as to maintain a great working environment that includes comprehensive physical, mental and spiritual care for all ethnic groups.

(1) Recruited handicapped colleagues and achieved 100% of the target and tailor-made suitable job duties and environmental facilities.

(2) Implement the empowerment of women in a friendly workplace, so that colleagues of all genders can work with peace of mind.

(3) The Company has employed several foreign nationals—1 from Russia, 1 from Malaysia, 1 from Hong Kong, and 2 from Vietnam—to foster a diverse and inclusive organizational culture.

4. On-the-job training of employees

The company has always regarded employees as an important asset, and places great emphasis to the training and future development of employees. In order to continue promoting the cultivation of high-quality talents and key technology management, a set of "staff education and training management measures" is established for further enhancement and training of employees. Funds are allocated on a yearly basis to implement various types of education and training, such as regular or irregular invitation of lecturers to provide training and hold lectures. External and internal education and training are provided to employees according to different levels and professions. All done with the purpose to offer employees complete professional skills cultivation and self-growth inspiration, the Company built a professional training center of nearly 150 pings, and nearly 50 teaching computers were installed to provide teaching and further education for staff.

5. Employee Retirement Scheme

In order to stabilize the life of employees after retirement, the Company has formulated labor retirement measures in accordance with the law, and established a Labor

Retirement Reserve Supervision Committee, and regularly allocates retirement reserves according to the ratio of 2% of the total salary expenses every month and stores them in the special account of the Central Trust of China to protect the rights and interests of workers. Since July 1, 2005, the new retirement method of the Taiwan authorities has been adopted in parallel, and 6% of the total income of labor salaries will be withdrawn to the special pension account of the employee; if there is a voluntary pension payment, the voluntary pension will be withheld from the employee's monthly salary to the special account of the Labor Insurance Bureau on behalf of the employee.

The rules of the Company's retirement policy which are in accordance with the Labor Pension Plan are as follows:

(1) Voluntary Retirement

A worker may apply for voluntary retirement in any of the following situations (those who choose to apply the Labor Pension Plan shall be handled in accordance with the provisions of the same Plan):

- a. Where the worker attains the age of 55 and has worked for 15 years.
- b. Where the worker has worked for more than 25 years.
- c. Where the worker attains the age of 60 and has worked for 10 years.

(2) Mandatory Retirement

An employer cannot force a worker to retire unless any of the following situations has occurred:

- a. Where the worker attains the age of sixty-five.
- b. Where the worker is unable to perform his/ her duties due to disability.

A business entity may, request the central competent authority to adjust the age prescribed in Subparagraph 1 of the preceding paragraph if the specific job entails risk, requires substantial physical strength or otherwise of a special nature; provided, however, that the age shall not be reduced below 55.

(3) Pension Payment Standard

- a. Where the workers' seniority satisfies the retirement element of the Labor Laws, the pension for the years of service under the old and new systems shall be paid in accordance with payment criteria set forth in Articles 84-2 and 55.
- b. An additional 20% on top of the amount calculated according to the preceding subparagraph and section 2, provision 1, Article 34 shall be given to workers forced to retire due to disability incurred from the execution of their duties in accordance to to Section 2, provision 1, Article 55 of the Labor Laws.
- c. The Company will, at each month, for applicable employees under the Pension Act, contribute pension no less than 6% of the monthly salary to the individual labor pension account.

(4) Payment of Pension

The Company shall pay the employee's pension within thirty days from the date of the employee's retirement.

(5) For colleagues who are transferred to related companies by the organization, their seniority is accumulated so as to provide more security for employees and fulfill the purpose of talent circulation of the Group.

(6) In 2024, the Company processed settlement and pension applications for 35 employees under the PBO pension plan.

6. Employee Stock Ownership Trust, ESOT

In addition to making regular contributions to statutory retirement accounts in accordance with the Labor Standards Act and the Labor Pension Act, the Company has established an Employee Stock Ownership Trust (ESOT) Committee. Under this program, after one year of service, regular full-time employees may contribute NT\$2,000 per month, with the Company contributing NT\$1,000. Department-level

managers may contribute NT\$3,000 per month, with a NT\$1,500 company match, while division-level and above managers may contribute NT\$5,000 per month, with the Company contributing NT\$2,500. Contributions are used to regularly purchase Company shares through a fixed-amount investment plan.

7. Measures adopted to maintain all types of employee benefits

The Company places great importance on employee feedback and the clear, accurate communication of corporate policies through open, two-way communication. Multiple channels have been established to listen to employees and promote harmonious labor relations.

- (1) An annual employee assembly is held, personally led by senior management. During the event, the Company reports on its semi-annual operating performance, outlines its strategic direction and goals, and shares the latest announcements. This ensures that employees clearly understand the Company's current operations and future development. In addition, the platform is used to recognize outstanding employees every six months, serving both motivational and retention purposes.
- (2) Although the Company has not established a labor union nor signed any collective agreements, regular quarterly labor-management meetings are held to listen to employee concerns and facilitate two-way communication. These meetings allow opinions to be exchanged and improvements to be made, helping maintain harmonious labor relations.
- (3) The Company has established an Employee Welfare Committee, which is funded by a stable financial contribution from the Company. This committee is responsible for organizing various employee welfare initiatives to enhance overall employee well-being.

