Sentien Printing Factory Co., Ltd.

Year 2026 Annual General Shareholders' Meeting Resolution

(This document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.)

Time：10:00 a.m. Tuesday, June 23, 2026

Place：The meeting room, No.31, Gongye 2nd Rd., Annan Dist., Tainan City

Attendance：Total outstanding Sentien shares: 36,589,200 shares; Total shares represented by shareholders present in person or by proxy: 20,719,829 shares (Including 17,420,049 shares with voting rights exercised electronically), Percentage of shares held by shareholders present in person or by proxy: 56.62%.

Directors attending：Representative of Yixin Investment Co., Ltd.：Jhang-Shan, Huang、Representative of Shaowei Investment Co., Ltd.：Zhan-long, Huang、Jun-Xiong, Chen three people in total.

Independent Directors (Audit Committee Members) ：Ling-Ling, Li、Jia-Bin, Chen 、Yu-Cheng, Chen three people in total.

Chairman：Jhang-Shan, Huang, the Chairman of the Board of Directors.

Recorder：Sheng-Hong, Lu

I. The aggregate shareholding of the shareholders presents in person or by proxy constituted a quorum. The Chairman called the meeting to order.

Ⅱ. Chairman's Address：Omitted.

III. Report Items

Case 1：Business report for 2025

(Proposed by the Board of Directors)

Explanatory Note：Please refer to Attachment 1, for the 2025 Business Report.

Case 2：Audit Committee's Review Report for the year 2025

(Proposed by the Board of Directors)

Explanatory Note：Please refer to Attachment 2, for Audit Committee's Review Report.

Case 3：Distribution of Employees' and Directors' Remuneration for the Year 2025.

(Proposed by the Board of Directors)

Explanatory Note：

(1). The directors' remuneration is NT$288,000 and the employees' remuneration is NT$12,300,000. Among the employees' remuneration, the remuneration for junior

employees is NT$8,358,000.

(2). The aforementioned employee and director remuneration amounts were expensed in fiscal year 2025, and the expense amounts are no different from the amounts proposed by the Board of Directors.

Case 4：Performance Evaluation and Remuneration of Directors and Managers of year 2025.

(Proposed by the Board of Directors)

Explanatory Note：

(1). According to Article 4 of the Company's Remuneration Committee Charter, individual performance evaluation results of directors and managers should be disclosed in the annual report. Additionally, the relevance and rationality of the content and amount of individual salary remuneration and performance evaluation results should also be included in annual report along with presentation in shareholders' meeting.

(2). Please refer to Attachment 5, for Performance Evaluation and Remuneration of Directors and Managers of year 2025.

Case 5：Distribution of Directors' Remuneration report of year 2025

(Proposed by the Board of Directors)

Explanatory Note：

(1). Article 10 of the Company's Corporate Governance Best Practice Principles: the remuneration received by directors, including the remuneration policy, the content and amount of individual remuneration, and the correlation with the performance evaluation results should all be presented in Shareholders' meeting.

(2). Please refer to Attachment 6, for 2025 remuneration paid to individual directors report.

Case 6：Dividend Distribution Table of year 2025

(Proposed by the Board of Directors)

Explanatory Note：

(1). The Board of Directors is authorized to decide the distribution of cash dividends and report the decision to the shareholders meeting in accordance with Article 27 of the Articles of Incorporation. Cash dividend amounting to NT$ 58,542,720 were distributed to shareholders at NT$1.6 per share. Matters related to the base date of cash dividend distribution, date of closure of account transfer, date of distribution, etc., have been authorized by the board of directors to be fully handled by the chairman of the board of directors.

(2). If the total number of outstanding shares of the company is affected by factors such as the company's repurchase of treasury shares, the board of directors has authorized the chairman to adjust the dividend ratio.

(3). Cash dividends were rounded to the nearest whole number. The total amount of cash dividends less than NT$1 will be recognized as the "Other income" of the Company.

IV. Proposed Resolutions

Case 1：Ratification of the 2025 Business Report and Financial Statements

(Proposed by the Board of Directors)

Explanatory Note：

(1). Sentien's 2025 Business Report and Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors. The financial statements have been audited by KPMG Taiwan with an unqualified opinion issued.

(2). Sentien's 2025 Business Report, Independent Auditors' Report and Financial Statements are attached hereto as Attachment 1 and Attachment 3 & 4.

(3). Please approve.

Voting Results：

The number of shares represented by shareholders attending the meeting was 20,719,829 shares, the number of votes in favor was 20,607,937 votes, the number of votes against was 13,023 votes, the number of invalid votes was 0 votes, the number of abstentions and non-votes was 98,869 votes, and the number of votes in favor accounted for 99.45% of the total votes of the shareholder representatives attending the meeting.

Resolution：This proposal was passed as it is after voting.

Case 2：Proposal on the 2025 annual profit distribution plan

(Proposed by the Board of Directors)

Explanatory Note：

(1). Please see below for the 2025 Earnings Distribution Proposal as Attachment 7.

(2). Later, when the distribution ratio needs to be adjusted due to changes in laws or adjustments by competent authorities, or the company's repurchase of company shares that affects the number of outstanding shares and other factors, the board of directors has authorized the chairman to adjust the distribution ratio and other related matters.

(3). Please approve.

Voting Results：

The number of shares represented by shareholders attending the meeting was 20,719,829 shares, the number of votes in favor was 20,597,937 votes, the number of votes against was 23,023 votes, the number of invalid votes was 0 votes, the number of abstentions and non-votes was 98,869 votes, and the number of votes in favor accounted for 99.41% of the total votes of the shareholder representatives attending the meeting.

Resolution：This proposal was passed as it is after voting.

V. Discussed Resolutions

To discuss and approve the amendment of "Articles of Incorporation"

(Proposed by the Board of Directors)

Explanatory Note：

(1). The Company will partially amend Articles of Incorporation of the Company,

pursuant to the amendment of laws, the comparative table of the amendment is attached hereto as Attachment 8 on page 28.

(2). Please discuss.

Voting Results：

The number of shares represented by shareholders attending the meeting was 20,719,829 shares, the number of votes in favor was 20,597,933 votes, the number of votes against was 23,027 votes, the number of invalid votes was 0 votes, the number of abstentions and non-votes was 98,869 votes, and the number of votes in favor accounted for 99.41% of the total votes of the shareholder representatives attending the meeting.

Resolution：This proposal was passed as it is after voting.

VI、Election Matters

To elect 7 Directors (including 3 independent directors)

(Proposed by the Board of Directors)

Explanatory Note：

(1). The 14th term of office of the Company's Directors will expire on June 26, 2026, and it is intended that all Directors will be re-elected ahead of schedule at the Annual Shareholders' Meeting.

(2). The 15th Board of Directors shall consist of 7 Directors (including 3 Independent Directors). The term of office shall be three years, from June 23, 2026 to June 22, 2029. The term of the 14th Board of Directors shall continue until the conclusion of this Annual General Shareholders' Meeting.

