

Stock code : 6277



ATEN INTERNATIONAL CO., LTD.

2025 Annual Report

Notice to readers

This English-version annual report is a translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Publication: March 27, 2026

Market Observation Post System website : <http://mops.twse.com.tw/>

Company Website : <http://www.aten.com.tw/>



1. Spokesperson and Deputy Spokesperson

Spokesperson : Wayne Tyan

Title : Senior AVP of General Management Division

Telephone : +886-2-8692-6789

E-mail Address : ir@aten.com.tw

Deputy Spokesperson : Kelly Lin

Title : Manager of Accounting Department

Telephone : +886-2-8692-6789

E-mail Address : ir@aten.com.tw

2. Headquarters, Branch offices, and Factories

Headquarters : 3F, No. 125, Sec. 2, Datong Rd., Xizhi District, New Taipei City, Taiwan

Telephone : +886-2-8692-6789

Factory : No.20, Ln. 30, Xinjiang N. Rd., Xizhi District, New Taipei City, Taiwan

Telephone : +886-2-2643-2270

3. Common Share Transfer Agent and Registrar

China Trust Commercial Bank

Address : 5F, No 83, Sec. 1, Chung-Ching S. Rd., Taipei, Taiwan

Website : <https://ecorp.chinatrust.com.tw/cts/en/index.jsp>

Telephone : +886-2-6636-5566

4. Auditors

Auditors : Po-Shu Huang / Chung-Shun Wu

Accounting Firm : KPMG

Address : 68F, Taipei 101 Tower, No. 7, Sec. 5, Xinyi Road, Taipei, Taiwan

Website : <http://www.kpmg.com.tw>

Telephone : +886-2-8101-6666

5. Overseas Securities Exchange : None

6. Company Website

ATEN's Website : <http://www.aten.com>

Contents

I. Letter to Shareholders	1
II. Corporate Governance Report	
2.1 Directors and Management Team.....	4
2.2 Implementation of Corporate Governance.....	21
2.3 Information Regarding the Certified Company’s Audit Fee.....	91
2.4 Replacement of CPA.....	91
2.5 Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed.....	92
2.6 Changes in shares held, transferred, and pledged by directors, supervisors, managers, and major shareholders holding over 10% of outstanding shares in the most recent year and up to the publication of the annual report.....	92
2.7 Relationship among the Top Ten Shareholders.....	94
2.8 The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managers, and any companies controlled either directly or indirectly by the company.....	95
III. Capital Overview	
3.1 Capital and Shares.....	98
3.2 Bonds.....	101
3.3 Preferred Shares.....	101
3.4 Global Depository Receipts	101
3.5 Employee Stock Options.....	101
3.6 New Restricted Employee Shares.....	101
3.7 Status of New Shares Issuance in Connection with Mergers and Acquisitions.....	101
3.8 Financing Plans and Implementation.....	101
IV. Operational Highlights	
4.1 Business Activities.....	102
4.2 Market and Sales Overview.....	125
4.3 Employees.....	131
4.4 Disbursements for Environmental Protection.....	131
4.5 Labor Relations.....	132

4.6 Cyber Security Management.....	136
4.7 Important Contracts.....	142

V. Review and Analysis of Financial Condition and Performance, and Risk Factors

5.1 Analysis of Financial Status.....	143
5.2 Analysis of Operation Results.....	143
5.3 Analysis of Cash Flow.....	144
5.4 Major Capital Expenditure Items.....	144
5.5 Investment policy in last year, main causes for profits or losses, improvement plans and the investment plans for the coming Year.....	145
5.6 Analysis of Risk Management of the Most Recent Year and up to the Publication of the Annual Report.....	145
5.7 Other Important Matters.....	150

VI. Special Disclosure

6.1 Summary of Affiliated Companies.....	151
6.2 Private Placement Securities in the Most Recent Years and up to the Publication of the Annual Report.....	163
6.3 Other Matters That Require Additional Description.....	163
6.4 Situations Might Materially Affect Shareholders' Equity or the Price of the Company's Securities.....	163

I. Report to Shareholders

Dear Shareholders,

1.1 Operation Results for 2025

1.1.1 Operation Results and Financial Performance

In 2025, the global economy has progressed slowly under the pressure of geopolitics, tariffs, and inflation. ATEN's consolidated net sales revenue in FY2025 amounted to NT\$4,919 million, down 1.46% from the same period in the previous year. Meanwhile, the gross profit for the year amounted to NT\$2,881 million, and the consolidated gross profit margin was 59%. The net profit after tax amounted to NT\$376 million, and earnings per share were NT\$3.08.

1.1.2 Budget Implementation

ATEN didn't publish the financial forecast for 2025, and it is hard to evaluate the budget implementation.

1.1.3 Research & Development

Under the core value "Value Innovation", ATEN allocates a generous budget to R&D each year. The R&D Expenses were NT\$528 million in FY2025, and accounting for 10.7% of revenue. ATEN integrates and applies core technologies such as remote server management and digital audio-visual processing to various product lines. Key outcomes include solutions for data center management, smart control system, and the development of secure KVM and NIAP certification. In the future, the company will continue to strengthen and integration the R&D, based on market demand, will continue to develop flagship products.

1.2 Operation Plan Summary for 2025

In terms of product development, we are focusing on four major strategies: "digitalization, information security, intelligence, and voice processing." In terms of digitalization, we are developing the new generation of all digital KVM over IP, which provides a high-bandwidth, near-zero latency, remote centralized management solution. In line with the trend of AI PCs, we have enhanced the cross-platform compatibility, power delivery, and image quality capabilities of USB switches to comprehensively improve connection efficiency in the office environment. In terms of information security, we launched the world's first 5K Universal Secure KVM switch series, which passed the information security certification PSD PP v4.0, and provides a cross domain solution for air-gapped isolation. It effectively achieves cross-domain isolation between the control terminal and the computer through independent channels, one-way data flow and strict peripheral device control, comprehensively protecting user data. In terms of intelligence, we launched a second-generation simplified version of the video wall processor and a room booking system (RBS) in response to the demand for hybrid spaces and smart meeting rooms. For AV over IP, we developed H.265 over IP

transceivers and Networked AV products to evolve traditional control rooms into smart hubs that support real-time decision-making. In terms of voice processing, our B2C products target SOHO and experts, and we launched new products under the brands Essentials and Mobile Accessories to tap into new markets. With ATEN AI Voice at the core, we provide localized (Mandarin/Taiwanese/Hakka) and thoughtful (Bert emotion recognition) AI speech synthesis services, exploring business opportunities in content creation and GenAI enterprise applications.

In terms of sales strategy, we will leverage our showrooms across the globe to tap into the demand for production expansion in Asia's semiconductor and industrial control markets, and strengthen our ability to penetrate value-oriented projects in markets in the US, Europe and Asia-Pacific. In terms of business management, we continue to adopt lean management methods, strictly control operating costs, and optimize work processes to seek stable returns.

1.3 Analysis of the impact of the external, regulatory and economic environment

Countries are gradually adapting to the US tariff policy, and coupled with the booming investment in AI and advanced technologies, several major institutions predict stable global economic growth in 2026, but expect to see regional performance divergence. Taiwan's economy has shown strong growth momentum driven by AI technology exports and its global strategy. However, there are still many uncertainties that demand our attention, such as geopolitical conflicts (Russia-Ukraine/China-Japan/Israel-Iran), subsequent developments of the US tariff agreement, the competition from China's excessive capacity, investments in AI displacing traditional IT budgets, and the long-term impact of mass layoffs on consumer spending.

The Company not only focuses on its core business and is actively developing innovative products and technologies, but also closely follows developments and changes in the domestic and international political and economic situations. We obtain industry information and stay up-to-date on the latest market news through the industry, trade shows, and seminars organized by professional organizations, so that we can take the most appropriately course of action in response to changes in regulations and the overall business environment at any time.

1.4 The Future Development Strategies

ATEN International was recognized in the top 5% of all listed companies in the 11th Corporate Governance Evaluation in April 2025. In terms of social awards, ATEN International won first place in the Mittelstand Division of the 2025 Commonwealth Talent Sustainability Award for outstanding performance in the sustainable development of talent and family-friendly care policies. At the same time, ATEN International also ranked fourth in the Mittelstand Division of the 2025 Excellence in

Corporate Social Responsibility, and won the 2025 Family Friendly Workplace Award, becoming one of the outstanding enterprises that won all three major sustainability awards this year.

Looking towards 2026, as data centers move towards high-density and modular design, ATEN International is actively promoting ORV3-compliant rack systems, which are supported by the power monitoring technology of 3-phase smart PDUs, to effectively help customers respond to the challenge of high energy consumption brought by AI and improve server room maintenance efficiency. ATEN International will continue to actively promote high-efficiency and energy-efficient products in accordance with new regulations based on the spirit of innovation and its responsibility to sustainability. We will work towards the target to cut carbon emissions in half by 2030, and continue to create excellent value for society and all stakeholders.

Chairman and President: Sun-Chung Chen

II. Corporate Governance Report

2.1 Directors and Management Team

2.1.1 Directors

2026.3.27

Title	Nationality	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		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.	Sun-Chung Chen	Male 61~70	06/15, 2023	3	07/06, 1979	4,049,087	3.39%	4,049,087	3.39%	629,446	0.53%	0	0%	EMBA, Business Administration, National Taiwan University Electronic Engineer Department, Vanung University Factory Director, ATEN International R&D Manager, ATEN International	Note 2	Vice Chairman Senior Assistant Vice President	Shang-Jen Chen Sherry Tung	Sibling Spouse
Vice Chairman	R.O.C.	Shang-Jen Chen	Male 61~70	06/15, 2023	3	07/06, 1979 (Note)	6,789,342	5.68%	6,789,342	5.68%	2,390,970	2.00%	0	0%	Bachelor, Computer Science Department, National Chiao Tung University Director and President, ATECH Peripherals INC.	Note 3	Chairman and Senior Assistant Vice President	Sun-Chung Chen Sherry Tung	Sibling Sibling in law
Director	R.O.C.	Yung-Da Lin	Male 51~60	06/15, 2023	3	06/17, 2014	6,000	0.01%	6,000	0.01%	0	0%	0	0%	EMBA, International Business Management, National Taiwan University Master, Electronic Engineering Department, National Taiwan University Bachelor, Electronic Engineering Department, National Taiwan University Product Director, Aver Media R&D Director, Aver Media	Note 4	None	None	None
Director	R.O.C.	Chen-Lin Kuo	Male 81~90	06/15, 2023	3	06/16, 2020 (Note 1)	0	0%	0	0%	0	0%	0	0%	Master, Business Management Department, New Mexico Highlands University Bachelor, Business Department, National Taiwan University Specialist, Tax Reform Committee, Executive Yuan Deputy Director, Design Team, Fiscal Information Agency, Ministry of Finance Adjunct Associate Professor, Management Sciences Department, Tamkang University	None	None	None	None

Title	Nationality	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		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
Director	R.O.C.	Shiu-Ta Liao	Male 81~90	06/15, 2023	3	06/16, 2020	1,807,897	1.51%	1,812,897	1.52%	2,216,879	1.86%	0	0%	Bachelor, Business Administration Department, Feng Chia University Consultant of Tatung Chinawave	None	None	None	None
Director	R.O.C.	Se-Se Chen	Female 71~80	06/15, 2023	3	06/16, 2020	1,261,416	1.06%	1,261,416	1.06%	0	0%	0	0%	Kai Ping Senior High School	None	None	None	None
Independent Director	R.O.C.	Wei-Jen Chu	Male 71~80	06/15, 2023	3	06/14, 2005	0	0%	0	0%	0	0%	0	0%	Master, Accounting Department, National Chengchi University PhD, Management of Jinan University in Guangzhou Commissioner, CPA Professional Liability of Auditing Examination Committee, National Federation of CPA Associations of the R.O.C. Chief Commissioner, Professional Education Committee, National Federation of CPA Associations of the R.O.C. Chief Commissioner, Think Tank Committee, National Federation of CPA Associations of the R.O.C. Executive Director, National Federation of CPA Association of the R.O.C. Senior Partner of Candor Taiwan CPAs Executive Director, Taipei CPA Association Executive Supervisor, Taipei CPA Association Commissioner, Discipline Committee, Taiwan Provincial CPA Association Adjunct Instructor, Fu Jen Catholic University Adjunct Instructor, Chinese Culture University	Note 5	None	None	None

Title	Nationality	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		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.	Chung-Jen Chen	Male 61~70	06/15, 2023	3	06/17, 2013	0	0%	0	0%	0	0%	0	0%	PhD, Rensselaer Polytechnic Institute Associate Dean, Office of Research and Development, National Taiwan University Associate Chair, School of Professional and Continuing Studies, National Taiwan University Associate Professor, Business Administration Department, National Taiwan University Associate Professor, Business Administration Department, National Cheng Kung University Assistant Professor, Business Administration Department, National Cheng Kung University Vice Engineer, CTCI	Note 6	None	None	None
Independent Director	R.O.C.	Chun-Chung Chen	Male 61~70	06/15, 2023	3	06/15, 2017	0	0%	0	0%	0	0%	0	0%	Ph.D., University of Texas at Dallas Associate Professor, International Business Department, National Taiwan University Associate Professor, International Business Department, Yuan Ze University Assistant Professor, International Business Department, National Chi Nan University	Note 7	None	None	None
Independent Director	R.O.C.	Ching-Jen Chang	Male 61~70	06/15, 2023	3	06/15, 2023	0	0%	0	0%	0	0%	0	0%	EMBA, Accounting and Management Decision-Making, National Taiwan University Bachelor, Accounting Department, National Chengchi University T N Soong & Co Deloitte & Touche	Note 8	None	None	None

Note : Vice Chairman, Shang-Jen Chen, resigned on September 27, 2007, and was elected as director again on June 13, 2008.

Note 1: Director, Chen-Lin Kuo, resigned on February 9, 2026

Note 2: Simultaneously act as the Chairman and President of the following companies: ATEN INTERNATIONAL CO., LTD., ATEN TECHNOLOGY, INC., ATEN NEW JERSEY INC., I/O MASTER INC., IOGEAR INC., ATEN CANADA TECHNOLOGIES INC.

Chairman and Secretary of FOREMOST INTERNATIONAL CO., LTD.

Simultaneously act as the Chairman of the following companies: Xiufeng Elementary School Education Foundation, ATEN US HOLDING INC., ATEN EUROPE LTD., ATEN UK LTD., ATEN INFOTECH N.V., ATEN JAPAN CO., LTD., ATEN KOREA CO., LTD., ATEN ANZ PTY. LTD., ATEN Poland Sp. z o.o., TOPMOST INTERNATIONAL CO., LTD., EXPAND INTERNATIONAL CO., LTD., ATEN COMPUTER PRODUCTS CO., LTD., ATEN CHINA CO., LTD, ATECH PERIPHERALS INC., HONG YUAN CO., LTD., HONG ZHENG CO., LTD., ATEN ROMANIA S.R.L., ATEN ADVANCE PRIVATE LIMITED, ATEN LATAM MEXICO S.A DE C.V., PT ATEN TECHNOLOGY INDONESIA, ATEN South Africa Pty Ltd.

Simultaneously act as the Director of the following companies: VISIONTOP CO., LTD., RCM FULLY AUTOMATION CO., LTD.

Representative of ATEN INFO COMMUNICATION LLC.

Note 3: Chairman and President of VISIONTOP CO., LTD., Director of ATECH PERIPHERALS INC., Chairman of the Ching-Tang Education Foundation

Note 4: Senior Vice President of ATEN INTERNATIONAL CO., LTD.

Chairman of RCM FULLY AUTOMATION CO., LTD.

Simultaneously act as the Director of the following companies: ATEN CHINA CO., LTD., ATEN TECHNOLOGY, INC., ATEN NEW JERSEY INC., ATECH PERIPHERALS INC., ATEN KOREA CO., LTD, ATEN JAPAN CO., LTD, PT ATEN TECHNOLOGY INDONESIA, ATEN South Africa Pty Ltd, Chinese International Economic Cooperation Association (CIECA)

Simultaneously act as the Director and Managing Director of ATEN ANZ PTY. LTD.

Simultaneously act as Director and Secretary of ATEN UK LTD., ATEN LATAM MEXICO S.A DE C.V.

Secretary of ATEN EUROPE LTD.

Note 5: Partner and Honorary Director at Candor Taiwan CPAs.

Note 6: Professor of Business Administration Department at National Taiwan University, President Of College of Design and Innovation at National Taiwan University, Director of Center for Technology Policy and Industry Development at National Taiwan University, Independent Director of USUN TECHNOLOGY CO., LTD., Independent Director of Solteam Incorporation, Independent Director of Giantplus Technology Co., Ltd.

Note 7: Associate Professor of International Business Department at National Taiwan University, Independent Director of Zhen Ding Technology Holding Limited.

Note 8: Consultant at Shih Chin Co., Ltd., Independent Director of Dah Chung Bills Finance Corp.

Note 9: The company's chairman and general manager are the same person. To strengthen corporate governance, the company arranges annual training courses for directors to effectively perform their functions. The company has also added one independent director, bringing the total number of independent directors to four. Furthermore, more than half of the directors do not concurrently serve as employees or managers, in order to further strengthen the board's supervisory function.

Major shareholders of the institutional shareholders : Not Applicable

Major shareholders of the Company's major institutional shareholders : Not Applicable

2.1.2 Professional qualifications of directors and independence of independent directors

Criteria Name	Professional Qualifications and Experiences	Independence Analysis	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Chairman Sun-Chung Chen	Education : EMBA, Business Administration, National Taiwan University Electronic Engineer Department, Vanung University Experience : Factory Director, ATEN International R&D Manager, ATEN International Not a person to whom any conditions defined in Article 30 of the Company Act apply.	N/A	0
Vice Chairman Shang-Jen Chen	Education : Bachelor, Computer Science Department, National Chiao Tung University Experience : Director and President, ATECH Peripherals INC. Not a person to whom any conditions defined in Article 30 of the Company Act apply.		0
Director Yung-Da Lin	Education : EMBA, International Business Management, National Taiwan University Master, Electronic Engineering Department, National Taiwan University Bachelor, Electronic Engineering Department, National Taiwan University Experience : Product Director, Aver Media R&D Director, Aver Media Not a person to whom any conditions defined in Article 30 of the Company Act apply.		0
Director Chen-Lin Kuo	Education : Master, Business Management Department, New Mexico Highlands University Bachelor, Business Department, National Taiwan University Experience : Specialist, Tax Reform Committee, Executive Yuan Deputy Director, Design Team, Fiscal Information Agency, Ministry of Finance Adjunct Associate Professor, Management Sciences Department, Tamkang University Not a person to whom any conditions defined in Article 30 of the Company Act apply.		0
Director Shiu-Ta Liao	Education : Bachelor, Business Administration Department, Feng Chia University Experience : Supervisor, ATEN International Consultant of Tatung Chinawave Not a person to whom any conditions defined in Article 30 of the Company Act apply.		0
Director Se-Se Chen	Education : Kai Ping Senior High School Experience : Supervisor, ATEN International Not a person to whom any conditions defined in Article 30 of the Company Act apply.		0

<p>Independent Director Wei-Jen Chu</p>	<p>Education : Master, Accounting Department, National Chengchi University PhD, Management of Jinan University in Guangzhou Experience : Commissioner, CPA Professional Liability of Auditing Examination Committee, National Federation of CPA Associations of the R.O.C. Chief Commissioner, Professional Education Committee, National Federation of CPA Associations of the R.O.C. Chief Commissioner, Think Tank Committee, National Federation of CPA Associations of the R.O.C. Executive Director, National Federation of CPA Association of the R.O.C. Senior Partner of Candor Taiwan CPAs Executive Director, Taipei CPA Association Executive Supervisor, Taipei CPA Association Commissioner, Discipline Committee, Taiwan Provincial CPA Association Adjunct Instructor, Fu Jen Catholic University Adjunct Instructor, Chinese Culture University Not a person to whom any conditions defined in Article 30 of the Company Act apply.</p>	<p>The independent directors of the Company are all in compliance with the provisions of article 3, paragraph 1, subparagraphs 1 to</p>	<p>0</p>
<p>Independent Director Chung-Jen Chen</p>	<p>Education : Ph.D., Rensselaer Polytechnic Institute Experience : Associate Dean, Office of Research and Development, National Taiwan University Associate Chair, School of Professional and Continuing Studies, National Taiwan University Associate Professor, Business Administration Department, National Taiwan University Associate Professor, Business Administration Department, National Cheng Kung University Assistant Professor, Business Administration Department, National Cheng Kung University Vice Engineer, CTCI Not a person to whom any conditions defined in Article 30 of the Company Act apply.</p>	<p>9 of "Regulations Governing Appointment of Independent Directors and</p>	<p>3</p>
<p>Independent Director Chun-Chung Chen</p>	<p>Education : Ph.D., University of Texas at Dallas Experience : Associate Professor, International Business Department, National Taiwan University Associate Professor, International Business Department, Yuan Ze University Assistant Professor, International Business Department , National Chi Nan University Not a person to whom any conditions defined in Article 30 of the Company Act apply.</p>	<p>Compliance Matters for Public Companies".</p>	<p>1</p>
<p>Independent Director Ching-Jen Chang</p>	<p>Education : EMBA, Accounting and Management Decision Making, National Taiwan University Bachelor, Accounting, National Chengchi University Experience : T N Soong & Co Deloitte & Touche Not a person to whom any conditions defined in Article 30 of the Company Act apply.</p>		<p>1</p>

2.1.3 Board Diversity Policy and Implementation Status

Article 20 of ATEN's Corporate Governance Principles specifies a diversity policy in relation to the members of the Board of Directors, stipulating that the Board should include members with different professional backgrounds, of different genders, and with different work experience, etc. All Board members are required to have a specialist background in different areas, such as finance, accounting, industry-specific expertise, etc. ATEN's Board of Directors consists of ten directors. There are four independent directors, accounting for 40% of all directors. For further information please refer to below table and section 2.1.1 director. Among all directors, Chairman , Sun-Chung Chen, and Vice Chairman, Shang-Jen Chen, are relative within the second degree of kinship, other directors are not spouse, relative within the second degree of kinship. At present, due to the company's reliance on the directors' extensive experience in areas such as industry and accounting to enhance operational efficiency, the proportion of female directors has not yet reached one-third. To strengthen corporate governance, we will continue to seek suitable candidates to increase the proportion of female board members to one-third.

Director Name	Gender	Age	Board Diversity				
			Industry Knowledge	Industry Experience	Operational Management	Accounting	Business and Finance
Sun-Chung Chen	Male	61-70	V	V	V		
Shang-Jen Chen	Male	61-70	V	V	V		
Yung-Da Lin	Male	51-60	V	V	V		
Se-Se Chen	Female	71-80	V		V		
Shiu-Ta Liao	Male	81-90	V		V		
Chen-Lin Kuo	Male	81-90	V		V	V	
Wei-Jen Chu	Male	71-80	V		V	V	
Chung-Jen Chen	Male	61-70	V		V		V
Chun-Chung Chen	Male	61-70	V		V		V
Ching-Jen Chang	Male	61-70	V		V	V	

2.1.4 Management Team

2026.3.27

Title	Nationality	Name	Gender	Date Elected	Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
President	R.O.C.	Sun-Chung Chen	Male	09/15, 1982	4,049,087	3.39%	629,446	0.53%	0	0%	EMBA, Business Administration, National Taiwan University Electronic Engineer Department, Vanung University Factory Director, ATEN International R&D Manager, ATEN International	Note 1	Senior Assistant Vice President Vice Chairman	Sherry Tung Shang-Jen Chen	Spouse Sibling
Sr. Vice President, President Office	R.O.C.	Yung-Da Lin (Concurrently)	Male	10/01, 2018	6,000	0.01%	0	0%	0	0%	EMBA, International Business Management, National Taiwan University Master, Electronic Engineering Department, National Taiwan University Bachelor, Electronic Engineering Department, National Taiwan University Product Director, Aver Media R&D Director, Aver Media	Note 2	None	None	None
Sr. Vice President, Research & Development Division		Yung-Da Lin													
Sr. Vice President, Global Marketing Division		Yung-Da Lin (Concurrently)													
Vice President, Research & Development Division	R.O.C.	Sean Huang	Male	07/01, 2025	10,330	0.01%	0	0%	0	0%	EMBA, National Cheng Chi University Master, Computer Science and Information Engineering, National Chung Cheng University Project Manager, Sampo Ya Kai Information Assistant Manager, Wellsyn Sr. Assistant Vice President, R&D Division, and Senior Manager of R&D Center-1, ATEN International	None	None	None	None
Sr. Assistant Vice President, Global Human Resources Division	R.O.C.	Elizabeth Anlen Wang	Female	03/01, 2016	154,524	0.13%	0	0%	0	0%	Master, Institute of Industrial Engineering, National Taiwan University Master, The college of Public Health, National Taiwan University EMBA, Business Administration, National Taiwan University PMLBA, National Taiwan University HR Director/ Manager, ATEN International TI-US / NBC-US National Youth Commission, Executive Yuan, overseas talent with a master's degree or higher: Practical training course for human resources management	None	None	None	None

Title	Nationality	Name	Gender	Date Elected	Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Sr. Assistant Vice President, Sales Division 2	R.O.C.	Lanie Chen	Male	07/01, 2019	0	0%	0	0%	0	0%	Bachelor, Computer Science Department, National Chiao Tung University President, Interactive Sensing LTD. President, Russia and CIS Region, Advantech Sales Manager, Europe/America/Africa/India Market, Advantech Sales Manager, East China and South China Market, Advantech	Note 3	None	None	None
Sr. Assistant Vice President, Procurement Division	R.O.C.	Sherry Tung	Female	03/01, 2022	629,446	0.53%	4,049,087	3.39%	0	0%	Electronic Engineer Department, Vanung University Manager, Procurement Division, ATEN International	Note 4	President Vice Chairman	Sun-Chung Chen Shang-Jen Chen	Spouse Sibling in law
Sr. Assistant Vice President, General Management Division	R.O.C.	Wayne Tyan	Male	01/30, 2023	0	0%	0	0%	0	0%	MBA , Caldwell University Bachelor, Accounting Department, National Chung Hsing University Executive Vice President, President Office, Formerica OptoElectronics President, Ferroxcube Electronic Materials, Yageo Group Vice President of Finance and Accounting Administration and Spokesperson, Chilisun Electronics Company, Yageo Group Financial Manager, HQ/Shipping/Management Division, Evergroup Group	Note 5	None	None	None
Sr. Assistant Vice President, Sales Division 1	R.O.C.	Mike Chiang	Male	07/01, 2024	12,000	0.01%	0	0%	0	0%	EMBA, National Cheng Chi University Bachelor, International Business Department, Tamkang University Director, Platform Application Development Division, Aopen President, Asia Pacific and Middle East Region, Aopen Director, Asia Pacific Sales Department, Acer Supervisor, Electronic Sales Section, Sampo	Note 6	None	None	None
Sr. Assistant Vice President, Manufacturing Division	R.O.C.	Abner Hsueh	Male	06/25, 2025	0	0%	0	0%	0	0%	EMBA, National Taipei University of Technology (Thailand) MBA, City University of New York (Taipei) Electronic Engineering, National Kaohsiung Institute of Technology Director of Manufacturing, JET Optoelectronics Co., Ltd. SMT Plant Manager, Primax Electronics Ltd. Plant Manager, Delta Electronics (Thailand) NPI Section Manager, ASUS Group / Pegatron Corporation	None	None	None	None
Assistant Vice President, Overseas Business Group	R.O.C.	Jack Chen	Male	03/01, 2010	0	0%	0	0%	0	0%	Bachelor, Business Management Department, Chinese Culture University Managing Director, ATEN Infotech N.V. Sales Supervisor, Kou Feng Industrial British Subsidiary	Note 7	None	None	None

Title	Nationality	Name	Gender	Date Elected	Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Assistant Vice President, System Application Design Center	R.O.C.	Thomas Chang	Male	09/21, 2015	0	0%	5,000	0%	0	0%	EMBA, Information Management, National Taiwan University Bachelor, Statistics Department, Tamkang University Chief Technology Officer, RD Center, AREC Inc Director, Network Television Business Center, AverMedia	Note 8	None	None	None
Assistant Vice President, Quality Assurance & Logistics Division	R.O.C.	Michael Tseng	Male	03/21, 2017	0	0%	0	0%	0	0%	Master, Business Management Department, Fu Jen Catholic University Bachelor, Electrical Engineering Department, National Taiwan University Director, PQM, Asus Office director of the general manager's office at Starpro in Thailand, part of the Ting Hsin International Group Senior Manager, QA, AmTRAN Manager, OA, BenQ	None	None	None	None
Assistant Vice President, Global Legal & IPR Division	R.O.C.	Hank Kwuo	Male	10/01, 2019	0	0%	0	0%	0	0%	Master of Law, Boston University Bachelor, Law Department, Chinese Culture University Textile Engineering Department, Van Nung Institute of Industry Assistant Vice President, Legal Division, Foxlink Senior Manager, Legal Department, LITE-ON Technology Director, Corporate Affairs Unit, Microsoft Taiwan CEO, Movie and Recording Copyright Protection Foundation	None	None	None	None
Assistant Vice President, Internal Audit Department	R.O.C.	Candy Liao	Female	06/01, 2020	2,619,097	2.19%	0	0%	0	0%	Department of Electrical Engineering, National Taipei Institute of Technology Assistant Manager, Manager, and Senior Manager, Internal Audit Office, ATEN International	Note 9	None	None	None
Assistant Vice President, Global Information and Cyber Security Division	R.O.C.	Gary Lee	Male	03/24, 2021	0	0%	7,853	0.01%	0	0%	Masters, Institute of Computer Science and Information Engineering, National Chung Cheng University Bachelor, Department of Computer Science, National Chiao Tung University Senior Manager, IT Department, LITE-ON Technology Manager, Corporation Business Division, Microsoft Taiwan Project Manager, Technology Research Institute, Institute for Information Industry	None	None	None	None
Assistant Vice President, Global Customer Service Division	R.O.C.	Max Huang	Male	04/07, 2021	7,700	0.01%	0	0%	0	0%	Masters, Statistics Department, National Cheng Kung University Bachelor, Mathematics Department, National Central University Senior Manager, Global Customer Service Department, ASUS Purchasing, Zinwell Corporation	None	None	None	None

Title	Nationality	Name	Gender	Date Elected	Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Assistant Vice President, Consumer Products Center	R.O.C.	Max Liu	Male	08/19, 2024	0	0%	0	0%	0	0%	MBA, City University of New York Department of English Language and Literature, Chinese Culture University Founder of TECEGG International Co., Ltd. Vice President / Director of ADATA Technology Co., Ltd. Assistant manager in PM / Sales of ViewSonic International Corporation, Asia Pacific Product Planning Manager of Fuji Xerox Product Marketing Manager of Epson Taiwan Technology & Trading Ltd. Procurement of Everlight Electronics Co., Ltd.	None	None	None	None
Assistant Vice President, OEM Division	R.O.C.	David Lin	Male	03/23, 2026	0	0%	0	0%	0	0%	MBA, Department of International Business Studies, National Chi Nan University Bachelor, Department of Shipping and Transportation Management, National Taiwan Ocean University Director, Industrial Applications Business Unit, ADATA US subsidiary Sales Manager, Power and Systems Business Group, Delta Electronics Senior Account Manager, Server Power Supply, Delta Electronics US subsidiary Sales Manager, Technology Merging Services Business Group, Foxconn Technology Group	None	None	None	None

Note 1: Simultaneously act as the Chairman and President of the following companies: ATEN TECHNOLOGY, INC., ATEN NEW JERSEY INC., I/O MASTER INC., IOGEAR INC., ATEN CANADA TECHNOLOGIES INC.

Chairman and Secretary of FOREMOST INTERNATIONAL CO., LTD.

Simultaneously act as the Chairman of the following companies: Xiufeng Elementary School Education Foundation, ATEN US HOLDING INC., ATEN EUROPE LTD., ATEN UK LTD., ATEN INFOTECH N.V., ATEN JAPAN CO., LTD., ATEN KOREA CO., LTD., ATEN ANZ PTY. LTD., ATEN Poland Sp. z o.o., TOPMOST INTERNATIONAL CO., LTD., EXPAND INTERNATIONAL CO., LTD., ATEN COMPUTER PRODUCTS CO., LTD., ATEN CHINA CO., LTD., ATECH PERIPHERALS INC., HONG YUAN CO., LTD., HONG ZHENG CO., LTD., ATEN ROMANIA S.R.L., ATEN ADVANCE PRIVATE LIMITED, ATEN LATAM MEXICO S.A DE C.V., PT ATEN TECHNOLOGY INDONESIA, ATEN South Africa Pty Ltd.

Simultaneously act as the Director of the following companies: VISIONTOP CO., LTD., RCM FULLY AUTOMATION CO., LTD.

Representative of ATEN INFO COMMUNICATION LLC.

Note 2: Chairman of RCM FULLY AUTOMATION CO., LTD.

Simultaneously act as the Director of the following companies: ATEN CHINA CO., LTD., ATEN TECHNOLOGY, INC., ATEN NEW JERSEY INC., ATECH PERIPHERALS INC., ATEN KOREA CO., LTD., ATEN JAPAN CO., LTD., PT ATEN TECHNOLOGY INDONESIA, ATEN South Africa Pty Ltd., Chinese International Economic Cooperation Association (CIECA)

Simultaneously act as the Director and Managing Director of ATEN ANZ PTY. LTD.

Simultaneously act as Director and Secretary of ATEN UK LTD., ATEN LATAM MEXICO S.A DE C.V.

Secretary of ATEN EUROPE LTD.

Note 3: Director of ATEN ROMANIA S.R.L.

Note 4: Chairman of Xiufeng High School Education Foundation and LEADCOM TECHNOLOGY CO., LTD.

Director of VISIONTOP CO., LTD. and The Ching-Tang Education Foundation

Note 5: Simultaneously act as the Director and CFO of the following companies: ATEN TECHNOLOGY, INC.

Simultaneously act as the Director of the following companies: ATEN JAPAN CO., LTD., ATEN UK LTD., ATEN New Jersey Inc., ATEN KOREA CO., LTD., ATEN CHINA CO., LTD., ATEN LATAM MEXICO S.A DE C.V.

Simultaneously act as the Supervisor of the following companies: EXPAND ELECTRONICS CO., LTD., RCM FULLY AUTOMATION CO., LTD., PT ATEN TECHNOLOGY INDONESIA

Note 6: Director of ATEN Advance Private Limited

Note 7: Secretary and Managing Director of ATEN INFOTECH N.V.