8. Measures which specifically enhanced employees' benefits or rights compared to the previous year:

- (1) Continuing the "3A Program" launched last year, the initiative is structured around three pillars: Learning, Health, and Charity. Employees are encouraged to participate in company-hosted seminars, stair-climbing activities, and sustainability-related charitable events to earn points, which can be redeemed for prizes at the end of the program. The initiative has received enthusiastic participation and has shown significant results.
- (2) A total of 9 seminars and 7 stair-climbing events were held, with 1,584 total employee attendances.
- (3) To encourage employee ownership, the Company launched a general employee stock ownership trust (ESOT), inviting employees to become shareholders.
- (4) Participated in the Custos Earth Day Carbon Reduction Challenge, with 88 employees contributing a total of 3,788 green actions, resulting in 628.8 kg of carbon handprint. The Company ranked 2nd in Taiwan and earned a carbon credit of 18 metric tons.
- (5) Employees were encouraged to make monthly voluntary donations of any amount, with a total of 692 participations recorded.
- (6) Promoted employee participation in the government's "My Carbon Reduction Account" initiative and was awarded 3rd place in the Neihu Science Park Carbon Reduction Campaign.
- (7) The Company's strong ESG performance was recognized with the Silver Sustainable Partner Certification from Chunghwa Telecom.

- (B) Loss suffered from labor disputes, present and possible future estimated amount incurred and countermeasures in the last two years up to the printing date of this Annual Report: None.

F. Cyber Security Management

(A) Cyber security management strategy and structure

1. Enterprise Information Security Team

Explanation on the establishment of the enterprise information security team of Zero One Technology Co., Ltd

(1) Objective

To strengthen information security management across all departments, establish a secure and trustworthy IT environment, and ensure the safety of data, systems, equipment, and networks, the Company has formally established an Information Security Task Force. All members are responsible for actively promoting the Company's information security policies to ensure the secure and stable operation of data, information systems, equipment, and networks—supporting the goal of continuous information operations.

Key Objectives:

- **Ensure Information Security:**
Establish and enforce security measures to prevent data loss, theft, leakage, and other potential security threats.
- **Regulatory Compliance:**
Support the Company in complying with applicable laws, regulations, standards, and industry best practices to mitigate legal and compliance risks.
- **Risk Reduction:**
Identify, assess, and manage information security risks to minimize vulnerabilities and the impact of incidents on business operations.
- **Enhance Security Awareness:**
Raise awareness of information security among all employees and foster a security-conscious culture to strengthen overall defense capabilities.

2. Information Security Policy

This policy is intended to give members a clear guiding principle in their day-to-day work:

(1) Enforcing Information Security Management to Ensure Business Continuity

The Information Services Department is responsible for establishing information security policies, conducting system inventories, and continuously monitoring, reviewing, and auditing various information systems to ensure their confidentiality, integrity, and availability. The goal is to protect information assets from external threats and internal mismanagement that could lead to data breaches, destruction, or loss. By adopting a risk management–centric approach, the Company identifies asset threats and vulnerabilities, selects appropriate protective measures, and reduces risks to an acceptable level—thereby building a secure network environment and achieving continuous business operations.

(2) Strengthening Information Security Training to Improve Service Quality

Quarterly information security training is conducted to instill the concept that “information security is everyone’s responsibility.” These trainings enhance employee awareness, knowledge, and responsiveness in dealing with security issues, ultimately improving the overall quality of service.

(3) Enhancing Incident Response to Strengthen Cyber Resilience and Minimize Losses

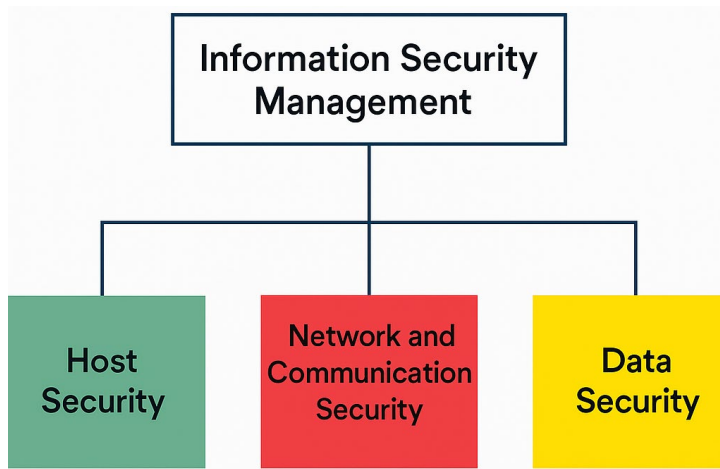
In addition to daily system and equipment maintenance, real-time monitoring is carried out through system vulnerability assessments and web security checks. Device policies are adjusted in accordance with emergency response protocols. Regular quarterly reviews of security incidents are conducted to ensure that in the event of a system failure or major disaster, the Company can respond quickly, maintain the operation of critical business functions, and minimize potential losses.