(3). Please refer to Attachment 9, for the list of candidates for Directors.

The results of the directors election

Title	Name	Votes Received
Director	Representative of YI SIN Investment Co., Ltd.：JHANG-SHAN, HUANG	24,391,497
Director	Representative of SHAO WEI Investment Co., Ltd.：JHAN-LONG, HUANG	22,263,655
Director	JUN-XIONG, CHEN	21,385,475
Director	HUEI-LING, FANG	19,892,538
Independent Director	LING-LING, LEE	18,474,584
Independent Director	JIA-BIN, CHEN	18,711,764
Independent Director	YU-CHENG, CHEN	18,840,940

VII、Other matters

To Release the Prohibition on Directors from Participation in Competitive Business

(Proposed by the Board of Directors)

Explanatory Note：

(1). Pursuant to Article 209 of The Company Act, "Directors may obtain permission

for engaging in business activities that coincide with those of the company for directors' own benefit, or for the benefits of others, by disclosing material details during shareholder meeting."

(2). In considering the newly elected directors may act as directors or managers of companies of business similar to the Bank, the waiver of non-competition binding to those directors is suggested to appoint those directors for their professionalism contribution to the Company pursuant to Article 209 of the “Company Act”。

(3). Proposal for lifting the non-compete restriction on the newly elected directors.：

Position	Name	Related company	Position
Corporate Director	YI SIN Investment Co., Ltd.	SHAO WEI Investment Co., Ltd.	Director
Corporate Representative Director	JHANG-SHAN, HUANG	YONG EN Investment Co., Ltd.	Chairman
		YI SIN Investment Co., Ltd.	Chairman
Corporate Director	SHAO WEI Investment Co., Ltd.	YI SIN Investment Co., Ltd.	Director
Corporate Representative Director	JHAN-LONG, HUANG	YOU SHENG Investment Co., Ltd.	Chairman
		SHAO WEI Investment Co., Ltd.	Chairman
Director	HUEI-LING, FANG	Sheh Fung Screws Co., LTD.	Independent Director
		JUNG SHING WIRE CO., LTD.	Independent Director
Independent Director	LING-LING, LEE	CHUNG HUNG STEEL Corp.	Independent Director
		Sunhawk Vision Biotech, Inc.	Independent Director
Independent Director	YU-CHENG, CHEN	Sunspring Metal Corp.	Independent Director

(4). The case is ready for resolution.

Voting Results：

The number of shares represented by shareholders attending the meeting was 20,719,829 shares, the number of votes in favor was 20,604,522 votes, the number of votes against was 13,449 votes, the number of invalid votes was 0 votes, the number of abstentions and non-votes was 101,858 votes, and the number of votes in favor accounted for 99.44% of the total votes of the shareholder representatives attending the meeting.

Resolution：This proposal was passed as it is after voting.

Ⅷ. Ad-hoc motion：None.

Ⅸ. Meeting Adjourned：The meeting was adjourned at 10:24 a.m. June 23, 2026 upon a motion duly made and seconded.

No question was raised by Shareholder.

Attachment 1

Sentien Printing Factory Co., Ltd.
Business Report

I、Operating Results for 2025

(I) Results of Business Plan

Unit: NTD Thousand

	2025		2024	
	Amount	%	Amount	%
Revenue	1,119,650	100	1,169,699	100
Gross Profit	391,016	35	463,989	40
Operating Expenses	230,886	21	244,166	21
Non-operating income and expenses	(13,146)	(1)	122,533	10
Profit before income tax	146,984	13	342,356	29
Income tax expense	27,199	2	66,323	5
Net profit	119,785	11	276,033	24
Other comprehensive income	290	-	388	-
Total comprehensive income	120,075	11	276,421	24

In 2025, persistent macroeconomic headwinds and intensifying geopolitical tensions, coupled with unresolved tariff and trade disputes, severely constrained the sales performance of our commercial products, resulting in a pronounced year-over-year contraction compared to 2024. Concurrently, our industrial product segment faced significant growth bottlenecks; severe shortages and cascading price hikes in laptop memory chips stifled procurement momentum across major brand customers. The ensuing slowdown in order placement created a substantial revenue shortfall that our other segments could not absorb. Consequently, the Company's consolidated net revenue experienced a 4% decline year-over-year.

Profitability was further compressed by escalating operational overhead. Rising energy tariffs and heightened equipment depreciation charges elevated overall manufacturing overhead (MOH), which compressed our gross profit margin by 5 percentage points compared to 2024. On the non-operating front, the sharp depreciation of the U.S. dollar exacerbated foreign exchange volatility, triggering a substantial increase in net exchange losses compared to the prior year. Compounded by these operating and non-operating factors, our net profit margin contracted by 13 percentage points year-over-year.

(II) Budget implementation: The Company has not disclosed the financial forecasts for the year of 2025.

(III) Analysis of Financial Revenue and Expenditure and Profitability:

1. Financial revenue and expenditure

Unit: NTD Thousand

	2025	2024
Net cash generated from operating activities	212,055	211,430
Net cash used in investing activities	(85,669)	(135,324)
Net cash (used in) from financing activities	(122,584)	(134,334)
Effects of exchange rate changes on balance of cash held in foreign currencies	53	34
Net decrease in cash and cash equivalents	3,855	(58,194)
Cash and cash equivalents at the beginning of year	28,027	86,221
Cash and cash equivalents at the end of year	31,882	28,027

Analyze:

(1) Net Cash Generated from Operating Activities

Net cash inflows from operating activities in 2025 expanded modestly compared to 2024, reflecting a stable, negligible variance between the two periods.

(2) Net Cash Used in Investing Activities

Net cash outflows from investing activities in 2025 declined year-over-year, primarily attributable to a net decrease in the acquisition of financial assets measured at amortized cost compared to 2024.

(3) Net Cash Used in Financing Activities

Net cash outflows from financing activities in 2025 decreased year-over-year, driven chiefly by a reduction in the repayment of short-term borrowings compared to 2024.

2. Profitability analysis

Item \ Year		2025	2024
Return on Assets (%)		5.35	12.16
Return on equity (%)		6.43	15.65
Ratio to paid-in capital (%)	Operating Income	43.76	60.07
	Net Income before Tax	40.17	93.56
Net Profit Margin(%)		10.69	23.59
Basic Earnings Per Share (NT$)		3.27	7.54

Analyze:

(1) Decreases in Return on Assets (ROA), Return on Equity (ROE), and the Ratio of Operating Income to Paid-in Capital:

The declines were primarily driven by a contraction in business scale coupled with an increase in manufacturing overhead costs in 2025, which collectively compressed profitability compared to fiscal year 2024.