Note 8: Executive Director and President of ATEN FOREMOST CO., LTD.

Note 9: Simultaneously act as the Supervisor of the following companies: ATEN KOREA CO., LTD., ATEN JAPAN CO., LTD., ATEN CHINA CO., LTD., ATECH PERIPHERALS INC., HONG YUAN CO., LTD., HONG ZHENG CO., LTD., VISIONTOP CO., LTD., ATEN FOREMOST CO., LTD.

Director of The Ching-Tang Education Foundation

Note 10: The company's chairman and general manager are the same person. To strengthen corporate governance, the company arranges annual training courses for directors to effectively perform their functions. The company has also added one independent director, bringing the total number of independent directors to four. Furthermore, more than half of the directors do not concurrently serve as employees or managers, in order to further strengthen the board's supervisory function.

2.1.5 Remuneration of Directors, President, and Vice Presidents

A. Remuneration of Directors

2025.12.31; Unit: NTD thousand

Title	Name	Remuneration				Amount and Ratio of Total Remuneration (A+B+C+D) to Net Income (%)	Relevant Remuneration Received by Directors Who are Also Employees				Amount and Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)	Compensation Paid to Directors from an Invested Company Other than the Company's Subsidiary or from Parent Company
		Base Compensation (A)	Severance Pay (B)	Directors Compensation (C)	Allowances (D)		Salary, Bonuses, and Allowances (E)	Severance Pay (F)	Employee Compensation (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	The company/All companies in the consolidated financial statements		
Chairman	Sun-Chung Chen	0/0	0/0	4,131/ 4,131	3,600/ 3,600	7,731 ; 2.10%/ 7,731 ; 2.10%	15,729/ 15,729	451/ 451	6,257/ 6,257	0/0	30,168 ; 8.21%/ 30,168 ; 8.21%	0
Vice Chairman	Shang-Jen Chen											
Director	Yung-Da Lin											
Director	Chen-Lin Kuo											
Director	Shiu-Ta Liao											
Director	Se-Se Chen											
Independent Director	Wei-Jen Chu	0/0	0/0	1,033/ 1,033	2,400/ 2,400	3,433 ; 0.94%/ 3,433 ; 0.94%	0/0	0/0	0/0	0/0	3,433 ; 0.94%/ 3,433 ; 0.94%	0
Independent Director	Chung-Jen Chen											
Independent Director	Chun-Chung Chen											
Independent Director	Ching-Jen Chang											

- Please elaborate on the payment policy, system, standard, and structure of remuneration for Independent Directors, and the correlation between factors such as the responsibility and risk assumed, and time invested in thereby, and the amount paid thereto.
For each year, the Company's net income before tax before deducting remuneration to employees and directors and after making up for aggregated losses should be applied to pay remuneration to employees for an amount of 10-16% of the balance, and to directors for an amount not more than 2% of the balance. Remuneration is approved by remuneration committee and board of directors. The policy is subject to the participation and contribution of directors to the company operation, and industry payment standards are also taken into consideration.
- In addition to the information disclosed in the table above, the remuneration received by the Directors for services offered to all companies in the financial report of the most recent year (such as acting as consultants for employees who are not subordinates thereto): None

Note 1 : Including company-provided vehicle expenses and fuel subsidy

Note 2 : Retirement and severance payments include both the accrued expenses and the actual disbursements.

Note 3 : The remuneration disclosed herein does not correspond to the definition of income under the Income Tax Act and is intended solely for disclosure purposes, not for tax assessment.

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	The company	Companies in the consolidated financial statements
Under NT\$ 1,000,000	Yung-Da Lin, Chen-Lin Kuo, Wei-Jen Chu, Chung-Jen Chen, Chun-Chung Chen, Ching-Jen Chang	Yung-Da Lin, Chen-Lin Kuo, Wei-Jen Chu, Chung-Jen Chen, Chun-Chung Chen, Ching-Jen Chang	Chen-Lin Kuo, Wei-Jen Chu, Chung-Jen Chen, Chun-Chung Chen, Ching-Jen Chang	Chen-Lin Kuo, Wei-Jen Chu, Chung-Jen Chen, Chun-Chung Chen, Ching-Jen Chang
NT\$1,000,000~ NT\$1,999,999	Shang-Jen Chen, Shiu-Ta Liao, Se-Se Chen,	Shang-Jen Chen, Shiu-Ta Liao, Se-Se Chen,	Shiu-Ta Liao, Se-Se Chen,	Shiu-Ta Liao, Se-Se Chen,
NT\$2,000,000 ~ NT\$3,499,999	Sun-Chung Chen	Sun-Chung Chen	-	-
NT\$3,500,000 ~ NT\$4,999,999			Shang-Jen Chen	Shang-Jen Chen
NT\$5,000,000 ~ NT\$9,999,999	-	-	Yung-Da Lin	Yung-Da Lin
NT\$10,000,000~ NT\$14,999,999	-	-	-	-
NT\$15,000,000 ~ NT\$29,999,999	-	-	Sun-Chung Chen	Sun-Chung Chen
Total	10	10	10	10

B. Remuneration of the President and Vice Presidents

2025.12.31; Unit: NTD thousand

Title	Name	Salary(A)	Severance Pay (B)	Bonuses and Allowances (C)	Employee Compensation (D)		Amount and Ratio of total compensation (A+B+C+D) to net income (%)	Compensation Paid to the President and Vice Presidents from an Invested Company Other than the Company's Subsidiary
		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		
President	Sun-Chung Chen	13,983/ 13,983	226/ 226	5,285/ 5,285	7,482/ 7,482	0/0	26,976 ; 7.34%/ 26,976 ; 7.34%	0
Senior Vice President	Yung-Da Lin							
Vice President	Sean Huang							
Vice President	Vince Lin (Note3)							

Note1 : Retirement benefits comprise the accrued expenses for retirement pensions as well as the actual amounts paid.

Note2 : Including company car expenses and fuel subsidies.

Note3 : Vice President, Vince Lin was resignation on June, 2025

Note4 : The remuneration disclosed in this table differs from the concept of income under the Income Tax Act; therefore, the purpose of this table is for information disclosure only and not for taxation purposes.

Range of Remuneration

Range of Remuneration	Name of the President and Vice Presidents	
	Total of (A+B+C+D)	
	The company	Companies in the consolidated financial statements
Under NT\$ 1,000,000	-	-
NT\$1,000,000 ~ NT\$1,999,999	Vince Lin	Vince Lin
NT\$2,000,000 ~ NT\$3,499,999	-	-
NT\$3,500,000 ~ NT\$4,999,999	Sean Huang	Sean Huang
NT\$5,000,000 ~ NT\$9,999,999	Yung-Da Lin	Yung-Da Lin
NT\$10,000,000~ NT\$14,999,999	Sun-Chung Chen	Sun-Chung Chen
NT\$15,000,000 ~ NT\$29,999,999	-	-
Total	4	4

C. Employee Compensation Paid to Managers

2025.12.31 ; Unit: NTD thousand

	Title	Name	Stock Compensation Amount	Cash Compensation Amount	Total	Ratio of Total Amount to Net Income (%)
Manager	President	Sun-Chung Chen	0	16,074	16,074	4.37%
	Senior Vice President	Yung-Da Lin				
	Vice President	Sean Huang				
	Senior Assistant Vice President	Elizabeth Anlen Wang				
	Senior Assistant Vice President	Lanie Chen				
	Senior Assistant Vice President	Sherry Tung				
	Senior Assistant Vice President	Wayne Tyan				
	Senior Assistant Vice President	Mike Chiang				
	Senior Assistant Vice President	Abner Hsueh				
	Assistant Vice President	Jack Chen				
	Assistant Vice President	Thomas Chang				
	Assistant Vice President	Michael Tseng				
	Assistant Vice President	Hank Kwuo				
	Assistant Vice President	Candy Liao				
	Assistant Vice President	Gary Lee				
	Assistant Vice President	Max Huang				
	Assistant Vice President	Max Liu				

2.1.6 Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by this company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, president, and vice president, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.

A. The ratio of total remuneration paid by the Company in the parent company during the past 2 fiscal years to directors, president, and vice president:

	Ratio of remuneration to net income (%)			
	2025		2024	
	Parent company	All consolidated subsidiaries	Parent company	All consolidated subsidiaries
Directors	3.04%	3.04%	2.90%	2.90%
President and Vice president	7.34%	7.34%	5.34%	5.34%

Note: 2025 profit proposal which will be paid in 2026 is proposed and approved by the BOD. The ratio of remuneration to net income is estimated.

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

- a. The remuneration that the company pays to directors includes travel allowance and remuneration for directors in the form of earnings distribution. Payment of travel allowance is based on the normal standard in the industry. Payment of remuneration for directors in the form of earnings distribution is based on Article 24 of the company's Articles of Incorporation, which stipulates that: "Each year, the Company's net income before tax before deducting remuneration to employees and directors and after making up for aggregated losses should be applied to pay remuneration to employees for an amount of 10-16% of the balance, and to directors for an amount not more than 2% of the balance." The amount of payment is proposed by the Remuneration Committee and approved by the Board of Directors. The Company uses "Director Remuneration Calculation and Payment Guideline" and "Rules for Board of Directors Performance Assessments" as the basis of evaluation. Evaluation criteria include level of participation in company operations, grasp of the Company goal and project mission, the value of contribution, understanding of director responsibilities, director's training and continuous education, attendance of board of directors meeting, and industry payment standards are also taken into consideration.
- b. Managers :
 - i. Managers' remuneration standard is based on the Company's human resource development strategy and manager remuneration policy.
 - ii. The structure of remuneration include fixed salary, 3 holiday bonus, performance bonus, employee bonus, the annual changes to the salaries, and managers' related welfare.
 - iii. The amount of fixed salary is based on managers' duty(education degree, work experience, profession, rank and responsibilities, and special certification).

- iv. The amount of variable compensation is linked to the formula set by the performance appraisal guideline, which is paid in accordance with group performance appraisal, individual performance appraisal, annual goal achievement status, and contribution to the company's overall operation.
- v. The Company participates in the annual survey of compensation and welfare market in the industry overseas and domestically. The Company takes the survey and industry standard into consideration to designate the principle and regulation for the company's annual remuneration (fixed salary / variable compensation), which must be approved by the Remuneration Committee and then submitted to the Board of Directors for approval.
- c. Remuneration for directors and senior managers must be approved by the Remuneration Committee and then submitted to the Board of Directors for approval, so future operational risk has already been reduced to a minimum in this regard.

2.2 Implementation of Corporate Governance

2.2.1 Operation of Board of Directors

In 2025, the Board of Directors had held 5 meetings (A), the attendance of which is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【 B / A 】	Remarks
Chairman	Sun-Chung Chen	5	0	100	Re-elected
Vice Chairman	Shang-Jen Chen	5	0	100	Re-elected
Director	Yung-Da Lin	5	0	100	Re-elected
Director	Shiu-Ta Liao	5	0	100	Re-elected
Director	Se-Se Chen	5	0	100	Re-elected
Director	Chen-Lin Kuo	4	0	80	Re-elected Resigned on February 9, 2026
Independent Director	Wei-Jen Chu	5	0	100	Re-elected
Independent Director	Chung-Jen Chen	5	0	100	Re-elected
Independent Director	Chun-Chung Chen	5	0	100	Re-elected
Independent Director	Ching-Jen Chang	5	0	100	New appointment on June 15, 2023
Other mentionable items:					
1. If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:					

(1) Matters referred to in Article 14-3 of the Securities and Exchange Act.

Meeting date and Session	Agenda and Later procedure	Matters referred to in Article 14-3 of the Securities and Exchange Act	Independent directors have object or other opinions
2025.1.21 1 st time of Year 2025	1. Year-end Bonus for Managers 2. Second-half Operational Performance Bonus for Managers 3. Performance Evaluation and Annual Salary Adjustment for Managers 4. Revision of the Internal Control System.	✓	None
	Opinions of independent directors : NA. The Company's means of processing the opinions of independent directors : NA. Resolution result : Approved by all attending directors.		
2025.2.25 2 nd time of Year 2025	1. Statement on Internal Control System for the Year 2024. 2. Revision of "Procedures for Acquisition or Disposal of Assets"	✓	None
	Opinions of independent directors : NA. The Company's means of processing the opinions of independent directors : NA. Resolution result : Approved by all attending directors.		
2025.8.7 4 th time of Year 2025	1. Directors' remuneration for 2024. 2. Managerial Employee Compensation and Bonus. 3. First-half Operational Performance Bonus for Managers.	✓	None
	Opinions of independent directors : NA. The Company's means of processing the opinions of independent directors : NA. Resolution result : Approved by all attending directors.		
2025.11.6 5 th time of Year 2025	1. Amendment to the 2025 Internal Audit Plan. 2. Approval of the 2026 Internal Audit Plan. 3. Revision of the Internal Control System.	✓	None
	Opinions of independent directors : NA. The Company's means of processing the opinions of independent directors : NA. Resolution result : Approved by all attending directors.		

(2) Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the board of directors:
None.

2. Directors' implementation on the avoidance of interest-related motions:

- (1) On January 21, 2025, the board of directors passed proposals for a year-end bonus for managers, a performance bonus for the second half of the year, a performance appraisal, and salary adjustments for the year. Directors with a conflict of interest recused themselves, and the chair passed the proposals by consulting the rest of the attending directors.
- (2) On August 7, 2025, the board of directors passed proposals for employee compensation, directors remuneration and a performance bonus for the first half of the year. Directors with a conflict of interest recused themselves, and the chair passed the proposals by consulting the rest of the attending directors.

3. Implementation Status of Board Evaluations:

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items
Once a year	2025/1/1-2025/12/31	The Board of Directors, individual directors, and functional committees(Audit Committee and Remuneration Committee)	1. Internal self-evaluation by the Board of Directors 2. Self-assessment by directors 3. Self-assessment of functional committee members	(1) Board performance evaluation: A. Level of participation in company operations B. The quality of Board decisions C. Board composition and structure D. Appointment of directors and their continued development E. Internal control. (2) Individual director performance evaluation: A. Grasp of company targets and missions B. Understanding of the director's role and responsibilities C. Level of participation in company operations D. Internal relationship management and communication E. Director's specialty and continued development F. Internal control. (3) Functional committee performance evaluation: A. Participation in company operations B. Understanding of the responsibilities of functional committees C. Improvement of the decision-making quality of functional committees D. Composition of functional committees, and member selection E. Internal control.

The company's Board of Directors passed the Rules for Board of Directors Performance Assessments on May 5, 2021, stipulating that the Board of Directors should evaluate the performance of the board of directors at least once every year. The Company's board performance evaluation shall be conducted by an external independent professional institution or a panel of external experts and scholars at least once every three years. The internal evaluation shall be conducted at the end of each year, and the performance evaluation of the current year shall be carried out in accordance with these Rules. The company completed the internal performance evaluation of the board of directors in February 2026, and reported the results to the Board of Directors on March 10, 2026.

(1) Internal performance evaluation of the board of directors :

The 2025 performance evaluations of the board of directors were conducted via questionnaire. With ten directors completing the self-evaluation in writing separately, the final evaluation results are as follows:

Board performance evaluation: The board performance evaluation items consist of 5 elements and 45 assessment items. The evaluation results ranged from Most Excellent (5) to Excellent (4), indicating that the BOD takes responsibilities of supervising corporation strategy, major operation, and risk management, and implement internal control system. The overall operation is smooth and complies with the management requirements of the company, which effectively enhances the competency of the Board of Directors.

Individual director performance evaluation: individual director performance evaluation items consist of 6 elements and 23 assessment items. The evaluation results ranged from Most Excellent (5) to Excellent (4), indicating that directors gave the positive comments on the efficiency and effect of all items application.

(2) External performance evaluation of the board of directors :

At the end of 2025, ATEN commissioned the Taiwan Corporate Governance Association (TCGA), to conduct an external assessment on the performance of the Board of Directors for the period between September 1, 2024 and August 31, 2025. TCGA dispatched two experts to assess the performance of the Board through a questionnaire and on-site inspections covering 16 indicators in 5 aspects including board composition and division of responsibilities, guidance and oversight, delegation and risk management, communication and collaboration, and self-discipline and continuous improvement. The TCGA and assigned experts satisfy the criteria for independence and have no business dealings with ATEN. The assessment report was issued on November 17, 2025. The observations and recommendations made by TCGA as well as ATEN's implementation of improvements are outlined below:

General observations:

- A. Members of the Company's Board of Directors have professional backgrounds in electronics, electrical engineering, finance and accounting, international business management, and operations management, and all have extensive industry experience. The composition of the Board of Directors meets the Company's needs for business development and the achievement of strategic goals. Board members actively participated in the meeting, attach importance to optimizing internal control processes, and made numerous inquiries and suggestions, which are recorded in detail in the Audit Committee meeting minutes, showing the active role of directors.

- B. To ensure that functional committees serve their proper function, the Company clearly defines the scope of authority and powers of each function committee in their respective charter, and stipulates that the Management Department, accountants, and legal consultants must provide relevant documents for reference by attendees, thereby ensuring that committee members have sufficient internal information and support from the management team. In terms of agenda, functional committees are usually convened two days before board meetings, so that committee members can discuss and work on the information on proposals in advance, thereby improving the quality of decisions and overall operational efficiency of the Board of Directors.
- C. The Company's corporate culture values foresight, rigor, completeness, and objectivity, and its strategic plans aim to make preparations in advance with clear risk classification. When working towards targets, all documents must be properly prepared and objective data must be continuously tracked until the target is achieved. The chairman has a rigorous leadership style, values the timely provision and communication of information used to make decisions, widely seeks the advice of others when formulating and implementing important strategies, and has a clear goal for the Company's long-term development, leading board members and senior executives to exert every effort towards the goal.
- D. The Company conducts annual performance evaluations of the board of directors as a whole, individual board members, and functional committees in accordance with the Board of Directors' Performance Evaluation Regulations that was amended in 2021, so as to strengthen corporate governance. The regulations also stipulate that the Company shall engage an external professional independent institution or team of experts and scholars to conduct evaluations every three years. The results of both internal and external board performance evaluations shall be submitted to the Board of Directors and disclosed in the annual report, and there are clear regulations on the content to be disclosed. The Company commissioned an external professional independent agency to conduct a board performance evaluation for the first time in 2022, and commissioned the second external evaluation this year (2025). The Company's Board of Directors deserves recognition for its positive attitude towards self-improvement.

Recommendations:

- A. To further strengthen the governance function of the board of directors, the Company is advised to review changes in the business environment and set goals for the board of directors and functional committees when it is time to elect the next board of directors. The Company should review whether it is necessary to revise the division of responsibilities between functional committees, relevant rules and regulations, and meeting frequency, and develop performance evaluation indicators for the board and each functional committee, so as to ensure that the goals of the board of directors and functional committees are achieved.
- B. The corporate governance officer arranges for the Management Department to provide regular update reports on domestic and overseas business, so that board members have a full understanding of the Company's situation. The corporate governance officer has also established direct communication channels with independent directors, auditors, board members, and the management team. Considering that the Company has adopted a globalized branding, R&D, and manufacturing strategy, the Company is advised to appropriately arrange on-site visits by independent directors to domestic and overseas locations, as it will help them better understand the Company's overall

operations and internal audit and control.

- C. The Company's Audit Office is subordinate to the Board of Directors, and the chairman is responsible for the performance evaluation of the chief internal auditor. Given the close interaction between the chief internal auditor and the Audit Committee, it is recommended that the Company first ask the Audit Committee to provide the chairman with its opinion on performance indicators and performance evaluations for the chief internal auditor. Furthermore, evaluation procedures should be documented for compliance.
- D. The minutes of the Company's Audit Committee meetings contain summaries of what independent directors and the management team said during the meeting. This not only shows the level of participation of attendees, but also helps in the follow-up review of the resolutions. The Company is recommended to refer to the practices of the Audit Committee for taking meeting minutes when taking minutes of board meetings and all functional committee meetings. It is also recommended to document the communication between the Audit Committee and auditors/accountants during closed-door meetings.

Implementation status of improvements:

- A. The Company will carefully evaluate whether to set goals for the Board of Directors to ensure that relevant measures meet corporate governance needs and are appropriate for actual operations
- B. The Company schedules business reports during quarterly Audit Committee meetings and board meetings, so that directors are fully informed of the latest status of all locations worldwide. Going forward, we plan to arrange for independent directors to conduct overseas inspections every year.
- C. Many members of the Company's Audit Committee concurrently serve as members of the Remuneration Committee. The performance evaluation of the chief internal auditor has been included in the agenda of the Remuneration Committee, and the Board of Directors considers the committee's opinions when approving evaluation results and salaries. The Audit Committee will be asked to provide its opinion on the performance evaluation of the chief internal auditor to the chairman for reference.
- D. Responsible units have been informed of relevant recommendations. If any closed-door meetings are held in the future, the communication will be documented for future follow-up and review.

4. Measures taken to strengthen the functionality of the board:

- (1) ATEN evaluates the level of independence and competency of the company auditor on an annual basis. The evaluation items of independence include: Confirming that the auditor does not have any relationship of financial interest or business relationship with the Company that might affect his or her independence; confirming that the auditor has not, within the last two years, served as a director or managerial officer of the Company or in any position that would enable him or her to exercise significant influence over auditing matters; confirming that the auditor has not held a managerial position relating to Company decision-making; confirming that the auditor has not been employed by the Company in another role on a regular basis and in receipt of a fixed salary; confirming that the auditor has not been pressured by the Company's management to make inappropriate decisions in regard

to auditing policy or make inappropriate disclosure; confirming that the auditor has no borrower or lender relationship with any of the Company's affiliates; confirming that the auditor has not provided auditing services to the Company for more than seven consecutive years; confirming that the auditor and the auditing team have submitted an auditor's independence certificate. The Company periodically evaluates the competency of the CPA using the Audit Quality Indicators (AQI). The 13 indicator items of the AQI all showed that the CPA's audit experience, engage quality control review (ECQR) experience and hours of training were all above the industry average. The auditor's independent and competency appraisal report for FY2025 was approved by the Board of Directors on March 10, 2026.

- (2) Enhance the risk management mechanism and establish a Sustainability Committee, with more than half of the members being independent directors. The committee falls under the board of directors and is responsible for formulating sustainable development policies and plans, as well as risk management policies, procedures and implementation, and reporting regularly to the board of directors every year. In terms of risk management activities, the annual risk management report was presented to the Sustainability Committee on November 4, 2025, and to the Board of Directors on November 6, 2025. The report explained the current implementation and progress on risk management including the types of risks faced by the Company, risk management highlights, and risk assessments. Appropriate response measures have been adopted by all competent units for each type of risk. The risk management procedures and outcomes have also been documented; amendments to the Sustainable Development Best Practice Principles been approved.
- (3) Formulate Board of Directors performance appraisal rules.
- (4) Establish a tip-off mailbox for reporting misbehavior.
- (5) ATEN has purchased liability insurance on behalf of its directors to strengthen operation and protect directors.
- (6) The Company has formulated specific measures to increase corporate value, including current situation analysis and short, medium and long-term enhancement plans, and has reported them to the board of directors. Relevant information will also be disclosed on the "Corporate Value Enhancement Plan Section" of the Market Observation Post System.

2.2.2 Operation of Audit Committee or Supervisors

A. Operation of Audit Committee

Annual Operation Summary

Audit financial report: The Board of Directors has prepared the Company's 2024 and the second quarter of 2025 Business Report, Financial Statements, and Earnings Distribution Proposal. ATEN International Financial Statements have been audited and certified by KPMG and an audit and review report relating to the Financial Statements have been issued respectively. The Business Report, Financial Statements and Earnings Distribution Proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of ATEN International.

Assessment of the effectiveness of the internal control system: The Audit Committee assesses the effectiveness of the Company's internal control system policies and procedures, and reviews the Company's internal audit department, certified public accountants, and the management's periodic reports.

A total of 5(A) Audit Committee meetings were held in 2025. The attendance of the independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【 B/A 】	Remarks
Independent Director(Convener)	Wei-Jen Chu	5	0	100	Re-elected
Independent Director	Chung-Jen Chen	5	0	100	Re-elected
Independent Director	Chun-Chung Chen	5	0	100	Re-elected
Independent Director	Ching-Jen Chang	5	0	100	New appointment on June 15, 2023

Other mentionable items:

1. If any of the following circumstances occur, the dates of Audit Committee meetings, sessions, contents of motion, objection or expression of reservation by independent directors about resolutions, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:

(1) Matters referred to in Article 14-5 of the Securities and Exchange Act.

Audit Committee Meeting date and Session	Agenda and Later procedure	Matters referred to in Article 14-5 of the Securities and Exchange Act
2025.1.16 1 st time of Year 2025	1. Approved internal audit operations report. 2. Approved to revise the internal control system.	✓
	Objection or expression of reservation by independent directors about resolutions : NA Audit committee resolution result: Approved by all attending members. The Company's means of processing the opinions of the audit committee : Approved by all attending directors on BOD.	
2025.02.20 2nd time of Year 2025	1. Approved 2024 Business Report and financial Statement. 2. Approved 2024 internal control system statement. 3. Approved internal audit operations report. 4. Revision of "Procedures for Acquisition or Disposal of Assets"	✓
	Objection or expression of reservation by independent directors about resolutions : NA Audit committee resolution result: Approved by all attending members. The Company's means of processing the opinions of the audit committee : Approved by all attending directors on BOD.	

2025.4.24 3 rd time of Year 2025	1. Approved internal audit operations report.	✓
	Objection or expression of reservation by independent directors about resolutions : NA Audit committee resolution result: Approved by all attending members. The Company's means of processing the opinions of the audit committee : Approved by all attending directors on BOD.	
2025.8.5 4 th time of Year 2025	1. Approved internal audit operations report.	✓
	Objection or expression of reservation by independent directors about resolutions : NA Audit committee resolution result: Approved by all attending members. The Company's means of processing the opinions of the audit committee : Approved by all attending directors on BOD.	
2025.11.4 5 th time of Year 2025	1. Approved to revise 2025 annual internal audit plans. 2. Approved 2026 annual internal audit plans. 3. Approved internal audit operations report. 4. Approved to revise the internal control system.	✓
	Objection or expression of reservation by independent directors about resolutions : NA Audit committee resolution result: Approved by all attending members. The Company's means of processing the opinions of the audit committee : Approved by all attending directors on BOD.	

(2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors : None.

2. If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None

3. Communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the material items, methods and results of audits of corporate finance or operations, etc.)

(1) There are channels for direct communication between the company's independent directors, the company's chief internal auditor and the external auditor, and the overall state of communication is very good. On the basis of the annual audit plan and actual implementation status, the chief internal auditor reports to the Audit Committee at its quarterly meetings, and engages in interaction with the independent directors. The chief internal auditor also engages in necessary communication with the independent directors in the form of periodic written reports. The external auditor attends meetings of the Audit Committee, and engages in communication and interaction with the independent directors at its quarterly meetings in regard to issues relating to the financial statements in each quarterly meeting, financial matters, tax matters, and internal controls. The important content of the communication and interaction that the independent directors engage in with the company's financial managers, accounting managers, chief internal auditor and external auditor during meetings of the Audit Committee is recorded in the minutes of the Audit Committee meetings.

(2) Communications between the independent directors and CPAs

Date	Meeting	Communication Matters	Result
2025.02.20	Audit Committee	The external auditor reports to the independent directors regarding 2024 financial statements of the parent company and consolidated group.	Approved
2025.04.24	Audit Committee	The external auditor reports to the independent directors regarding 2025 Q1 financial statements of the consolidated group.	Approved
2025.08.05	Audit Committee	The external auditor reports to the independent directors regarding 2025 Q2 financial statements of the consolidated group.	Approved
2025.11.04	Audit Committee	The external auditor reports to the independent directors regarding 2025 Q3 financial statements of the consolidated group.	Approved

(3) Communications between the independent directors and the Company's chief internal auditor

Date	Meeting	Communication Matters	Result
2025.01.16	Audit Committee	Internal audit report	Approved
2025.02.20	Audit Committee	1. Approved 2024 internal control system statement. 2. Internal audit report	Approved
2025.04.24	Audit Committee	Internal audit report	Approved
2025.08.05	Audit Committee	Internal audit report	Approved
2025.11.04	Audit Committee	1. Approved to revise 2025 annual internal audit plan. 2. Approved 2026 annual internal audit plan. 3. Internal audit report	Approved

4. Audit Committee performance evaluation :

The company's Board of Directors passed the Rules for Board of Directors Performance Assessments on May 5, 2021, stipulating that the Board of Directors should evaluate the performance of functional committees at least once every year. The internal evaluation shall be conducted at the end of each year, and the performance evaluation of the current year shall be carried out in accordance with these Rules. The company completed the performance evaluation of the Audit Committee in February 2026, and reported the results to the Board of Directors on March 10, 2026.

The 2025 performance evaluations of the Audit Committee were conducted via questionnaire. With Four independent directors completing the self-evaluation in writing separately, the final evaluation results are as follows:

The "Audit Committee Performance Self-Assessment Questionnaire" consisting of 5 elements and 22 assessment items, as self-assessed by 4 members.

- A. Participation in company operations(4 items) : Positive comments given by all members.
- B. Understanding of the responsibilities of audit committee(5 items) : Positive comments given by all members.
- C. Improvement of the decision-making quality of audit committee(7 items) : Positive comments given by all members.
- D. Composition of audit committee and member selection(3 items) : Positive comments given by all members.

E. Internal control(3 items) : Positive comments given by all members.

The entire assessment results show that all of the 4 members gave the positive comments on all of the elements.

The evaluation results ranged from Most Excellent (5) to Excellent (4), indicating that the overall operation of the Audit Committee is smooth and complies with the management requirements of the company, which effectively enhances the competency of the Board of Directors.

B. Operation of Supervisors' Attendance of the Board Meetings : None

2.2.3 Operation of Remuneration Committee

A. Remuneration Committee members

2025/12/31

Title	Criteria		Professional Qualification	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Remuneration Committee Member
	Name	Professional Qualification and Experience		
Independent Director (The Convener)	Wei-Jen Chu	For further information please refer to page 4-7 directors and section 2.1.2 Professional qualifications of directors.	The independent directors of the Company are all in compliance with the provisions of article 6, paragraph 1, subparagraphs 1 to 9 of " Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange ".	0
Others	Chen-En Ko	Emeritus Professor, Accounting Department, National Taiwan University		4
Others	Chih-Yang Tseng	Associate Professor, Accounting Department, National Taiwan University.		1
Independent Director	Chung-Jen Chen	For further information please refer to page 4-7 directors and section 2.1.2 Professional qualifications of directors		3
Independent Director	Chun-Chung Chen	For further information please refer to page 4-7 directors and section 2.1.2 Professional qualifications of directors		1

B. The operation of Remuneration Committee

There are 5 members in the Remuneration Committee. The committee term begins from 2023/07/11 to 2026/06/14. A total of 2 (A) Remuneration Committee meetings were held in the previous period. 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	Wei-Jen Chu	2	0	100	Re-elected
Committee Member	Chen-En Ko	2	0	100	Re-elected
Committee Member	Chih-Yang Tseng	2	0	100	New appointment on July 5, 2024
Committee Member	Chung-Jen Chen	2	0	100	Re-elected
Committee Member	Chun-Chung Chen	2	0	100	Re-elected

Other mentionable items:

- The meetings, sessions, contents of motion, and resolutions of the Remuneration Committee and the Company's response to the Remuneration Committee's opinion should be specified:

Meeting date and Session	Agenda and Later procedure	Resolution Result	The handling of the Company's opinion
2025.01.16 1 st time of Year 2025	<ol style="list-style-type: none"> Approved the proposed ratio for the distribution of remuneration for directors of 2025. Approved the proposed ratio for the distribution of remuneration for employees of 2025. Approved the amendments to "Employee Compensation Management Regulations" Approval of the disbursement of operational performance bonuses for the second half of 2024 to executives, to be issued in 2025. Approval of the disbursement of 2024 year-end bonuses for executives in January 2025. Approval of 2024 Managerial Performance Evaluation and 2025 Annual Salary Adjustment for Managers 	Approved by all committee members.	Proposed to BOD and approved by all attendant directors
2025.08.05 2 nd time of Year 2025	<ol style="list-style-type: none"> Approval of 2024 Directors' Remuneration to be Distributed in 2025 Approved the amendments to "Rules Governing the Calculation and Distribution of Remunerations for Directors." 	Approved by all committee members.	Proposed to BOD and approved by all attendant directors

	<p>3. Approved the amendments to “Employee Compensation Management Regulations”</p> <p>4. Approval of the First-half 2025 Operational Performance Bonus for Managers</p> <p>5. Approval of the 2024 Managerial Employee Compensation and Bonus to be distributed in 2025.</p>		
--	---	--	--

2. 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 (eg., 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.
3. Resolutions of the remuneration committee objected to by members or expressed reservations 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.
4. Scope of duties:
 - (1) Periodically reviewing this Charter and making recommendations for amendments.
 - (2) Establishing and periodically reviewing the performance assessment standards, the policies, systems, standards, and structure for the compensation of the directors and managerial officers of this Corporation.
 - (3) Periodically assessing the degree to which performance goals for the directors and managerial officers of this Corporation have been achieved and setting the contents and amounts of their individual compensation.
5. Remuneration Committee performance evaluation :

The company’s Board of Directors passed the Rules for Board of Directors Performance Assessments on May 5, 2021, stipulating that the Board of Directors should evaluate the performance of functional committees at least once every year. The internal evaluation shall be conducted at the end of each year, and the performance evaluation of the current year shall be carried out in accordance with these Rules. The company completed the performance evaluation of the Remuneration Committee in January 2026, and reported the results to the Board of Directors on March 10, 2026.

The 2025 performance evaluations of the Remuneration Committee were conducted via questionnaire. With five members completing the self-evaluation in writing separately, the final evaluation results are as follows:

The “Remuneration Committee Performance Self-Assessment Questionnaire” consisting of 5 elements and 20 assessment items, as self-assessed by 5 members.

 - A. Participation in company operations(4 items) : Positive comments given by all members.
 - B. Understanding of the responsibilities of remuneration committee(3 items) : Positive comments given by all members.

C. Improvement of the decision-making quality of remuneration committee(7 items) : Positive comments given by all members.

D. Composition of remuneration committee and member selection(3 items) : Positive comments given by all members.

E. Internal control(3 items) : Positive comments given by all members.

The entire assessment results show that all of the 5 members gave the positive comments on all of the elements.