3. Information security organization

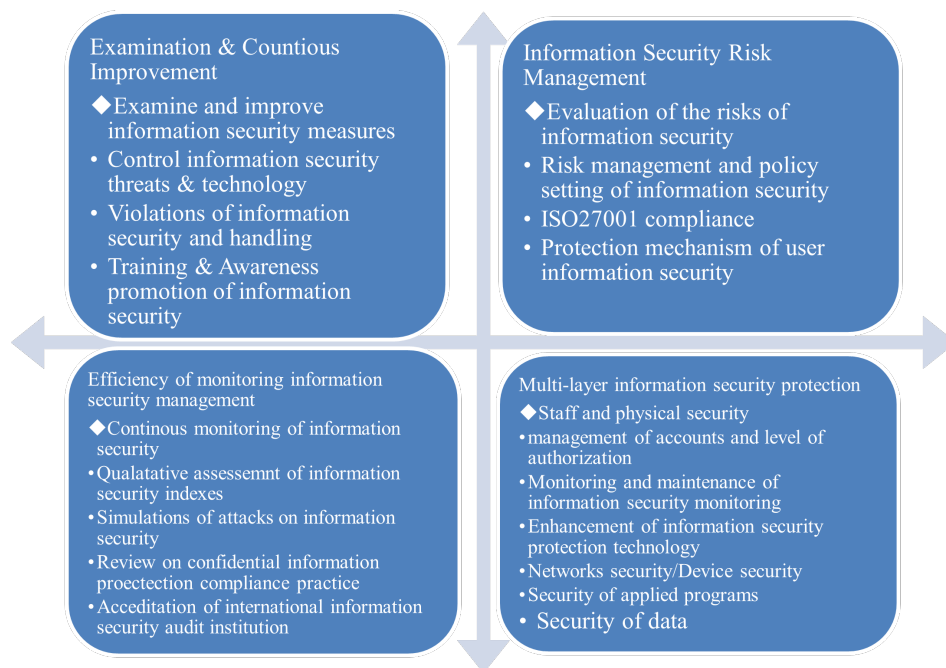
- (1) The Head of the Information Services Department is responsible for promoting, coordinating, and supervising all matters related to the organization's information security. Department heads of each business unit are responsible for overseeing the information security of their respective operations.

- (2) The Head of the Information Services Department has established a cross-functional Information Security Task Force to implement and promote information security operations.

4. Information Security Team Organization Chart

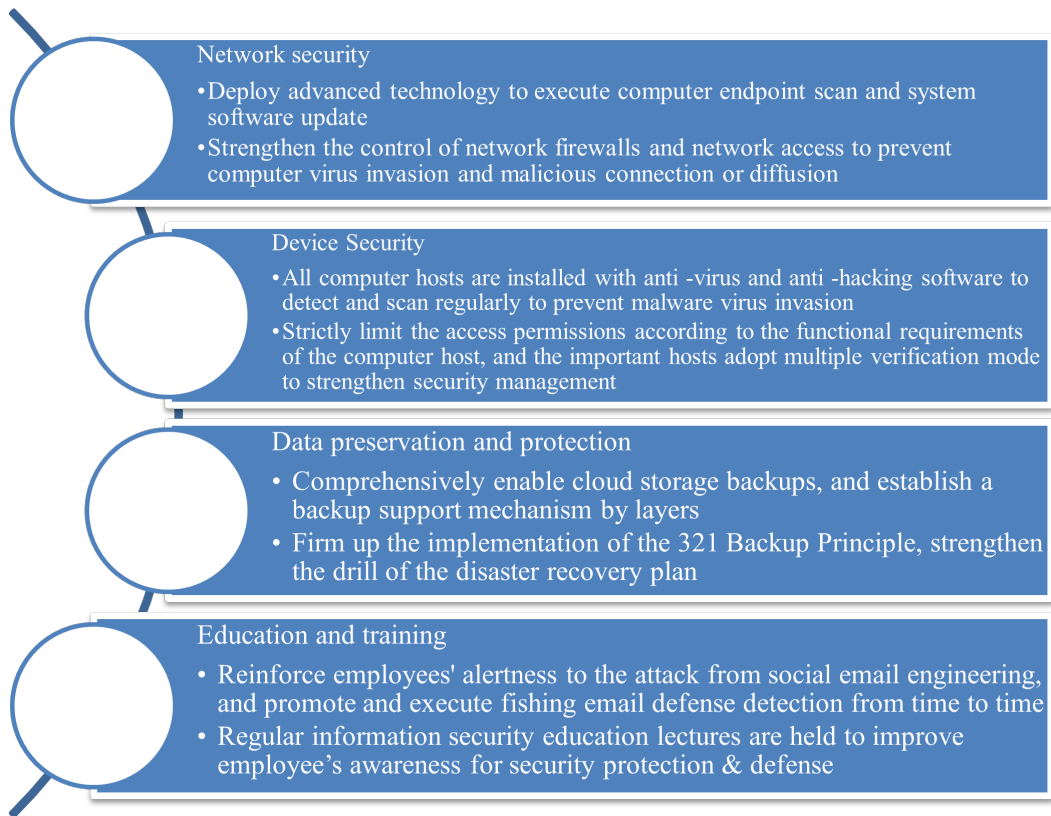


(B) Information security risk management and continuous improvement structure



(C) Specific Management Programs

Adopting a multi-level security protection structure, using advanced security defense software and hardware equipment for enhancement and provide regular information security education and awareness promotion, so as to build a comprehensive endpoint information security protection.



(D) significant information security incidents

The Company did not have any information security incidents in 2024.