(2) Decreases in the Ratio of Net Income Before Tax to Paid-in Capital, Net Profit Margin, and Earnings Per Share (EPS):

These downturns were chiefly attributable to the depreciation of the U.S. dollar in 2025, which triggered higher non-operating foreign exchange losses relative to the previous fiscal year.

(IV). Research Development Status:

In 2025, the global industrial landscape confronted persistent macroeconomic headwinds, including heightened geopolitical risks, the regionalization of supply chains, territorial conflicts, and tariff volatility. Concurrently, surging AI demand triggered severe shortages in HD and SSD memory chips, intensifying competition across the notebook (NB) and consumer electronics markets. In response, brand customers significantly escalated their requirements for product differentiation and high-value-added functional materials.

To capitalize on these dynamics, the Company spearheaded the technological upgrading of In-Mold Release (IMR) films and the development of next-generation functional materials. By focusing on product value enhancement and process stability, we successfully cemented our position as a leading global IMR film supplier. Meeting the sophisticated demands of premier brands, the Company cross-integrated advanced material science to transition our mass-produced IMR films from purely aesthetic decorations into highly customized, functional designs, thereby driving continuous value creation.

2025 R&D Milestone Achievements

During 2025, the Company established robust technological barriers to entry within the IMR sector. Key R&D achievements include:

- Sustaining Leadership in the Notebook (NB) Market: Amid intense industry volatility, the Company successfully defended its market share in mass production and maintained its technological edge in NB IMR films.
- Cross-Industry Portfolio Diversification: We successfully adapted our core technologies to household appliances, including robotic vacuums and dehumidifiers, and achieved low-volume production for automotive interior components. This progress lays a solid foundation for the diversification of our professional In-Mold Decoration (IMD) film portfolio.
- Breakthroughs in Technological Integration: Beyond our existing antibacterial and antiviral films, we successfully developed "Integrated Matte-Gloss Textures" and "Low-Volume Embossed Pattern Designs," while seamlessly introducing multiple new materials into mass production.
- Securing a Foothold in the Automotive Supply Chain: Preliminary development and customer validation for our automotive interior INS (Insert Molding) series were completed, supported by initial low-volume shipments. This milestone substantially elevates our competitive barriers to entry in the automotive sector.

2026 R&D Roadmap and Core Projects

In 2026, our R&D roadmap will expand from notebook applications to all-inclusive, functionally integrated films. The strategic focus centers on developing three major categories of high-barrier, high-value-added products—Functional IMR/IML and INS films—to alleviate manufacturing bottlenecks for clients and accelerate market penetration.

Key Development Initiatives:

1. Anti-Fingerprint Functional IMR Films (Flagship Initiative)

   As the core project of the year, this initiative optimizes material formulations and top-coat hardening structures to drastically enhance anti-fingerprint properties and abrasion resistance. By simultaneously preserving premium printing textures, this project bolsters the Company's differentiated competitiveness in high-end markets.

2. Metal Substrate Transfer IMR Films

In response to the commercial and gaming laptop trend shifting from plastic enclosures to premium metal chassis, the Company is developing specialized transfer films for metallic surfaces. R&D efforts focus on conquering technical challenges in metal surface adhesion, wear resistance, weatherability, and high-elongation forming, effectively expanding IMR applications from plastic parts to structural metal components and unlocking new market opportunities.

3. Deep-Draw High-Elongation Film Materials
   As modern product designs move toward aggressive angles and seamless, one-piece molding, the Company has enhanced its high-elongation hardening materials and ink formulations. This specialized formulation effectively mitigates cracking, ink fracturing, and residual adhesive issues often caused by sharp-angle wrapping, thereby improving molding yield stability and visual consistency.
4. Clean-Breaking Film Development
   Targeting the critical clean-breaking (easy-fracture) characteristics essential to the IMR process, this project optimizes ink recipes and adjusts resin surface tension. The objective is to maximize production yields while reducing manufacturing costs and operational risks, establishing a reliable production baseline for the upcoming mass production of high-end functional films.
5. Automotive INS Functional Film Development
   Building upon last year’s successful validation, this year's focus turns to reinforcing the INS films' performance in weatherability, UV resistance, high-temperature/high-humidity endurance, and tactile stability. By integrating back-lighting and window design capabilities, this project aims to accelerate automotive products into the Company's secondary growth engine following our NB line.。

Through our strategic R&D layout in 2026, the Company is successfully transitioning from a dedicated NB-IMR supplier into a global leader in functionally integrated, high-end decorative films. Driven by our proprietary technologies—including anti-fingerprint, deep-draw forming, metal transfer, and automotive-grade applications—we are constructing definitive technological moats to stabilize our market leadership and achieve the ultimate goal of corporate sustainability.

II、Summary of Business Plan for 2026

(I). Business Policy:

1. Human Capital Enhancement & Digital Literacy Cultivation
2. Smart Manufacturing & Total Quality Management (TQM)
3. Precision Innovation & Value Chain Extension
4. Operational Efficiency Optimization & Value Chain Cost Control
5. Global Footprint Expansion & Premium Brand Equity
6. Financial Resilience & Dynamic Risk Mitigation
7. Net-Zero Transition & ESG Corporate Responsibility
8. Governance Transparency & Integrity-Driven Culture

(II). Sales Volume Forecast and Its Basis

As edge-AI technologies mature, the global penetration rate of AI PCs is projected to surpass 50% in 2026, signaling a structural transition from the "technology introduction" phase to "mass-market adoption." Synchronized with the R&D roadmaps of global premier brands, the Company is strategically targeting next-generation notebook demand powered by advanced

Neural Processing Units (NPUs) and personalized Small Language Models (SLMs). Benefiting from inelastic corporate replacement demand for localized confidential computing and AI collaboration tools, the Notebook (NB) segment retains robust long-term shipment growth prospects, effectively mitigating near-term crosswinds such as supply chain uncertainty stemming from memory component shortages. We will continuously reinforce technological integration with multinational tech leaders to prioritize the application of our novel materials onto new-generation AI NBs, thereby safeguarding our market leadership.

The Company continues to diversify its portfolio within non-NB sectors. Although the current market scale of these applications has not yet reached the pervasive adoption seen in the notebook industry, our long-term market cultivation has driven widespread customer validation of our specialized manufacturing processes, establishing a predictable, compounding growth engine. Within the automotive sector, the rise of Software-Defined Vehicles (SDVs) creates an urgent requirement for the seamless integration of smart cockpits and in-vehicle electronic modules with decorative interior components—a trend that positions the Company for substantial market capture. In the home appliance segment, we are co-developing AI-enabled smart appliances equipped with proactive ambient sensing (such as robotic vacuums and air purifiers) with flagship brands to capitalize on global smart-home and energy-conservation secular trends. Anticipating an inflection point in smart mobility and wellness-oriented residential demand, the non-NB business is well-positioned to serve as a secondary revenue stabilizer.