The evaluation results ranged from Most Excellent (5) to Excellent (4), indicating that the overall operation of the Remuneration Committee is smooth and complies with the management requirements of the company, which effectively enhances the competency of the Board of Directors.

2.2.4 Operation of Sustainability Committee

A. Operation of Sustainability Committee

In terms of risk management activities, the annual risk management report was presented to the Sustainability Committee on November 4, 2025, and to the Board of Directors on November 6, 2025. The report explained the current implementation and progress on risk management including the types of risks faced by the Company, risk management highlights, and risk assessments. Appropriate response measures have been adopted by all competent units for each type of risk. The risk management procedures and outcomes have also been documented; amendments to the Sustainable Development Best Practice Principles been approved. The board of directors listens to the report of the sustainable operation task force and provides support on the current implementation situation and the future direction of promoting sustainable development. In addition, the board of directors also proposed future goals, strategy formulation and various suggestions regarding issues such as greenhouse gas inventory, social participation and volunteer activities, environmental protection, elderly support, educational assistance, and stakeholder communication.

A total of 1(A) Sustainability Committee meetings were held in 2025. The attendance of the independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【 B / A 】	Professional Capabilities	Remarks
Director(Convener)	Yung-Da Lin	1	0	100	Product Development Environmental Protection Social Engagement	
Independent Director	Wei-Jen Chu	1	0	100	Accounting and Auditing Risk Management Regulation Compliance	
Independent Director	Chung-Jen Chen	1	0	100	Strategic and Innovation Management Business Development Strategy Technology Policy and Industry Development	

Independent Director	Chun-Chung Chen	1	0	100	Competitive Strategy Organizational Management Internationalization Strategy	
Independent Director	Ching-Jen Chang	1	0	100	Accounting and Finance Internal Control Risk Decision-Making and Leadership	

B. Scope of duties:

- (1). Draft of sustainability policy.
- (2). Formulation of sustainability plan.
- (3). Review, follow, and revision of sustainability execution and report to BOD regularly.
- (4). Supervision of communication and issues that stakeholders including shareholders, customers, suppliers, employees, government, community, and media are concerned.
- (5). Matters that BOD assigns the committee to implement.

2.2.5 Corporate Governance Implementation Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the Reason for any such Departure

2.2.5.1 Corporate governance and code of ethics

Item	Implementation Status			Summary	Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO			
(1). Has the Company formulated and disclosed corporate governance principles in accordance with the Corporate Governance Best Practice	■			The Company has formulated Corporate Governance Principles in accordance with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and has disclosed these Corporate Governance Principles for the benefit of related parties on the Market Observation Post System (MOPS) and on the Company's official website: https://www.aten.com.tw/ .	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
Principles for TWSE/GTSM Listed Companies?				
(2). Shareholder structure and shareholders' rights				
A. Has the Company formulated internal operating procedures for handling shareholder suggestions, complaints, disputes and lawsuits, and are such matters handled in accordance with these internal operating procedures?	■		The Company has established a spokesperson system and an investor relations department, which is responsible for handling shareholders' queries and suggestions; the Company's website also has an investor relations contact window which can be used by shareholders to submit queries or search for relevant information.	No significant departure.
B. Maintenance of the list of major shareholders who exercise effective control over the Company, including details of who has final ownership over these major shareholders.	■		Handled by the Company's shareholder affairs personnel. In accordance with the requirements of Article 25 of the Securities and Exchange Act, the Company reports to the Market Observation Post System (MOPS) on a monthly basis any changes in the number of shares held by the Company's directors, supervisors, managerial officers and shareholders holding more than ten percent of the total shares of the Company.	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
C. Establishment by the Company of risk control methods and firewalls with respect to affiliates.	■		The Company has drawn up Operational Procedures for Affiliates and Affiliate Transactions, Procedures for the Management of Subsidiaries, along with other relevant procedures and regulations, and has implemented them properly, thereby ensuring effective risk control and firewall function operation with respect to affiliates; the rules in question have been disclosed for the benefit of related parties on the Company's official website: https://www.aten.com/tw/zh/aten-info/investor-relations/corporate-governance/company-rules/	No significant departure.
D. Has the Company formulated internal rules that prohibit Company personnel from using market information that is not yet in the public domain for the purpose of buying or selling securities?	■		The Company has formulated Operational Procedures for the Management of Important Internal Information and the Prevention of Insider Trading, and prohibits Company personnel from using market information that is not yet in the public domain for the purpose of buying or selling securities; the rules in question have been disclosed for the benefit of related parties on the Company's official website: https://www.aten.com/tw/zh/aten-info/investor-relations/corporate-governance/company-rules/	No significant departure.
(3) Organization and responsibilities of the Board of Directors				
A. Has the Board of Directors formulated a diversity policy and concrete management goal	■		Article 20 of ATEN's Corporate Governance Principles specifies a diversity policy in relation to the members of the Board of Directors, stipulating that the Board should include members with different professional backgrounds, of different genders, and with different work experience, etc.	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
regarding its composition, and is this diversity policy being implemented?			<p>All Board members are required to have a specialist background in different areas, such as finance, accounting, industry-specific expertise, etc. ATEN's Board of Directors consists of ten directors. There are Four independent directors, accounting for 40% of all directors. Female directors account for 10% of all directors; there is one director in the 51 – 60 age range, five directors in the 61 – 70 age range, two directors in the 71 – 80 age range, and two directors in the 81 – 90 age range. Directors with industry-specific expertise and business management expertise include Chairman Sun-Chung Chen (Kevin Chen), Vice Chairman Shang-Jen Chen, Director Yung-Da Lin, Director Chen-Lin Kuo, Director Se-Se Chen, Director Shiu-Ta Liao,. Independent Director Wei-Jen Chu is a Partner and Honorary Director at Candor Taiwan CPAs. Independent Director Ching-Jen Chang was an accountant in Deloitte & Touche. Both of them have a strong specialist background in accounting. Independent Director Chung-Jen Chen is the Professor at the College of Management, National Taiwan University, as well as holding the positions of Director of the Center for Technology Policy and Industry Development at National Taiwan University, while Independent Director Chun-Chung Chen is Associate Professor at the Graduate Institute of International Business at National Taiwan University. Both of them have a strong specialist background in business and finance. To strengthen corporate governance, the proportion of female directors is expected to increase to one-third in the future. For further information please refer to page 10 board diversity policy and implementation status.</p>	

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
B. In addition to the compensation committee and audit committee that are required by law, has the Company voluntarily established any other type of functional committee?	■		In April 2012, ATEN's Corporate Social Responsibility (CSR) Policy Statement and Institution and Management System were approved by the Board of Directors, with the Corporate Social Responsibility Management Committee being designated as the highest CSR management body within the company; the ATEN Corporate Social Responsibility Management Committee was renamed in 2022 to become the "Sustainability Committee." The Sustainability Committee is made up of directors and independent directors, and is responsible for the development of sustainability polices and initiatives. Every year, project implementation results and future forecasts and plans are submitted to the Sustainability Committee for review, with the Sustainability Committee in turn reporting to the Board of Directors.	No significant departure.
C. Has the Company formulated Board of Directors performance appraisal rules and appraisal methods, and is performance appraisal implemented on a regular basis every year? Has the Company submitted the results of performance assessments to the board of directors and used them	■		The company's Board of Directors passed the Rules for Board of Directors Performance Assessments on May 5, 2021, stipulating that the Board of Directors should evaluate the performance of the board of directors at least once every year. The internal evaluation shall be conducted at the end of each year, and the performance evaluation of the current year shall be carried out in accordance with these Rules. The company completed the performance evaluation of the board of directors in February 2026, and reported the results to the Board of Directors on March 10, 2026. The items subject to evaluation for the members of the board (either self-evaluation or peer-review) include: (1) Board performance evaluation: At least includes level of participation in company operations, the quality of Board decisions, Board composition and	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
as reference in determining compensation for individual directors, their nomination and additional office term?			<p>structure, appointment of directors and their continued development, and internal controls. (2) Individual director performance evaluation: At least includes grasp of company targets and missions, understanding of the director's role and responsibilities, level of participation in company operations, internal relationship management and communication, director's specialty and continued development, and internal controls. (3) Functional committee performance evaluation: Participation in company operations, understanding of the responsibilities of functional committees, improvement of the decision-making quality of functional committees, composition of functional committees, and member selection and internal control. The 2025 performance evaluations of the board of directors were conducted via questionnaire. With ten directors completing the self-evaluation in writing separately, the final evaluation results are as follows:</p> <p>Board performance evaluation: The board performance evaluation items consist of 5 elements and 45 assessment items. The evaluation results ranged from Most Excellent (5) to Excellent (4), indicating that the BOD takes responsibilities of supervising corporation strategy, major operation, and risk management, and implement internal control system. The overall operation is smooth and complies with the management requirements of the company, which effectively enhances the competency of the Board of Directors. Individual director performance evaluation: individual director performance evaluation items consist of 6 elements and 23 assessment items. The evaluation results ranged from Most Excellent (5) to Excellent (4), indicating that directors gave</p>	

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
			the positive comments on the efficiency and effect of all items application. The results of the performance evaluation shall be submitted to the board of directors for reference in considering the salary and compensation for each individual director and nomination for continued service as a director.	
D. Regular appraisal of the independence of the Company auditor.	■		ATEN evaluates the level of independence and competency of the company auditor on an annual basis. The evaluation items include: Confirming that the auditor does not have any relationship of financial interest or business relationship with the Company that might affect his or her independence; confirming that the auditor has not, within the last two years, served as a director, supervisor or managerial officer of the Company or in any position that would enable him or her to exercise significant influence over auditing matters; confirming that the auditor has not held a managerial position relating to Company decision-making; confirming that the auditor has not been employed by the Company in another role on a regular basis and in receipt of a fixed salary; confirming that the auditor has not been pressured by the Company's management to make inappropriate decisions in regard to auditing policy or make inappropriate disclosure; confirming that the auditor has no borrower or lender relationship with any of the Company's affiliates; confirming that the auditor has not provided auditing services to the Company for more than seven consecutive years; confirming that the auditor and the auditing team have submitted an auditor's independence certificate. The Company periodically evaluates the competency of the CPA using	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
			the Audit Quality Indicators (AQI). The 13 indicator items of the AQI all showed that the CPA's audit experience, engage quality control review (ECQR) experience and hours of training were all above the industry average. The auditor's independent and competency appraisal report for FY2025 was approved by the Board of Directors on March 10, 2026.	
(4). Has the TWSE/TPEX listed company been equipped with competent and appropriate numbers of corporate governance personnel, and designated a CGO responsible for corporate governance-related affairs (including but not limited to providing directors and supervisors with the information required for business execution, assisting directors and supervisors with legal compliance, handling matters related to board meetings and shareholders meetings in accordance with the law, and producing meeting	■		On March 14, 2023, the company's Board of Directors approved the appointment of Senior Assistant Vice President Wayne Tyan, the company's chief financial officer, as corporate governance manager, to be responsible for matters relating to corporate governance. The main responsibilities of corporate governance personnel are to protect shareholders' interests and treat shareholders fairly, provide directors the information needed to carry out their duties, provide assistance to ensure compliance with laws and regulations, handle matters related to audit committee's meetings, board of directors' meetings and shareholders' meetings in accordance with the law (5 board of directors' meetings, 5 audit committee meetings, and 1 annual general meeting have been held in 2025), handle company registrations and amendments to such registrations, prepare the minutes for the board of directors' meetings and shareholders' meetings, arrange trainings for directors and supervisors (2 courses were arranged in 2025), hold investor conferences (4 online conferences were held in 2025) and participate in investment forums on an ad hoc basis, at which financial information is distributed and investors can receive non-financial information, and which establishes a diverse communication channel with investors, etc. Details of the	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
minutes for board of directors meetings and shareholders meetings)?			development and training activities undertaken by ATEN's corporate governance manager in FY2025 are shown in the appended table.	
(5). Has the Company established channels for communication with stakeholders, and has the Company established a dedicated section for stakeholders on its corporate website, and does the Company respond appropriately to stakeholders' concerns regarding the Company's CSR activities?	■		The Company has established channels for communication with stakeholders via its corporate website, providing customers, consumers, investors, suppliers and other stakeholders with methods for communicating with the Company, so as to be able to gain a better understanding of stakeholders' expectations and needs; the Company also provides appropriate response mechanisms for handling issues of concern to stakeholders. The company's website: https://www.aten.com/tw/zh/aten-info/csr/page-stakeholders/	No significant departure.
(6). Has the Company appointed a dedicated shareholder affairs agent to handle shareholder affairs?	■		The Company has appointed CTBC transfer agency division to handle shareholder affairs on the Company's behalf.	No significant departure.
(7). Information Disclosure A. Establishment of a Company website, and disclosure of financial and corporate governance information.	■		The Company already discloses relevant information on its website in Chinese and English version and appointed dedicated personnel to be responsible for updating website information.	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
B. Other methods of disclosure adopted by the Company.	■		The Company has appointed dedicated personnel to be responsible for the collection and disclosure of relevant information, and has established a spokesperson system. The information disclosed at investor presentations is also disclosed on the Company website: https://www.aten.com/global/en/aten-info/investor-relations/investor-event/	No significant departure.
C. Does the Company announce and report the annual financial report as early as possible within two months after the end of the fiscal year, and announce and report the first, second and third quarter financial reports and the operating status of each month as early as possible before the required deadlines?	■		The Company has already announced its interim financial reports and information on the revenue for each month. For details on the operation status of each month, the revenue announcement calendar has been disclosed in the financial information section of the investor relations section on the company's website: https://www.aten.com/global/en/aten-info/investor-relations/financial-information/	No significant departure.
(8). Is there any other important information to facilitate a better understanding of the company's corporate governance practices (e.g.,	■		A. Employees' rights: ATEN implements protection of employees' rights in accordance with the provisions of the Labor Standards Law and ATEN's own internal regulations. B. Concern for employees: ATEN is committed to providing its employees with a safe, healthy working environment. Besides providing employees with annual health examinations, ATEN	No significant departure.

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?			<p>has also established a Medical Office, with a full-time Occupational Health Nurse, and has retained the services of two doctors to provide consulting services. ATEN organizes health promotion activities and education and training activities on a regular basis, implements health management, and arranges various types of health consulting services, including special clinics. Furthermore, contracts have been signed with nearby clinics, allowing company employees to have their registration fees waived to reduce their financial burden, and providing medical assistance and follow-up care.</p> <p>To foster a friendly workplace and implement employee care, the company has established lactation rooms in accordance with relevant regulations, providing dedicated spaces for breastfeeding and milk collection. These rooms are equipped with basic facilities and offer privacy, allowing female employees to breastfeed or collect milk safely during work hours, balancing work and childcare needs. Additionally, health stations are located throughout the company premises, providing employees with health assessments and stress relief services, continuously promoting a gender-friendly, family-supportive, and health-promoting workplace culture.</p> <p>C. Investor relations: Besides making public announcements of the company's important operational and financial information on the Market Observation Post System (MOPS) as required by law, ATEN has also established an Investor Relations Contact Window to handle</p>	

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
			<p>matters relating to disclosure and investor relations, etc., thereby enhancing overall transparency. The ATEN corporate website also includes an Investor Relations section where information relating to corporate governance, company finances and operations is posted for the reference of investors.</p> <p>D. Supplier relations and stakeholder relations: Supplier relations and stakeholder relations are handled in accordance with the relevant regulations. Purchasing and quality agreements are signed with suppliers, to safeguard the legal rights of both parties. The Company undertakes supplier assessment, and implements occasional supplier audits, as well as arranging supplier meetings to help build consensus regarding collaboration between the Company and its suppliers. In accordance with customers' requirements and with international regulations, the Company requires that suppliers do not use or manufacture materials that contain restricted, environmentally-harmful substances, and strives to realize "green" production, in line with the principles of environmental protection.</p> <p>E. Development and training for directors: Besides encouraging directors to undergo training programs provided by relevant organizations, ATEN also proactively arranges lectures, held after the conclusion of board meetings, at which specially invited experts discuss relating issues. Directors' record of attendance at board meetings is made public on MOPS, as are the development and training activities undertaken by directors. Details of the development and</p>	

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
			<p>training activities undertaken by ATEN's directors in FY2025 are shown in the appended table.</p> <p>F. Risk management policy and risk measurement criteria implementation status: ATEN has formulated a risk management policy and risk assessment criteria, and has drawn up relevant systems and control mechanisms with respect to the major types of operational risk, including financial and accounting controls, and risk evaluation and control measures for sales operations, production operations, computerized data management etc., with the aim of strengthening overall risk control capability.</p> <p>G. Customer feedback strategy implementation status: The Company proactively collects customer feedback, and analyzes and studies customer needs, so as to be able to upgrade service quality and offer appropriate solutions. The company's efforts in this area include the annual implementation of a global customer satisfaction survey, the weekly implementation of an after-sales service satisfaction survey, and the integration of customer satisfaction into the company's adoption of ISO-compliant operation, so as to strengthen management, enhance efficiency, and ensure effective quality control, while also establishing appropriate auditing and follow-up mechanisms. The company has also established channels for bi-directional, diversified customer communication. These include the eService online service platform, the ATEN Partner Portal, the ATEN Support Center, the insertion of a feedback form in product packaging, and the inclusion of a customer feedback section in each of our regional websites, etc. In this way, we</p>	

Item	Implementation Status			Any Departure of such Implementation from the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure
	YES	NO	Summary	
			<p>are able to ensure that customers' needs are met within the shortest possible timeframe.</p> <p>H. Purchasing of insurance for directors : ATEN has purchased liability insurance on behalf of its directors.</p> <p>I. Intellectual Property Management Plan : please refer to the supplementary section 2.2.5.2</p>	

(9). Please outline the improvements that the Company has made in regard to the most recent Corporate Governance Evaluation Results published by the Taiwan Stock Exchange Corporate Governance Center, along with details of the priority items and measures to implement in regard to areas where improvements have not yet been made.

In the FY2024 Corporate Governance Evaluation Results, ATEN ranked in the top 5% band of TWSE-listed companies and also in the top 5% band of TWSE/TPEX-listed companies with a market value between TWD 5 to 10 billion. Recent improvements implemented include: The Company set up Sustainability Development Committee and has established the regulation of Self-Evaluation or Peer Evaluation of the Board of Directors. The board performance evaluation shall be conducted and reported to BOD regularly every year. And also External performance evaluation of the board of directors at least every three years. The Company shall determinate an individual director's remuneration and nomination for reelection based on the evaluation results of his or her performance. To enable independent directors to promptly identify potential misconduct within the company, a whistleblower mailbox (whistleblower@aten.com) has been established. The company has established channels for communication between employees, shareholders and other stakeholders and the independent directors, to enable the independent directors to promptly identify possible issues at the company. Formulating specific measures to enhance corporate value and submitting them to the board of directors; uploading the annual financial report in English 18 days before the general shareholders meeting.

The results of the 12th Corporate Governance Evaluation have not yet been announced as of the date of report. However, the Company has submitted an application to the competent authority for verification of TIPS, and the competent authority appointed review committee members to conduct a meeting review and on-site inspection of the Company on December 10, 2025. Based on the review results that day, the Company obtained TIPS Level A certification, which is valid until December 31, 2026.

Areas that the company will be working to strengthen in the future include: Increase the number of female directors; establish a Nomination Committee.

Appended Table : Continuing Education /Training of Directors and Corporate Governance Manager in 2025

Title	Name	Date	Host	Training Title	Duration	Training hours of Current year
Chairman	Sun-Chung Chen	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
Vice Chairman	Shang-Jen Chen	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
Director	Yung-Da Lin	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
Director	Chen-Lin Kuo	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6
		Nov. 21	Taiwan Securities & Futures Institute	2025 Insider Trading Legal Compliance Awareness Briefing	3	
Director	Shiu-Ta Liao	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
Director	Se-Se Chen	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6

Title	Name	Date	Host	Training Title	Duration	Training hours of Current year
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
Independent Director	Wei-Jen Chu	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
Independent Director	Chung-Jen Chen	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	12
		Aug. 7	Taiwan Corporate Governance Association	Trump 2.0: Corporate Response Strategies for Global Tax Reform and Supply Chain Restructuring	3	
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
		Nov. 7	Taiwan Corporate Governance Association	Sustainable Heritage and AI Application Transformation	3	
Independent Director	Chun-Chung Chen	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	18
		Jul. 9	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6	
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
		Nov. 11	Corporate Operating and Sustainable Development Association	The Four Steps to Information Security	6	

Title	Name	Date	Host	Training Title	Duration	Training hours of Current year
Independent Director	Ching-Jen Chang	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	6
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
Corporate Governance Manager	Wayne Tyan	Apr. 29	Taiwan Securities & Futures Institute	Corporate Climate Governance and TCFD Disclosure Practices	3	12
		Oct. 31	Taiwan Securities & Futures Institute	2025 Insider Trading Legal Compliance Awareness Briefing	3	
		Nov. 6	Taiwan Securities & Futures Institute	Diversified management of external influences creates positive corporate value	3	
		Dec. 2	Taiwan Corporate Governance Association	Low-carbon economy and corporate sustainability strategies	3	

2.2.5.2 Intellectual Property Management Plan

Novelty is the Company's core value, and innovation and R&D have always been the driving force behind the Company's progress. The Company has always attached great importance to R&D, and allocates sufficient funding for R&D every year. The Company has established an R&D Department to coordinate R&D work and actively develop new products for the Company, directing efforts towards diversification. The Company has obtained many important invention patents with its strong R&D capabilities, and has thus ranked in the top 100 domestic corporate patent applicants announced by the Intellectual Property Office, Ministry of Economic Affairs for many years. The Company also won the Corporate Contribution Award of the National Invention and Creation Award organized by the Intellectual Property Office, Ministry of Economic Affairs. This means that the Company's patented technologies over the years have not only won widespread recognition in various industries, but are also highly practical and most have been applied in the Company's products, generating impressive value from patents obtained around the world.

The Company's intellectual property rights-related regulations include the Patent Management Regulations, Patent Competition Implementation and Reward Regulations, Patent Marking Management Regulations, Trademark Management Regulations, and Intellectual Property Rights Reward Regulations. All of the Company's intellectual property-related documents are

centrally managed by the Global Legal & IPR Division, and are stored in the archives of the Digital Data Management Department to ensure the integrity and security of intellectual property rights.

In addition, the Company established a Patent Review Committee to review patent proposals on a monthly basis, and the joint review by the committee ensures the quality of the Company's patents, showing our solid capabilities in developing patented technologies.

The Company formulates an intellectual property management strategy and sets target values each year based on its own development goals. We also hold patent competitions every year based on market trends or technological advancements to stimulate employees' creativity. The service contracts signed between the Company and its employees clearly stipulate that all R&D results and intellectual property rights obtained by employees due to or related to their positions belong to the Company. This ensures that the Company legally obtains intellectual property rights. Furthermore, the Company takes a more proactive approach to protecting its innovative R&D results, safeguarding its rights, and taking measures to avoid infringement.

Measures for the protection and management of intellectual property implemented in 2025:

I. Patent Protection and Management Measures

The Company's patent management strategy is to encourage employees to make proposals, which will encourage employees to engage in R&D and innovation, and thereby enhance the Company's competitiveness and energy in operations. The Global Legal & IPR Division manages the following aspects of patent development: conducting patent searches to avoid patent applications being rejected due to identical or similar prior cases; reducing the risk of patent infringement in product development; and providing design avoidance advice to assist R&D units in revising designs. The patent protection and management measures this year are as follows:

1. Patent application process control: Accelerate patent applications to strengthen the protection of the Company's rights and interests.
2. Assess the scope and application value of patent rights: The Global Legal & IPR Division analyzes patents owned by the company each quarter to confirm the necessity of maintenance and save on maintenance costs.
3. After analyzing the value of the patents, except for those that are not maintained, we select suitable patents for disposal or licensing to maximize the contribution of the patents: In 2025, the Global Legal & IPR Division reviewed all of the Company's US patents related to audio-visual streaming, and will discuss the licensing or disposal of the patents with a globally renowned patent licensing company.
4. To understand the direction in which our competitors are moving towards, which will help us formulate our patent strategy, the Global Legal & IPR Division monitors and prepares quarterly reports summarizing the latest patents of competitors. After preparing the reports, the Division meets with R&D personnel and PMs to discuss and guide the proposal of new patents.

5. Patent rights protection assessment: The Global Legal & IPR Division continuously monitors patent infringements in the market to protect the Company's rights. We test and analyze competing products each year and issue warning letters or file lawsuits after collecting evidence.

Going forward, the Company will take a more proactive approach to protect its R&D results, and will take legal action against manufacturers who use the Company's intellectual property rights without licensing. If the manufacturer does not respond in good faith or propose a solution, the Company will take legal action to demonstrate its determination to actively protect its intellectual property rights.

II. Trademark Protection and Management Measures

The Company's trademark management strategy is to effectively manage and utilize the Company's trademark rights and related documents to fully benefit the Company and protect the Company's goodwill. The Company's trademark registration applications, maintenance, and disputes must be handled in accordance with the Trademark Management Regulations. Since trademarks represent a company's current image or the image it wants to build, the Global Legal & IPR Division requires that trademarks be used consistently and correctly to represent the brand image.

The Global Legal & IPR Division reports on the Company's current global trademark portfolio at annual meetings, so that managers will understand the status of trademark applications worldwide and how to properly use trademarks in the countries where they are registered. The Marketing/Promotion Center is instructed to pay attention to whether trademarks are used correctly in the countries where they are registered when planning product design or marketing strategies.

III. Trade Secret Protection and Management Measures

The Company is an electronics company in the tech industry, and has applied for numerous patents over the years. We continue to engage in R&D as R&D capabilities and patent applications are extremely important to the plaintiff company. Therefore, information security and trade secrets protection measures require a certain level of rigor. To protect the Company's trade secrets and confidential information, the Company has adopted "physical confidentiality measures" to effectively prevent unrelated personnel from accessing trade secrets and sensitive information. For example, office areas have strict access control. In addition to posting access control warnings at the entrance of the office area, there is also a video surveillance system. Employees must swipe their personal access card (which also serves as their employee ID card) to enter the office area.

The personal access card (ID card) is also required to activate the photocopier in the office. Employees must use the card and enter the password to photocopy documents. There is also a clear warning posted above the office shredder prohibiting employees from reusing waste paper to prevent the leakage of confidential information (including trade secrets).

In addition, the Company adopts "normative confidentiality measures" for trade secrets or other sensitive information. For example, the Company has rigorous regulations for the control of various documents and information, and therefore established and strictly implements relevant regulations, including the "Regulations for the Management of Confidential Documents and

Data," "Regulations for the Management of Access to Confidential Information on Computers," and "Regulations for Management of Information and Communication Security." For example, employees must sign and abide by the "Statement of Compliance with the Regulations for the Use of Internet Services" and the "Regulations for the Use of E-mail Accounts." The implementation method is that each employee has a personal computer account and password. The system will regularly remind employees to change their passwords to prevent cybersecurity vulnerabilities and effectively protect important information. In addition, each employee must apply for an e-mail account from the Company, which will be used by the employee exclusively during the term of employment. Furthermore, the Company places great importance on the management of trade secrets and confidential information, in principle, employees will only be able to open e-mails in their company e-mail account within the Company's premises. Employees must submit an application to the Company to open e-mails in their company e-mail account outside the Company's premises, e.g., on their personal mobile phone. The above-mentioned computer and e-mail control system is one of the most basic confidentiality measures adopted by the Company. In addition, all employees sign a confidentiality agreement with the Company when they come on board, and agree to take necessary measures to maintain the confidentiality of confidential information they learn or possess during their employment, and not to leak, inform, deliver, transfer to others, publish, or otherwise disclose the information to others. Furthermore, for inventions that are novel and economically valuable but not suitable for public disclosure, and which fall under the protection of trade secret laws in various countries, the Company will protect them as trade secrets. If an invention is deemed a trade secret by the Company's Patent Review Committee due to patent application considerations, the inventor is still entitled to the incentives provided by the Intellectual Property Rights Reward Regulations and will receive a bonus.

IV. Implementation Status

1. Intellectual property and trade secret protection are included in training courses for new employees each year.
2. In 2025, the Company held in-person training courses on intellectual property rights (patents and trade secrets). The Global Legal & IPR Division has recorded the intellectual property rights courses (including trademarks, copyrights, and patents) and provide them online for employees to make up or review courses, further raising employees' intellectual property awareness.
3. The following intellectual property rights-related regulations were established or amended in 2025: Intellectual Property Management Manual, Patent Management Regulations, Contract Management Regulations, Legal Case Handling Regulations, Intellectual Property Rights Reward Regulations, and Patent Competition Implementation and Reward Regulations.
4. Patents:
 - a. As of December 2025, the Company has been granted a total of 1,376 patents worldwide (1,188 invention patents), and there are currently 514 patents still valid (499 invention patents). The Company obtained a total of 31 patents (29 invention patents) in 2025.
 - b. As of December 2025, 46 old patent families (a total of 95 patents) were submitted to the Patent Review Committee Board for review based on the patent value analysis. Among them, the Patent Review Committee made the decision to not maintain 31 patent families (a total of 63 patents).

- c. The Company is reviewing its current 48 US patents and is consulting with the international patent licensing company. We plan to license or dispose of the patents to further reduce maintenance costs and monetize our intangible assets.
 - d. As of December 2025, 38 new patent proposals have been reviewed, 26 of the proposals were submitted to the Patent Review Committee for review, and 13 of the proposals were approved by the Patent Review Committee. The Global Legal & IPR Division will subsequently carry out the patent applications.
 - e. The Global Legal & IPR Division will continue to monitor patent infringements in the market to protect the Company's rights and interests. We took legal action against competing products that were suspected of infringing on our patent rights.
5. Trademarks: As of December 2025, the Company had 177 approved trademark registrations in 36 categories in 35 countries worldwide. We will continue to apply for new trademarks for newly developed consumer products.
6. Trade secrets: For intellectual property rights belonging to the Company that are not suitable for public disclosure and meet the criteria in the Trade Secrets Act: confidentiality and value, the Company takes reasonable confidentiality measures.

V. Implementation of Taiwan Intellectual Property Management System

The Company decided to implement Taiwan Intellectual Property Management System(TIPS) in FY2025. Thus, developed the intellectual property management manual, then signed and issued by the president on August 20, 2025. The main purpose is to establish a systematic management system that links intellectual property management with operational goals through the "PDCA cycle". This system can help companies manage intellectual property rights and their outputs, check for deficiencies, and is a standard system similar to ISO. The Company has submitted an application to the competent authority for verification of TIPS, and the competent authority appointed review committee members to conduct a meeting review and on-site inspection of the Company on December 10, 2025. Based on the review results that day, the Company obtained TIPS Level A certification, which is valid until December 31, 2026.