(E) Information Security Risks and Countermeasures

The results of the 2024 implementation plan of information security measures plan are as follows:

- As the Company grows, endpoint deployments are continuously updated with real-time antivirus and anti-intrusion software. The implementation of a cloud-based SaaS service enhances monitoring capabilities, while Apex One endpoint protection has been further reinforced with XDR(*Extended Detection and Response*) features for expanded threat detection.
- Cybersecurity Awareness Seminars:
 - Online Training Video: *Phishing Email Analysis & Explanation* (Released on 2024/07/30)
 - On-site Seminar: How to Defend Against Email-Based Social Engineering (Scheduled for 2024/09/13)
- Social Engineering Simulation Exercise (August 2024):
- A three-week phishing simulation will be conducted by a partner security expert to raise awareness of social engineering tactics. The results will be followed by educational seminars to reinforce understanding and preventive measures among employees.
- Recovery Planning and Testing:

The disaster recovery plan has been reviewed and quarterly drills are scheduled with predefined test plans and scenarios. Simulations were conducted in March, June, September, and December 2024 to strengthen and refine recovery procedures.
- Information Security White Paper & Alerts:
- An information security white paper has been established. Security awareness announcements and alerts are issued on an ad hoc basis to communicate critical policies and key points on cyber protection.
- ISO/IEC 27001 Certification :

The ISO/IEC 27001 certification project was initiated in July 2024. The Company successfully passed the certification audit in March 2025 and is expected to obtain formal certification by May 2025.

G. Important Contracts

Agreement	Counterparty	Period	Major Contents	Restrictions
Distributor Agreement	NetApp	2022.08.01~2025.07.31	Authorized to distributing the data service of hybrid cloud	Territory : Taiwan
	CISCO	2024.08.01~2025.07.31	Authorized to distributing Network telecommunications equipment	
	Trend Micro	2025.01.01~2025.12.31	Authorized to distributing products of anti-virus software or enterprise authorized	
	Microsoft	2024.09.01~2025.08.31	Authorized to distributing software products of MOLP, SELECT	
	VMware	2025.04.01~2026.03.31	Authorized to distributing products of VMware	
	Veritas	2024.10.03~ 2025.10.02	Authorized to distributing products of Veritas	
	Palo Alto	2024.09.22~2025.09.21	Authorized to distributing products of information security	
	Nutanix	2024.07.06~2025.07.05	Authorized to distributing products of Nutanix	
	F5	2024.10.01~2025.09.30	Authorized to distributing products of F5	
	Synology	2024.05.31~2025.05.30	Authorized to distributing products of cloud storage equipment	
	Akamai	2024.05.17~2025.05.16	Authorized to distributing cloudservices products	
	Google Cloud	2024.10.23~2025.10.22	Authorized to distributing products of Google Cloud	
	NVIDIA	2024.05.29~ 2025.05.28	Authorized to distributing products of Nvidia	
	VIVOTEK	2025.01.01~ 2025.12.31	Authorized to distributing products of VIVOTEK	
	Veeam	2024.04.27~ 2025.04.26	Authorized to distributing virtual backup products	
AvePoint	2025.01.01~2025.12.31	Authorized to distributing AvePoint products		
ForeScout	2025.01.06~2026.01.05	Authorized to distributing products of ForeScout		

V. Review of Financial Conditions, Financial Performance, and Risk Management

A. Analysis of Financial Status

The annual report shall list the main reasons for any material change in the Company's assets, liabilities, or equity during the past 2 fiscal years, and describe the effect thereof. Where the effect is of material significance, the annual report shall describe the measures to be taken in response (The following amount during the past 2 fiscal years varied by 20 percent or more and the affected amount is NT\$10 million or more)

Units: NT\$ Thousands

Item	Year	2023	2024	Difference		Note
				Amount	%	
Current Assets		6,677,500	10,871,689	4,194,189	63%	(1)
Property, Plant and Equipment		560,222	796,791	236,569	42%	
Intangible Assets		2,733	631,491	628,758	23006%	
Other Assets		51,840	81,778	29,938	58%	
Total Assets		7,979,276	13,281,693	5,302,417	66%	
Current Liabilities		3,662,310	5,919,895	2,257,585	62%	
Noncurrent Liabilities		30,369	484,564	454,195	1496%	
Total Liabilities		3,692,679	6,404,459	2,711,780	73%	
Total Equity Attributable to Owners Of The Company		4,135,637	5,540,700	1,405,063	34%	
Capital Stock		1,543,687	1,670,052	126,365	8%	
Capital Surplus		1,248,647	2,211,147	962,500	77%	
Retained Earnings		1,289,274	1,608,755	319,481	25%	
Other Equity		54,029	50,746	-3,283	-6%	
Treasury Stock		—	—	—	—	
Non-Controlling Interest		150,960	1,336,534	1,185,574	785%	
Total Stockholders' Equity		4,286,597	6,877,234	2,590,637	60%	
1. Analysis of changes in financial ratios: (Changes by 20% or more and NTD 10 million or more)						
(1) In 2024, the Company recorded a significant year-over-year increase in total assets, liabilities, and non-controlling interests, primarily due to the inclusion of UNICOMP Information Co., Ltd., a key subsidiary, in the consolidated financial statements. This also includes approximately NT\$600 million in intangible assets, such as goodwill and customer relationships, arising from the acquisition.						
2. Countermeasures : N.A.						