In this pivotal year for commercializing localized AI applications, the Company will scale up R&D investments and extend its technical capabilities into high-margin domains such as smart manufacturing. By pioneering advanced thin-film processes that reconcile premium product aesthetics with stringent environmental standards, we are progressively elevating product average selling prices (ASPs) and added value. Adhering to our core philosophy of "Innovation, Quality, and Service," the Company will leverage its proprietary core technologies and execute ESG-driven green product architecture to co-create sustainable, long-term value alongside our global clients amid the volatile competitive landscape of 2026.

(III). Important production and marketing policies

Optimizing Green Manufacturing & Advancing Low-Carbon Materials

To meet the global supply chain’s mandatory transition toward low-carbon products in 2026, the Company remains steadfastly committed to minimizing its environmental footprint. We are aggressively scaling our paint-free eco-friendly manufacturing methodologies. Through continuous process optimization, these techniques replace traditional spray-painting operations, thereby drastically reducing Volatile Organic Compound (VOC) emissions and maximizing energy efficiency, enabling brand customers to achieve carbon reduction targets at the product conceptualization stage. Furthermore, the Company is expanding the R&D application of Post-Consumer Recycled and Post-Industrial Recycled (PCR/PIR) materials, gradually increasing the integration ratio of recycled plastics with printed thin films. While absolute zero-emission remains an iterative technical milestone due to current material performance constraints, we continuously maximize resource circularity throughout the product lifecycle via closed-loop economic models, making steady strides toward environmental neutrality.

Standardizing Carbon Inventory Mechanisms & Data-Driven Governance

In 2026, the Company elevated its carbon management paradigm from descriptive data collection to high-precision monitoring. By optimizing our internal carbon inventory frameworks, we precisely quantify the lifecycle carbon footprint of core product lines, maintaining continuous verification by independent international third-party institutions to guarantee absolute data transparency and accuracy. Management utilizes these metrics as core operational KPIs to diagnose decarbonization bottlenecks and enforce corrective measures, ensuring seamless compliance with international carbon border regulations. Concurrently, as a member of the Taiwan Climate Alliance (TCP), the Company actively collaborates with industry peers to share decarbonization best practices. Under the twin prerequisites of financial stability and production resilience, we are systematically reducing our carbon emission intensity per unit of output, honoring our long-term fiduciary commitment to corporate sustainability.

III、Future Development Strategy

Cultivating High-End Thin-Film Technology to Broaden Multi-Industry Applications

Leveraging our profound foundational expertise in core thin-film printing technologies, the Company will fully pivot toward the deep integration of "high-functionality" and "ultra-premium aesthetics" in 2026. R&D initiatives will focus on highly differentiated thin-film materials—such as anti-fingerprint optimizations, self-healing coatings, and specialized tactile surface treatments—to satisfy the rigorous durability and premium texture mandates of AI PCs, smart cockpits, and intelligent home appliances. Through continuous breakthroughs in material science, we will optimize the physical properties and environmental resilience of our products, enabling clients to elevate product differentiation in hyper-competitive markets while consolidating our market share in critical cosmetic and protective components across diverse sectors.

Integrating a One-Stop R&D Platform to Deepen Cross-Industry Alliances

To secure our industrial leadership, the Company has successfully institutionalized a vertically integrated, one-stop service platform spanning front-end material synthesis, mid-stream process engineering, and back-end smart manufacturing. In 2026, the Company transcends the role of a traditional component supplier, striving instead to serve as a "strategic partner" capable of delivering comprehensive solutions from product concept definition to mass-production conversion. In response to a rapidly evolving global market, we will expand cross-industry strategic alliances with benchmark enterprises in the notebook, automotive electronics, and smart home sectors. Through joint development and technology integration, we aim to accelerate time-to-market (TTM) and transform our core printing technologies into diversified, compounding growth engines, creating a globally competitive, cross-disciplinary ecosystem.

IV、Influence of External Competition, Regulations, and Macroeconomic Environment

Looking ahead to 2026, the global political and economic paradigm enters a period of profound integration characterized by regionalization and accelerated digital transformation. Geopolitical frictions, trade protectionism, and sovereign carbon footprint restrictions present unprecedented compliance challenges for global supply chains. Despite these external variables, the Company maintains a posture of prudent optimism, meticulously monitoring international trade dynamics and regulatory shifts. We recognize that sustainable corporate development is no longer dictated solely by economies of scale, but by the precision of risk assessment and mitigation. For the upcoming year, we anchor our core strategy in reinforcing

operational resilience, continuously optimizing asset allocation, and utilizing lean management to ensure the Company sustains its market leadership and stable earnings momentum within a complex macroeconomic environment.

In response to competitive pressures from global supply chain realignment, the Company will concentrate resources on upgrading core technologies and maximizing the operational efficiency of existing production facilities. Our proprietary In-Mold Decoration (IMR) process, characterized by a highly automated and modular architecture, demonstrates profound competitive advantages in rapidly shifting markets. Over the next year, the Company will augment the intelligence of its production lines by deploying advanced automated optical inspection (AOI) systems and optimizing manufacturing parameters, ensuring absolute throughput efficiency and product quality consistency. We will continuously strengthen strategic ties with global Original Design Manufacturers (ODMs) and brand owners, providing agile, professional technical support and highly customized services to empower our clients with superior manufacturing flexibility and responsiveness amid shifting end-market demand.

As global environmental consciousness escalates and sovereign environmental statutes become increasingly stringent, green manufacturing has evolved from a matter of corporate social responsibility into a primary barrier to market entry. Capitalizing on the decarbonization trend, the Company continuously invests in the R&D and application of eco-friendly materials and low-energy-consumption technologies. We plan to install high-efficiency energy-saving equipment and optimize manufacturing processes to reduce energy draw and industrial waste. Concurrently, the Company is actively developing and validating greener raw materials to reduce the unit carbon footprint of our products, satisfying the premium metrics imposed by Tier-1 brands regarding green supply chains. We view environmental technology as an engine for value creation, aiming to minimize long-term operational costs while meeting international decarbonization criteria, thereby achieving a symbiotic win-win for both ecology and economics.

Regarding the regulatory landscape, the Company will continuously monitor the latest regulatory developments, including Taiwan's Carbon Fee System, ensuring that all corporate activities comply with statutory mandates while proactively fulfilling our environmental stewardship. We will enhance downstream and upstream value-chain collaboration to co-construct a transparent, sustainable supply chain, solidifying our footprint in the global green economy. Looking to the future, the Company will remain anchored by its core IMR technology, deepening its technical moat and accelerating its structural transformation. By elevating our green competitiveness and automated manufacturing standards, we are confident in our ability to convert systemic challenges into secular opportunities, generating long-term, sustainable value for our shareholders and demonstrating exceptional corporate vitality amid changing landscapes.

The Company will continue to uphold its enduring principles of diligent integrity, profit-sharing, and sustainable corporate management, striving in unison with our entire workforce to scale new industrial heights.