2.2.6 Fulfillment of ESG and Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"

Evaluation Item	Implementation Status			Deviations from "Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
1. Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?	■		<p>ATEN's Corporate Social Responsibility (CSR) Policy Statement and Institution and Management System were approved by the Board of Directors in 2012; the ATEN Corporate Social Responsibility Management Committee was renamed in 2022 to become the "Sustainability Committee." The Sustainability Committee is made up of directors and independent directors, and is responsible for the development of sustainability polices and initiatives. A Sustainability Implementation Team was established under the Sustainability Committee to meet monthly to discuss, study and implement tasks passed by the Committee including net zero, environmental protection action, green energy and greenhouse gases inventory, stakeholder communication, social engagement, volunteer activities and other topics. Annual reports are made to the Sustainability Committee and Board of Directors.</p> <p>In terms of sustainability and risk management activities during 2025, the annual risk management report was presented to the Sustainability Committee on November 4, 2025, and to the Board of Directors on November 6, 2025. The report explained the current implementation and progress on risk management including the types of risks facing the Company, risk management highlights, and risk assessments. Appropriate response measures have been adopted by all competent units for each type of risk. The risk management procedures and outcomes have also been documented; amendments to the Sustainable Development Best Practice Principles been approved. The board of directors listens to the report of the sustainable operation task force and provides support on the current implementation situation and the future direction of promoting sustainable development. In addition, the board of directors also proposed future goals, strategy formulation and various suggestions regarding issues such as greenhouse gas inventory, social participation and volunteer activities, environmental protection, elderly support, educational assistance, and stakeholder communication.</p>	None

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
2. Does the company establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of proposing the corporate social responsibility policies and reporting to the board?	■		<p>I. The information disclosed by the company covers the sustainable development results of major operations centers between January 2025 and December 2025. The Headquarters and the production facilities in Xizhi correspond to the boundaries for risk assessment.</p> <p>II. The Sustainability Committee examined the operations of each department based on the materiality principles in sustainability reporting, and took the degree of stakeholder concern into account when evaluating material topics. Management policies for the recognition, supervision and control of risk as well as action plans were devised to mitigate the impact of related risks. The relevant risk management actions are as follows:</p> <p>1. In terms of environment:</p> <p>(1) The risk management procedures for climate change are based on the Task Force on Climate-Related Financial Disclosures (TCFD) framework. Via cross-departmental discussion on climate change issues, five sets of opportunities and risks are identified.</p> <p>(2) Obtaining the ISO 14001 certification through environmental management, it could effectively reduce pollution and emissions on the environment.</p> <p>(3) Completing the ISO 14064-1 inspection on the inventory and reporting of greenhouse gas emissions and the approval of a third-party corporation review. Measures of carbon reduction were taken based on the inventory results to effectively reduce carbon emissions.</p> <p>2. In terms of society:</p> <p>(1) Passed the ISO 45001 Occupational Health and Safety Management Systems Certification to ensure workplace safety for our colleagues.</p> <p>(2) Work safety education and trainings are held every year to raise awareness of emergency response</p>	None

Evaluation Item	Implementation Status			Deviations from “ Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
			<p>and personal safety management measures among employees.</p> <p>(3) The company complies with government regulations and the RoHS Directive of the European Union, and does not use hazardous substances in its products.</p> <p>(4) To ensure the quality of customer services, customer service hotlines and websites were established to strengthen the relationship with customers.</p> <p>3. In terms of corporate governance:</p> <p>(1) The company independently develops products and applies for patents to ensure the company's interests.</p> <p>(2) Continuing education of the latest legal policies and systems are planned and arranged for directors annually.</p> <p>(3) Different communication channels, including website, email, and telephone, have been provided for communicating with stakeholders.</p> <p>(4) Annual health exams are organized for employees and expert consultations provided through Employee Assistance Programs (EAPs) to help employees solve problems at or outside of work.</p> <p>(5) The three highs (high blood sugars, high cholesterol, and high blood pressure) have become a common health problem for people in Taiwan. The Company provides measures to prevent the three highs, such as: organizing health forums and using the company's intranet to promote information on the prevention of three highs.</p>	

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
3. Environmental issues (1) Does the company establish proper environmental management systems based on the characteristics of their industries?	■		Head office, Taiwan Xizhi factory, and China factories have established an environmental management system based on the ISO 14001 standard. The company complies with all relevant laws and regulations, and implements pollution prevention measures. It has created a first-class working environment, and works to safeguard employees’ physical and mental wellbeing. The company strives to fulfill its social responsibilities and its environmental protection obligations. Furthermore, the Head Office and the Taiwan Xizhi Factory have been conducting greenhouse gas emission inventories in accordance with ISO 14064-1 and have passed the reviews of a third-party organization every year since 2016. The effectiveness of emission reduction measures has been tracked and disclosed in the sustainability report and the company’s website ever since. https://www.aten.com/tw/zh/aten-info/csr/reports/	None
(2) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	■		The company proactively promotes energy saving measures, introduces solar energy equipment, and establishes manufacturing process control mechanisms to reduce the energy loss during the manufacturing process in addition to the promotion of efficiency enhancement solutions. To ensure that manufacturing processes and products both meet the standards of RoHS, REACH, and the environmental requirements of customers, the company constantly focuses on the updates of these international regulations and requests the compliance of its supply chain partners to co-reduce the impact of products on the environment, including the recycling of materials, the utilization of renewable energy to manufacture products, and the reduction of pollution during the manufacturing processes. The environmental management system of the company has been promoting the “Green Product Design” environmental management solution every year since 2017, to research, develop, and design products based on four aspects, including an easy-to-disassemble design, the choice of materials, energy consumption, and the level of impact to the environment. This is our commitment to environmental protection.	None

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons									
	Yes	No	Abstract Explanation										
(3) Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?	■		The Board of Directors is the top guidance unit for risk management. Current and potential risks from climate change to the Company have already been incorporated into the scope of the Company's risk management. The Task Force on Climate-related Financial Disclosures (TCFD) framework has also been used as a reference during the identification of climate-related risks and opportunities. Formulate relevant policies and mitigation plans, and report regularly to ATEN's highest-level sustainability management body, the Sustainability Development Committee, as well as to the Board of Directors.	None									
(4) Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on energy efficiency and carbon dioxide reduction, greenhouse gas reduction, water reduction, or waste management?	■		<p>1. Greenhouse gas management:</p> <p>The company is committed to reducing its energy consumption and greenhouse gas emissions. For this reason, it has established internal inventory mechanisms in accordance with ISO 14064-1, and has proactively conducted voluntary greenhouse gas emission inventories, continually established energy conservation plans, and enhanced the utilization of energy to achieve carbon dioxide reductions and lessen their overall impact to the environment.</p> <p>The company and the Taiwan Xizhi Factory have completed the annual ISO 14064-1 category 1 and 2 inventories mechanism (the third-party certifications will be implemented in May, 2026). The greenhouse gas emissions (unit: tons CO2e) in the past years are as follows:</p> <table border="1" data-bbox="898 1090 1561 1240"> <thead> <tr> <th>Year</th> <th>Category 1</th> <th>Category 2</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>960.4839</td> <td>1940.1773</td> </tr> <tr> <td>2025</td> <td>90.4090</td> <td>1686.2408</td> </tr> </tbody> </table> <p>In 2025, the total greenhouse gas emissions from Scope 1 and Scope 2 amounted to 1776.6498 metric tons of CO2e. The majority of these emissions (94.91%) originated from Scope 2 electricity consumption. The remaining 5.09% came from Scope 1 emissions related to fuel used in manufacturing processes and public</p>	Year	Category 1	Category 2	2024	960.4839	1940.1773	2025	90.4090	1686.2408	None
Year	Category 1	Category 2											
2024	960.4839	1940.1773											
2025	90.4090	1686.2408											

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons									
	Yes	No	Abstract Explanation										
			<p>utility systems. Compared to the previous year, the decrease in emissions was primarily due to the replacement of outdated chiller systems. Two KLTW-200S-1RCH magnetic levitation chillers were installed as part of the upgrade project. These chillers, which have achieved the highest energy efficiency rating (Grade 1), are now in operation.</p> <p>2. Water resource management:</p> <p>Although the manufacturing processes of the company do not need water, seeing how climate change and global warming have caused water resource deficiencies, the company has focused on water resource conservation and environmental protection issues, and started saving water in every day processes, making the best use of the water resources available. The total amount of water used by the company in the past two years (unit: kL) is as follows:</p> <table border="1" data-bbox="712 943 1742 1141"> <thead> <tr> <th>Year</th> <th>Total Water Consumption</th> <th>Total Water Consumption (kL)/ Revenue of Parent Company (Unit: NT million)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>16350.71</td> <td>4.66</td> </tr> <tr> <td>2025</td> <td>19942.21</td> <td>6.51</td> </tr> </tbody> </table> <p>The specific method of the company on water conservation is replacing water faucets with “water saving label” faucets and post the “save water” slogan next to the faucets as a reminder to our colleagues. In the spirit of increasing income and reducing expenditure, the company has promoted the concept of water conservation among colleagues and reduced the consumption of water resources.</p>	Year	Total Water Consumption	Total Water Consumption (kL)/ Revenue of Parent Company (Unit: NT million)	2024	16350.71	4.66	2025	19942.21	6.51	
Year	Total Water Consumption	Total Water Consumption (kL)/ Revenue of Parent Company (Unit: NT million)											
2024	16350.71	4.66											
2025	19942.21	6.51											

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons									
	Yes	No	Abstract Explanation										
			<p>3. Waste recycling:</p> <p>Waste recycling management is the company's first priority for green production. The company produces no hazardous industrial waste, and recycles tin dross and cardboard boxes through professional and certified contractors, who turn them into various renewable products for other industries. The statistics (unit: kg) of the company’s waste in the past two years are as follows:</p> <table border="1" data-bbox="857 603 1599 754"> <thead> <tr> <th>Year</th> <th>Tin Dross</th> <th>Cardboard Boxes</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>430</td> <td>37700</td> </tr> <tr> <td>2025</td> <td>340</td> <td>34050</td> </tr> </tbody> </table> <p>The company has shown a longstanding commitment to the reduction of waste. Not only has it provided employees with produced waste management education, but has also put signs and slogans of trash assortment in factories to promote trash assortment.</p> <p>Every year, the company compiles statistics on its greenhouse gas emissions, water consumption, electricity usage, and total weight of waste generated, and uses these statistics as a basis for formulating management mechanisms and for ongoing improvement. All relevant information is disclosed in the company’s annual ESG Report.</p>	Year	Tin Dross	Cardboard Boxes	2024	430	37700	2025	340	34050	
Year	Tin Dross	Cardboard Boxes											
2024	430	37700											
2025	340	34050											
<p>4. Social issues</p> <p>(1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>	■		<p>ATEN International Co., LTD. (“ATEN”) complies with local laws and regulations in all countries and regions where we operate, and upholds the human rights of all workers. We identify and support the spirit and principle disclosed in international human rights standards such as The International Bill of Human Rights, The International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, and Ten Principles of The United Nations Global Compact. We also align our actions with the Responsible</p>	None									

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
			<p>Business Alliance Code of Conduct. To undertake our corporate social responsibility, we treat each worker with dignity and respect, and forbid any violation of human rights. View ATEN Human Rights Policy, which are handled in accordance with the relevant procedures by the Global Human Resources Division, then signed by chairman. (https://assets.aten.com/webpage/shared/CSR/human-rights-policy/human-rights-policy_EN.pdf)</p> <ul style="list-style-type: none"> ● Provide a safe and healthy work environment. ● Respect workplace equality. Everyone has the right to be treated equally without any discrimination and different treatment. ● Ensure fair salary and treatment, and never provide employees with wages and insurance below the minimum required by local applicable laws. ● We abide by local laws for minimum age labor and forbid child labor in any circumstance. ● Prohibit forced labor, and all employment is voluntary. ● Provide a communication friendly environment and implement an open-style management system. ● Assist employee to reach physical/mental healthiness and work-life balance. ● Establish a comprehensive Personal Information Protection Management Policy to protect privacy and rights of our employees and customers. ● Respecting employees’ rights to organize, join unions, engage in collective bargaining, and participate in peaceful assemblies as per local laws ● Regularly review and assess relevant practices to improve our implementation. 	
(2) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and	■		The company participates in a professional industry-wide compensation survey on an annual basis and provides generous salary and variable bonuses to ensure that salaries and benefits remain competitive in terms	None

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
do business performance or results reflect on employee salaries?			of the market for human resources. The bonuses that the company provides include: Year-end bonus, Mid-Autumn Festival and Dragon Boat Festival bonuses, performance-based bonuses and sales bonuses (with the amount of bonus awarded being calculated based on the work performance of the individual employee and the company’s operational performance in that year), profit sharing for employees(with the amount of bonus awarded being calculated based on the work performance of the individual employee and the company’s operational performance in that year), bonuses for patents, bonuses for long-standing employees, recruitment recommendation bonuses, etc. The company provides generous salaries and benefits, including leave that is superior to the industry average and to statutory requirements, enabling employees to achieve an appropriate work-life balance. The types of leave available include: maternity/paternity leave which is superior to the industry average and to statutory requirements, pregnancy checkup leave (available for both male and female employees), maternity leave increased to 10 weeks, child care leave/maternity leave job substitute allowance (NT\$10,000 per month), artificial reproduction subsidy (in vitro fertilization subsidy of NT\$30,000 and artificial insemination subsidy of NT\$10,000), partial salary payment for menstrual leave that does not exceed three days in the year, employees who have been on the job for more than 3 months will be entitled to 2 days of special leave in advance for those who have been on the job “for more than 6 months but less than 1 year”, paid birthday leave, paid volunteering leave, flexible leave based on position held, compensatory leave for participation in company activities, etc. The welfare system and protections that the company provides ensure that every employee is able to appreciate the company’s generous welfare provision and its heartfelt concern for employees. The welfare system includes Labor Insurance and National Health Insurance coverage, as well as pension fund allocations, group insurance, group insurance for parents and other family members (optional), travel insurance for employees posted overseas or traveling on business overseas, accident insurance, overseas	

Evaluation Item	Implementation Status			Deviations from “ Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons																																																																				
	Yes	No	Abstract Explanation																																																																					
			<p>emergency rescue service, childbirth allowances (NT\$150,000 per child), education subsidies: Employee dependents aged between 3 to 6 receive NT\$10,000 in education subsidies each year (NT\$5,000 in the first and second semesters, respectively), paid family care leave (pets are included as beneficiaries of the family care leave)presentation of birthday gifts in person by the Chairman on employees’ birthdays, allowances for domestic and overseas holiday travel, gifts of money to mark traditional festivals, birthdays, marriages and funerals, etc.</p> <p>The Company’s male and female employee information.</p> <table border="1"> <thead> <tr> <th colspan="7">HQ Employee</th> </tr> <tr> <th rowspan="2">Gender</th> <th colspan="2">Direct employees</th> <th colspan="2">Indirect employees</th> <th colspan="2">Total</th> </tr> <tr> <th>Number</th> <th>Ratio</th> <th>Number</th> <th>Ratio</th> <th>Number</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>93</td> <td>13.80%</td> <td>216</td> <td>32.05%</td> <td>309</td> <td>45.85%</td> </tr> <tr> <td>Male</td> <td>6</td> <td>0.89%</td> <td>359</td> <td>53.26%</td> <td>365</td> <td>54.15%</td> </tr> <tr> <td>Total</td> <td>99</td> <td>14.69%</td> <td>575</td> <td>85.31%</td> <td>674</td> <td>100.00%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="5">HQ Senior Management Team</th> </tr> <tr> <th rowspan="2">Gender</th> <th colspan="2">Number</th> <th rowspan="2">Total</th> <th rowspan="2">Ratio</th> </tr> <tr> <th>Sr. Assistant Vice President</th> <th>Vice President</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>3</td> <td>0</td> <td>3</td> <td>16.67%</td> </tr> <tr> <td>Male</td> <td>12</td> <td>3</td> <td>15</td> <td>83.33%</td> </tr> <tr> <td>Total</td> <td>15</td> <td>3</td> <td>18</td> <td>100.00%</td> </tr> </tbody> </table>	HQ Employee							Gender	Direct employees		Indirect employees		Total		Number	Ratio	Number	Ratio	Number	Ratio	Female	93	13.80%	216	32.05%	309	45.85%	Male	6	0.89%	359	53.26%	365	54.15%	Total	99	14.69%	575	85.31%	674	100.00%	HQ Senior Management Team					Gender	Number		Total	Ratio	Sr. Assistant Vice President	Vice President	Female	3	0	3	16.67%	Male	12	3	15	83.33%	Total	15	3	18	100.00%	
HQ Employee																																																																								
Gender	Direct employees		Indirect employees		Total																																																																			
	Number	Ratio	Number	Ratio	Number	Ratio																																																																		
Female	93	13.80%	216	32.05%	309	45.85%																																																																		
Male	6	0.89%	359	53.26%	365	54.15%																																																																		
Total	99	14.69%	575	85.31%	674	100.00%																																																																		
HQ Senior Management Team																																																																								
Gender	Number		Total	Ratio																																																																				
	Sr. Assistant Vice President	Vice President																																																																						
Female	3	0	3	16.67%																																																																				
Male	12	3	15	83.33%																																																																				
Total	15	3	18	100.00%																																																																				
(3) Does the company provide a healthy and safe working environment and organize	■		To guard against occupational accidents and protect employees’ health and safety, the company carries out the following activities on a regular basis pursuant to the requirements of the Occupational Safety and Health Act	None																																																																				

Evaluation Item	Implementation Status			Deviations from “ Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons															
	Yes	No	Abstract Explanation																
training on health and safety for its employees on a regular basis?			<p>and other relevant legislation:</p> <p>1. Occupational safety and health education and training: Education and training courses for new hires, current employees and special workers as well as related health promotion seminars/activities are organized in accordance with occupational safety and health education and training rules. The course includes additional foreign language to enhance the relevant knowledge of foreign employees.</p> <table border="1"> <thead> <tr> <th>Course Name</th> <th>Date</th> <th>Note</th> </tr> </thead> <tbody> <tr> <td>Training courses for new hires</td> <td>The first day on job</td> <td>English audio learning materials (with English and Filipino translations)</td> </tr> <tr> <td>Training courses for current employees</td> <td>July, August and September</td> <td>English audio learning materials (were developed specifically for factories and companies, taking into account their unique characteristics)</td> </tr> <tr> <td>Hazards general knowledge training</td> <td>April and July</td> <td>English audio learning materials</td> </tr> <tr> <td>Training courses for Fire Prevention & Safety Tips</td> <td>The company- June and December The factory-April and October</td> <td>English audio learning materials</td> </tr> </tbody> </table>	Course Name	Date	Note	Training courses for new hires	The first day on job	English audio learning materials (with English and Filipino translations)	Training courses for current employees	July, August and September	English audio learning materials (were developed specifically for factories and companies, taking into account their unique characteristics)	Hazards general knowledge training	April and July	English audio learning materials	Training courses for Fire Prevention & Safety Tips	The company- June and December The factory-April and October	English audio learning materials	
Course Name	Date	Note																	
Training courses for new hires	The first day on job	English audio learning materials (with English and Filipino translations)																	
Training courses for current employees	July, August and September	English audio learning materials (were developed specifically for factories and companies, taking into account their unique characteristics)																	
Hazards general knowledge training	April and July	English audio learning materials																	
Training courses for Fire Prevention & Safety Tips	The company- June and December The factory-April and October	English audio learning materials																	

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons																																				
	Yes	No	Abstract Explanation																																					
			<table border="1"> <thead> <tr> <th>Health promotion activities</th> <th>Date</th> <th>Lector</th> </tr> </thead> <tbody> <tr> <td>Care of chronic wounds</td> <td>Jan. 15</td> <td>Department of Plastic Surgery, Tri-Service General Hospital, Dr. CIAO</td> </tr> <tr> <td>Demystifying Infectious Diseases and Antibiotics</td> <td>Feb. 13</td> <td>Department of Infectious Diseases, National Taiwan University Hospital, Dr. LIN</td> </tr> <tr> <td>Lower back pain</td> <td>Mar. 21</td> <td>Department of Rehabilitation, Tri-Service General Hospital, Dr. CHANG</td> </tr> <tr> <td>Coronary artery disease and cardiac catheterization</td> <td>Apr. 21</td> <td>Department of Cardiology, Tri-Service General Hospital, Dr. Liou</td> </tr> <tr> <td>Pap smear + mammography</td> <td>May 13</td> <td>Fong-Rong Hospital Xizhi Health Center</td> </tr> <tr> <td>Pap smear + mammography</td> <td>May 21</td> <td>Fong-Rong Hospital Xizhi Health Center</td> </tr> <tr> <td>Colleagues' minor troubles (Hair loss, herpes, pompholyx)</td> <td>Jun. 04</td> <td>Department of Dermatology, Tri-Service General Hospital, Dr. CHEN</td> </tr> <tr> <td>Posture Health and Exercise</td> <td>Jul. 16</td> <td>Da Xin Occupational Therapy Clinic, Occupational Therapist Kao</td> </tr> <tr> <td>Brief Discussion on Dementia</td> <td>Aug. 7</td> <td>Department of Neurology, Tri-Service General Hospital, Chief TSAI</td> </tr> <tr> <td>Brief Discussion on Intervertebral Disc Herniation</td> <td>Sep. 17</td> <td>Department of Rehabilitation, Tri-Service General Hospital, Dr. CHANG</td> </tr> <tr> <td>Muscle gain and fat loss</td> <td>Oct. 01</td> <td>Education & Training, World Gym</td> </tr> </tbody> </table>	Health promotion activities	Date	Lector	Care of chronic wounds	Jan. 15	Department of Plastic Surgery, Tri-Service General Hospital, Dr. CIAO	Demystifying Infectious Diseases and Antibiotics	Feb. 13	Department of Infectious Diseases, National Taiwan University Hospital, Dr. LIN	Lower back pain	Mar. 21	Department of Rehabilitation, Tri-Service General Hospital, Dr. CHANG	Coronary artery disease and cardiac catheterization	Apr. 21	Department of Cardiology, Tri-Service General Hospital, Dr. Liou	Pap smear + mammography	May 13	Fong-Rong Hospital Xizhi Health Center	Pap smear + mammography	May 21	Fong-Rong Hospital Xizhi Health Center	Colleagues' minor troubles (Hair loss, herpes, pompholyx)	Jun. 04	Department of Dermatology, Tri-Service General Hospital, Dr. CHEN	Posture Health and Exercise	Jul. 16	Da Xin Occupational Therapy Clinic, Occupational Therapist Kao	Brief Discussion on Dementia	Aug. 7	Department of Neurology, Tri-Service General Hospital, Chief TSAI	Brief Discussion on Intervertebral Disc Herniation	Sep. 17	Department of Rehabilitation, Tri-Service General Hospital, Dr. CHANG	Muscle gain and fat loss	Oct. 01	Education & Training, World Gym	
Health promotion activities	Date	Lector																																						
Care of chronic wounds	Jan. 15	Department of Plastic Surgery, Tri-Service General Hospital, Dr. CIAO																																						
Demystifying Infectious Diseases and Antibiotics	Feb. 13	Department of Infectious Diseases, National Taiwan University Hospital, Dr. LIN																																						
Lower back pain	Mar. 21	Department of Rehabilitation, Tri-Service General Hospital, Dr. CHANG																																						
Coronary artery disease and cardiac catheterization	Apr. 21	Department of Cardiology, Tri-Service General Hospital, Dr. Liou																																						
Pap smear + mammography	May 13	Fong-Rong Hospital Xizhi Health Center																																						
Pap smear + mammography	May 21	Fong-Rong Hospital Xizhi Health Center																																						
Colleagues' minor troubles (Hair loss, herpes, pompholyx)	Jun. 04	Department of Dermatology, Tri-Service General Hospital, Dr. CHEN																																						
Posture Health and Exercise	Jul. 16	Da Xin Occupational Therapy Clinic, Occupational Therapist Kao																																						
Brief Discussion on Dementia	Aug. 7	Department of Neurology, Tri-Service General Hospital, Chief TSAI																																						
Brief Discussion on Intervertebral Disc Herniation	Sep. 17	Department of Rehabilitation, Tri-Service General Hospital, Dr. CHANG																																						
Muscle gain and fat loss	Oct. 01	Education & Training, World Gym																																						

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons												
	Yes	No	Abstract Explanation													
			<table border="1"> <tr> <td>Sports massage and kinesiology tape</td> <td>Oct. 22</td> <td>Director Wu</td> </tr> <tr> <td>Entering the Intensive Care Unit: Key Knowledge for Companionship, Decision-Making, and Family Members</td> <td>Oct. 30</td> <td>Department of Chest Medicine, National Taiwan University Cancer Center, Dr. LIANG</td> </tr> <tr> <td>The Immune Clock: How Our Bodies Age</td> <td>Nov. 17</td> <td>Department of Infectious Diseases, National Taiwan University Hospital, Dr. JHENG</td> </tr> <tr> <td>Understanding common spinal diseases</td> <td>Dec. 03</td> <td>Department of Orthopedics, Tri-Service General Hospital, Dr. SHIH</td> </tr> </table>	Sports massage and kinesiology tape	Oct. 22	Director Wu	Entering the Intensive Care Unit: Key Knowledge for Companionship, Decision-Making, and Family Members	Oct. 30	Department of Chest Medicine, National Taiwan University Cancer Center, Dr. LIANG	The Immune Clock: How Our Bodies Age	Nov. 17	Department of Infectious Diseases, National Taiwan University Hospital, Dr. JHENG	Understanding common spinal diseases	Dec. 03	Department of Orthopedics, Tri-Service General Hospital, Dr. SHIH	
Sports massage and kinesiology tape	Oct. 22	Director Wu														
Entering the Intensive Care Unit: Key Knowledge for Companionship, Decision-Making, and Family Members	Oct. 30	Department of Chest Medicine, National Taiwan University Cancer Center, Dr. LIANG														
The Immune Clock: How Our Bodies Age	Nov. 17	Department of Infectious Diseases, National Taiwan University Hospital, Dr. JHENG														
Understanding common spinal diseases	Dec. 03	Department of Orthopedics, Tri-Service General Hospital, Dr. SHIH														
			<p>2. Working environment assessment: Working environment assessments is conducted regularly in accordance with the Labor Working environment Monitor and Inspection Rules, to understand the actual exposure of employees and to carry out improvements based on the monitoring results.</p> <p>3. Regular health inspections for employees: The company’s provision in this area is superior that required by law, with annual health check-ups, and health management performed by occupational nurses.</p> <p>4. The company has an occupational safety office. The occupational safety personnel ensure adherence to relevant regulations pursuant to the Occupational Safety and Health Act. Regarding occupational nursing staff, the company employs one full-time nurse and two doctor employed on a contracted, part-time basis to make factory visits. The occupational nursing staff hold regular health promotion activities, implement health management, and hold clinics to provide health advice.</p>													

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons																										
	Yes	No	Abstract Explanation																											
			<p>5. Regularly publish health promotion guidelines</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Topics</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td>A 10% higher metabolic rate / Identifying the causes of throat ulcers / How to choose holiday snacks</td> </tr> <tr> <td>Feb</td> <td>5 ways to soothe your throat / High-calorie Chinese breakfasts / Which vitamin are you lacking</td> </tr> <tr> <td>Mar</td> <td>Dietary fiber / Nutritional equivalent to eggs / Stretching while lying down</td> </tr> <tr> <td>Apr</td> <td>How to choose breakfast for diabetics / Pressing the acupoint between the thumb and index finger to warm the body instantly / Identifying shingles</td> </tr> <tr> <td>May</td> <td>Doctor-recommended mosquito repellent items / How to calculate basal metabolic rate / Simple tiptoeing exercises 30 times a day</td> </tr> <tr> <td>Jun</td> <td>Causes of PMS / Relieving PMS / Streptococcus pneumoniae 13 and 21 valent vaccines</td> </tr> <tr> <td>Jul</td> <td>How to care for yourself after being diagnosed with COVID-19 / What is prediabetes / What should you eat for diabetes?</td> </tr> <tr> <td>Aug</td> <td>Multi-purpose stain remover - Sodium percarbonate / Prevention of heat rash / Cholesterol standard values explained in one chart</td> </tr> <tr> <td>Sep</td> <td>Low-residue diet / Joint health / Vitamin C content is twice that of lemons</td> </tr> <tr> <td>Oct</td> <td>Prevent cold sores / Quickly relieve bloating by eating / 4 tips to relieve nasal congestion</td> </tr> <tr> <td>Nov</td> <td>How to choose blood-replenishing foods / Hand acupressure / Don't mistake pneumonia for a cold</td> </tr> <tr> <td>Dec</td> <td>Cramps may be due to a deficiency in this nutrient / 4 ways to improve anterior pelvic tilt / Master 6 secrets to improve low blood pressure</td> </tr> </tbody> </table> <p>6. The company’s Head Office and factories all have security personnel on-site, and the company has also installed CCTV and access management systems to facilitate effective access control and ensure the</p>	Month	Topics	Jan	A 10% higher metabolic rate / Identifying the causes of throat ulcers / How to choose holiday snacks	Feb	5 ways to soothe your throat / High-calorie Chinese breakfasts / Which vitamin are you lacking	Mar	Dietary fiber / Nutritional equivalent to eggs / Stretching while lying down	Apr	How to choose breakfast for diabetics / Pressing the acupoint between the thumb and index finger to warm the body instantly / Identifying shingles	May	Doctor-recommended mosquito repellent items / How to calculate basal metabolic rate / Simple tiptoeing exercises 30 times a day	Jun	Causes of PMS / Relieving PMS / Streptococcus pneumoniae 13 and 21 valent vaccines	Jul	How to care for yourself after being diagnosed with COVID-19 / What is prediabetes / What should you eat for diabetes?	Aug	Multi-purpose stain remover - Sodium percarbonate / Prevention of heat rash / Cholesterol standard values explained in one chart	Sep	Low-residue diet / Joint health / Vitamin C content is twice that of lemons	Oct	Prevent cold sores / Quickly relieve bloating by eating / 4 tips to relieve nasal congestion	Nov	How to choose blood-replenishing foods / Hand acupressure / Don't mistake pneumonia for a cold	Dec	Cramps may be due to a deficiency in this nutrient / 4 ways to improve anterior pelvic tilt / Master 6 secrets to improve low blood pressure	
Month	Topics																													
Jan	A 10% higher metabolic rate / Identifying the causes of throat ulcers / How to choose holiday snacks																													
Feb	5 ways to soothe your throat / High-calorie Chinese breakfasts / Which vitamin are you lacking																													
Mar	Dietary fiber / Nutritional equivalent to eggs / Stretching while lying down																													
Apr	How to choose breakfast for diabetics / Pressing the acupoint between the thumb and index finger to warm the body instantly / Identifying shingles																													
May	Doctor-recommended mosquito repellent items / How to calculate basal metabolic rate / Simple tiptoeing exercises 30 times a day																													
Jun	Causes of PMS / Relieving PMS / Streptococcus pneumoniae 13 and 21 valent vaccines																													
Jul	How to care for yourself after being diagnosed with COVID-19 / What is prediabetes / What should you eat for diabetes?																													
Aug	Multi-purpose stain remover - Sodium percarbonate / Prevention of heat rash / Cholesterol standard values explained in one chart																													
Sep	Low-residue diet / Joint health / Vitamin C content is twice that of lemons																													
Oct	Prevent cold sores / Quickly relieve bloating by eating / 4 tips to relieve nasal congestion																													
Nov	How to choose blood-replenishing foods / Hand acupressure / Don't mistake pneumonia for a cold																													
Dec	Cramps may be due to a deficiency in this nutrient / 4 ways to improve anterior pelvic tilt / Master 6 secrets to improve low blood pressure																													

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
			<p>personal safety of all company employees.</p> <p>7. In accordance with the provisions of the Fire Services Act, besides implementing regular fire prevention equipment safety inspections and reporting, the company also holds of regular evacuation drills and fire safety education and training.</p> <p>8. Pass the ISO 45001 certification occupational safety and health management system, it is valid from January 7, 2026 to January 7, 2030.</p> <p>9. A total of 6 cases of occupational injury affecting 6 people occurred during 2025. This amounted to approximately 0.8% of all employees. An incident investigation was carried out into each case of occupational injury to identify the root cause. Essential engineering and administrative improvements were carried out, or the necessary personal protection/hygiene equipment provided. Mandatory health and safety education, training and information sessions were strengthened as well to reduce further accidents.</p> <p>10. There were no fire cases in 2025.</p>	
(4) Does the company provide its employees with career development and training sessions?	■		In line with current trends in development strategy, organizational design strategy and strategic education and training development, the company has established an education and training road-map based around three core elements (annual thematic training, continued development, and new employee cultivation) and three broad occupational function categories (managerial functions, specialist functions, and core functions), as well as self-directed growth activities and e-learning on-line platform. For more details about training and cultivation plans, see the Employee-Management Relations section in Chapter 4 (Operational Highlights).	None
(5) Do the company's products and services comply with relevant laws and international standards in relation to	■		The company complies with the Personal Data Protection Act (PDPA) of 2015 and with the Implementation Rules for the PDPA of 2016. The company has established a Personal Data Management Promotion Team	None

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection and grievance procedure policies implemented?			<p>headed by the Chairman, and strives to ensure that all employees fulfill the company's obligations in terms of safeguarding customers' data and privacy protection, by means such as the formulating and dissemination of personal data management rules, comprehensive form and record management, ongoing awareness-raising, and having employees sign pledges to fulfill their obligations in relation to data security, etc. In line with the company's existing globalization strategy, the company's customer service network extends to include all of the company's overseas business locations, and a Global Customer Service Division has been established at the company's headquarters to integrate all customer service resources, ensure that customer service is timely and professional, and build a sustainable relationship with customers. The company has also established channels for bi-directional, diversified customer communication, including: eService (http://eservice.aten.com), the company's unified online service platform, integrates a range of customer services, including eSupport, GRMA, Partner Portal, FAQ, Troubleshooting, Hot key list, and rapid product repair/replacement, etc., providing customers all over the world with more convenient, timely, comprehensive after-sales service without time-zone problems. eService makes it possible to respond to customers' needs and provide them with support within the shortest possible time-frame.</p> <p>The ATEN brand is marketed all over the world, and the company's management team strives to ensure compliance with all applicable laws and regulations in each country that the company operates in. The company also pays close attention to relevant government policies and laws relating to market development in each region that the company operates in, including anti-trust laws (unfair competition laws), financial reporting process and internal controls, insider trading restrictions, intellectual property rights and the safeguarding of confidential information, etc. The company strictly prohibits unlawful competitive behavior and unfair trading practices, and strives to encourage fair, law-abiding market development strategies and</p>	

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
			behavior, both at the company itself and at its international subsidiaries around the world. While working to develop global markets, the company also works to instill the company's business philosophy, which emphasizes freedom and fair competition, in each region.	
(6) Does the company implement supplier management policies, requiring suppliers to observe relevant regulations on environmental protection, occupational health and safety, or labor and human rights? If so, describe the results.	■		<ol style="list-style-type: none"> 1. The company evaluates new suppliers in accordance with the Supplier Assessment Rules and takes social engagement, gender equality, employee welfare and policies, and satisfaction surveys into consideration for the evaluation of corporate social responsibility. In terms of environmental protection, the company also takes work environment, waste management, personnel safety, greenhouse gas management, and RoHS hazardous substance management into consideration for the environmental protection and health evaluation to audit the actual actions taken by suppliers. In 2025, the company evaluated a total of 13 new suppliers. The company also complies with the provisions of international environmental legislation and customers' requirements, working together with suppliers to implement the ongoing promotion of “green” production and enhance “green” competitiveness. 2. The company treats its suppliers as partners and continuously enhances their awareness in sustainable development, inviting manufacturers to respond to policies of global sustainability together to gradually achieve sustainable development. The company regularly or irregularly conducts on-site audits and visits to assist suppliers in the implementation of corporate sustainable operations, enhances suppliers' awareness on sustainable development, and shares its core values and business philosophy to help suppliers integrate these concepts into their corporate cultures and grow together with the company. 	None
5. Does the company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial	■		Starting with the company's 2015 Corporate Social Responsibility (CSR) Report, every year the CSR Report's materiality, responsiveness and inclusiveness is reviewed by an independent and impartial third-party organization in accordance with the AA1000AS Assurance Standard, and the body in question issues an	None

Evaluation Item	Implementation Status			Deviations from “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
information of the company, such as corporate social responsibility reports? Do the reports above obtain assurance from a third party verification unit?			independent assurance opinion. The ATEN Sustainability Report was prepared in accordance with the GRI Standards and verified by the British Standards Institution (BSI) in accordance with AA1000AS v3 Type 1 Moderate Level of Assurance and GRI Standards: Core Option. The Independent Assurance Opinion Statement can be found in the Appendix of the Sustainability Report.	
<p>6. Describe the difference, if any, between actual practice and sustainable development principles, if the company has implemented such principles based on Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies:</p> <p>With the aim of realizing corporate social responsibility and promoting economic, environmental, and social sustainable development, in November 2016, the company’s Board of Directors approved the company's new Corporate Social Responsibility Code of Practice, which was later amended into the Sustainable Development Code of Practice by the Board of Directors in March 2022, under the suggestions of the competent authority. This Code has been incorporated into the company’s management and operations, with no deviations from the Code up until the present time.</p>				
<p>7. Other useful information for explaining the status of sustainable development practices:</p> <p>(1). By integrating multi-faceted capabilities, including the ATEN Sustainability Committee, the ATEN Volunteer Club, and the Ching-Tang Education Foundation, the company is able to demonstrate concern, assistance, and support for various issues, and use its capabilities as a business enterprise to promote sustainable development. In 2025, the ATEN Volunteer Club organized 12 volunteering activities, with a total of 13,714 instances of employee and external stakeholder participation, focusing on areas such as support for senior citizens, helping members of disadvantaged groups, safeguarding the environment in the local community, etc.</p> <p>(2). ATEN supports local education through the “Ching-Tang Education Foundation.” Scholarships and emergency aid are provided to students from disadvantaged families or experiencing hardship at 15 elementary, junior high, and senior high schools in Xizih. Book vouchers and award certificated are also presented to students for academic excellence. ATEN also supports badminton activities in local schools by hosting elite training camps and the Qingshan Cup Badminton Tournament. The total donation amount in 2025 reached NT\$2,000,000.</p> <p>(3). The Aurora Percussion Group was founded by members with a range of handicaps such as the visually impaired, hearing impaired, mentally handicapped, and autism. ATEN has long provided the group with the most tangible form of support by sponsoring the rental cost of their practice venue since 2015. The Aurora Group was able to use this as their anchor and expand to provide more disadvantaged handicapped people with an opportunity to find their own niche in percussion music, and show their families as well as the outside world how they have been reborn. The donation amount exceeds NT\$2.8 million in 2025.</p>				