B. Analysis of financial performance

Units: NT\$ Thousands

Item	Year	2023	2024	Differences		Note
				Amount	%	
Net Revenue		13,920,657	18,475,761	4,555,104	33%	(1)
Gross operating profit		1,643,029	2,429,448	786,419	48%	
Profit from operations		791,324	1,150,302	358,978	45%	
Non-business income and expenditure		72,102	86,995	14,893	21%	
Pre-tax profit		863,426	1,237,297	373,871	43%	
Net profit (losses)		700,942	984,384	283,442	40%	
Other comprehensive (loss) income for the year, net of income tax		27,403	101,367	73,964	270%	
Total comprehensive (loss) income		728,345	1,085,751	357,406	49%	
1. Analysis of changes in financial ratios: (changes by 20% or more and NTD 10 million or more)						
(1) The significant year-over-year increase in all profit and loss items for the current period is primarily attributable to the inclusion of UNICOMP Information Co., Ltd., a key subsidiary, in the consolidated financial statements..						
2. The anticipated sales volume and its impacts on the financial and business operations and countermeasures for the coming year :						
(1) The Company will continue to focus on IT infrastructure, cloud platform and application, network and information security, AI big data and application and value-added service sales in the agent product section, as most of are in project sales and value-added service categories, and the unit price of products is high, therefore, the expected sales volume this year will not differ too much different from previous years.						
(2) That fact that the Company's business direction has not changed significantly, and the financial structure remains solid, the expected results of business have no material impact on future finance and business operations.						

C. Analysis of Cash Flow

(A) Cash Flow Analysis for the Current Year

Units: NT Thousands

Balance of cash at start of term (1)	Net cash flow from business activities throughout the year (2)	Net cash flow used for (from) Investing and Financing activities throughout the year (3)	Balance of cash (shortage) (1)+(2)-(3)	Remedies for shortage in cash	
				Investment plan	Wealth management plan
492,357	1,523,429	243,180	1,772,606	—	—
<p>1. Cash utilization and liquidity analysis of the current year:</p> <p>(1) Business activities: Net cash generated NT\$ 1,523,429 thousand; mainly due to growth in profitability.</p> <p>(2) Investing activities: Net cash used NT\$ 236,864 thousand; mainly due to acquisition of financial assets and securities.</p> <p>(3) Financing activities: Net cash used NT\$ 26,058 thousand; (with Effect of foreign Exchange \$19,742); Primarily attributable to cash inflows from the private placement of common shares, and cash outflows from the payment of cash dividends and the repayment of bank loans..</p> <p>2. Remedy for Cash Deficit and Liquidity Analysis: Not applicable.</p>					

(B) Cash Flow Analysis for the Coming Year

Units: NT Thousands

Balance of cash at start of term (1)	Expected net cash flow from business activities throughout the year (2)	Expected net cash flow used for (from) Investing and Financing activities throughout the year (3)	Expected balance of cash (shortage) (1)+(2)-(3)	Expected remedies for shortage in cash	
				Investment plan	Wealth management plan
1,772,606	1,537,879	819,328	2,491,157	—	—
<p>1. Cash utilization and liquidity analysis for the coming year:</p> <p>(1) Business activities: Since the increase of operating revenues is expected, cash generated from operating revenue shall be NT\$ 1,537,879 thousand.</p> <p>(2) Investing activities: We don't have any important investment plan in the future year.</p> <p>(3) Financing activities: Net cash used due to distribution of cash dividends.</p> <p>2. Expected remedies for shortage in cash and liquidity analysis: Not applicable.</p>					

D. Effect of significant capital expenditures on financial operations in the most recent year: None.

E. Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans, and Investment Plans for the Coming Year

(A) Investment Policy

Our investment policy not only focuses on investing IT-related manufacturing and services industries for broadening the business horizon in IT-related services industries, but also concentrated on investing a company with positive rate of return, hence we decide whether shall we continue to invest a company or not, by reviewing the growth rate of return of our investee.

(B) Main Causes for Profits or Losses, Improvement Plans in the previous Year.

Units: NT Thousands

Item	Main Businesses	Income (Loss) Amount	Reasons for Gain or Loss	Action Plan
Asiaone Holdings Ltd.	Holding company	2,168	Investment profit or loss recognized	None.
Zerone Win Investment Co., Ltd.	Investment	28,376	Holding company, profit or loss recognized based on the operational status of investees.	
Zotech Technology Co., Ltd.	Telecom equipment manufacturing, Technical Support /R&D	2,352	Due to the change in company operational strategy.	
Yuan A.I. Tech Co., Ltd.	Provision of Software Technical Services	1	Revenue from Services.	
Techone(Shanghai)Co.,Ltd.	Technical service for network technology	2,684	The Company has established its core product lines and service offerings, achieving consistent and stable profitability.	
Unicomp Information Co., Ltd.	Distribution for information products and related services	37,344	The Company has long cultivated its distribution service business and consistently delivers stable annual profits.	
WingWill International Co., Ltd.	Services of cloud information software	6,112	The Company has built a strong team and comprehensive service framework, resulting in stable and consistent profitability.	
DigiCosmos Tech. Co., Ltd.	R&D, Cyber Security Consulting Services	9,590	With the technical team largely in place, the Company continues to generate stable and sustainable profits.	
TrustONE Security Inc.	R&D, sale and service of information software	(1,711)	Primarily attributable to market development efforts.	
Techone Global Co.,Ltd (Thailand)	Information commodity trading and network technology services	(197)	Established in 2024, the team and services are being gradually expanded.	
Techone Vietnam Technology Co.,Ltd (Vietnam)	Information commodity trading and network technology services	(190)	Established in 2023, the team and services are being gradually expanded.	
Leukocyte-Lab Co. Ltd.	Cyber Security Software Development and Service	(4,250)	Mainly dedicated to team crew recruiting and the market penetrating.	
PetaCom technology Co., Ltd.	Services of distribution of information product	(10,470)	Due to a shift in product strategy, the team and services are being gradually expanded.	
LinkONE Digital CO., LTD.	Consulting Services for Digital Transformation in AI, Data, and Cloud Technologies	(5,020)	Established in 2024, primarily focused on building the technical team.	
TerraONE Tech CO., LTD.	Distribution of Cybersecurity Products	(1,503)	Established in 2024, with efforts focused on building the team and developing product lines.	