Finally, we wish our valued shareholders optimal health and prosperity in all endeavors.

Chairman：JHANG-SHAN, HUANG

Manager：JHAN-LONG, HUANG

Accounting Manager：YU-HUI, WU

Sentien Printing Factory Co., Ltd.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements and proposal for allocation of earnings. The CPA firm of KPMG was retained to audit Sentien Printing Factory Corporation's Financial Statements and has issued an audit report with unqualified opinion relating to the Financial Statements.

The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Sentien Printing Factory Corporation. According to the Securities and Exchange Act and the Company Act, we hereby submit this report.

Chairman of the Audit Committee: HUEI-LING, FANG
May 12, 2026

Attachment 3

Independent Auditors' Report

To the Board of Directors

Sentien Printing Factory Corporation：

Opinion

We have audited the financial statements of Sentien Printing Factory Corporation ("the Company"), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2025 and 2024, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, as well as its financial performance and cash flows for the years ended December 31, 2025 and 2024. This presentation adheres to the Regulations Governing the Preparation of Financial Reports by Securities Issuers, along with the International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs). Additionally, interpretations developed by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China are applied.

Basis for Opinion

We conducted our audits by the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of professional ethics in the Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code according to the audit evidence we have obtained which is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Valuation of slow-moving inventories

For the accounting policies of inventory, please refer to Note 4 (g); For the accounting estimates and assumptions uncertainty of inventory evaluation, please refer to Note 5; For the description of the valuation of inventory to the financial statements, please refer to Note 6 (e).

Description of key audit matter：

The company's product is due to product customization and rapid technological changes, which may result in product efficacy not aligning with market demand. Consequently, the sales volume of related products may fluctuate significantly with significant fluctuations, resulting in a risk that the cost of slow-moving inventory could exceed its net realizable value. Therefore, the valuation of slow-moving inventories has been identified as one of our key audit matters.

How the matter was addressed in our audit：

Our main audit procedure for the aforementioned key matters includes understanding the policies adopted by the management in valuation the slow-moving inventories ,assessing the historical reasonableness of the estimates related to inventory provisions, selecting appropriate samples from the inventory aging report and comparing them with transaction documents to verify that the inventory was classified into the appropriate aging intervals , evaluating the appropriateness of management’s methodology for determining inventory reserve percentages, recalculating the inventory reserve by applying the reserve percentages to the respective aging categories and evaluating whether the management's disclosure for allowance price decline in inventories is reasonable.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements following Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, IFRC, SIC vendor and sed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concerning the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
Those charged with governance (including the Audit Committee) are responsible for overseeing the Company’s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error and to issue an auditor5 s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted following audit standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users based on financial statement of an audit following auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the

audit. We are also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not to express on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the individual financial statements of the current period and are therefore the key audit matters.

We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors’ report are Yen-Ta, Su and Yung-Hsiang, Chen

KPMG

Tainan, Taiwan (the Republic of China)

March 10, 2026

Notes to Readers

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

The independent auditors' report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and financial statements, the Chinese version shall prevail.

(English Translation of Financial Statements and Report Originally Issued in Chinese)

SENTIEN PRINTING FACTORY CORPORATION

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31,2025		December 31,2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (note 6(a))	$ 31,882	1	28,027	1
1140	Financial assets at amortized cost－current (note 6(b))	771,455	35	796,079	34
1150	Notes receivable, net (note 6(c) and (p))	224	-	347	-
1170	Trade receivables, net (notes 6(c) and (p))	455,556	21	523,925	23
1200	Other receivable (note 6(d))	10,119	-	11,719	1
1310	Inventories (note 6(e))	124,080	6	125,840	5
1410	Prepayments	8,606	-	8,048	-
1476	Other financial assets －current (note 8)	4,402	-	5,450	-
	Total current assets	**1,406,324**	**63**	**1,499,435**	**64**
	Non-current assets:				
1600	Property, plant and equipment (notes 6(f),8 and 9)	801,538	36	787,376	34
1755	Right-of-use assets (note 6(g))	4,453	-	4,858	-
1840	Deferred tax assets (note 6(m))	26,371	1	26,685	1
1900	Other non-current assets	5,938	-	5,561	1
1920	Refundable deposits	2,221	-	2,232	-
1980	Other financial assets －non-current (note 8)	3,470	-	3,470	-
	Total non-current assets	**843,991**	**37**	**830,182**	**36**
	Total assets	**$ 2,250,315**	**100**	**2,329,617**	**100**

		December 31,2025		December 31,2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term loan (note 6(h),(v) and 8)	$ 12,496	1	18,550	1
2150	Notes payables (note 6(i))	-	-	30,900	1
2170	Trade payables	67,998	3	90,851	4
2200	Other payables (note 6(i),(l),and 7)	90,956	4	103,103	5
2213	Payable on machinery and equipment	20,603	1	18,981	1
2230	Current tax liabilities	16,593	1	26,771	1
2257	Current refund liabilities (note 6(j))	5,940	-	6,250	-
2280	Current lease liabilities (note 6(k) and (v))	1,482	-	1,295	-
2300	Other current liabilities (note 6(p))	341	-	287	-
2320	Long-term borrowing, current portion (note6 (h),(v) and 8)	8,576	-	5,718	-
	Total current liabilities	**224,985**	**10**	**302,706**	**13**
	Non-Current liabilities:				
2540	Long-term loans (note 6(h),(v) and 8)	131,506	6	140,082	6
2570	Deferred tax liabilities (note 6(m))	12,717	1	15,272	1
2580	Non-current lease liabilities (note 6(k) and (v))	2,979	-	3,540	-
2640	Net defined benefit liability －non-current (note 6(l))	12,194	-	12,391	-
	Total non-current liabilities	**159,396**	**7**	**171,285**	**7**
	Total liabilities	**384,381**	**17**	**473,991**	**20**
	Equity attributable to owners of the company (notes 6(m) and (n)):				
3100	Capital stock	365,892	16	365,892	16
3210	Capital surplus, additional paid-in capital	324,441	15	324,441	14
3300	Retained earnings:				
3310	Legal reserve	219,464	10	191,822	8
3350	Unappropriated retained earnings	956,137	42	973,471	42
		1,175,601	52	1,165,293	50
	Total equity	**1,865,934**	**82**	**1,855,626**	**80**
	Total liabilities and equity	**$ 2,250,315**	**100**	**2,329,617**	**100**

Chairman：JHANG-SHAN, HUANG **Manager：JHAN-LONG, HUANG** **Accounting Manager：YU-HUI, WU**

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

SENTIEN PRINTING FACTORY CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Comnon Share)