2.2.7 Climate-related information for TWSE/TPEX listed companies

1. Climate-related information implementation status

Item	Implementation Status
<p>1. Describe the board and management oversight and governance of climate-related risks and opportunities.</p>	<p>1-1. The Company's Corporate Social Responsibility Management Committee was renamed in 2022 to become the "Sustainability Committee." The Sustainability Committee is made up of directors and independent directors, and is responsible for the development of sustainability policies and initiatives. A "sustainable operation task force" was established under the Sustainability Committee to meet monthly to discuss, study and implement tasks passed by the Committee, including net zero, environmental protection action, green energy and greenhouse gases inventory, stakeholder communication, social engagement, volunteer activities and other topics. Annual reports are made to the Sustainability Committee and board of directors.</p> <p>1-2. The Board of Directors is the top guidance unit for risk management. Current and potential risks from climate change to the Company have already been incorporated into the scope of the Company's risk management. The Task Force on Climate-related Financial Disclosures (TCFD) framework has also been used as a reference during the identification of climate-related risks and opportunities.</p>
<p>2. Describe how the identified climate risks and opportunities impact the company's business, strategy and finances (short-term, medium-term, long-term).</p>	<p>To clarify the Company's short, medium and long-term climate-related risks, we studied the World Energy Outlook (WEO) 2022 published by the International Energy Agency (IEA) and related research reports submitted by other units, and selected transition risk events that are of greater concern to the manufacturing industry to identify transition risk events. At the same time, in response to the extreme climate (physical risks) that may be caused by climate change and the trends and requirements related to low-carbon transition, we used the global warming of 4°C and the global warming of 1.5°C as scenario settings to carry out relevant climate issue assumptions. Based on the assumptions, we evaluate the impact on the Company's operations to clarify the distribution of</p>

Item	Implementation Status
<p>3. Describe the financial impact of extreme climate events and transition actions.</p>	<p>short-, medium-, and long-term impacts of various climate-related issues.</p> <p>2-1. Short-term risks - government regulation or supervision, product labeling regulations, changes in customer preferences, transition to low-carbon technologies, changes in raw material prices: in the future, we will continue to introduce green products based on core technologies, and continue to improve energy efficiency through R&D technical capabilities and green product design concepts to achieve product energy savings, improve product quality, and reduce manufacturing costs.</p> <p>2-2. Medium/long-term risks - carbon taxes/fees, carbon emission controls, rising electricity bills due to high temperatures: ATEN is not an energy-intensive industry and is not a major carbon emitter, so it will not be immediately affected by carbon taxes and fees. Considering the future trend of net zero emissions, carbon taxes (fees) may cause additional expenses. The Company continues to promote energy-saving measures and install renewable energy sources to cope with the possibility of domestic and foreign carbon taxes (fees).</p> <p>3-1. Extreme climate: in response to the most severe climate disaster that may occur in the future, the Company adopted RCP 8.5, which represents high greenhouse gas emissions in the future, setting three climate disasters: flooding, drought, and high temperature from 2016 to 2035 as future climate scenarios. In addition, according to the Disaster Potential Map or related research data published by the National Science and Technology Center for Disaster Prevention, ATEN's business headquarters and production base in Xizhi, Taiwan, are not at risk of flooding. Only in high temperature scenarios, the potential impact is lower due to the "increased cost of electricity due to higher temperatures" at the plant site.</p> <p>3-2. Transformational actions: as explained above, ATEN is not an energy-intensive industry and is not a major carbon emitter, so it will not be immediately affected by carbon taxes and fees. Considering the future net zero emission trend, carbon taxes (fees) may cause additional expenses.</p>

Item	Implementation Status
<p>4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.</p> <p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts that are used should be described.</p> <p>6. If there is a transition plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.</p>	<p>The Company continues to promote energy-saving measures, as well as set up renewable energy sources to cope with the possibility of domestic and foreign carbon tax (fee) collection.</p> <p>In accordance with the TCFD framework directives, the Company has established a cross-departmental climate change adaptation task force to discuss and complete climate risk identification and risk list establishment. The task force reports the ongoing monitoring and management to the Sustainability Committee and the Board of Directors.</p> <p>To clarify the Company’s short, medium and long-term climate-related risks, we studied the World Energy Outlook (WEO) 2022 published by the International Energy Agency (IEA) and related research reports submitted by other units, and selected transition risk events that are of greater concern to the manufacturing industry to identify transition risk events. At the same time, in response to the extreme climate (physical risks) that may be caused by climate change and the trends and requirements related to low-carbon transition, we used the global warming of 4°C and the global warming of 1.5°C as scenario settings to carry out relevant climate issue assumptions. Based on the assumptions, we evaluate the impact on the Company’s operations</p> <p>Climate change will have an impact on the Company's business. In order to effectively respond to issues related to climate change, the Company has established a climate change adaptation task force to implement climate change governance and operation system of the company through exchange between management and various units, while the division of labor is carried out according to the business content of existing departments. In addition, members of the head office are responsible for transition risk-related businesses.</p> <p>In terms of climate change mitigation, the Company mainly uses greenhouse gas emissions as the key indicator for quantitative assessment; meanwhile, quantitative indicators for product functions have also been set.</p>

Item	Implementation Status
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p> <p>8. If climate-related goals are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual achievement progress should be explained. If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the source and quantity of the offset carbon reduction credits or the number of renewable energy certificates (RECs) should be stated.</p> <p>9. Greenhouse gas inventory and assurance, reduction goals, strategies and specific action plans (fill in 1-1 and 1-2 separately). (According to the schedule of the Sustainable Development Roadmap)</p>	<p>Management goals in product energy efficiency improvement:</p> <ol style="list-style-type: none"> 1. Continue to use lightweight materials 2. Energy saving of products to reduce energy consumption <p>Management goals in greenhouse gas emissions management:</p> <p>✓ In the face of the challenges of climate change, ATEN is actively addressing them, aiming for net zero emissions by 2050. It is expected that the Scope 1 and 2 of the Taiwan headquarters and Xizhi production base will be reduced by 50% in 2030.</p> <p>Not applicable.</p> <p>Achieve net zero emissions by 2050.</p> <p>By 2030, Scope 1 and Scope 2 of the Taiwan operations headquarters and Xizhi production base will be reduced by 50%.</p> <p>The greenhouse gas emission assurance scenarios in 2024 are detailed in 1-1 and 1-2.</p> <p>Complete assurance information in 2025 will be disclosed in the Sustainability Report</p>

1-1 Company greenhouse gas inventory and assurance status in the last two years

1-1-1 GHG Inventory Information

Describe the emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/NT\$ million) and data coverage of greenhouse gases in the past two years.
The greenhouse gas emissions assurance status in 2024 is detailed in Appended Table2. The complete greenhouse gas emissions assurance information in 2025 will be disclosed in the Sustainability Report

Note 1: The coverage of direct emissions and energy indirect emissions data shall be handled in accordance with the schedule set out in the guidelines specified in Paragraph 2 of Article 10 of the Regulations. Other indirect emissions information may be disclosed voluntarily.

Note2: The assurance provider shall comply with the relevant regulations governing sustainability report assurance providers as stipulated by the Taiwan Stock Exchange Corporation and the Taipei Exchange.

Note3: Greenhouse Gas Inventory Standards: The Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note4: The greenhouse gas emissions intensity may be calculated per unit of product/service or revenue; however, data calculated based on revenue (in NT\$ million) must be disclosed at a minimum.

1-1-2 Greenhouse Gas Assurance Information

Disclose the greenhouse gas assurance information for the most recent two years as of the annual report publication date, including the scope of assurance, the assurance provider, the assurance standards applied, and the assurance conclusions.

The greenhouse gas emissions and assurance information for 2024 are detailed in Appendix 2 below. The complete assurance information for 2025 greenhouse gas emissions will be disclosed in the Sustainability Report.
--

Note 1: In accordance with the schedule stipulated by the directive issued under Paragraph 2, Article 10 of these Guidelines, if the company is unable to obtain a complete greenhouse gas assurance statement by the publication date of the annual report, it shall indicate that "the complete assurance information will be disclosed in the Sustainability Report." If the company does not prepare a Sustainability Report, it shall indicate that "the complete assurance information will be disclosed on the Market Observation Post System (MOPS)," and disclose the complete assurance information in the following year's annual report.

Note 2: The assurance provider must comply with the relevant regulations for assurance organizations set by the Taiwan Stock Exchange Corporation and the Taiwan OTC Securities Exchange.

1-2 Greenhouse Gas Reduction Goals, Strategies and Specific Action Plans

Describe the greenhouse gas reduction base year and its data, reduction goals, strategies, specific action plans and achievement of reduction goals.
--

With the goal of net zero emissions by 2050, using 2021 as the base year for reduction, it is expected that the Scope 1 and 2 of the Taiwan headquarters and Xizhi production base will be reduced by 50% in 2030.
--

Note 1: It shall be handled in accordance with the schedule set out in the guidelines specified in Paragraph 2 of Article 10 of the Regulations.

Note 2: The base year should be the year in which the review is completed based on the consolidated financial reporting boundaries. For example, according to the provisions of Article 10, Paragraph 2 of the Regulations, companies with capital of more than NT\$10 billion should complete the review of the 2024 consolidated financial report in 2025. Therefore, the base year is 2024. If the company has completed the review of the consolidated financial report in advance, the earlier year can be used as the base year. In addition, the data in the base year can be calculated as the average of a single year or several years.

Appended Table2 : The greenhouse gas emissions assurance status in 2024

Scope 1	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NT\$ million)	Assurance Organization	Assurance situation description
Parent company	960.4839	0.273	Bureau Veritas Taiwan	Of the total greenhouse gas emissions disclosed by the Company, 960.4839 metric tons of CO ₂ e (accounting for 29.11% of the total emissions) has been verified by the certification agency using ISO 14064-3 standards, and the opinion of reasonable assurance was provided.
Scope 2	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NT\$ million)	Assurance Organization	Assurance situation description
Parent company	1,940.1773	0.553	Bureau Veritas Taiwan	Of the total greenhouse gas emissions disclosed by the company, 1,940.1773 metric tons of CO ₂ e (accounting for 58.81% of the total emissions) has been confirmed by a certification agency using ISO 14064-3 standards, and the opinion of reasonable assurance was provided.

2.2.8 Fulfillment of Ethical Corporate Management and Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"

Evaluation Item	Implementation Status ¹			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
1.Establishment of ethical corporate management policies and programs (1)Does the company have a Board-approved ethical corporate	■		The company has formulated Corporate Governance Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct, which are disclosed on the company's website. The policies	None

Evaluation Item	Implementation Status ¹			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policy?			and practices that the company uses to maintain business integrity and the commitment by the Board of Directors and the managerial officers to actively implement these policies are stipulated in the documents referred to above.	
(2)Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice	■		To realize the establishment of a corporate culture that emphasizes business integrity and to drive healthy corporate development, the Board of Directors approved the formulation of the Corporate Governance Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct, which clearly stipulate measures for preventing unethical conduct, the related operational procedures, and the penalties for violations, etc.	None

Evaluation Item	Implementation Status ¹			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
Principles for TWSE/TPEX Listed Companies?				
(3) Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company enforce the programs above effectively and perform regular reviews and amendments?	■		The company’s Corporate Governance Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct also clearly stipulate that the company’s Directors, managers and employees are prohibited from giving or receiving bribes, and are prohibited from making illegal political contributions, etc. There were no violations of these stipulations in FY 2025.	None
2. Fulfill operations integrity policy (1) Does the company evaluate business partners’ ethical records and include ethics-related clauses in business contracts?	■		Before engaging in business transactions with agents, suppliers, customers or other business transaction partners, the company evaluates whether the business transaction partner in question has any record of illegality, or any record of unethical conduct.	None
(2) Does the company have a unit responsible for ethical corporate	■		In accordance with the provisions of the Procedures for Ethical Management and Guidelines for Conduct, the President Office has been given responsibility for the performance of ethical management related	None

Evaluation Item	Implementation Status ¹			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?			promotion and implementation. The President Office actively promotes ethical management, and reports annually on implementation status to the Board of Directors. The President Office has already reported to the Board of Directors on ethical management promotion and implementation on November 6, 2025 when reporting on Sustainable related work in FY 2025. The company has formulated Corporate Governance Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct, which include, for example, the following stipulation: When a Director submits a proposal to the Board of Directors, if there is any potential conflict of interest in relation to the Director or a corporate body which that Director represents, then the Director in question may not participate in discussion of or voting on that proposal, and must recuse themselves when voting takes place.	
(3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	■		The company has formulated Corporate Governance Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct, which include, for example, the following stipulation: When a Director submits a proposal to the Board of Directors, if there is any potential conflict of interest in relation to the Director or a corporate body which that Director represents, then the Director in question may not participate in discussion of or voting on that proposal, and must recuse themselves when voting takes place.	None
(4) Does the company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of	■		The company has established accounting and internal control systems. Internal auditing personnel perform regular audits, and compile audit reports which are submitted to the Board of Directors.	None

Evaluation Item	Implementation Status ¹			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
unethical conduct risk assessments and devise audit plans to audit the systems accordingly to prevent unethical conduct, or hire outside accountants to perform the audits?				
(5)Does the company regularly hold internal and external educational trainings on operational integrity?	■		Integrity is one of the company's core values. Integrity-related lectures and training courses are held every year, and integrity is a required subject in the training provided for new employees, in order to ensure that all employees understand and adhere to principles of ethical behavior. In addition, internal or external training is arranged every year for the staff of key units - including internal auditing, finance and accounting, and the investor relations and capital markets department, as well as Directors - so that they can clearly appreciate the company’s commitment to ethical management and the consequences of unethical conduct.	None
3.Operation of the integrity channel (1)Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?	■		In accordance with the provisions of the Corporate Governance Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, the company lists several e-mail addresses on the company’s website that can be used by different types of stakeholders for reporting violations. These include: These include the Reporting E-mail Address (whistleblower@aten.com), which constitutes a channel for communication between employees, shareholders and other stakeholders and the company’s Independent Directors, to enable the Independent Directors to promptly identify	None

Evaluation Item	Implementation Status ¹			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			possible issues at the company. All e-mails sent to this address are received and properly handled by the company's four Independent Directors. Furthermore, in order to provide a channel for other types of stakeholders to communicate with the company, the company has also established the atencorp@aten.com e-mail address, which the President Office uses to receive the views expressed regarding the company by various types of stakeholder. The company has also commissioned various independent external organizations such as an Employee Assistance Program (EAP) to provide additional channels for communication with the company for employees and their family members. Matters reported via these channels are handled in accordance with the relevant procedures by the President Office and the Global Human Resources Division.	
(2) Does the company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	■		The company’s Procedures for Ethical Management and Guidelines for Conduct stipulates standard operating procedures for investigating reported cases and related confidentiality.	None
(3) Does the company provide proper whistleblower protection?	■		The company’s Procedures for Ethical Management and Guidelines for Conduct stipulates that personnel handling reported cases must provide a written declaration that they will maintain confidentiality with respect to the identity of the reporting person and the content of the report. The company also undertakes to protect persons who have submitted reports from suffering any improper treatment as a result.	None

Evaluation Item	Implementation Status ¹			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
4.Strengthening information disclosure (1)Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?	■		In order for the company to build a corporate culture based around ethical management, and to achieve sound, healthy development, the company’s Board of Directors has approved the Corporate Governance Best Practice Principles, which are disclosed in the Investor Relations section of the company's website at https://www.aten.com/tw/zh/aten-info/investor-relations/corporate-governance/company-rules/ .	None
5. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation. The Company has formulated Corporate Governance Best Practice Principles, which prohibit unethical conduct, the taking or receiving of bribes, the provision of unlawful political contributions, and the giving or receiving of inappropriate gifts, entertainment or other inappropriate benefits, etc. The relevant policies have been posted on the company's website and on the Market Observation Post System (MOPS) for the reference of stakeholders. No discrepancies have been found.				
6. Other important information to facilitate a better understanding of the company’s ethical corporate management policies (e.g., review and amend its policies). Integrity is the first of the company’s four core corporate values. The company strives to act with integrity in relation to all stakeholders, and to implement transparent corporate governance. The company has formulated Corporate Governance Best Practice Principles and a Code of Ethical Conduct, which Directors and employees are required to observe. Besides working to maximize benefits for both the company and its investors, the company has also consistently maintained a corporate philosophy that emphasizes giving back to society. The company has for many years now been actively involved in environmental protection and in realizing sustainable development for the local community, and has sought to establish itself as a model for good corporate citizenship that makes a positive contribution to society.				

2.2.9 Other important information which is sufficient to understand corporate governance operation status must also be disclosed

In order to enhance corporate governance and facilitate compliance with amendments to the law, we have completed the formulation and amendments to the “Corporate Governance Best Practice Principles”, “Rules for Board of Directors Performance Assessments”, “Rules Governing the Election of Directors”, “Sustainable Development Best Practice Principles”, “Ethical Corporate Management Best Practice Principles”, and “Procedures for Ethical Management and Guidelines for Conduct”. This Company also formulated the “Code of Ethical Conduct” to govern the ethics of the stakeholders of the Company. In addition, in order to establish a strong mechanism for the handling and disclosure of material inside information, this Company formulated the “Procedures for Handling Material Inside Information” and management procedures for the prevention of insider trading. The above rules have been announced on the Company’s website and the internal website of the Company for reference by investors and employees.

2.2.10 Statement of Declaration of Internal Control

A. Internal Control System Statement

Date: March 10, 2026

Based on the findings of a self-assessment, ATEN INTERNATIONAL CO., LTD. (ATEN) states the following with regard to its internal control system during the year 2025:

1. ATEN'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 ATEN takes immediate remedial actions in response to any identified deficiencies.
3. ATEN 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. Each criteria further contains several items. For more information on the abovementioned items, please refer to the Regulations.
4. ATEN has evaluated the design and operating effectiveness of its internal control system according to the aforesaid criteria.
5. Based on the findings of such evaluation, ATEN believes it can reasonably assure that the design and implementation of its internal control system as of December 31, 2025 (including supervision and management of subsidiaries), including the effectiveness and efficiency in operation, reliability, timeliness and transparency in financial reporting, and compliance with relevant regulatory requirements, have reasonably and efficiently achieved the aforementioned objectives.
6. This statement is an integral part of ATEN's annual report for the year 2025 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 Act.
7. This Statement was passed by the Board of Directors Meeting of the Company held on March 10, 2026, with none of the 9 attending Directors expressed dissenting opinions, and the remainder all affirming the content of this Statement.

ATEN INTERNATIONAL CO., LTD.

Chairman: Sun-Chung Chen

President: Sun-Chung Chen

B. If a CPA is appointed to review the internal control system, the review report shall be disclosed: None

2.2.11 Major Resolutions of Shareholders' Meeting and Board Meetings

A. Major Resolutions of Board Meetings

Meeting date and Session	Major Resolution
<p>2025.1.21 1st time of Year 2025</p>	<ol style="list-style-type: none"> 1. Reported on the 2024 Intellectual Property Management Plan. 2. Reported on the 2024 Information Security Risk Management. 3. Approved the bank credit for HQ and subsidiaries. 4. Approval of the 2025 Annual Business Plan. 5. Approval of the amendment to the "Internal Control System." 6. Approval of the amendment to the "Employee Salary Management Regulations." 7. Approval of the director compensation allocation ratio and employee compensation distribution ratio for 2025. 8. Approved the proposed performance bonus for managers for the second half of 2024 to be distributed in 2025. 9. Approved 2024 year-end bonus paid to managers in January, 2025. 10. Approved the 2024 performance appraisal result for managers and the proposed changes to the salaries of managers for 2025.
<p>2025.2.25 2nd time for Year 2025</p>	<ol style="list-style-type: none"> 1. Reported 2024 Board Performance Evaluation. 2. Reported GHC Inventory progress for 2025 Q1. 3. Reported the communication between the accountant and the corporate governance units. 4. Approved 2024 business report and consolidated financial statements. 5. Approved the earning distribution proposal for 2024. 6. Approval of General Principles for the Company's Pre-Approval Policy on Non-Assurance Services. 7. Approved assessments regarding the independence and Competence of the certifying accountant for this Company. 8. Approved 2024 internal control system statement. 9. Approval of Amendments to the 'Asset Acquisition or Disposal Procedures' and the "Articles of Incorporation." 10. Approved the distribution of 2024 compensation for directors and employees. 11. Resolved to hold 2025 Annual General Meeting of Shareholders. 12. Approved the matters related to the acceptance of agenda item proposals by the shareholders for the 2025 Annual General Meeting. 13. Approval for Opening an account and applying for Online Banking with DBS Bank Singapore Branch.
<p>2025.4.29 3rd time of Year 2025</p>	<ol style="list-style-type: none"> 1. Reported GHG Inventory progress for 2025 Q2 2. Approved 2025 Q1 consolidated financial statements. 3. Approved the earning distribution proposal for 2025 Q1.

Meeting date and Session	Major Resolution
	4. Approved the bank credit for HQ and subsidiaries.
2025.8.7 4 th time of Year 2025	<ol style="list-style-type: none"> 1. Reported GHG Inventory progress for 2025 Q3 2. Reported the liability insurance for its directors, supervisors, and key personnel. 3. Approved 2025 Q2 business report and consolidated financial statements. 4. Approved the earning distribution proposal for 2025 Q2. 5. Approval of credit transactions between the group’s subsidiaries and financial institutions. 6. Approval of the 2024 Sustainability Report. 7. Approval of the amendment to the "Employee Salary Management Regulations" and “Rules Governing the Calculation and Distribution of Remunerations for Directors.” 8. Approval of the 2024 director compensation to be distributed in 2025. 9. Approved the proposed performance bonus for managers for the first half of 2025. 10. Approved 2024 employee compensation paid to managers in 2025
2025.11.6 5 th time of Year 2025	<ol style="list-style-type: none"> 1. Reported GHG Inventory progress for 2025 Q4 and ESG work report. 2. Reported on the Corporate Value Enhancement Plan Report. 3. Approved 2025 Q3 consolidated financial statements. 4. Approved revise 2025 internal audit annual plan. 5. Approved 2026 internal audit annual plan. 6. Approved revise Internal Control System. 7. Approved the revision to the “Sustainable Development Best Practice Principles.” 8. Approved the definition of “entry-level employees” of the Company. 9. Approved the bank credit for HQ. 10. Approved the earning distribution proposal for 2025 Q3.
2026.2.3 1 st time of Year 2026	<ol style="list-style-type: none"> 1. Reported on the 2025 Intellectual Property Management Plan. 2. Reported on the 2025 Information Security Risk Management. 3. Approved the bank credit for HQ and subsidiaries. 4. Approved of the 2026 business plan. 5. Approval of the amendment to the "Internal Control System." 6. Approval of the amendment to the “Employee Resignation/Leave Without Pay Regulations” 7. Approved the proposed ratio for the distribution of remuneration for directors and the distribution of remuneration for employees of 2026. 8. Approved the 2025 performance appraisal result for managers and the proposed changes to the salaries of managers for 2026. 9. Approved the proposed performance bonus for managers for the second half of 2025 to be distributed in 2026. 10. Approved 2025 year-end bonus paid to managers in February, 2026.

Meeting date and Session	Major Resolution
2026.3.10 2 nd time for Year 2026	<ol style="list-style-type: none"> 1. Reported 2025 Board Performance Evaluation. 2. Reported GHG Inventory progress for 2026 Q1. 3. Reported the communication between the accountant and the corporate governance units. 4. Approved 2025 business report and consolidated financial statements. 5. Approved assessments regarding the independence and Competence of the certifying accountant for this Company. 6. Approved the General principles of the company's pre-approved non-assurance service policy. 7. Approved the earning distribution proposal for 2025. 8. Approved the change of certified public accountant (CPA) and annual audit fee 9. Approved 2025 internal control system statement. 10. Approval of the amendment to the "Internal Control System." 11. Resolved to hold 2026 Annual General Meeting of Shareholders. 12. Approved the matters related to the acceptance of agenda item proposals by the shareholders for the 2026 annual general meeting 13. Resolved to elect all directors in 2026 annual general shareholders' meeting. 14. Approved the distribution of 2025 compensation for directors and employees. 15. Approved the roster of the nominated directors and independent directors. 16. Approved to release the Prohibition on Directors from Participation in Competitive Business.

B. Important Resolutions of the 2025 Shareholders' General Meeting

(1) Recognize 2024 business report and financial statement.

Resolution: Approved by the 2024 shareholders' meeting.

(2) Recognize the Fiscal 2024 Earnings Distribution Proposal.

Resolution: Approved to distribute cash dividends amounting to NT\$453,990,431 (NT\$3.8per share) to shareholders.

The base date of distribution of the second quarter was December 10, 2024, with a cash dividend of NT\$203,100,982 (NT\$1.7per share); the dividend distribution date was January 8, 2025. The base date of distribution of the fourth quarter was August 2, 2025, with a cash dividend of NT\$250,889,449 (NT\$2.1 per share), and the dividend distribution date was August 22, 2025.

2.2.12 Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof.

None.

2.3 Information Regarding the Certified Company's Audit Fee

Unit: NT\$ thousands

Accounting Firm	Name of CPA		Period Covered by CPA's Audit	Audit Fee	Non-audit Fee	Total	Remarks
KPMG	Po-Shu Huang	Chung-Shun Wu	2025.01.01~ 2025.12.31	4,698	725	5,423	Tax Audit and Review annual report

2.3.1 When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.

2.3.2 When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefore shall be disclosed: None.

2.4 Replacement of CPA :

2.4.1 Regarding the former CPA

Replacement Date	Approved on March 10, 2026 From 2026Q1 consolidated financial statements		
Replacement reasons and explanations	Change of certified public accountant(CPA) due to internal adjustments within the certifying accountant firm, from Po-Shu Huang and Chung-Shun Wu to Chung-Shun Wu and Lydia Huang		
Describe whether the Company terminated or the CPA did not accept the appointment	Parties	CPA	The Company
	Status	None	None
	Termination of appointment No longer accepted (continued) appointment	None	None
Other issues (except for unqualified issues) in the audit reports within the last two years	None		
Differences with the company	Yes	-	Accounting principles or practices
		-	Disclosure of Financial Statements
		-	Audit scope or steps
		-	Others
	None	V	Remarks/specify details: None
Other Revealed Matters	None		

2.4.2 Regarding the successor CPA

Name of accounting firm	KPMG
Name of CPA	Chung-Shun Wu and Lydia Huang
Date of appointment	From 2026Q1 consolidated financial statements
Consultation results and opinions on accounting treatments or principles with respect to specified transactions and the company's financial reports that the CPA might issue prior to the engagement.	None
Succeeding CPA's written opinion of disagreement toward the former CPA	None

2.4.3 The company shall mail to the former certified public accountant a copy of the disclosures it is making pursuant to item A and to (c) of the here preceding item: None.

2.5 Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed: None

2.6 Changes in shares held, transferred, and pledged by directors, supervisors, managers, and major shareholders holding over 10% of outstanding shares in the most recent year and up to the publication of the annual report:

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

Unit: Shares

Title	Name	2025		As of Mar. 27, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman / President	Sun-Chung Chen	-	-	-	-
Vice Chairman	Shang-Jen Chen	-	-	-	-
Director / Sr. Vice President	Yung-Da Lin	-	-	-	-
Director	Shiu-Ta Liao	-	-	-	-
Director	Se-Se Chen	-	-	-	-
Director	Chen-Lin Kuo (Note 3)	-	-	-	-
Independent Director	Wei-Jen Chu	-	-	-	-
Independent Director	Chung-Jen Chen	-	-	-	-
Independent Director	Chun-Chung Chen	-	-	-	-
Independent Director	Ching-Jen Chang	-	-	-	-

Title	Name	2025		As of Mar. 27, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Vice President	Vince Lin (Note 4)	-	-	-	-
Vice President	Sean Huang	-	-	-	-
Sr. Assistant Vice President	Elizabeth Anlen Wang	-	-	-	-
Sr. Assistant Vice President	Lanie Chen	-	-	-	-
Sr. Assistant Vice President	Sherry Tung	-	500,000	-	-
Sr. Assistant Vice President	Wayne Tyan	-	-	-	-
Sr. Assistant Vice President	Mike Chiang	-	-	-	-
Sr. Assistant Vice President	Abner Hsueh	-	-	-	-
Assistant Vice President	Candy Liao	-	-	-	-
Assistant Vice President	Jack Chen	-	-	-	-
Assistant Vice President	Thomas Chang	-	-	-	-
Assistant Vice President	Michael Tseng	-	-	-	-
Assistant Vice President	George Lee (Note 5)	-	-	-	-
Assistant Vice President	Hank Kwuo	-	-	-	-
Assistant Vice President	Gary Lee	-	-	-	-
Assistant Vice President	Max Huang	-	-	-	-
Assistant Vice President	Max Liu	-	-	-	-
Assistant Vice President	David Lin	-	-	-	-

Note1 : This section is to be completed with the names of the company's directors, supervisors, managerial officers, and shareholders holding more than 10% of the company's shares.

Note2 : This section is to be completed for pledging or redemption.

Note3 : Director, Chen-Lin Kuo was resignation on February 9, 2026

Note4 : Vice President, Vince Lin was resignation on June 20, 2025

Note5 : Assistant Vice President, George Lee was resignation on February 27, 2026

B. Shares Trading with Related Parties: None.

C. Shares Pledge with Related Parties: None.

2.7 Relationship among the Top Ten Shareholders.

As of Mar. 27, 2026

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	
Jin-Tang Chen	7,521,352	6.30%	4,131,796	3.46%	0	0%	Ren Liao Shang-Jen Chen Sun-Chung Chen Li-Yue Pan	Spouse Son Son Daughter in Law	-
Shang-Jen Chen	6,789,342	5.68%	2,390,970	2.00%	0	0%	Li-Yue Pan Jin-Tang Chen Ren Liao Sun-Chung Chen	Spouse Father Mother Brother	-
Capital Securities Nominee Limited	4,776,277	4.00%	0	0%	0	0%	None	None	-
Ren Liao	4,131,796	3.46%	7,521,352	6.30%	0	0%	Jin-Tang Chen Sun-Chung Chen Shang-Jen Chen Li-Yue Pan	Spouse Son Son Daughter in Law	-
Sun-Chung Chen	4,049,087	3.39%	629,446	0.53%	0	0%	Jin-Tang Chen Ren Liao Shang-Jen Chen Li-Yue Pan	Father Mother Brother Sister in Law	-
Yuan-Qiao Co., Ltd.	4,000,000	3.35%	0	0%	0	0%	None	None	-
Representative: Qing-Qing Lin	0	0%	0	0%	0	0%	None	None	-
Huei-Jyuan Liao	3,326,331	2.78%	0	0%	0	0%	None	None	-
Yu-Li Liao (Candy Liao)	2,619,097	2.19%	0	0%	0	0%	None	None	-
Li-Yue Pan	2,390,970	2.00%	6,789,342	5.68%	0	0%	Shang-Jen Chen Jin-Tang Chen Ren Liao Sun-Chung Chen	Spouse Father in Law Mother in Law Brother in Law	-
Mei-Xing Lin	2,216,879	1.86%	0	0%	0	0%	None	None	-

Note 1: The top ten shareholders shall be listed in full; corporate shareholder shall list its name and the names of its proxy separately.

Note 2: The calculation of the shareholding percentage refers to the percentage of shares held in his/her/its own name, or under the name of his/her/its spouse, children under twenty (20) years of age, or others.

Note 3: The relationship between above-listed juristic person shareholders and natural person shareholders shall be disclosed pursuant to the regulations governing the preparation of financial reports of the issuer.

2.8 The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managers, and any companies controlled either directly or indirectly by the company.

As of Dec. 31, 2025; Unit: Shares/%

Affiliated Enterprises Note 1	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
ATEN COMPUTER PRODUCTS CO., LTD.	4,799,998	99.99996%	2	0.00004%	4,800,000	100%
VISIONTOP CO., LTD.	5,958,228	59.58%	2,105,973	21.06%	8,064,201	80.64%
ATECH PERIPHERALS INC.	10,000,000	100%	0	0%	10,000,000	100%
TOPMOST INTERNATIONAL CO., LTD.	700,000	100%	0	0%	700,000	100%
ATEN TECHNOLOGY, INC.	0	0%	17,672,084.37	99.56%	17,672,084.37	99.56%
ATEN INFOTECH N.V.	58,343	99.9983%	1	0.0017%	58,344	100%
ATEN JAPAN CO., LTD.	1,600	100%	0	0%	1,600	100%
ATEN US HOLDINGS INC.	4,849,914	100%	0	0%	4,849,914	100%
FOREMOST INTERNATIONAL CO. LTD.	2,180,628	100%	0	0%	2,180,628	100%
EXPAND INTERNATIONAL CO., LTD.	0	0%	689,965	100%	689,965	100%
ATEN EUROPE LTD.	0	0%	1,069,000	100%	1,069,000	100%
ATEN NEW JERSEY INC.	0	0%	100	100%	100	100%
ATEN UK LTD.	0	0%	850,000	100%	850,000	100%

Affiliated Enterprises Note 1	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
ATEN KOREA CO., LTD.	0	0%	102,000	85%	102,000	85%
ATEN CHINA CO., LTD	—	0%	Note 2	100%	Note 2	100%
ATEN FOREMOST CO., LTD	—	0%	Note 2	100%	Note 2	100%
I/O MASTER INC.	0	0%	700,000	100%	700,000	100%
ATEN CANADA TECHNOLOGIES INC.	0	0%	300	100%	300	100%
IOGEAR INC.	0	0%	10	100%	10	100%
EXPAND ELECTRONICS CO., LTD	—	0%	Note 2	100%	Note 2	100%
HONG ZHENG CO., LTD.	100,000	100%	0	0%	100,000	100%
HONG YUAN CO., LTD.	100,000	100%	0	0%	100,000	100%
ATEN ANZ PTY. LTD.	3,500,000	100%	0	0%	3,500,000	100%
RCM FULLY AUTOMATION CO., LTD.	780,000	26%	2,220,000	74%	3,000,000	100%
ATEN INFO COMMUNICATION LLC.	1,000	100%	0	0%	1,000	100%
ATEN POLAND SP. Z O.O.	20,000	100%	0	0%	20,000	100%
ATEN ROMANIA S.R.L.	80,000	100%	0	0%	80,000	100%
ATEN ADVANCE PRIVATE LIMITED	2,199,999	99.99995%	1	0.00005%	2,200,000	100%
ATEN LATAM MEXICO S.A DE C.V.	8,613,000	99%	87,000	1%	8,700,000	100%

Affiliated Enterprises Note 1	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
PT ATEN TECHNOLOGY INDONESIA	2,497.5	99.9%	2.5	0.1%	2,500	100%
ATEN SOUTH AFRICA PTY LTD	4,300	100%	0	0%	4,300	100%

Note 1: The Company's long-term investment under equity method.