(C) Investment plan for the coming year: Strategic investments in the capital increase for subsidiaries and information-related services.

F. Analysis of Risk Management

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

Units: NT Thousands

Remarks	Effects on gain or loss				Future plan
	Balance of loan	Level of interest rates of loans	Interest expenses (Thousand)	Effects of changes in retained earnings	
Changes in interest rates	Balance of loan is zero thousand in 2024.	-	5,006	0.03 dollars;	By regularly evaluating the interest rate of the bank loans, and its effects on gain or loss of the Company, we shall acquire a favorable interest rate of loans by actual requirements.
Changes in foreign exchange rates	The Company primarily focuses on domestic sales; however, a significant portion of its product lines are imported from major international vendors. As a result, fluctuations in the U.S. dollar exchange rate in recent years have had a considerable impact on the Company's profitability.	Foreign exchange loss are 1,603 thousand in 2024.		0.01 dollars;	Imported materials are calculated in US dollars. In order to reduce risks of the foreign exchange rate, financial assets in US dollars will be purchased to balance liabilities in US dollars. If Taiwan currency appreciates as expected, then the foreign currency exposure proportion shall be increased to no more than 50% of the average value of US\$ liabilities.
Inflation	The Company belongs to the service industry of information software, distributing foreign authorized products for domestic sales. Inflation of domestic raw materials has no significant impact on the Company.				

(B) Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions.

1. Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, and Derivatives Transactions:

The Company and its subsidiaries are not engaged in high-risk and highly leveraged investments. The policy of trading of the derivative is to reduce the risk of changes in the fair value of the assets and liabilities of the Company and its subsidiaries. Under this principle, the Company engages in forward exchange transactions to circumvent the risk of changes in cash flows arising from fluctuations by the change of foreign exchange rate due to transactions' purchase prices that are denominated in US dollars.

2. Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to Lending or Endorsement Guarantees

As of the date of publication of this annual report, the Company's Board of Directors approved, on July 30, 2024, a loan facility of NT\$ 70 million to Zerone Win Investment Co., Ltd. and NT\$ 20 million to LinkONE Digital CO., LTD.. Additionally, on November 1, 2024, the Board approved endorsements and guarantees of USD 2 million each for Techone (Shanghai) Co., Ltd. and Techone Vietnam Technology Co., Ltd.

Furthermore, the subsidiary Zerone Win Investment Co., Ltd. resolved at its Board meeting on July 1, 2024 to approve loan facilities of NT\$ 5 million to Leukocyte-Lab Co. Ltd. Inc. and USD 2 million to Techone Global Co., Ltd (Thailand).

All of the above were handled in accordance with the Company's "Procedures for the Provision of Endorsements and Guarantees" and "Procedures for Lending Funds to Others," and the related information was disclosed accurately and in a timely manner.

(C) Future R&D plans and estimated R&D expenses

In addition to focusing on information services for agent products in the next year, the Company and its subsidiaries will continue to invest in the related research and development of their own products and IoT market applications.

1. Products

A) Print Server: Mainly for the input of manpower in software.

B) MagicBox Nano: Software and hardware development.

C) PoC Project Development

2. Solution testing and system integration

3. Value-added enhancements for existing projects

The total amount of R&D expenses expected to be invested in the above projects in 2025 is approximately NT\$13 million.

(D) Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales.

There were no significant changes in policies and regulations relating to corporate finance and sales as of the date of publication of the annual report in 2024 and 2025. In the event of significant change in policies and regulations relating to corporate finance and sales, the Company would consult with or engage legal practitioners and or public accountants to assess the impact and develop a response plan, in order to obey the laws and reduce effects of changes in policies and regulations relating to corporate finance and sales.

(E) Effects of and Response to Changes in Technology (including Information security risk) and the Industry Relating to Corporate Finance and Sales.

As for technological changes, the company will timely adjust product development and sales agency directions to respond to the impact of market product changes on the company's profits and losses. In addition, it will also remain highly sensitive to changes in industrial technology and keep abreast of new market information to quickly respond to changes in industry. impact on financial operations.

In response to the intensification of market inflation and geopolitical and economic conditions in the post-epidemic era, which gradually affects consumption at all levels, the company will work with suppliers and channel partners to target market inflation. Develop different coping strategies to achieve optimal benefits. One of the strategies is to use the advantages of the platform ecosystem to develop an efficient and subscription approach to the tough Challenges posed by the inflationary environment in the market. Information technology can help enterprises save a lot of costs and improve the efficiency of many existing work processes. For example, applying artificial intelligence can have It effectively reduces the repetitive work common to some enterprises and facilitates the use of resources within the enterprise.

In addition, it can also use brand new technology innovation to launch new services or products that can help enterprises reduce costs and increase revenue, such as platforms and laborers that provide automation technology Intelligent application services and more. At the same time, by finding more partners, expanding each other's network, we can customize sustainable development services for enterprises, thereby effectively reducing market inflation for customers of earnings decay.