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenues (note 6(j) and (p))**	$ 1,119,650	100	1,169,699	100
5000	**Operating costs (notes 6(e),(k),(l),(q),9 and 12)**	728,634	65	705,710	60
5900	**Gross profit**	391,016	35	463,989	40
6000	**Operating expenses (notes 6(k),(l),(q), 7 and 12):**				
6100	Selling and marketing expenses	121,521	11	131,192	11
6200	General and administrative expenses	56,246	5	57,744	5
6300	Research and development expenses	53,119	5	55,230	5
		230,886	21	244,166	21
6900	**Operating income**	160,130	14	219,823	19
7000	**Non-operating income and expenses (notes 6(r)):**				
7020	Other gains and losses	(39,933)	(4)	86,807	7
7050	Finance costs (notes 6(k))	(3,474)	-	(4,501)	-
7100	Interest income	30,261	3	40,227	3
		(13,146)	(1)	122,533	10
7900	**Profit before income tax**	146,984	13	342,356	29
7950	Less: income tax expenses (notes 6(m))	27,199	2	66,323	5
8200	**Net profit**	119,785	11	276,033	24
8300	**Other comprehensive income :**				
8310	**Item that will not be reclassified subsequently to profit or loss:**				
8311	Remeasurements of the defined benefit plans	363	-	485	-
8399	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss (notes 6(m))	73	-	97	-
8300	**Other comprehensive income (after tax)**	290	-	388	-
8500	**Total comprehensive income**	120,075	11	276,421	24
	Earnings per share (in dollars), after tax (note 6(o))				
9750	**Basic earnings per share**		**3.27**		**7.54**
9850	**Diluted earnings per share**		**3.24**		**7.49**

Chairman：JHANG-SHAN, HUANG **Manager：JHAN-LONG, HUANG** **Accounting Manager：YU-HUI, WU**

(English Translation of Financial Statements Originally Issued in Chinese)

SENTIEN PRINTING FACTORY CORPORATION

Statement of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings		
	Capital stock	Capital surplus	Legal reserve	Unappropriated earnings	Total equity
Balance as of January 1, 2024	$ 365,892	324,441	172,181	808,164	1,670,678
Net Profit	-	-	-	276,033	276,033
Other comprehensive income	-	-	-	388	388
Total comprehensive income	-	-	-	276,421	276,421
Appropriation of 2023 earnings					
Legal reserve appropriated	-	-	19,641	(19,641)	-
Cash dividends of ordinary share	-	-	-	(91,473)	(91,473)
Balance as of December 31, 2024	**$ 365,892**	**324,441**	**191,822**	**973,471**	**1,855,626**
Net Profit	-	-	-	119,785	119,785
Other comprehensive income	-	-	-	290	290
Total comprehensive income	-	-	-	120,075	120,075
Appropriation of 2024 earnings					
Legal reserve appropriated	-	-	27,642	(27,642)	-
Cash dividends of ordinary share	-	-	-	(109,767)	(109,767)
Balance as of December 31, 2025	**$ 365,892**	**324,441**	**219,464**	**956,137**	**1,865,934**

Chairman：JHANG-SHAN, HUANG **Manager：JHAN-LONG, HUANG** **Accounting Manager：YU-HUI, WU**

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

SENTIEN PRINTING FACTORY CORPORATION

Statement of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Cash flows from (used in) operating activities:	**2025**	**2024**
Profit before tax	**$ 146,984**	**342,356**
Adjustments:		
Adjustments to reconcile profit / loss:		
Depreciation expenses	99,080	91,328
Amortization expenses	2,245	1,540
Interest expenses	3,474	4,501
Interest income	(30,260)	(40,226)
Gains on disposal of property, plant and equipment	(684)	(49)
Provision (reversal) for refund liabilities	(310)	480
Unrealized foreign exchange losses	(14,948)	(27,723)
Total adjustments to reconcile profit / loss	**58,597**	**29,851**
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease in notes receivable	123	1,253
Decrease (increase) in trade receivables	81,781	(60,855)
Decrease (increase) in other receivable	3,358	(2,878)
Decrease in inventories	1,760	9,062
Increase in prepayments	(558)	(1,710)
Decrease in other non-current assets	159	192
Total changes in operating assets	**86,623**	**(54,936)**
Changes in operating liabilities:		
Decrease in notes payable	(30,900)	(61,799)
Decrease in trade payables	(22,626)	(8,666)
Increase (decrease) in other payables	(12,166)	2,852
Increase in other current liabilities	54	7
Increase in defined benefit liability	166	157
Total changes in operating liabilities	**(65,472)**	**(67,449)**
Net changes in operating assets and liabilities	**21,151**	**(122,385)**
Cash flows generated from operations	226,732	249,822
Interest received	30,851	40,048
Interest paid	(3,488)	(4,534)
Income tax paid	(42,040)	(73,906)
Net cash generated from operating activities	**212,055**	**211,430**
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortized cost	(620,995)	(343,754)
Proceeds from financial assets at amortized cost	646,429	283,689
Decrease in other financial assets －current	1,048	1,985
Acquisition of property, plant and equipment	(111,934)	(74,094)
Proceeds from disposal of property, plant and equipment	769	49
Increase in other non-current assets	(997)	(3,200)
Decrease in refundable deposits	11	1
Net cash used in investing activities	**(85,669)**	**(135,324)**
Cash flows from (used in) financing activities:		
Proceeds from short-term loans	159,613	279,732
Repayments of short-term loans	(165,300)	(320,573)
Repayments of long-term loans	(5,718)	-
Decrease in Guarantee deposits	-	(559)
Payment of lease liabilities	(1,412)	(1,461)
Cach dividends	(109,767)	(91,473)
Net cash (used in) from financing activities	**(122,584)**	**(134,334)**
Effects of exchange rate changes on balance of cash held in foreign currencies	**53**	**34**
Net decrease in cash and cash equivalents	**3,855**	**(58,194)**
Cash and cash equivalents at the beginning of year	**28,027**	**86,221**
Cash and cash equivalents at the end of year	**$ 31,882**	**28,027**

Chairman：JHANG-SHAN, HUANG **Manager：JHAN-LONG, HUANG** **Accounting Manager：YU-HUI, WU**

See accompanying notes to financial statements.

Attachment 5

Performance Evaluation and Remuneration of Directors and Managers of year 2025

1、Director Performance Evaluation Results

(1) In order to implement corporate governance and enhance the function of the board of directors, the company has established the "Director Performance Evaluation Method" and conducts at least one board of director performance evaluation every year.

(2) The results of the director performance evaluation are as follows:

1) Evaluation methods: Board of director performance evaluation, individual director performance evaluation, and functional committee performance evaluation.

2) Evaluation aspects:

A. Board of director performance evaluation: Includes five aspects: participation in company operations, improving the quality of board decisions, composition and structure of the board, director selection and continuous education, and internal control.

B. Individual director performance evaluation: Includes six aspects: understanding company goals and tasks, awareness of director responsibilities, participation in company operations, internal relationship management and communication, director's expertise and continuous education, and internal control.

C. Functional committee performance evaluation: Includes five aspects: participation in company operations, understanding of functional committee responsibilities, improving the quality of functional committee decisions, composition and member selection of functional committees, and internal control.