Note 2: ATEN CHINA CO., LTD, ATEN FOREMOST CO., LTD, and EXPAND ELECTRONICS CO., LTD are limited liability Companies which do not issue stocks.

III. Capital Overview

3.1 Capital and Shares

3.1.1 Source of Capital

A. Issued Shares

As of Mar. 27, 2026

Month/ Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remark		
		Shares	Amount (NT\$)	Shares	Amount (NT\$)	Sources of Capital	Capital Increased by Assets Other than Cash	Other
1979.06	10	200,000	2,000,000	200,000	2,000,000	Capitalization by cash	-	
1982.04	10	400,000	4,000,000	400,000	4,000,000	Capitalization by cash	-	
1983.01	10	800,000	8,000,000	800,000	8,000,000	Capitalization by cash	-	
1984.06	10	1,500,000	15,000,000	1,500,000	15,000,000	Capitalization by cash	-	
1987.09	10	3,000,000	30,000,000	3,000,000	30,000,000	Capitalization by cash	-	
1988.10	10	4,000,000	40,000,000	4,000,000	40,000,000	Capitalization by cash	-	
1990.05	13	10,000,000	100,000,000	10,000,000	100,000,000	Capitalization by cash	-	
1990.08	13	15,097,360	150,973,600	15,097,360	150,973,600	Capitalization by cash	-	
1996.08	15	19,871,700	198,717,000	19,871,700	198,717,000	Capitalization by cash 10,000,000 Capitalization by earning 37,743,400	-	
1999.09	10	25,833,210	258,332,100	25,833,210	258,332,100	Capitalization by earning 59,615,100	-	
2000.09	10	40,000,000	400,000,000	33,889,173	338,891,730	Capitalization by earning 77,499,630 Capitalization by employee stock bonus 3,060,000	-	Note 1
2001.08	10	40,000,000	400,000,000	39,423,549	394,235,490	Capitalization by earning 50,833,760 Capitalization by employee stock bonus 4,510,000	-	Note 2
2002.08	65	120,000,000	1,200,000,000	62,272,571	622,725,710	Capitalization by cash 39,884,250 Capitalization by earning 177,405,970 Capitalization by employee stock bonus 11,200,000	-	Note 3
2003.07	10	120,000,000	1,200,000,000	73,113,457	731,134,570	Capitalization by earning 93,408,860 Capitalization by employee stock bonus 15,000,000	-	Note 4
2004.07	10	120,000,000	1,200,000,000	81,974,803	819,748,030	Capitalization by earning 73,113,460 Capitalization by employee stock bonus 15,500,000	-	Note 5
2005.07	10	120,000,000	1,200,000,000	87,497,694	874,976,940	Capitalization by earning 40,228,910 Capitalization by employee stock bonus 15,000,000	-	Note 6
2005.09	10	120,000,000	1,200,000,000	88,021,194	880,211,940	Exercise of employee stock options 5,235,000	-	
2005.12	10	120,000,000	1,200,000,000	88,074,694	880,746,940	Exercise of employee stock options 535,000	-	
2006.03	10	120,000,000	1,200,000,000	88,097,194	880,971,940	Exercise of employee stock options 225,000	-	

Month/ Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remark		
		Shares	Amount (NT\$)	Shares	Amount (NT\$)	Sources of Capital	Capital Increased by Assets Other than Cash	Other
2006.06	10	120,000,000	1,200,000,000	88,102,194	881,021,940	Exercise of employee stock options 50,000	-	
2006.07	10	120,000,000	1,200,000,000	96,229,806	962,298,060	Capitalization by earning 51,948,120 Capitalization by employee stock bonus 29,328,000	-	Note 7
2006.09	10	120,000,000	1,200,000,000	96,420,556	964,205,560	Exercise of employee stock options 1,907,500	-	
2007.01	10	120,000,000	1,200,000,000	96,490,306	964,903,060	Exercise of employee stock options 697,500	-	
2007.04	10	120,000,000	1,200,000,000	96,521,056	965,210,560	Exercise of employee stock options 307,500	-	
2007.04	10	120,000,000	1,200,000,000	96,526,056	965,260,560	Exercise of employee stock options 50,000	-	
2007.07	10	120,000,000	1,200,000,000	96,586,056	965,860,560	Exercise of employee stock options 600,000	-	
2007.09	10	120,000,000	1,200,000,000	104,856,859	1,048,568,590	Capitalization by earning 48,263,030 Capitalization by employee stock bonus 31,000,000 Exercise of employee stock options 3,445,000	-	Note 8
2008.02	10	120,000,000	1,200,000,000	104,935,609	1,049,356,090	Exercise of employee stock options 787,500	-	
2008.05	10	120,000,000	1,200,000,000	104,991,359	1,049,913,590	Exercise of employee stock options 557,500	-	
2008.07	10	150,000,000	1,500,000,000	105,013,609	1,050,136,090	Exercise of employee stock options 222,500	-	
2008.08	10	150,000,000	1,500,000,000	112,291,190	1,122,911,900	Capitalization by earning 52,775,810 Capitalization by employee stock bonus 20,000,000	-	Note 9
2008.10	10	150,000,000	1,500,000,000	112,320,940	1,123,209,400	Exercise of employee stock options 297,500	-	
2009.01	10	150,000,000	1,500,000,000	110,320,940	1,103,209,400	Cancellation of treasury stock 20,000,000	-	
2009.08	10	150,000,000	1,500,000,000	119,471,166	1,194,711,660	Capitalization by earning 77,224,660 Capitalization by employee stock bonus 52,969,930	-	Note 10

Note 1: Tai. Chai. Chen. I. Tzi. No. 47783 Letter dated June 5, 2000

Note 2: Tai. Chai. Chen. I. Tzi. No. 131089 Letter dated May 21, 2001

Note 3: Tai. Chai. Chen. I. Tzi. No. 0910131615 Letter dated June 11, 2002

Note 4: Tai. Chai. Chen. I. Tzi. No. 0920121869 Letter dated May 19, 2003

Note 5: Tai. Chai. Chen. I. Tzi. No. 0930118821 Letter dated May 11, 2004

Note 6: FSC. S. I. Tzi No. 0940125412 Letter dated June 24, 2005

Note 7: FSC. S. I. Tzi No. 0950127657 Letter dated June 30, 2006

Note 8: FSC. S. I. Tzi No. 0960034407 Letter dated July 5, 2007

Note 9: FSC. S. I. Tzi No. 0970033039 Letter dated July 2, 2008

Note 10: FSC. S. Far. Tzi No. 0980033254 Letter dated July 3, 2009

B. Type of Stock

As of Mar. 27, 2026; Unit: Share

Share Type	Authorized Capital			Remarks
	Issued Shares	Un-issued Shares	Total Shares	
Common Stock	119,471,166	30,528,834	150,000,000	-

C. Shelf Registration Related Information: Not applicable.

3.1.2 List of Major Shareholders

As of Mar. 27, 2026

Shareholder's Name	Shareholding	
	Shares	Percentage
Jin-Tang Chen	7,521,352	6.30%
Shang-Jen Chen	6,789,342	5.68%
Capital Securities Nominee Limited	4,776,277	4.00%
Ren Liao	4,131,796	3.46%
Sun-Chung Chen	4,049,087	3.39%
Yuan-Qiao Co., Ltd.	4,000,000	3.35%
Huei-Jyuan Liao	3,326,331	2.78%
Yu-Li Liao	2,619,097	2.19%
Li-Yue Pan	2,390,970	2.00%
Mei-Xing Lin	2,216,879	1.86%

3.1.3 Dividend Policy and Implementation Status

A. Dividend Policy

Article 25 of “the Articles of Incorporation”:

The Company will consider the business environment and stage of growth for the Company, respond to future financing needs and long-term financial planning and satisfy shareholders’ needs for cash flow and distribution. The Company will distribute 30% of the distributable surplus as dividends for shareholders, among which, the Company shall distribute no less than 10% of its current dividends in cash. These ratios may be raised in the future where earnings and available capital are higher.

B. Dividend distributions proposed at the most recent shareholders' meeting

On August 7, 2025 and March 10, 2026, the Board of Directors approved the distribution of a cash dividend of NTD 1 per share in the second quarter of FY 2025 and a cash dividend of NTD 2.5 per share in the fourth quarter of FY 2025, giving a total cash dividend distribution of NTD 3.5 per share in FY 2025. In the case where the Company subsequently makes a stock repurchase, affecting the number of outstanding shares, thus changing the stock dividend ratio for shareholders, it is proposed that the board of directors be fully authorized to handle relevant matters. However, such a distribution proposal has yet to be approved by the shareholders’ meeting.

C. If a material change in dividend policy is expected, provide an explanation: None.

3.1.4 Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting: None.

3.1.5 Compensation of Employees, Directors and Supervisors

A. Information Relating to Compensation of Employees, Directors and Supervisors in the Articles of Incorporation

Article 24 of “the Articles of Incorporation”:

For this year, the Company's net income before tax before deducting remuneration to employees and directors and after making up for aggregated losses should be applied to pay remuneration to employees for an amount of 10-16%

of the balance, and to directors for an amount not more than 2% of the balance.

Employees' remuneration and directors' remuneration may be distributed in the form of cash or stocks, subject to a resolution adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. Those receiving employee remuneration in stocks or cash include employees of subordinate companies meeting certain criteria.

The Company's annual earnings at the end of the fiscal year shall be first subject to taxation, reimbursement of previous losses, followed by a 10% provision for statutory earnings reserve and special reserve by law or reversal. The board of directors shall draft distribution proposals for any remainder and submit such proposals for approval at the shareholders' meeting.

The dividends and bonus which shall be distributed by the company, all or part of the statutory earnings reserve and capital surplus, when distributed in cash, shall be done by a resolution adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

B. The basis for estimating the amount of employee and director 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: None.

C. Distribution of Compensation of Employees and Directors for 2025 Approved in the Board of Directors Meeting

(1) Recommended Distribution of Compensation of Employees and Directors:

The estimated amount for employee compensation and directors' compensation is NTD 77,465,485 and NTD 5,164,366, respectively, which is all distributed in cash. There is no discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized.

(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: None.

D. The actual distribution of employee and director compensation for the previous fiscal year:

(1) Compensation for employee: The actual distribution compensation amount for employee for the previous fiscal year 2024 is NTD 104,183,872, which is identical with the amount that BOD approved.

(2) Compensation for director: The actual distribution compensation amount for director and supervisor for the previous fiscal year 2024 is NTD 8,334,710, which is identical with the amount that BOD approved.

3.1.6 Buyback of Treasury Stock: None.

3.2 Bonds: None.

3.3 Preferred Shares: None.

3.4 Global Depository Receipts: None.

3.5 Employee Stock Options: None.

3.6 New Restricted Employee Shares: None.

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

3.8 Financing Plans and Implementation: None.

IV. Operational Highlights

4.1 Business Activities

4.1.1 Scope of Business

A. Main Activities

- a. Designing, manufacturing and selling of IT infrastructure access management solution products.
- b. Designing, manufacturing and selling of professional A/V products.
- c. Designing, manufacturing and selling of intelligence energy management solution products.
- d. Designing, manufacturing and selling of various types of resource sharing devices.
- e. Designing, manufacturing and selling of interface converters, extenders and splitters.

B. Major Product Lines and Contributions to Total Consolidated Sales

Unit: NT\$ thousands

Item	Year	2025		2024	
		Amount	Ratio (%)	Amount	Ratio (%)
IT Infrastructure Access Management Solution Products		3,080,246	62.62%	3,150,668	63.10%
Video Products		774,322	15.74%	824,430	16.51%
Other Products		1,064,376	21.64%	1,018,076	20.39%
Total		4,918,944	100%	4,993,174	100%

C. Products and Services Provided by the Company

Since its establishment in 1979, ATEN has dedicated itself to the development of different types of connector, controller and management devices, in line with our vision of “Simply Better Connections” and our goal of creating value for industry and for society as a whole. Thanks to many years of hard work, ATEN is now able to provide a comprehensive range of “total solutions” that encompass IT Infrastructure Access Management Solutions, Professional Audio & Video Product Solutions, and Green Energy Solutions.

In the IT Infrastructure Access Management Solutions segment, ATEN provides comprehensive solutions that help customers to manage PCs, servers, networking equipment, data storage devices, power splitters and other IT equipment more efficiently. Besides our core KVM switch (for simultaneous control of multiple computers from a single or multiple sets of keyboard, video monitor and mouse) product line, ATEN also offers LCD KVM switches, multi-port matrix switch products and video extenders. ATEN is thus able to provide total solutions for the remote, centralized management of large control rooms and data centers. ATEN’s IP based KVM, Over-IP PDU and IP based serial signal management devices are integrated using centralized management software with freeze screen management function; ATEN’s solutions are both powerful and easy to use. For control centers, the focus is on network-based multi-computer matrix switches, which provide users with the best experience through flexible expansion of control sources and distances, as well as lag-free operation.

Since 2008, ATEN has been developing the professional audio/video systems product line. The VanCryst product range includes video switches, video splitters, video extenders and video converters that support a variety of different

interfaces. For large-scale medium- and high-end audio and video applications, the VanCryst range offers multi-port matrix switches and long-range extenders. With superb image quality enhancement function and easy-to-use remote management software, ATEN’s VanCryst products constitute a simple, innovative solution.

Over the past few years ATEN has been working actively to secure participation in international certification and technology alliances, so as to ensure that ATEN products provide a high level of compatibility with other world-leading brands, thereby helping ATEN itself to confirm its position as a leading player in the global professional audio/video solutions market. Having rolled out a series of high-end, modularized matrix solutions and control systems, ATEN has become one of only a handful of Taiwanese companies to establish itself within the high-end professional audio/video solutions segment, competing on an equal footing with leading international corporations.

In 2012, ATEN launched the “green energy” product line, with “Energy Intelligence” as its core vision. NRGence comprises a series of environmentally-friendly control room solutions that help to optimize energy usage.

Other ATEN product lines include USB hubs, USB extenders, and many different types of interface converters, extenders, splitters, switches, etc. ATEN products support the latest interfaces, including USB Type-C and Thunderbolt 3, etc., meeting users' needs for high-speed data transmission.

In 2019, the UC9020 StreamLIVE™ HD multipurpose live streaming machine was officially launched. This product is a simple multipurpose live streaming solution mainly targeting professional live streaming, commercial promotions, video conferences, small-scale exhibitions, lectures and academic conferences. Apart from receiving the COMPUTEX 2019 Best Choice Award, it went on to receive the Good Design Award of Japan, which is considered a world-class design award, thus symbolizing ATEN International’s first successful move into the live streaming equipment business.

In addition, the Company has expanded into the consumer electronics market through the ATEN essentials series. The initial products of the series mainly include HDMI switches, HDMI splitters, and USB peripheral switches, adhering to the brand philosophy of "life can also be professional" by bringing years of industrial-grade stability and high-quality audiovisual transmission technology into everyday application scenarios. This series offers a seamless multi-device collaboration experience for professionals, live streamers, and people working from home through its minimalist design and intuitive plug-and-play.

D. New Products and Services Currently Being Developed

Development of a range of high-performance KVM matrix system products for marine applications, such as installation on ships, the harsh operating environment	<ul style="list-style-type: none"> (1) Marine-certified IP-based KVM signal extender (transceiver) (2) Flexible configuration extends and controls computer access on IP networks via Cat 5e/6 connections. (3) A DVI locking head is used to cope with strong earthquake environments. (4) Higher environmental tolerance
---	--

Enhanced the capabilities of the latest generation of all digital KVM over IP	<ul style="list-style-type: none"> (1) Enhance management device capabilities and provide direct console connection functionality, eliminating the need for network devices. (2) Enhance the capabilities and transmission speed of virtual media (3) Improve device security and support TLS 1.3 and FIPS140-2 level 1 encryption module. (4) Improved the screen split mode function, allowing users to more smoothly monitor the server screen transmitted in real time from all connected ports. (5) Increase the number of connections and the user's online limit.
Development of a range of Secure KVM switch products that conform to the NIAP's PP PSD (Protection Profile for Peripheral Sharing Device)	Mainly in preparation for the upcoming PP5.0
Technical integration and application of consumer electronics on desktops	<ul style="list-style-type: none"> (1) Development of USB 2.0,3.0,3.1,3.2,4.0 distribution and extension products. (2) Coordinated development of DisplayPort/Thunderbolt/Type C products.
Integration and applications of Audio/ Video connector management products.	<ul style="list-style-type: none"> (1) Development of True 4K ultra high-definition, long-range broadcasting transmission products. (2) Development of True 4K fiber-optic interface products. (3) Development of True 4K standard, medium-sized and large modular array products. (4) Development of True 4K TV wall processor products. (5) Development of True 4K Over IP online video management products. (6) Development of 4K / True 4K / HDBaseT products, including standard and wall plate equipped transmitter products. (7) True 4K high-definition image rotation and overlay. (8) Research and development of True 4K multi-in-one presentation matrix switch system. (9) Research and development of wireless projection and conference collaboration products. (10) Research and development of audio products such as amplifiers, speakers and Dante transmission. (11) USB Type-C related products, including audio and video data and power transmission.
Smart Control System.	<ul style="list-style-type: none"> (1) Development of centralized control boxes. (2) Development of user interface software for control applications. (3) Development of design integration software tools. (4) Development of distributed control extension box products.

	<p>(5) Development of software modules for environmental control applications.</p> <p>(6) Ongoing establishment of a device control database.</p> <p>(7) Development of wall plate equipped streamlined controller products.</p> <p>(8) Development of a platform for centralized global management of Audio/Video devices.</p> <p>(9) Development of Room Booking System(RBS).</p> <p>(10) Collaboration and integration of control system, reservation system and centralized management platform.</p>
PE series electric power and green energy integration and applications.	<p>(1) Development of new-generation intelligence PDU and “green energy” sensors.</p> <p>(2) Undertaking R&D work relating to the efficient use of energy.</p> <p>(3) Undertaking R&D work relating to “green data center” overall cooling, ventilation, electric power and energy efficiency.</p>
EC series electric power and green energy integration and applications.	Development of data center environment monitoring and measurement tools for improving energy conservation.
AI speech recognition service	<p>ATEN's AI Voice speech-to-text (STT) service utilizes neural network technology to support STT functionality in Chinese, English, Japanese, Korean, and Taiwanese languages. It excels particularly in accurately recognizing Taiwanese accents, especially in identifying common Taiwanese vocabulary, proper nouns related to people and things, auxiliary words, and handling multilingual mixing. Applications include customer service dialogues, real-time captioning, and meeting recording transcription. Notably, it requires low computational power, has low latency, and supports deployment on various devices.</p>
AI Speech Synthesis Service	<p>The Text-to-Speech (TTS) service of ATEN AI Voice uses neural technology to deliver realistic, localized synthesized speech with human warmth. Enhance customer experience through high-quality audio tailor-made for your brand. Support includes Chinese, English, Taiwanese, Hakka, Japanese, and mixed pronunciation.</p>
AI Training Service	<p>Make the most effective use of investments in AI equipment and talent. For small and medium enterprises without their own equipment and expertise, ATEN can provide tailored AI applications and training on AI technology matched to the customer application. Particular emphasis on STT (Speed Transmission Technology) for enterprises to fine-tune speech recognition for industry-specific terminology, and TTS (Text Transmission Technology) for enterprises to customize their own voice brands, and factory automation and enterprise audio-video recognition applications.</p>
AI edge computing industrial computer	<p>Jetson series AI computers equipped with Nvidia’s latest Ampere series, coupled with self-manufactured AI voice services, supporting OCR, STT, TTS and other independent technologies, and selling public broadcasting, interactive dialogue applications, and telephone service systems.</p>

4.1.2 An Overview of the Industry

A. The Current Status and Future Development of the Industry

The IT infrastructure management industry continues to develop alongside the digitalized, cloud-based, AI-enabled, and globalized operations of enterprises. As data centers, edge nodes, control rooms, industrial sites, and multi-site IT environments become increasingly larger, decentralized, and high-density, enterprises continue to raise their requirements for centralized management, remote maintenance, cybersecurity isolation, system availability, and operational efficiency. Such requirements involve the physical host layer, mission-critical environments, and cross-domain management, so there are limited alternatives and the overall market is still expected to show steady growth.

The main growth factors are briefly described below:

a. There is still demand for centralized management and more efficient operation and maintenance

KVM switches and related management solutions can help IT administrators centrally manage multiple servers, industrial control hosts, network equipment, and critical systems, offering numerous benefits, such as saving space, simplifying cabling, improving operational efficiency, and reducing personnel travel and maintenance costs. As the number of devices and the complexity of data centers continues to increase, the demand for centralized management remains a fundamental driver of the market.

b. AI data centers and high-density computing environments are driving a new demand for management

The rapid development of generative AI and high-performance computing (HPC) in recent years has led to the development of data centers with higher rack density, higher power requirements, and more complex thermal architectures. The Uptime Institute 2025 AI Infrastructure Survey pointed out that more than half of the surveyed companies have upgraded their power distribution and cooling systems to support AI workloads, showing that AI infrastructure is driving the restructuring of data center architectures, and is also driving the demand for highly available and remotely operable basic management tools at the same time.

c. Hyperscale, colocation, and multisite operation expansion

Global cloud service providers, Internet platforms, and colocation data centers continue to expand the construction of large server rooms. Synergy Research pointed out that there were 1,136 hyperscale data centers worldwide as of the first quarter of 2025, and their total capacity continues to grow rapidly. The coexistence of large and distributed sites in the architecture increases the importance of remote maintenance, centralized control, standardized deployment, and cross-regional troubleshooting.

d. Hybrid cloud and multi-cloud architectures make "physical layer management" irreplaceable

Although enterprises continue to move applications to the cloud, the actual IT environment often has as a hybrid cloud or multi-cloud architecture. Gartner 2025 pointed out that multi-cloud, digital sovereignty, and AI/ML have become important directions for future cloud development. This trend indicates that enterprises will not completely abandon on-premises infrastructure. Instead, they will need to establish consistent operation and management capabilities across local server rooms, colocation facilities, edge nodes, and the cloud. Therefore, KVM and related infrastructure management products are still necessary.

e. Power constraints, rising costs, and labor shortages increase the value of remote maintenance

The Uptime Institute 2025 pointed out that data center operators are facing rising costs, power constraints, supply chain uncertainty, and manpower challenges. As server rooms grow larger and there is a shortage of professional personnel, enterprises tend to maintain service availability and operational efficiency through

remote management, centralized monitoring, and reduced on-site intervention. This has made remote KVM, sequence control, and out-of-band management tools even more important.

f. Cybersecurity, zero trust, and network isolation requirements continue to rise

Following the increase in cybersecurity threats, such as ransomware and supply chain attacks, enterprises and governments have shifted their information security requirements from traditional perimeter security to a zero-trust continuous verification and access control model. The concept of zero-trust proposed by NIST emphasizes that all users and connections must be verified, indicating that cybersecurity no longer relies on the separation of internal and external networks.

At the same time, enterprises are actively adopting information security management standards, such as ISO/IEC 27001, and have set higher requirements for remote access, access control, and auditing mechanisms. With the widespread adoption of KVM over IP and out-of-band management technologies, remote management improves maintenance efficiency, but also increases the potential attack surface, and has further driven demand for products with security features, such as encrypted transmission, identity verification, and access control.

g. Demand for Secure KVM driven by government, defense, finance, and critical infrastructure

The demand for Secure KVM continues to exist in environments that require separation of internal and external networks, multi-domain operation, and isolation of data at different security levels. NIAP has established clear protection profiles for peripheral sharing devices (including Secure KVM devices), and the market is gradually using compliance with NIAP PP 4.0 and other standards as an important basis for procurement and implementation. Such demands are no longer limited to government and defense, but have also extended to finance, energy, transportation, and other critical infrastructure.

h. Higher demand for edge computing, industrial digitization, and distributed site management

With the development of industrial digitalization, smart manufacturing, and various edge computing applications, IT architecture has extended from centralized data centers to factories, transportation systems, energy facilities, and various remote locations. The introduction of Edge AI has further accelerated this trend in recent years, and enables image recognition, real-time analytics, and automated decision-making applications to run locally, reducing latency and dependence on the cloud.

These distributed sites typically have a large number of devices, are geographically dispersed, have limited on-site manpower, and complex environmental conditions, which significantly increases the demand for remote access, centralized monitoring, and rapid troubleshooting. Meanwhile, some sites need to balance isolation for cybersecurity with system stability, making management solutions that can operate under low bandwidth or high security restrictions even more valuable. This further drives the application of KVM and related infrastructure management products.

i. High-performance KVM upgrades driven by high-resolution displays, GPU workstations, and control room applications

The KVM market is no longer just about traditional VGA server switching, and is gradually upgrading towards high resolution, low latency, accurate colors, multi-screen support, and long-distance transmission. This trend is particularly clear in broadcast media, command centers, traffic control, energy dispatch, semiconductors, and high-end design workstations. Meanwhile, the demand for new consoles driven by AI and GPU servers has created more room for the development of high-performance and digital KVM architectures.

- j. Baseboard management controllers (BMC) are becoming more widespread, but cannot completely replace KVM

The increasing prevalence of remote management mechanisms, such as BMC, iDRAC, and iLO in servers, will indeed reduce some traditional KVM application scenarios. However, KVM is still irreplaceable in scenarios requiring heterogeneous device integration, BIOS-level operation, non-server device management, centralized switching of multiple hosts, cross-domain isolation, and a high level of security. In the future, KVM will not be replaced by BMC in the market, but will be developed to become more secure, have higher performance, and be used in more complex scenarios. This is an important direction for the industry's structural transformation. This can be seen from the divide in the KVM market with declining demand from low-end desktops and increasing demand from AI infrastructure and high-performance applications.

- k. Data sovereignty and regional deployment have become new drivers on top of the growth of emerging markets
In addition to the traditionally cited economic growth in Asia and emerging markets, the demand from data sovereignty, local compliance, and regional deployment has become more noteworthy in recent years. Gartner lists digital sovereignty as one of the key trends in cloud computing, and means that there will be even greater demand from enterprises and governments to build, retain, and manage data and computing resources in different regions, which will also drive demand for regional data centers, edge locations, and local infrastructure management.

- l. Growing demand for sustainability, energy efficiency, and infrastructure visibility

Energy, cooling, and spatial efficiency are becoming increasingly critical for data centers due to AI and high-density computing. It is not only about the computing devices, enterprises are also paying more attention to the visibility, layout, and operational efficiency of the overall infrastructure. Management tools that can reduce manpower requirements, minimize equipment downtime, improve management efficiency, and extend the lifespan of existing infrastructure will have a better chance of being considered when companies are making investments.

- m. Market demand is moving towards high-value applications and multi-device work modes

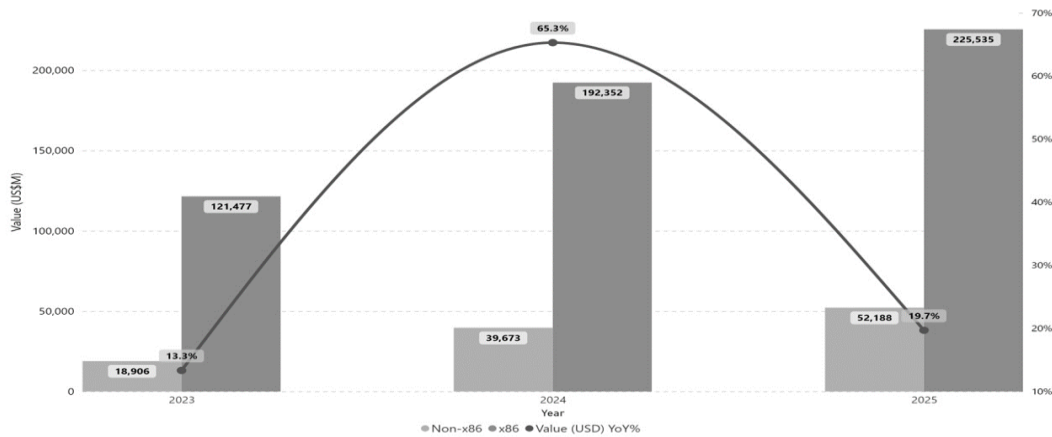
With the rise of AI agents, local AI, and multi-device collaborative work modes, the demand from users operating multiple computers or different computing nodes at the same time is shown signs of recovery. Especially among developers, advanced users, and content creators, it is common to see them using a laptop, desktop, and dedicated AI devices (such as local inference nodes) at the same time, driving the demand for switching and integrating multiple systems.

Furthermore, with the USB Type-C interface integrating power supply, image, and data transmission functions, the convenience of connecting and switching between devices is improved, and the barrier to entry for using multi-computer switches is lowered. Against this backdrop, desktop KVM products are seeing a resurgence in demand among specific application groups, and are gradually shifting from traditional general-purpose products to upgraded products that emphasize high performance, multi-interface integration, and user experience.

Global Serve Market Revenue Growth from 2023 to 2025

(Global KVM Market Positive Indicators)

Year	Non-x86 Value (US\$M)	Non-x86 Annual Growth %	x86 Value (US\$M)	x86 Annual Growth %	Total Value (US\$M)	Total Annual Growth %
2023	\$18,906	54.0%	\$121,477	8.9%	\$140,383	13.3%
2024	\$39,637	109.8%	\$192,352	58.4%	\$232,025	65.3%
2025	\$52,188	31.5%	\$225,535	17.2%	\$277,723	19.7%



Source: : 2025 IDC

The professional Audio/Video equipment market is a new market that ATEN has been avidly developing since 2008. The major growth trends are as follows:

a. The growth of professional AV applications

Demand for professional audiovisual equipment for different applications and environments has been rising across a wide range of industries and sectors. Examples include public information systems for public transport operators, display systems for financial institutions, video-conferencing systems for all kinds of business enterprises, display systems for exhibition venues, medical imaging and public information systems for hospitals and clinics, display systems for sporting events, monitoring and information management systems for industrial environments, teaching systems for academic institutions, special systems for research institutes, and home movie theater systems. The adoption of professional audiovisual equipment can lead to dramatic improvements in efficiency; this trend has created significant new business opportunities for manufacturers of video products, such as ATEN.

b. The growth of digital advertising

With the growth of the Internet, digital signage has come to play an increasingly important role in the advertising industry. This trend has created new opportunities for video products.

c. Digitization of A/V contents and interface

The digitization of A/V contents and interface greatly enhances the quality of images and sound, and at the same time, increases user demands. As a result, A/V equipment suppliers are under pressure to replace the recoding, processing, storage, transmission and playing components every year, which however opens an excellent window of opportunity for new players to enter the market.

d. The dramatic improvement in video and audio quality

Digitalization has been followed by a steady improvement in the quality of both audio and video. Video image resolution has evolved from SDTV to HDTV, Full HD, 3D, and now 4Kx2K 、 True 4K & 4K HDR, while audio quality has seen a progression from 2.1 systems to 5.1 and now to 7.1. The rapid pace of change has created significant business opportunities, in terms of demand for upgrading of existing audio/video equipment. It is worth mentioning that Japan has already adopted 8K ultra-HD resolution to broadcast the 2021 Tokyo Olympics, and upgraded the equipment of relevant industries at the same time. The HDMI Forum has formally announced the new HDMI 2.1 specification, which supports 8K UHD; this is currently a major driver of market growth.

e. The global video wall market has continued to post double-digit annual growth rates. The Asia Pacific is the biggest regional market, and is the region forecasted to have the highest growth in the future. TV walls are not only being used in control centers anymore; they can also be seen at airports, broadcasting centers, and exhibitions in shopping centers, among other everyday life venues. Demand for video wall applications will constitute an important driver of growth for ATEN's professional audio/video product line in the future.

f. Mobile devices are coming into increasingly widespread use, and their functionality has become more powerful and more wide-ranging; the ability to use mobile devices such as iPads, iPhones or Android Phones to control or operate complex professional audiovisual systems has become a major new driver of growth in the Audio/Video market. Besides substantially reducing overall cost, it can also provide a whole new user experience, with the potential to create new, expanded markets.

g. Even though COVID-19 has ended, the vast majority of enterprises are still continuing to set up video conferencing systems. In addition to the common BYOD (Bring Your Own Device), BYOM (Bring Your Own Meeting) is also becoming more popular. It is worth noting that AI has brought a lot of new features, including face recognition, meeting minutes and summaries, real-time translation, and meeting assistant, etc., which have elevated the teleconferencing experience to a new level.

h. Traditional professional video and audio systems are restricted by their transmission technology and are often unable to connect with one another. They become independent systems, which creates difficulties in terms of maintenance and management. After the introduction of IT transmission and management technology, a unified remote management platform becomes more feasible. For large enterprises or organizations, such solutions are becoming essential standards. For traditional professional video and audio equipment suppliers, the integration of video, audio and IT is a tough challenge but also presents new opportunities.

i. Standardization of professional video and audio products: Back in the analog days, each leading manufacturer had its own technology that others were unable to replicate, which secured their competition advantages. Following the digitization and IT-ization trends, barriers have gradually been broken. Standard specifications such as HDBaseT & Dante have gradually won the approval of the overall industry; in fact, many customers or tenders directly demand for these specifications. For traditional professional video and audio manufacturers, standardization is a great challenge as the differences among manufacturers have largely decreased; however, it is a great opportunity for new manufacturers as they get to quickly catch up with advanced manufacturers.

j. Cross-industry competition and system integration: With industry standardization and IP-based transmission methods, an increasing number of manufacturers are stepping out of their original market segments. Audio

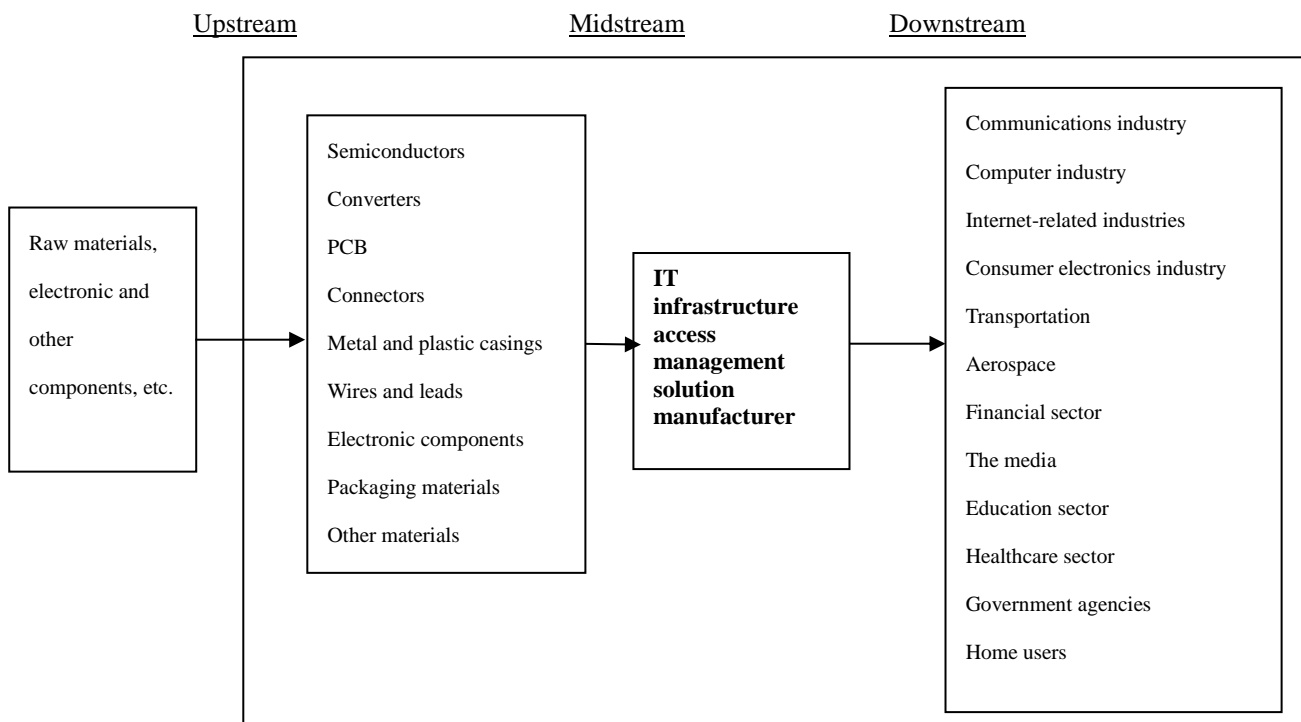
manufacturers are launching video products and control products, video manufacturers are launching audio products and even source equipment products, while display manufacturers are launching wireless projection products and management platforms. The crossover of products and management platforms is already progressing in full swing, which highlights the importance of system integration. The end-user experience is the key to victory. Whoever can do a good job in system integration can provide better user experience.