- (F) The Impact of Changes in Corporate Image on Corporate Risk Management, and the Company's Response Measures.
The Company has always obeyed the law, put much effort in strengthening corporate governance, and maintain a good corporate image. So far, there has not been a situation that will change the corporate image, so it has not caused the impact of corporate crisis management.
- (G) Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans: None.
- (H) Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans: None.
- (I) Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration:
The major sales customers of the Company and its subsidiaries are diversified, individual revenues of the sales customers are not more than 10%, so no risk of concentration of sales exist. The major top 2 suppliers are 35.93% of the total amount for purchases, which are internationally famous suppliers of information software and hardware. The Company and its subsidiaries are also the major distributor of the manufacturer, and maintain a long-term relationship with them, by reduction of the risk of concentrated purchases through diversification of sales products and continuous development of new products.
- (J) Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%: None.
- (K) Effects of Risks Relating to and Response to the Changes in Management Rights: None.
- (L) Litigation or Non-litigation Matters:
1. List major litigious, non-litigious or administrative disputes that: The Company have been involved or concluded by means of a final and unappealable judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the Company's securities, the annual report shall disclose the fact of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the previous year: There is no dispute could materially affect shareholders' equity or the prices of the Company's securities.
 2. List major litigious, non-litigious or administrative disputes that: involve the Company and/or any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the Company; and (2) have been concluded by means of a final and unappealable judgment or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the Company's securities, the annual report shall disclose the fact of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the previous 2 years: None.
- (M) Other Major Risks and countermeasures: None.

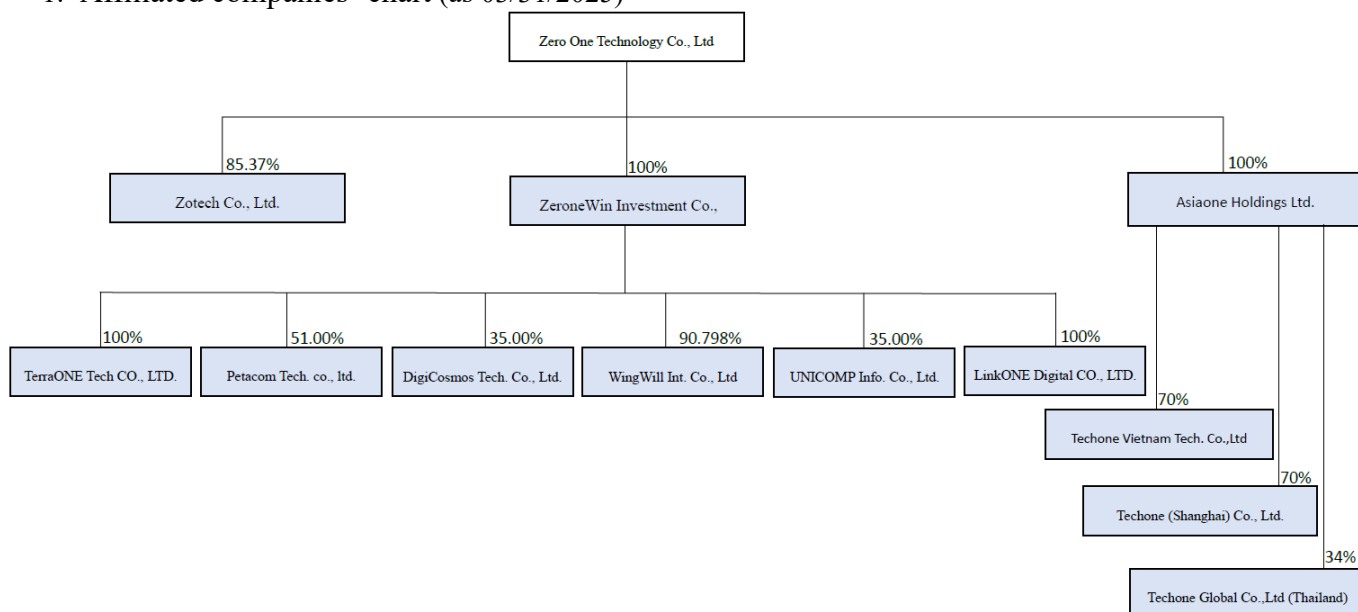
G. Other material matters: None.

VI. Special Disclosure

A. Summary of affiliated companies in recent years :

(A) Consolidated business report of affiliated companies:

1. Affiliated companies' chart (as 03/31/2025)



2. Summary of each affiliated company

Company	Date of Incorporation	Place of Registration	Paid-in Capital (Dollar)		Main business or production activities
Zotech Co., Ltd.	2014/06/20	2F.,No.5,Aly.22,Ln.513, Ruiguang Rd., Neihu Dist., Taipei City	NTD	41,000,000	Services of telecommunication apparatus
ZeroneWin Investment Co., Ltd.	2017/04/06	10F., No.8, Ln.360, Sec. 1, Neihu Rd., Neihu Dist., Taipei City	NTD	800,000,000	Investment
WingWill International Co., Ltd	2017/07/07	9F., No.8, Ln.360, Sec.1, Neihu Rd., Neihu Dist., Taipei City	NTD	50,000,000	Services of cloud information software
Petacom Technology co., ltd.	2017/07/07	9F., No.6, Ln. 360, Sec.1, Neihu Rd., Neihu Dist., Taipei City	NTD	200,000,000	Distribution for Services of information product
DigiCosmos Tech. Co., Ltd.	2021/05/07	5F., No. 176, Changchun Rd., Zhongshan Dist., Taipei City, Taiwan	NTD	50,000,000	Services of Information Security Consulting
UNICOMP Information Co., Ltd.	2007/05/15	9F., No. 41, Gangqian Rd., Neihu Dist., Taipei City, Taipei City	NTD	394,736,850	Distribution for information products and related services
LinkONE Digital CO., LTD.	2024/01/24	9F-1., No.10, Ln.360, Sec. 1, Neihu Rd., Neihu Dist., Taipei City	NTD	26,000,000	Consulting services for digital transformation such as AI, data, and cloud service
TerraONE Tech CO., LTD.	2024/01/22	10F-1., No.10, Ln.360, Sec. 1, Neihu Rd., Neihu Dist., Taipei City	NTD	50,000,000	Distribution for information security products
Asiaone Holdings Ltd	2019/06/27	Suite1, Commercial House One, Eden Island, Republic of Seychelles	USD	750,000	Holding company
Techone (Shanghai) Co., Ltd.	2020/10/31	Room501, Building14, No.258, Chen-Jia-Chiao Rd., Min-Xin District, Shanghai City, China PRC	RMB	3,000,000	Technical service for network technology
Techone Vietnam Technology Co.,Ltd (Vietnam)	2023/11/03	Room 03, 7th floor, Viet A building, 9 Duy Tan street, Dich Vong Hau ward, Cau Giay district, Hanoi city, Vietnam	VND	12,270,000,000	Information commodity trading and network technology services
Techone Global Co.,Ltd (Thailand)	2024/02.28	184/13, 11th Floor, Forum Tower, Ratchadaphisek Road, Huai Khwang Sub-district,Huai Khwang District, Bangkok, Thailand	THB	5,000,000	Information commodity trading and network technology services

(B) Consolidated financial statements of affiliated companies : Please refer to the Company's consolidated financial statements.

(C) Report of affiliated companies : Not applicable.

B. Private Placement Securities in the Most Recent Years :

Item	First Private Placement in 2024 Issuance Date: October 4, 2024				
Type of Securities Issued	Common Shares				
Date and Amount Approved by Shareholders' Meeting	Shareholders' Meeting: May 27, 2024; approval to issue common shares within a limit of no more than 20,000,000 shares.				
The basis and reasonableness of the private placement pricing	<ol style="list-style-type: none"> The reference price set at the subscription price of the common stocks of the private placement is based on the higher of the following two calculations: 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, and 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, whichever is higher, will be applied as the reference price of the private placement. The subscription price of common shares in this private placement, the actual pricing determination date and the actual private placement issuance price are proposed to be submitted to the shareholders' meeting to authorize the Board of Directors to set the private placement price at no less than 80% of the reference price in accordance with the above regulations. The actual price determined should be within the range of not less than the resolution of the shareholders' meeting, it is therefore submitted to the shareholders' meeting to authorize the Board of Directors for determination of the price based on future consultations with specific persons and market conditions. The subscription price of the afore mentioned privately placed common stocks is determined with reference to the company's stock price and theoretical price respectively and is in compliance with the provisions of "Directions for Public Companies Conducting Private Placements of Securities." In addition, considering the strict restrictions on the factors such as the Company's future prospects, the timing of transfer of privately placed securities, targeted subjects and quantities, and also the term that the private equity securities should not be listed within three years as well as poor liquidity, it is sufficient to say that the setting of this private placement price should be deemed reasonable, and will not have a significant impact on shareholders' rights. 				
Selection of specific persons	The targets of this private placement is limited to specific persons who comply with the provisions of Article 43-6 of the Securities and Exchange Act and other relevant laws and regulations and the relevant interpretations of the competent authorities, and is limited to strategic investors who can directly or indirectly benefit the Company's future operations, and give priority to those who can generate benefits for the long-term development of the Company, enhance its competitiveness and generate benefits with the rights and interests of existing shareholders.				
Necessary reason for applying for a private placement	Factors such as capital market conditions, issuance costs, and the relative timeliness and convenience of private placements are considered to facilitate the introduction of strategic investors. Moreover, the restriction of the transfer of private placement of common stocks is deemed more likely to ensure long-term cooperative relationships with strategic investors. Therefore, instead of using public offering, private placement to increase cash capital and issue new shares is adopted.				
Payment Completion Date	August 6, 2024				
Subscriber Information	Subscriber	Qualification	Subscription Quantity	Relationship with the Company	Involvement in Company Operations
	WPG Holdings Ltd.	Compliant with Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act	12,000,000 Shares	None.	None.
Difference Between Actual Subscription Price and Reference Price	After comprehensive consideration, the actual private placement price was set at NT\$90 per share, not lower than 80% of the reference price and in compliance with the pricing resolution of the shareholders' meeting.				
Impact of Private Placement on Shareholder Rights	The private placement strengthens the Company's competitiveness and operational efficiency, thus having a positive impact on shareholder equity.				
Use of Funds and Project Execution Progress	All proceeds were used to replenish working capital and repay short-term bank loans. The plan was fully executed in Q1 of 2025.				
Realized Benefits of the Private Placement	The private placement funds enhanced working capital and strengthened the Company's financial structure, helping to maintain competitiveness and increase overall shareholder value.				

C. Other supplementary information : None.

VII. Any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.