3) Evaluation period: From January 1, 2025 to December 31, 2025.

4) Evaluation results:

A. Board of director performance evaluation: The total percentage score of all directors for the five aspects ranged from 94.29% to 98.57%, with a total average of 97.52%, which meets the requirements of corporate governance.

B. Individual director performance evaluation: The total percentage score of all directors for the six aspects ranged from 96.19% to 100.00%, with a total average of 98.14%, which meets the requirements of corporate governance.

C. Functional committee performance evaluation: The total percentage score of all directors for the five aspects ranged from 96.67% to 100.00%, with a total average of 98.85%, which meets the requirements of corporate governance.

2、Manager Performance Evaluation Results

(1) In order to implement corporate governance, enhance the company's competitiveness, and ensure that managers can assist the company in achieving long-term business goals and strategies in daily operations, the company has established the "Performance Appraisal Management Measures" and conducts performance evaluations every six months.

(2)The results of the manager performance evaluation are as follows:

1) Evaluation Method: Company performance evaluation management.

2) Evaluation aspects: Including "Core Functions", "Management Functions", "Professional Functions", "KPI", and other aspects.

3) Evaluation period: From January 1, 2025 to December 31, 2025.

4) Evaluation results: There is a positive correlation between the manager's annual performance, contribution, overall business performance, and individual bonuses and compensation, which is reasonable.

3、Disclosure of individual performance evaluation results and individual salary content and amount of directors and managers in the annual report, as well as the relationship and rationality between the performance evaluation results.

(1) Establishment of Compensation Committee

To assist the Board of Directors in formulating and regularly reviewing the performance evaluation standards, annual and long-term performance goals, and policies, institutional standards, and structures of remuneration and compensation for directors and managers. Regularly evaluate the achievement of performance goals of directors and managers, and based on the evaluation results obtained from the performance evaluation standards, determine the content and amount of their individual compensation.

(2) Directors

Director remuneration includes meeting attendance fees (internal and external directors), director compensation (internal directors), basic salary (external directors), job allowance (external directors), and bonuses (external directors). Director compensation is stipulated in the company's articles of association: not exceeding NT$500,000.

(3) Managers

Manager remuneration includes fixed salary, bonuses, and employee compensation. Salaries are based on the manager's qualifications, position, and responsibilities. Bonuses and employee compensation are based on the company's operational performance, individual annual performance, position held, time invested, personal contribution, recent levels of compensation, and industry standards.

In summary, the remuneration for directors and managers paid by the company is in compliance with the above regulations and is supervised by the Compensation Committee and the Board of Directors, and is positively correlated with the company's business performance.

Attachment 6

Sentien Printing Factory Co., Ltd.

Distribution of Directors' Remuneration report of year 2025

1、The policies, systems, standards and structure of remuneration payments for general directors and independent directors of the Company, and the correlation between the amount of remuneration and the amount of remuneration according to factors such as responsibilities, risks and investment time:

(1). The company's director compensation differs between external directors and internal directors (those holding employee or appointed manager positions). External directors receive a fixed monthly salary and an annual fixed bonus. Although internal directors may receive director compensation not exceeding NT$500,000 from the current year's profits according to Article 26 of the Articles of Incorporation, since the commencement of payment, they have been compensated at a monthly rate (NT$5,000~8,000) × months of service.

(2). All directors receive fixed transportation allowances based on meeting type for attending meetings.

(3). Internal directors who hold company employee or appointed manager positions receive severance payments according to the Labor Standards Act and the company's "Management Regulations for Appointed Managers' Retirement and Resignation." External directors do not receive severance payments.

(4). Internal directors who hold company employee or appointed manager positions receive salary and bonuses according to the company's "Management Regulations for Manager Compensation." The manager compensation structure is divided into fixed salary and variable salary. Fixed salary refers to monthly salary, including base salary, meal allowance, management allowance, professional allowance, living allowance, etc. Variable salary includes year-end bonus, employee compensation, hardship bonus, performance bonus, etc. The evaluation standards for distribution are as follows:

A. Year-end bonus: Based on company operational performance, individual annual performance evaluation, position held, time invested, individual contribution, recent compensation levels, and industry standards, 2-15 months of base salary is provided before the Lunar New Year annually.

B. Employee compensation: The total distribution amount is calculated based on the current year's audited financial statement profit status according to the following formula:

Managers' annual employee compensation total (A) = Current year's total employee compensation × B%

The current year's total employee compensation is distributed according to Article 26 of the company's Articles of Incorporation, which states that no less than 3% of the current year's profit shall be distributed as employee compensation.

B% is determined by the Chairman and General Manager within the range of 25%~45%.

Individual manager employee compensation considers company profit, individual annual performance, position held, time invested, individual contribution, etc., and is distributed in August each year.

C. Hardship bonus: To motivate employee morale and compensate for employee hardship, when the current year's profit status is unfavorable and employee compensation cannot be distributed, the company will issue this bonus as circumstances permit.

D. Performance bonus: When revenue grows significantly, the company may issue this bonus according to operational circumstances.

(5). In 2024, gross profit margin and operating profit margin both grew by 1% compared to 2023, while net profit margin significantly increased by 7%, indicating better operational performance. Therefore, compensation distributed to directors and the General Manager increased by approximately 4% compared to the previous year, accounting for 4.09% of after-tax profit, slightly lower than the 5.55% in 2023. The 2024 performance evaluation and compensation reasonableness for directors and managers were assessed and reviewed by the Compensation Committee and the Board of Directors, considering individual performance achievement rates and contributions to the company, as well as the company's overall operational performance, future industry risks and development trends. The compensation system is regularly reviewed based on actual operational conditions, relevant regulations, corporate governance, and ESG trends to provide reasonable compensation, balancing the company's sustainable operations and risk management objectives.

(6). The review of the company's compensation policy standards and systems primarily considers the company's overall operational status, determining payment standards based on financial indicators, non-financial indicators, and sustainability indicator performance achievement rates and contributions to enhance the overall organizational team effectiveness of the Board of Directors and management. Industry compensation standards are also referenced to ensure the company's management compensation is competitive in the industry to retain excellent management talent. Manager performance goals are integrated with risk management to ensure that potential risks within their scope of responsibility can be managed and prevented. Actual performance is evaluated to determine ratings, linking to human resources compensation policies after considering various risk factors. Related decision performance is reflected in the company's profitability, thus management compensation is related to risk management performance.

The above-mentioned relevant bonus payment amount, the performance appraisal status of the manager and the reasonableness of salary and remuneration are reviewed by the Remuneration Committee and the Board of Directors, and reviewed in a timely manner according to the actual business situation and relevant laws and regulations.