- k. Total solutions through cross-industry collaboration: In terms of the competitive landscape, manufacturers are gradually expanding their product coverage, and cross-industry collaboration is also becoming a trend. For example, manufacturers of Over IP products are working with network switch manufacturers to provide total solutions through integration, giving them a competitive advantage without product compatibility issues.
- l. The assistance of AI provides the advantage of deeper system integration, and enables different systems to interact more and output more value. For example, image recognition can automatically switch camera angles and track people. The combination of AI computing and detectors creates a smarter energy-saving system. Other applications, such as equipment failure prediction or space use optimization, are all increases in value after the introduction of AI.

B. The Links between the Up-, Mid- and Downstream Segments of the Industry Supply Chain

ATEN is engaged in the development, manufacturing and sale of It infrastructure access management solution products, professional audio/video products, green energy products and related products. Within the IT hardware industry as a whole, ATEN is located in the midstream segment. The upstream segment comprises suppliers of raw materials and components, including semiconductors, converters, connectors, PCB, metal and plastic casings, packaging materials etc. With its positioning in the midstream segment, ATEN provides KVM switches, video splitters and converters, USB hubs, and cross-platform converters and extenders to meet the different needs of customers in various different fields. The downstream segment includes the communications industry, the computer industry, Internet-related industries, consumer electronics, transportation, aerospace, the financial sector, the media, education, healthcare, government administration, military applications, and home users. The relationship between the up-, mid- and downstream segments are shown in the figures below.

The Links in the IT Infrastructure Access Management Solution Manufacturing Industry

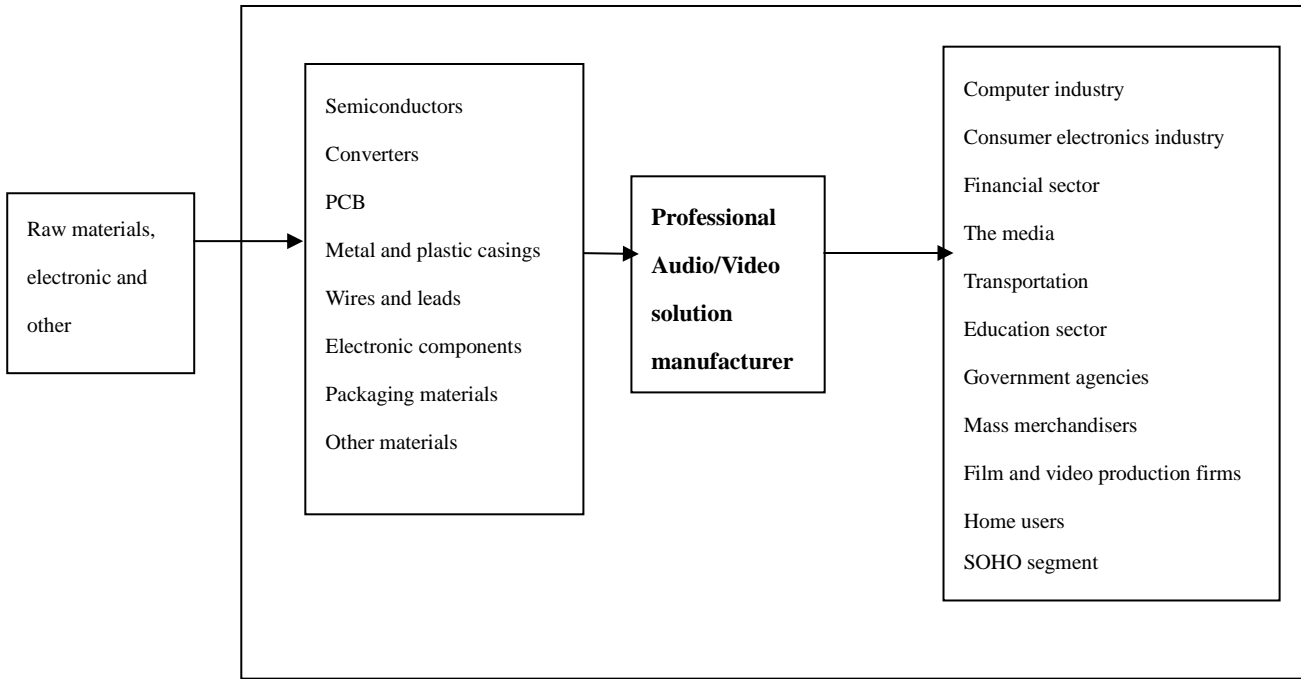


The Links in the Professional Audio/Video Manufacturing Industry

Upstream

Midstream

Downstream

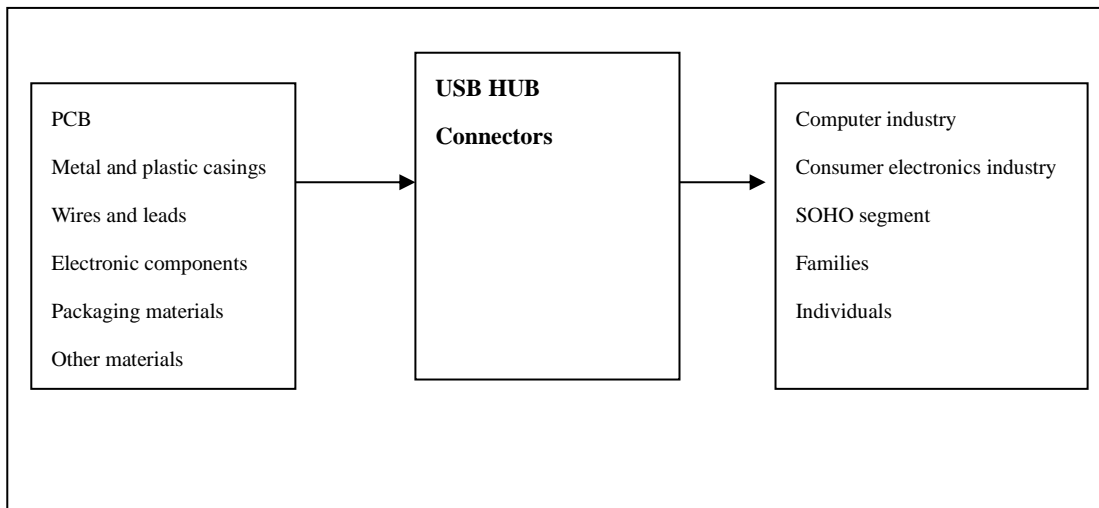


The Links in the USB Hub and Connector Manufacturing Industries

Upstream

Midstream

Downstream



C. The Development Trend of Products

a. High-end products as the main source of earnings

High-end products enjoy higher profit margins because higher technical factors in this segment. In the future, ATEN's high-end product lines will constitute the most important source of profits for the company.

b. Developing ATEN's professional audiovisual product line

Here we leveraged our many years of video conferencing expertise to develop professional AV solutions and expanded our target market to other applications beyond data centers and server rooms. The market has become

another key source of profits outside of the premium product line after many years of careful development. We will continue to invest in the development of even more products and channels as there is still strong growth potential in the professional AV market.

c. Marketing focus

Whether in the high-end, mid-range or entry-level segments, manufacturers will be allocating more marketing resources to strengthen the distribution of their products. Whereas in the past product specifications and functions were the main focus of competition, in the future companies will be focusing more on intensive marketing, promotion and technical support.

d. Developing a wider range of distribution channels

For a variety of reasons – including changes in consumer purchasing behavior, the growth of the Internet, the expansion of the target market, etc. – the competition of distribution has grown steadily more intense. At the same time, a wider range of distribution channels has emerged. Besides continuing to use our existing network of distributors, in the future ATEN will also be focusing on in-depth development of the system integrator segment, and will be striving to provide timely, efficient pre-sales and after-sales service.

e. Integrating networking and communications into product development strategy

With the rapid pace of change in information technology and networking, Internet and communications technology will be closely integrated into future product development strategies. ATEN will be working actively to keep pace with new trends in this area, and to achieve efficient integration of information security technology, etc.

f. ATEN will be working actively to grow its market share in the entry-level and mid-range product segments, while continue to develop the core technologies that underlie the company's development of high-end products. We will continue to make our products' user interfaces more user-friendly, and to strengthen product compatibility and stability, which will contribute to improved profitability.

g. Developing emerging markets

In the IT infrastructure access management solution industry, the rapidly growing emerging markets have a vital role to play in every manufacturer's global expansion plans. Currently, the fastest growth is being seen in the Asian markets. In the future, both long-established manufacturers and new entrants will need to focus heavily on developing the emerging markets, concentrating resources on these markets to grow market share.

h. Stepping up the promotion of smart power distribution units

In high-end applications, such as large data center, smart power distribution unit is also an important subsystem component in addition to the remote KVM management system, particularly under the current trend of energy saving and carbon reduction. ATEN's capability to provide those two important subsystems will be its competitive edge in the future.

i. KVM Product Development Trends: Towards High Performance, Security, and Multi-Field Integration

Product development trends are moving towards high performance, remote access, and enhanced security, combining AI data centers, Edge AI, and multi-device working modes to improve multi-system integration and operational efficiency. Future KVM products will strengthen encryption, authentication, and access control, and support high-resolution, low-latency, and USB-C integrated interfaces. Simultaneously, specialized and solution-based solutions suitable for data centers, control rooms, and distributed environments will be developed.

j. Using ATEN's unique sales model to develop new business opportunities

Responding to the emergence of new types of market demand, ATEN has stepped up the integration of the three main product categories in which the company enjoys significant competitive advantages (KVM, professional audio/video solutions, and green energy solutions) to introduce unique AV meets IT cross-product-line integrated solutions that can meet all of a customer's needs in one solution. These solutions can be tailored to meet the usage scenario needs of different industries, with an ability to create large-scale, diversified, hybrid solutions that reflects ATEN's solid, flexible solution integration capabilities.

k. Opening Showrooms all over the worlds that provide an opportunity to experience the outstanding integration capabilities of ATEN products.

ATEN has been leading the way in the industry trend towards "AV meets IT." Besides launching integrated solutions, in 2017 ATEN's subsidiaries and partners began opening new Showrooms all over the world, to give potential customers the opportunity to experience the application environment of ATEN products for themselves. ATEN has already opened Showrooms in 30 countries, and will continue to add new locations in the future, so as to extend the company's sales footprint.

D. The Competition for the Products

The competitive landscape of the KVM industry has gradually shifted from being driven by product specifications and prices to being driven by cybersecurity capabilities, field applications, and system integration capabilities. Development in the overall market is diverging with low-end desktop products maturing and facing price competition, while data centers, control rooms, and high-security environments are becoming the main drivers of growth. The rapid development of AI and HPC applications has led to the continued upgrade of data center architecture, driving the demand for multi-device collaborative operation and further raising requirements for high-resolution images, low-latency transmission, and remote management capabilities.

In this competitive environment, major manufacturers such as Raritan, Vertiv and Black Box continue to engage in R&D of cybersecurity mechanisms, high-performance image processing, and system integration capabilities, and are gradually shifting from a single product supplier to a total solutions provider. Meanwhile, the built-in management tools of servers have put pressure on some applications as substitutes, further diversifying market competition.

In response to the aforementioned development trends, we continue to strengthen the safety design, operational performance, and cross-domain integration capabilities of our products, and are deepening our solution-based product portfolio to meet the application needs of data centers, distributed sites, and high-security environments. This will further enhance our overall competitiveness and elevate our market position.

The Professional Audio/Video industry is somewhat conservative; most of ATEN's competitors in this market segment have adopted a very low-key approach. There are a handful of larger European and American companies, such as Extron, Crestron and Kramer, which have decades of experience in the Professional Audio/Video industry, and which have a comprehensive product line. These companies enjoy a high reputation in the system integrator (SI) and value-added retailer (VAR) channels, and are able to charge high prices for their products; they have established a solid leading position within the industry. The overall industry is relatively stable with few changes. It is worth noting that AMX's parent company Harman was acquired by Samsung in 2016. Kramer introduced a new leadership team through the private capital company Fortissimo Capital Fund in 2021. The subsequent industry trends are worthy of attention.

The relatively stable professional audio-visual industry has recovered from the chaos of material shortages and supply chain disruptions. Although the industry has recovered from the chaos of material shortage and supply chain disruption, factors such as geopolitics and regional macro economy made various industries become conservative in investment, therefore, the situation of adjusting prices to capture market share is expected to continue.

In addition to existing competitors, many new competitors that need to be taken seriously have entered the market over time, including Lightware and Wyrestorm. Therefore, in terms of the competitive landscape, we not only need to pay attention to leading companies such as Crestron and Extron, but also the development of new competitors.

4.1.3 A Review of the Company’s Technology and its Research and Development Work:

A. Research & Development expense:

Unit: NT\$ thousands

Year	2025	2024
R & D expense	527,989	518,951
R & D expense/Net Revenue(%)	10.73%	10.39%

B. Technology and Products Successfully Developed during the most Recent Fiscal Year.

ATEN has always attached great emphasis to research and development, allocating a sizable budget to R&D each year. A dedicated R&D division has overall responsibility for R&D operations, working actively to develop new products for the company and help it to strengthen and diversify its product line. ATEN’s core technologies – including Over-IP server management and digital audio/video signal management – have been successfully integrated into all of the company’s product lines. Some of the key achievements in R&D include:

- a. Integration and applications of IT Infrastructure Management solutions for Data Center.
- b. Integration and applications of air traffic and control center.
- c. Development of Prosumer KVM Series products.
- d. Integration and applications of live stream products, computer peripheral products and video game peripheral products.
- e. Integration and applications of Audio& Video signal extending, switch, streaming, format conversion, compression, and recognition.
- f. Integration and applications of multifunction presentation switch products: business presentation/distance conference/interactive learning environment.
- g. Industrial Control and Data Communication series product integration and applications.
- h. Smart control system.
- i. Development, integration and application of Intelligence Power Distribution Units (eco PDU) and Green Energy management software.
- j. Solution of automation product line.
- k. Development of core software, firmware, hardware, and intellectual property core.
- l. Development of Secure KVM and NIAP certification.
- m. Signal extension and solutions compliant with IEC 60945 marine standards

4.1.4 Long- and Short-term Business Development Plans

A. Short-term plans:

a. Marketing

(a). Corporate and Consumer Product Marketing Strategies

For enterprise product applications, we will continue to provide highly reliable, easy-to-deploy and manage, and cost-effective solutions, expanding applications in different industries and fields. We will leverage the core competitive advantages of our four major product lines to develop key vertical markets, namely government, smart manufacturing, finance, and high tech industries. In particular, we will continue to strengthen solution-based selling to the government and defense technology industry, and provide total solutions that meet the requirements on high security and high reliability. For consumer products, we will focus on understanding user needs and optimizing the product experience, and will increase the added value and brand recognition of products through differentiated designs based on user studies, product feedback, and data analysis. At the same time, we will strengthen our product design and branding strategy to make counterfeiting and replication more difficult, which will further increase brand value and enhance the market competitiveness of our products.

(b). Marketing of professional audio-visual and IT architecture management products

As specifications continue to evolve in the professional audiovisual products market, our goal is to meet the demand for integration of diverse audiovisual interfaces, cross-platform interoperability, and high-resolution display, and continue to develop solutions with intuitive and friendly graphical user interfaces (GUI), simplifying complex system control and management processes through designs that integrate hardware and software.

The ATEN Video Wall Processor Series was recognized with the international design award **iF Design Award** and **Good Design Award**. This flagship product series will continue to be an important product for our expansion in the global high-end professional audiovisual market.

In terms of IT architecture management products, we will continue to launch high-resolution, high-efficiency, and high-port-density products, such as the next generation DigiKVM™ full-channel KVM over IP manager and digital PC module series, as well as the remote matrix KVM switch. We will further expand into the global high-end KVM over IP market through high-security remote management and control center application scenarios.

(c). Green Energy and Data Center Solutions

In terms of green energy management solutions, we will continue to focus on power management applications for server rooms and data centers, and launch a variety of 3-Phase PDU products to improve the efficiency and safety of power management for data centers.

Some models have built-in energy-saving relays and smart monitoring functions, which can help companies optimize their energy efficiency and reduce carbon emissions, helping customers achieve ESG and carbon management targets. At the same time, we continue to provide flexible and customized services to meet the specific needs of large enterprises and government agencies.

- (d). **Emerging Markets and Regional Marketing Strategy**

For emerging markets with economies of scale and high growth potential, such as India, Latin America, and Africa, we will continue to strengthen our regional marketing and channel strategies, and gain a deeper understanding of local market needs through localized marketing strategies and partner networks. At the same time, we will carefully evaluate the establishment of regional service locations and technical support centers to increase the resilience of our global operations and reduce the risk of operating in a single markets.
- (e). **E-commerce and Data-driven Marketing**

For e-commerce consumer products, we will conduct target user analysis and marketing message tests before product launch through user studies and A/B testing, in order to improve the effectiveness of marketing messages and conversion rates. We enhance the user experience and brand engagement through rich content, product videos, and interactive displays.
- (f). **Global Showrooms and Technical Exchange**

The Company has established ATEN Showrooms with subsidiaries and agents worldwide, and deepened partners' and customers' understanding of product applications through regional technical seminars, solution demonstrations, and training courses, enhancing the brand's professional image and promoting the sales of high-end products.
- (g). **Digital Content and Audio-visual Marketing**

The Company continues to expand online stores and digital channels, while stepping up efforts on social media and video platform, improving customers' understanding of product applications and brand value through How-To tutorial videos, product application videos, solution demonstration videos, and professional review content. The Company will increase its influence in the B2B market through professional platforms, such as YouTube and LinkedIn.
- (h). **Solution-based Content Marketing**

The Company integrated case studies and field guides into a complete solutions database to assist the sales team in solution selling. At the same time, we help potential customers better understand industry application scenarios through audio-visual case content and digital display platforms.
- (i). **Data Marketing and Marketing Automation**

We are gradually implementing automated marketing processes through the integration of Salesforce CRM with Pardot, established a lead nurturing mechanism, and optimized marketing activities through the analysis of customer behavior data and interaction data. At the same time, we established an online to offline marketing process to improve customer conversion rates and marketing efficiency.
- (j). **Online Activities, Education, and Promotion**

We provide our partners with product training and demonstrations of solution applications during events such as Solutions Day and Webinars, which also attract potential customers and create sales opportunities.
- (k). **Brand Public Relations and Media Exposure**

The Company collaborates with the parent company, regional marketing teams, and public relations

agencies in press releases, product reviews, and feature reports on key cross-regional and regional media, in order to increase our share of voice.

(l). Industry Solutions and Digital Assets

For industries with growth potential in the new normal (e.g., government, finance, and smart manufacturing), we established a digital database of industry solutions and success stories to more efficiently reach potential customers.

(m). Competitive Analysis and Market Insights

We understand market development trends and the competitive landscape through competing brand and benchmark analysis, and adjust marketing strategies in a timely manner.

(n). ESG and Brand Image Marketing

The Company promotes the results of our ESG efforts on social media and through brand content, including sustainability, employee culture, and corporate social responsibility. This strengthens our brand image and build emotional connections with customers and investors.

(o). Influencer and Affiliate Marketing

For B2C products, we increase brand exposure and product sales through influencer marketing and affiliate marketing strategies, and optimize the ROI of marketing through UTM tracking and data analysis.

(p). AI Tools and AIGC Applications

We utilize AI-generated content (AIGC) tools, such as Large Language Models (LLM), Midjourney, Firefly, and Canva, to come up with creative ideas and create marketing content more efficiently.

(q). AI-driven Personalized Marketing

We built customer behavior models and a personalized recommendation system through customer data integration and AI analysis, so as to provide products and content that better meet customer needs, thereby increasing customer loyalty and conversion rates.

b. Production strategy

(a).High quality and high efficiency: customer-oriented, quality first, efficiency first, continuous improvement.

- ✓ Continue to optimize production processes, improve production efficiency, and reduce production costs.
- ✓ Strictly control product quality to ensure that products meet customer and industry standards.
- ✓ Establish a complete quality management system to ensure stable and reliable product quality
- ✓ Focus on employee training and development to build a professional production team.

(b)Flexible production and prompt response: customer satisfaction, flexibility, prompt response, global supply

- ✓ Respond to customer needs promptly and provide timely production and delivery services.

- ✓ Strengthen communication and collaboration with customers to ensure that product design and production meet customer requirements.
 - ✓ Take the initiative to introduce advanced technologies and equipment to enhance manufacturing capabilities and competitiveness.
 - ✓ Establish flexible production lines to meet customers' production needs for multiple varieties and small batches.
- (c) Smart manufacturing and green production: smart innovation, green environmental protection, sustainable development, social responsibility
- ✓ Promote smart manufacturing and realize automation, intelligence and visualization of the production process.
 - ✓ Actively promote green production to reduce energy consumption and environmental pollution.
 - ✓ Strengthen cooperation with suppliers and jointly build a green supply chain.
 - ✓ Take the initiative to fulfill social responsibilities, give back to society, and achieve common development of enterprises and society.
- c. New product R&D strategy:
- (a). Stepping up development and integration of Pro-AV products: True 4K & 8K technique development.
 - (b). Development of presentation switch products: multi-in-one presentation matrix switch and new presentation products with live stream function.
 - (c). Strengthening both the depth and breadth of ATEN's over-IP product development activities: 4K Over-IP.
 - (d). Developing new, modular, multi-platform, many-to-many, multi-port high-end products.
 - (e). Make headway into industrial control applications based on existing core technology.
 - (f). Large-size video management software to provide users with reliable management tool. Developing new management software for large-sized Audio/Video equipment, to provide equipment managers with reliable management tools; developing video central management platform.
 - (g). Development of new generation smart PDU and sensors.
 - (h). Continuing to optimize Room Booking System's user interfaces and Software functions.
 - (i). Developing industrial speakers to meet the acoustical layout of large audiovisual environments.
 - (j). The Speech (STT/TTS) service of ATEN AI Voice uses neural technology.
 - (k). Research and Development of AI edge Industrial Computer.
 - (l). Core Technology R&D for AI Human-Machine Interaction Devices
 - (m). Integrated Management of Physical and Virtual Servers
 - (n). Next-Generation KVM IP (Intellectual Property) Development
 - (o). Develop new star products in line with market demands.
 - (p). High-Ampere PDUs for High-Power AI Servers

d. Management strategy:

- (a). Strengthen human capital and continuous learning to accelerating the transformation of organizational thinking.
- (b). Strengthen internal control and organizational effectiveness and building a highly resilient corporate culture.
- (c). Utilize AI technology and data-driven management to build digitally driven operational efficiency.
- (d). Improve the 4P strategy and diversified channel model to accurately target key global markets.
- (e). Refine product capabilities and strengthen production and marketing cooperation to improve inventory efficiency.
- (f). Achieve cross-functional operational agility and facilitate paradigm shift.
- (g). Focus on mainstream market demand and pioneer new product applications, expanding global sales scale.
- (h). Provide industry application and the most appropriate solution to enhance customer value recognition.
- (i). Expand global market share and pursue long-term revenue growth.
- (j). Implement strategy execution discipline to maximize resource utilization efficiency and profit contribution.

B. Long-term plans:

a. Marketing

(a). Product Innovation and Total Solutions

We pay close attention to market development trends and focus on product innovation, actively working to develop robust, specialized technology in line with our positioning as a total solutions provider. In the future, we will continue to strengthen the combination of product customization capabilities with highly flexible manufacturing capabilities, so as to enhance both the depth and breadth of the industry segments and applications that ATEN caters to, thereby enabling ATEN to provide customers with optimal solutions that deliver greater value.

(b). MarTech and Data Marketing

Through MarTech tools, data analysis is carried out, marketing automation is introduced, and personalized design and marketing are performed to engage in lead nurturing. In addition, the CRM system is used to establish a complete customer profile, record the status of opportunities, set sales stages and reminders, and further complete automated marketing to improve efficiency. Targeted marketing activities are also carried out to boost customer satisfaction and loyalty in order to build a long-term partnership with customers through better quality of service.

(c). ODM/OEM Market Expansion

The Company is expanding the scope of its ODM/OEM business, looking into market trends, and guiding the development of and investment in innovative technologies.

(d). Partnering with Channel and System Integrators

In brand operations, ATEN will optimize the proxy distribution system and develop more system integrators to reinforce distribution co-marketing, and will combine online and offline multiple channels to enhance brand visibility. For example, using digital marketing (social media, SEO,

content marketing) to attract end customers, combined with in-person events (such as exhibitions and product experience campaigns) to deepen customer impressions. At the same time, we encourage channel partners to participate in joint marketing activities, provide marketing materials or subsidy support, amplifying the overall effect.

(e). Global E-commerce Integration

In order to meet the diverse needs of different segmented customers, we utilize digital marketing technology and integrate global e-commerce service resources, collaborate deeply with retailer partners, and provide rich product promotional materials required by e-commerce platforms (such as high-quality Rich Content, eye-catching product short videos and interactive displays). Marketing effectiveness will be improved through precision marketing technologies (such as AI data analysis, behavior tracking and personalized recommendations) and the enhancement of segment marketing (such as the use look-alike audience targeting and dynamic advertising). At the same time, combined with localized marketing activities (such as region-limited online livestream sales, festival-themed promotions and collaboration with local KOLs), the brand awareness of local customers will be enhanced and convenient transaction channels will be optimized.

(f). Customer Interaction and Brand Community

ATEN will establish a communication platform for direct interaction with consumers, such as a social media interactive section, and launch innovative marketing activities (such as interactive experiences, online product trial programs, or exclusive offers for loyal members) to achieve seamless integration of virtual and physical channels and create a multiplier effect on sales and brand value. We will perfect the localized product marketing, channel management, logistics services and sales promotion capabilities of our global business locations to maximize the brand value.

(g). High-quality Customer Services

We strive for excellence in service quality, and provide advanced replacement services for specific models to effectively reduce downtime and losses.

(h). Sales and Technical Education

The Company strengthens the pre-sales skills of sales personnel through training courses on product lines and e-learning materials. We also provide customers with better services through comprehensive pre-sales, sales, and post-sales services.

(i). Partner Portal Optimization

We continue to enrich contents of the Partner Portal, which integrates the downloads center, B2B online services, and the support center, so as to further accelerate the two-way flow of information.

(j). C2B Customer-Oriented Marketing

ATEN will be using a Customer to Business (C2B) marketing approach, implementing customer surveys to develop a better understanding of customers' latent needs and areas of dissatisfaction, and strategically strengthening the company's product and service capabilities and its front-line service capability.

(k). Marketing Data Analysis

ATEN utilized the latest Google Analytics 4 and Big Query database to develop a marketing

campaign performance dashboard, and combined it with the automated marketing platform and personalized marketing recommendation engine to gain insights into customer preferences, understand customer profiles and needs, and provide personalized marketing and sales services, thereby providing better personalized sales services and more efficient marketing communication.

(l). Brand Identity System

ATEN will be utilizing its new, optimized corporate identification system, as well as brand-related promotional activities, to realize ongoing enhancement of brand awareness and brand trust, so as to get more customers adopting and recommending ATEN products.

(m). AI Voice and AI Applications Market

The Company continues to optimize its AI Chinese text-to-speech synthesis service "ATEN AI Voice" and its AI edge computing equipment. In combination with the global development trend of AI applications, the Company continues to implement a marketing and promotion strategy that emphasizes both digital marketing and physical displays, and uses different business models to effectively attract different target customer groups, thereby expanding application service opportunities and the AI market.

(n). Smart Manufacturing

Brand promotion will also emphasize the industry position of the ATEN brand. We will continue to focus on the smart manufacturing market and provide smart solutions for smart manufacturing, AI, and smart automation, which are applied in advanced production lines and control centers for semiconductors, cloud computing, high-tech manufacturing. This will establish ATEN as a leader in the aforementioned industries and markets.

(o). Brand Rejuvenation

In response to the changing consumer generations, not only will we continue to strengthen brand influence, we will also move towards the goal of brand rejuvenation. In terms of marketing strategy, more diversified technologies and social media channels will be used to carry out precision marketing. Different modes of interaction, channels, and brand recognition will be established according to the preferences of each consumer generation, as well as to increase the brand premium in the B2C market.

(p). ESG Strategies

Corporate ESG strategy is now considered to be the key to maintaining corporate competitiveness. ATEN will also implement ESG through a sustainable brand vision and continue to demonstrate our high level of international competitiveness and brand visibility in blue sea niche markets. In terms of an environmentally sustainable energy policy, ATEN is committed to realizing the target of Net Zero by 2050. We are partnering with other large enterprises in Taiwan to keep pace with global developments in sustainability and realize the values of sustainability together. ATEN is also continuing to develop innovative technologies to lower energy consumption. Our continued push towards being green, energy conservation, environmental friendliness, and promoting the welfare of all humanity will help us realize our corporate brand vision of building better connections between people.

(q). AI and Website Experience Optimization

We continue to invest in the development of website optimization, data analysis and AI technology to ensure that our online platform can provide customers with a seamless experience and can effectively attract and retain target customers. Through AI technology, we can build customer behavior models and predictive models, allowing us to provide customers with more personalized content and services, thereby increasing their interest and participation. It will also enable us to more accurately classify and position customers, thereby achieving the goal of precision marketing and further promoting sales growth.

b. Production policy

Maintain industry leadership and continue to provide high-quality products and services. We attach importance to environmental protection and sustainable management, focus on employee development and work safety, meet customer needs, and maintain market competitiveness.

(a)Customer satisfaction

With customer satisfaction as the core, we will keep improving our products and services. We promise to listening to customer feedback and adjusting production and service processes in a timely manner to ensure that customer needs are met.

(b)Environmental sustainability

We are devoted to achieving environmental sustainability and integrating environmental protection concepts into the production process. We are committed to being environmentally responsible and achieving sustainable development by reducing energy consumption, reducing pollution emissions and promoting green production technologies.

(c)Risk management

Establish a sound risk management system to foresee and respond to potential production risks. We are committed to ensuring the stability and reliability of the production process by developing emergency plans and regular risk assessments.

(d)Quality management

Continue to improve the quality management system to ensure stable and reliable product quality. By implementing strict quality control measures and constantly improving the testing process, we will keep enhancing the market competitiveness of our products.

(e)Technological innovation

We continue to invest resources in production technology innovation, introduce advanced production technology and automation equipment, and improve production efficiency and product quality. We are committed to continuously exploring new technologies to maintain the competitiveness of our products and services.

(f)Resource optimization

Optimize resource management and improve the utilization efficiency of human, material and financial resources. Through training and employee development programs, we enhance employees' professional skills and productivity to ensure that the team is equipped to meet future challenges.

(g) Cost control

We will maximize cost-effectiveness through lean production and cost management measures. By continuously improving production processes and optimizing resource allocation, we are committed to providing competitive prices and ensuring the long-term profitability of the company.