2、Details of remuneration of directors (including independent directors)

Unit：NTD thousand

Job title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A)		Retirement pay and pension (B)		Director profit sharing compensation (C)		Expenses and perquisites(D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)						
																The Company		All consolidated entities (note)				
		The Company	All consolidated entities (note)	The Company	All consolidated entities (note)	The Company	All consolidated entities (note)	The Company	All consolidated entities (note)	The Company	All consolidated entities (note)	The Company	All consolidated entities (note)	The Company	All consolidated entities (note)	Amount in cash	Amount in stock	Amount in cash	Amount in stock	The Company	All consolidated entities (note)	
Chairman	Representative of YI SIN Investment Co., Ltd.：JHANG-SHAN, HUANG	2,959	0	77	0	96	0	28	0	2.64	0	0	0	0	0	0	0	0	0	2.64	0	None
Director	Representative of SHAO WEI Investment Co., Ltd.：JHAN-LONG, HUANG	0	0	0	0	96	0	28	0	0.10	0	2,331	0	59	0	485	0	0	0	2.50	0	None
Director	JUN-XIONG,CHEN	0	0	0	0	96	0	28	0	0.10	0	2,660	0	92	0	450	0	0	0	2.78	0	None
Independent Director	HUEI-LING, FANG	332	0	0	0	0	0	49	0	0.32	0	0	0	0	0	0	0	0	0	0.32	0	None
Independent Director	LING-LING, LEE	272	0	0	0	0	0	49	0	0.26	0	0	0	0	0	0	0	0	0	0.26	0	None
Independent Director	JIA-BIN, CHEN	224	0	0	0	0	0	49	0	0.23	0	0	0	0	0	0	0	0	0	0.23	0	None
Independent Director	YU-CHENG, CHEN	224	0	0	0	0	0	46	0	0.23	0	0	0	0	0	0	0	0	0	0.23	0	None
Total		4,011	0	0	0	288	0	277	0	3.88	0	4,991	0	151	0	935	0	0	0	8.96	0	

Note：1. the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid：
In accordance with Article 21 of the articles of association of the company, when the directors of the company perform the duties of the company, regardless of the company's operating profit or loss, the company may pay remuneration, and the remuneration is authorized by the board of directors to be agreed upon by the board of directors according to the degree of participation in the company's operation and the value of its contribution, and with reference to the level of peers.
2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities /invested enterprises):None.
3. The company has no consolidated statements.

Attachment 7

Sentien Printing Factory Co., Ltd.

2025 Statement of Surplus Distribution

Unit: NTD

Item	Amount
Undistributed earnings at the beginning of the period	**$ 836,061,505**
Add: 2025 net income after tax	119,784,760
2025 due to remeasurement of defined benefit plan.	290,660
Distributable earnings	**956,136,925**
Distribution/Compensation:	
Legal reserve	(12,007,542)
Cash dividends ---NT$1.6 per share	(58,542,720)
Undistributed earnings at the end of the period	**$ 885,586,663**

Chairman： **JHANG-SHAN, HUANG**

Manager： **JHAN-LONG, HUANG**

Accounting Manager： **YU-HUI, WU**

Sentien Printing Factory Co., Ltd

Company Articles of Association Revision Comparison Table

After amendment	Before amendment	Reasons for Amendment
Article 26 If the Company has surplus earnings in a fiscal year, the Company may allocate no less than 3% of profit as compensation to employees(of which no less than 2% is for junior employees) and no more than NT$ 500,000 as compensation to directors. However, when the Company has accumulated losses, the Company shall allocate a portion or all of its reserves to cover such losses.	Article 26 If the Company has surplus earnings in a fiscal year, the Company may allocate no less than 3% of profit as compensation to employees, among them, grassroots employees (referring to non-managers) shall not be less than 2% and no more than NT$ 500,000 as compensation to directors. However, when the Company has accumulated losses, the Company shall allocate a portion or all of its reserves to cover such losses.	The Company will partially amend Articles of Incorporation of the Company, pursuant to the amendment of laws.
Article 29 (omitted) June 23, 2026	Article 29 (omitted)	Add revision date.

Attachment 9

Sentien Printing Factory Co., Ltd.
List of Candidates for Directors

Position	Name	No. of Shares Held	Educational Background	Experience	Current Position	Whether the Director Has Been Elected as the Independent Director for Three Consecutive Terms / Reason
Director	Representative of YI SIN Investment Co., Ltd.: JHANG-SHAN, HUANG	4,112,400	Bachelor degree in Chemistry from National Sun Yat-sen University	Chairman of Sentien Printing Factory Co., Ltd. Chairman of YONG EN Investment Co., Ltd. Chairman of YI SIN Investment Co., Ltd.	Chairman of Sentien Printing Factory Co., Ltd. Chairman of YONG EN Investment Co., Ltd. Chairman of YI SIN Investment Co., Ltd.	N/A
Director	Representative of SHAO WEI Investment Co., Ltd.: JHAN-LONG, HUANG	4,112,400	Bachelor degree in Electronic Engineering from from Kun Shan University	Director of Senzhan Enterprise Co., Ltd.	President of Sentien Printing Factory Co., Ltd. Chairman of YOU SHENG Investment Co., Ltd. Chairman of SHAO WEI Investment Co., Ltd.	N/A
Director	JUN-XIONG,CHEN	85,960	Bachelor degree in Civil Engineering from Chung Yuan Christian University	Team leader of NEW ASIA CONSTRUCTION & DEVELOPMENT CORP.	Assistant Manager of Sentien Printing Factory Co., Ltd.	N/A
Director	HUEI-LING, FANG	2,000	Bachelor degree in Accounting from National Cheng Kung University	CPA, KPMG TAIWAN.	Independent Director & Member of Remuneration Committee, Sheh Fung Screws Co., LTD. Independent Director & Member of Remuneration Committee, JUNG SHING WIRE CO., LTD.	N/A

Position	Name	No. of Shares Held	Educational Background	Experience	Current Position	Whether the Director Has Been Elected as the Independent Director for Three Consecutive Terms / Reason
Independent Director	LING-LING, LEE	0	Master of Law, National Taiwan University	Executive Supervisor of The Taiwan Bar Association. President of Legal Aid Foundation Kaohsiung Branch.	Partner-in-Charge, Ling-Yun Attorneys-At-Law Independent Director, China Steel Corporation Independent Director, Sunhawk Vision Biotech, Inc.	No.
Independent Director	JIA-BIN, CHEN	10,000	PhD in Finance, University of Kentucky	Professor of National Chung Hsing University Department of Business and Professional Master Program of Agricultural Business Management. CEO of National Chung Hsing University Executive Master of Business Administration	Professor of National Chung Hsing University Department of Business Administration	No.
Independent Director	YU-CHENG, CHEN	0	Ph.D. In Accounting, National Chengchi University	Professor & Chairperson, Department of Finance, National Chung Hsing University Chairperson, Department of Accounting, Providence University	Professor, Department of Finance, National Chung Hsing University Independent Director, Sunspring Metal Corp.	No.