(h) Work safety

Pay attention to and comply with all relevant occupational safety laws, regulations and industry standards. Ensure that all employees work in a safe environment and strengthen safety mechanisms to avoid occupational injuries and reduce the occurrence of diseases.

c. New product R&D strategy:

- (a). Ongoing development of core video technologies.
- (b). Development and deployment of embedded software.
- (c). Development of multimedia multi-display TV wall controllers and next-generation low-compression codec IP.
- (d). An ongoing drive to develop new, higher-end products.
- (e). Adoption of User-centered Design to help ensure the best possible customer experience.
- (f). Applying for patents (for ATEN's independently developed technologies) both in Taiwan and overseas, to protect intellectual property rights.
- (g). Research and development of AI technique products.
- (h). R&D of AI-Based Automated Inspection Technology for Factory Production Lines

d. Management strategy:

- (a) Balanced development of research, production, sales and management to create synergy.
- (b) Improve welfare planning, take care of employees and their families, establish a personal development plan and performance management system suitable for each individual, and combine it with a highly competitive incentive design to attract professional talents.
- (c) ATEN will ensure a sound financial structure, strive to realize growth in both sales revenue and profits, and generate the maximum possible benefits for shareholders.
- (d) Strive to develop short-, medium- and long-term core technological capabilities, while also integrate key technologies for cross-domain products, accelerate development of new products and new technologies, and optimize integrated solutions that utilize ATEN products, so as to provide users with a better experience, and enhance value-add and brand loyalty.
- (e) Continuously improve product functions, innovation and quality (product power), while demonstrating efficient marketing strategies (marketing power) on multiple sales channels to create a brand image (brand power) with the highest value to customers and shareholders.
- (f) We optimized the layout of domestic and overseas manufacturing bases, strengthened the resilience of our supply chain, improved production line utilization and logistics efficiency, and actively respond to changes in the global political and economic situation through cash flow recovery and flexible scheduling capabilities.
- (g) We will continue to develop regional markets and integrate local services, conduct inspections on the business performance of overseas locations based on our current global layout, drive substantial

revenue growth by increasing the output value of channels, and further enhance our overall market competitiveness.

- (h) Rather than being content with being existing industry technology leaders and product pioneers, we should respond to the development of industry needs and develop diversified industries and application markets to drive overall operational growth.
- (i) We will continue to optimize our e-management platform, fully utilize AI-enabled tools, and leverage big data analytics to improve collaboration efficiency and decision-making accuracy, thereby ensuring that the organization maintains a long-term competitive advantage.
- (j) We will strengthen internal controls and the resilience of corporate governance of subsidiaries worldwide, improve cross-border collaboration efficiency and cost management, continue to increase the value added by operations and profitability, and create maximum value for society, customers, employees, and shareholders.
- (k) Promote the ICAN corporate core values - “Integrity”, “Caring”, “Ambition” and “Novelty”. Strengthen corporate governance to ensure the best interests of stakeholders. Furthermore, promote sustainable development by continuously enhancing our corporate social responsibility and actively contributing to society.

4.2 Market and Sales Overview

4.2.1 Market Analysis

A. Shipment Destinations for Products

unit:%

Shipment Destinations	2025	2024
America	20	21
Asia	46	44
Europe	17	18
Other regions	2	2
Domestic sales	15	15

B. Market Share

According to data presented in a survey of the global KVM market, ATEN is a market leader in the networked KVM switch market for data center applications, and has developed many innovative new products for the High Performance KVM switch and Secure KVM switch markets, which are forecast to have high growth in the future. The Company continues to invest in the development of related products, and is actively expanding into fields of application with high added value. The Company expects to further increase its overall market share through product line expansion and market penetration.

C. Market supply and demand in the future and growth potential

Based on our observations of the current global IT architecture management solutions market, centralized management solutions for data centers remain the primary source of market demand and is a growth driver.

The rapid development of cloud services, AI, and HPC has driven the continued expansion and upgrade of data centers, and further increased demand for remote management, multi-device integration, and high reliability. In the past, North America was the main market, but demand from governments, financial institutions, and critical infrastructure in Asia and Europe has continued to grow in recent years following digitalization and the rising awareness of data sovereignty.

In contrast, the consumer and general enterprise KVM switch markets have matured and demand is mainly driven by the replacement of old devices. The main drivers are interface upgrades and improving the user experience, such as the gradual transition from VGA to HDMI, DisplayPort and USB Type-C. However, with the rise of AI applications and multi-device work modes, the demand for multi-system integrated operation is recovering among specific high-end user groups.

Overall, the market for traditional KVMs for data centers will maintain steady growth, while high-performance KVM and secure KVM applications have greater growth potential. On the one hand, the integration of Pro AV with IT, the increasing demand for ultra-high resolution displays and real-time video, and broadcast media, transportation, and control room applications continue to drive the development of the high-performance KVM market. On the other hand, the demand from governments, defense industries, and critical infrastructure in Europe and America has significantly increased for Secure KVM compliant with international standards due to the trends in cybersecurity and zero-trust. In addition, the rise of edge computing and edge AI applications has also driven the demand for distributed site management and remote operation, and may potentially become a new driver of growth.

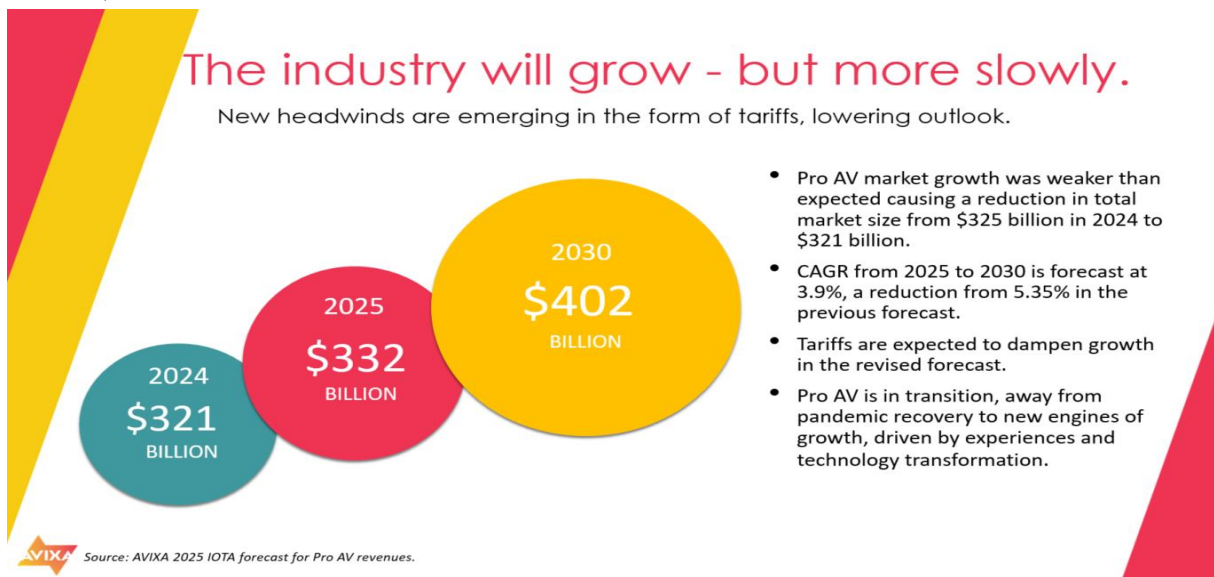
In response to the aforementioned market trends, ATEN International continues to engage in the development of high-performance and Secure KVM-related technologies and products, and is strengthening cybersecurity design and system integration capabilities, gradually expanding into different fields of application to seize future market growth opportunities and enhance overall competitiveness.

According to the 2025 Industry Outlook and Trends Analysis (IOTA) report published by AVIXA, a professional ProAV research institute, growth of the ProAV industry has slowed but remains resilient. Due to pressures from high interest rates, geopolitics, and the uncertainties brought by tariffs, AVIXA has revised its five-year compound annual growth rate (CAGR) forecast down from 5.3% to 3.9%. The global ProAV market is expected to reach US\$332 billion in 2025 and grow to US\$402 billion in 2030.

Despite slower growth the market remained strong, in part due to the impact of economic headwinds. Most supply chain issues have been resolved, but there are still some regional concerns, including regional economic deflation, tariff barriers, geopolitical factors and other factors. Asia Pacific, and India in particular, was a fast-growing region for the professional audiovisual market according to the report. India's leading growth in Asia Pacific reflected the strong demand for advanced technologies and solutions in the region.

The ProAV market boasts a wide range of product categories, primarily including: audio equipment, image capture, projectors, screens, control systems, signal architecture, environmental equipment, content management, and services. ATEN's ProAV products currently focus on two main categories, signal infrastructure and control & collaboration. In 2024, audio product line also saw the launch of audio amplifiers, speakers, and digital audio processors, making its product line nearly complete. With the availability of Dante technology, which already enjoys significant market demand, expected to grow steadily and become one pillar of the professional audiovisual industry. Another growth driver is the R&D and successive launches of video wall processors, which has

aligned with the growth trend of LED walls, and will continue to leverage the advantages of ProAV in large venues, such as control rooms.



Source: AVIXA report 2025

D. The Company's Competitive Niche

- An outstanding R&D team and AI deployment, whose constant innovation and technological breakthroughs and active investment in AI server room and smart space management solutions, enable ATEN to enjoy the advantage of being the market leader.
- The ability to offer total solutions for remote management, backed up by a comprehensive high-end, mid-range and entry-level product line, along with the ability to implement customized production of a wide range of different products in small volumes, enabling ATEN to meet the needs of different customers and different market segments.
- A global marketing and sales strategy supported by expert international marketing talent and comprehensive, localized distribution networks, along with mechanisms to facilitate rapid response to changes in the market.
- The ATEN brand is widely recognized, and our flagship products have won numerous international design awards (iF/Red Dot), creating the brand image of providing high added value.
- Actively optimize existing production capacity, lower production costs, and strengthen yield control. No effort is spared on improvement of quality and cost structure as well.
- We are actively building a global patent network to prevent infringement, protect the intellectual property rights of core technologies, and raise the barrier for market competitors.
- As a leading KVM manufacturer, we have dedicated great effort to key applications, including control rooms, war rooms, airlines, and semiconductor design.
- AV meets IT integrates professional audiovisual and IT management technologies to provide integrated solutions that align with the trends of smart manufacturing and remote collaboration.
- The flagship product has obtained the highest level international cybersecurity certification (PSD PP v4.0), and provides air-gapped cross-domain protection for the government, defense, and high-tech niche markets.

E. Positive and Negative Factors for the Future Development, and the Company's Response to Such Factors.

a. Positive factors:

- (a). After years of developing KVM and AI server room management solutions, ATEN has established a leading brand and technological advantages in the global market.
- (b). We have won numerous international design awards (such as iF, Red Dot, and Good Design), solidifying ATEN's international brand position and value.
- (c). ATEN has been refining its sales and localized service strategies for individual regions, establishing a solid foundation for achieving further revenue growth in the future.
- (d). Focusing on niche market and steadily expanding diversified product application scope, with a gradual expansion from IT infrastructure access management solution towards Pro-A/V, intelligent PDU product solution, USB peripheral products, and rack products, and tapping into the latest AI voice technology applications to lay the foundation for future growth with more diversified solutions.
- (e). First-class, highly-experienced R&D and production technology teams.
- (f). High-end core technology capabilities that include IC design, hardware, monitoring software/firmware, video networked communications, etc., and applying for patent to protect intellectual property.
- (g). A business philosophy based on integrity and practical, down-to-earth management.
- (h). Ongoing ESG sustainable initiatives that are helping to strengthen the company's public image.
- (i). Harmonious collaborative relationships with partner companies and outstanding customer quality.
- (j). Continuously attract top talent to maintain organizational agility and dynamism.
- (k). Sound financial underpinnings and sound profit distribution policy.
- (l). Bringing new production facilities on-line, and introducing automated equipment, to increase flexibility in production capacity scheduling.

b. Negative factors:

- (a). Different regions have recovered at a different pace following the global economic slowdown, making it more difficult to make business forecasts.
- (b). International exchange rate fluctuations and global inflationary pressures continue to impact earnings performance and profit structure.
- (c). The entry of new competitors and the acceleration of technology iterations have made the industry's competitive landscape increasingly complex.
- (d). Insufficient market awareness affects sales performance and the efficiency of promoting new products.
- (e). Piracy and intellectual property violations, affecting brand image and consumer confidence.
- (f). The dramatic changes in the global economic and trade environment, geopolitical conflicts, and the rise of trade protectionism have not only impacted sales in specific regions and increased operating costs, but also posed multiple challenges to the resilience of supply chains.

- (g). The declining birth rate has intensified global competition for talent, impacting the recruitment and retention of professional talent by organizations.
- c. Measures that can be adopted to address the negative factors:
- (a). Reduce the risk of economic fluctuations in a single country or region through a globalized strategy. At the same time, implement dynamic production and sales management to improve inventory turnover performance by introducing applications to different industries.
 - (b). Closely monitor exchange rate trends for each trading currency to flexibly adjust product pricing strategies and utilize financial instruments to mitigate exchange rate losses. At the same time, we will continue to strengthen the financial resilience of our subsidiaries both inside and outside the group, ensuring that they are in a sound financial position to respond to changes in the international financial system.
 - (c). Leverage the Company's independently developed and advanced core technologies (such as PSD PP v4.0 security certification) to provide differentiated solutions that meet the market's needs, and raise the barrier for market competitors through deeper technical support and services, thereby creating high added value to avoid price competition.
 - (d). Through the establishment of a global product application display center, and accumulation of successful cases and precision marketing techniques, it is easier for potential customers to understand the company's products and application scenarios, as well as the benefits of energy saving, environmental protection, space saving and efficiency improvement.
 - (e). Strengthen inspections for counterfeit products and prevent infringements, in order to actively protect the sales rights of patented products.
 - (f). In response to changes in the global economic and trade situation and multiple challenges to the supply chain, ATEN International has adopted dual strategies of agile R&D and flexible global resource allocation. On the one hand, we provide customers with efficient solutions that can be used as a flexible alternative through flexible adjustments in R&D and design, thereby ensuring stable supply. On the other hand, we continue to optimize the configuration of our production bases and logistics networks worldwide, and strictly implement risk monitoring and compliance management for regional sales. We are building a deeper moat and stronger resilience in the international market through product technology upgrades and cost structure optimization.
 - (g). Continue to attract and cultivate outstanding talent through a comprehensive career development framework and competitive salaries and benefits. At the same time, we are optimizing the talent retention system by creating a professional and growth-oriented work environment, ensuring the professional capabilities needed for the Company's continued growth.

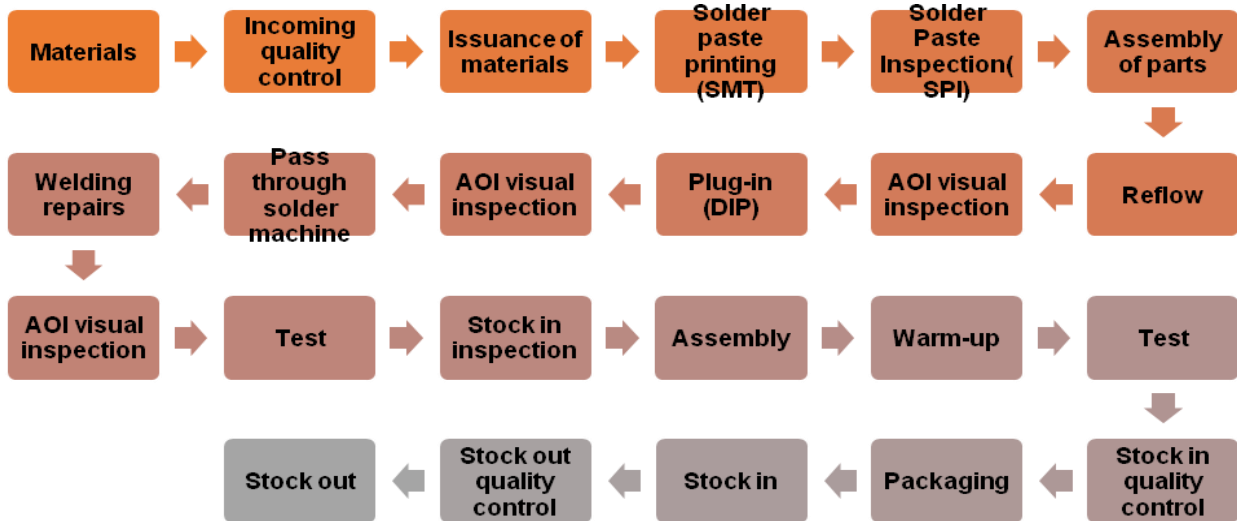
4.2.2 Major products' important applications and their manufacturing process

A. Major products' important applications

- (a). KVM switch: Use a set of terminal equipment to control multiple computers, multiple terminals controlled by one computer, and signal extension and conversion functions for terminal equipment.

- (b). Professional video and audio products: Include video switches, splitters, extenders, matrix switches and converters: Used to display multiple high resolution images on one high resolution display, or transmit the image from one or multiple displays to the corresponding application solutions in multiple locations.
- (c). USB SERIES: Can be used with any equipment that has universal serial bus (USB) functionality, to connect more equipment that have USB interfaces.

B. Manufacturing Process:



4.2.3 State of the major materials suppliers

Material Item	Supplier	Supply Status
IC	KORYO	Normal
IC	MACNICA	Normal
LCD Panel	ACMEPOINT	Normal

4.2.4 Suppliers and Customers that Have Accounted for 10% or More of ATEN’s Total Purchasing or Total Sales during Either of the Last Two Years

A. Suppliers that have accounted for 10% or more of ATEN’s total consolidated purchasing during either of the last two years:

Unit: NT\$ thousands

item	2025				2024			
	Name	Amount	Percentage of total annual purchasing (%)	Relationship with the issuer	Name	Amount	Percentage of total annual purchasing (%)	Relationship with the issuer
	N.A				NA			
	Total Purchasing	1,187,945			Total Purchasing	1,404,167		-

The Company's consolidated suppliers(excluding ATEN manufacturing subsidiaries) scattered around the world. There is no single supplier that has accounted for 10% or more of ATEN's total consolidated purchasing during either of the last two year.

B. Customers that have accounted for 10% or more of ATEN's total consolidated sales during either of the last two years:

Unit: NT\$ thousands

		2025			2024			
	Name	Amount	Percentage of total annual sales (%)	Relationship with the issuer	Name	Amount	Percentage of total annual sales (%)	Relationship with the issuer
		N.A			N.A			
	Total Net Sales		4,918,944	-	Total Net Sales		4,993,174	-

The Company's consolidated sales scattered around the world. There is no single customers that has accounted for 10% or more of ATEN's total consolidated sales during either of the last two year.

4.3 Employees

The number of ATEN Group employees, their average years of service, average age and education levels

Year		As of March 27, 2026	2025	2024
Numbers of employees	Managerial and sales personnel	881	891	948
	R&D personnel	260	268	280
	Production line workers	396	393	397
	Total	1537	1552	1625
Average age		40.85	41.06	39.93
Average length of service		8.28	8.34	7.45
Education	Ph.D.	0.3%	0.3%	0.3%
	Masters	18.3%	18.4%	17.8%
	Bachelor's Degree	48.7%	48.9%	48.4%
	Senior High School	18.2%	18.0%	19.3%
	Below Senior High School	14.5%	14.4%	14.2%

Note: The number of overseas and local product line workers accounted for 32.65% of total group employee.

4.4 Disbursements for Environmental Protection:

4.4.1 Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers,

the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken:

The Company produces products such as KVM switches, professional audio/video products, and USB series products. The Company is focused on product design, development, processing, quality control, etc. The processes do not generate environmental pollution, thus there are no pollution-related environmental issues. As of the printing date of the annual report, in 2025 there were no incidents where the company incurred losses from or paid compensation for pollution incidents.

4.5 Labor Relations:

4.5.1 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:

A. Employee benefit plan:

Labor insurance, health insurance and regular health inspections

3 holiday bonus and performance bonus

Employee Welfare Committee

Bonus system stipulated in the Articles of Incorporation

Employee trips

Employee meals

Employee breastfeeding room and first aid

Maternity subsidy: NT\$150,000 for one child

Education subsidies: Employee dependents aged between 3 to 6 receive NT\$10,000 in education subsidies each year (NT\$5,000 in the first and second semesters, respectively)

Paid birthday leave

Volunteer leaves

Provide paid family care leave, and include pets as beneficiaries of the family care leave.

Maternity leave increased to 10 weeks

Child care leave/maternity leave job substitute allowance (NT\$10,000 per month), artificial reproduction subsidy (in vitro fertilization subsidy of NT\$30,000 and artificial insemination subsidy of NT\$10,000)

partial salary payment for menstrual leave that does not exceed three days in the year

employees who have been on the job for more than 3 months will be entitled to 2 days of special leave in advance for those who have been on the job “for more than 6 months but less than 1 year”.

B. Employee training:

One of the key factors in ATEN's success has been an employee development strategy that emphasizes continuous learning. The company's Education and Training Regulations stipulate that: Every year, an education and training plan will be submitted, based on the company's strategy and annual goals, and a specified percentage of the company's sales revenue in the previous fiscal year will be allocated as the education and training budget for that year. Taking into account the company's expectations and individual employees' functions and career development needs, the company will provide employees with learning

opportunities and resources in a planned, systematic manner. In line with current trends in organizational design strategy and in strategic education and training development, the company has established an education and training road-map based around three core elements (annual thematic training, continued development, and new employee cultivation) and three broad occupational function categories (managerial functions, specialist functions, and core functions), as well as self-directed growth activities. Besides retaining the original grade-based and function-based educating and training system and new employee cultivation plan, this road-map also incorporates an annual key areas training plan that is linked to strategic performance, and leading indicator based vocational training. In addition, in order to ensure the sustainable development of the company, ATEN has introduced the Bullpen Project: MA/MT. Students who are in their final year at graduate school in science and engineering related subjects at leading Taiwanese or international universities are invited to participate in the project, in which they undergo several months of intensive training, and are then assigned to appropriate units based on their performance in written and oral examinations. Recently, ATEN also established an Operational Training Center, to undertake systematic cultivation of managerial talent, both in Taiwan and overseas. In the last four years, ATEN also introduced e-learning through the learning & development platform and invested in talent training; in addition to cooperating with industry, government and academic circles to introduce online seminars on technology development trends, ATEN also invested in the development of in-house e-learning/e-training courses. The total hours of e-learning subjects and training courses were also the highest in six years.

ATEN invested in the purchase and introduction of a large-scale learning development and education training platform system in 2023, integrating four major functional systems including employee competency, employee learning and development map, learning management, and training material multi-lingual functions. It uses visualization design for key information to completely integrate employees learning development and corporate education and training systems with the organizational operational goals. From training planning, implementation, verification, and results, combined with the e-applications, it helps the organization to carry out project development and management of short, medium, and long-term talent development plans in a structured manner according to goals. This can assist the organization in cultivating and developing the talents they need, and jointly create business operational performance.

Education and training results in FY2025 were as shown in the table below:

Course Categories	The Number of Courses	The Number of Training employee	Training Hours	Expense (Unit: NTD)
Managerial Function	5	166	552.5	3,315,203
Specialist function	410	7119	10334.09	
Core Function	31	3271	4013.21	
Self-Directed Growth	9	1044	1318	
New Employee Cultivation	30	181	556	
Online Course	106	4823	6437.05	
Total	591	16604	23210.85	

Note : The average number of instances of training per person was approximately 24.75, and the average hours of training per person were around 34.59 hours.

In 2024, ATEN not only significantly increased in-person courses and added forums by in-house expert lecturers, but also actively strengthened online digital e-learning resources. These included working with national science and technology development institutions and other units to purchase a variety of technology trend courses, covering forward-looking lectures such as generative AI, the Internet of Things, smart manufacturing, net zero carbon emissions, AI legal issues, 6G, low- earth orbit satellites, and data center development trends.

In terms of overall talent cultivation strategy, ATEN International continues to deepen learning themes, introduce innovative teaching methods, and expand the use of e-learning resources to improve overall learning efficiency and enhance employees' professional capabilities and practical skills.

In terms of professional skills development, ATEN International continues to offer a variety of professional courses, including product design safety, creative thinking, and problem analysis and solving, to help employees improve their professional knowledge and practical application abilities. At the same time, the Company also attaches importance to cross-departmental collaboration and creates a culture of teamwork. The Company planned teamwork courses through experiential teaching methods and uses gamification and situational learning design to raise employees' awareness to work together and interact with team members.

In terms of cultivating management talent, ATEN International plans management-related courses every year, covering leadership concepts, management practice tools, and organizational development abilities. These courses include departmental development management, performance review skills, and coaching-style questioning, which continue to strengthen managers' leadership and talent development abilities.

In addition, ATEN International closely follows development trends in the technology industry, and has long cooperated with national-level technology development agencies and professional units to introduce diverse courses aligned with current technology trends. Course contents covers topics such as generative AI, global server industry development, analysis of ICT industry trends, response strategies for developments in the ICT industry, and the development of generative AI applications in smart factories.

In addition to cultivating professional and management skills, ATEN International also pays close attention to social issues and the needs of its employees in everyday life. The Company sets out from the perspective of caring for its employees, attaches importance to the physical and mental health of its employees, and supports their families. The Company plans a variety of care-oriented lectures, including a series of lectures on long-term care, planning for the second half of life, and parenting, in hopes of improving employees' overall physical and mental development and quality of life while supporting their professional growth.

As for factory training, we introduce work guidance training at the weekly morning meeting. Through OJT on-site guidance at work, we help employees quickly improve and accumulate key capabilities, accelerating their growth and skill development.

At the same time, in 2024, a series of lectures on ESG/DEI corporate sustainability issues, gender equality, then it further added a series on mental health and workplace stress relief, long-term care (long-term care series - prevention of dementia, smart care strategies for long-term care 2.0~3.0), healthy eating for middle-aged and elderly people, and retirement financial planning lectures in 2025 were added to cover more diverse and comprehensive course topics to fully support employees' professional growth and physical and mental development. The company continues to innovate the content of various training courses, constantly optimize the learning experience, and the number of our own e-learning courses continues to grow.

In 2025, the overall number, total hours, and number of trainees in employee education and training all hit a five-year high; the overall investment in education and training (excluding education and training platform system fees) also increased by 31% compared to that in last year.

C. Retirement systems:

The Company established a retirement system and Business Entity Supervisory Committee of Labor Retirement Reserve in accordance with the Labor Standards Act, and in accordance with the Labor Standards Act, for the older system, 2% of the total monthly salary is reserved as a labor pension; furthermore, in accordance with Article 56 of the Labor Standards Act, the difference is allocated and deposited into designated accounts with the Bank of Taiwan. For the new labor retirement system, from July 1, 2005, in accordance with the provisions of the Labor Pension Act, 6% of the total wages insured will be reserved for the labor pension.

D. Labor-management agreements:

The Company will regularly convene labor-management meetings to maintain the channels of communication between labor and management.

4.5.2 List any losses suffered by the company in the most recent 2 fiscal years and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken:

The relationships between labor and management had always been harmonious. In recent years, no losses have been incurred from disputes between labor and management. ATEN won the “Best Companies to Work for in Asia” award for the sixth time and also won five more awards from the organizer, “We Care” judges’ award, the Employer Care Award, the Diversity, Equality and Inclusion Award, the Workplace Sustainability Award, and the Technology Empowerment Award in the same year.

ATEN had previously the New Taipei City award for “Best Companies to Work For.” In 2025, the company was forth time certified as one of the Top 100 enterprises in Taiwan using the “TALENT, on Taiwan - Six Indicators” as the Taiwanese Talent and Sustainability Indicators (corporate meaning and value, diversity and tolerance, organizational communication, rewards and benefits, physical and mental health, and talent growth) by the CommonWealth Magazine.

In June 2024, we won the Excellence Award, the highest honor for the “Middle-aged and Senior-Friendly Workplace Certification (3-year validity certification obtained) from the Labor Affairs Department, New Taipei City Government.

Rated as an Excellent Company for "Family Friendliness and Work Balance" by New Taipei City Government for the fourth time in 2025.

Rated as a "Migrant Worker Friendly" Enterprise by New Taipei City Government for twice in 2025. (One of the three award-winning companies in New Taipei City)

Selected by the Ministry of Labor as a "Work-Life Balance" Enterprise (Family-Friendly Award) in 2024.

Won the bronze medal for the "Talent Quality-management System (TTQS) Certification" from the Ministry of

Labor in 2024.

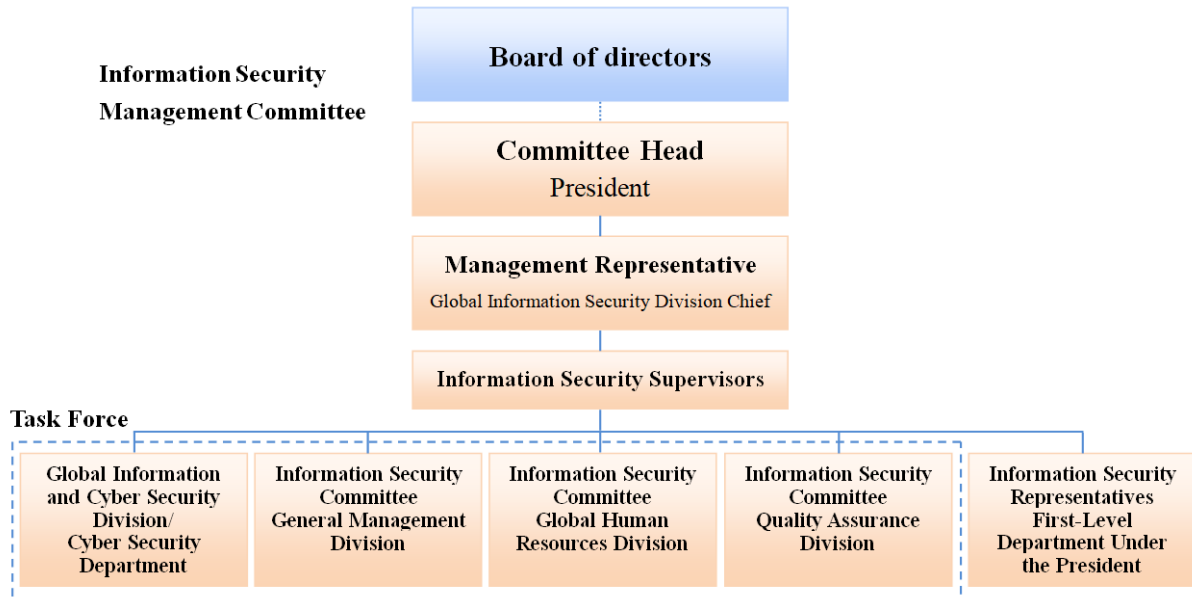
In 2025, ATEN won the Commonwealth Sustainable Citizen Award for the 17th time (4th Place in Medium-sized Enterprises); we also, once again, won 1st Place in the "Commonwealth Talent Sustainability Award: Mittelstand Enterprises" and the 2nd "Parenting/Friendly Workplace Award".

4.6 Cyber Security Management

4.6.1 Describe the cyber security risk management framework, cyber security policies, concrete management programs, and investments in resources for cyber security management:

1. The cyber security risk management framework

- The interdepartmental Information Security Management Committee of the company assigns the President as the Committee Head, who assigns the Global Information Security Division Chief as the management representative for the planning and promotion of information security policies and management regulations. The Chief of Global Information Security Division reports to the Committee Head and manages information security supervisors to coordinate with the General Management Division, the Global Human Resources Division, the Quality Assurance Division, and the Cyber Security Department to form a task force that is responsible for the establishment and implementation of management regulations. Each first-level department under the President assigns an information security representative to participate in the discussions to establish management regulations. The representatives relay the comments of their respective departments and assist in the promotion of regulations upon approval. With these measures, the effectiveness of information security management of the company is secured.
- The Information Security Management Committee is responsible for the establishment as well as the periodic reviews and corrections of information security management policies and management regulations.
- The Information Security Management Committee convenes review meetings regularly to ensure the smooth operation of management mechanisms and reports to the Board of Directors every year.
- The Global Information Security Division encompasses the Information Security Department and Chief Information Security Officer. It oversees all information security-related policies, their implementation, as well as the planning and deployment of a defensive framework for information security.



2. The cyber security policies

“Risk management through legal and regulatory compliance, reinforcing risk protection and response measures, archiving and backing up sensitive documents: everyone is responsible for information security”

- To ensure the confidentiality, integrity, and availability of the company’s information as well as the regulation compliance of the management systems and procedures.
- ATEN reinforces its information protection capability and strengthens its core information communication system from four major aspects: organization, personnel, procedure, and technology to ensure continuous operations.
- ATEN regularly responds to the internal and external changes of information security and reviews the effectiveness of its risk management measures and information security incident response handling procedures.
- ATEN implements the protection of sensitive information and the backup/recovery of data to avoid information assets being misused, tampered, and damaged by human negligence, intentional conduct, or natural disasters, which in turn affects the normal operation of its business and results in the loss of company rights and competitiveness.
- ATEN properly protects the information and privacy of its customers regardless of the region or country they are located at, and whether or not relevant legislation exists in these regions.
- Colleagues should properly participate in the education and trainings held by the company to increase their information security awareness and personal protection capabilities.

To further enhance information security management, a sound Information Security Management System (ISMS) was put into place. ATEN obtained ISO 27001 certification in 2022 and obtained the latest version of ISO 27001:2022 certification on October 2025. Subsidiary, ATECH PERIPHERALS INC., also obtained ISO 27001:2022 certification in January 2026.

By establishing this information security management system and implementing the PDCA (Plan Do Check Action), ATEN will continue to enhance its daily management of information security and its abnormal incident response capability to protect its information assets and ensure its competitiveness.

3. Concrete management programs

(1). Information security awareness education and training

Regularly implementing education and trainings on information security, and recording online education and training courses to increase colleagues' knowledge in information security and help them make the right choices. A social engineering drill for employees was completed in 2025 to understand employees' security awareness on phishing emails and web pages, and to provide enhanced training to target deficiencies

(2). Information system security management

- A. Installing anti-virus software on the company's servers, personal computers, and laptops, and automatically updating virus codes and regularly reviewing their update status, and configuring endpoint detection and response software to monitor abnormal behavior.
- B. Delivering patches for security vulnerabilities to the company's servers, personal computers, and laptops in a timely manner to ensure the completion of security patches.
- C. Installing information security models in the email system, including trash mail filtering, malicious email detection, and email backup for auditing to increase overall email information security.
- D. Conducting data backup for application systems and databases every day that complies with the 3/2/1 data backup principle (3 copies of backup, 2 types of storage media, 1 copy of off-site storage) in addition to implementing system data recovery drills every year and monitoring the results of daily backup to ensure data storage security.
- E. In terms of the company's flash drive information control, an asset management system is used to restrict employees. Employees are not allowed to use personal storage devices and are only allowed to use company assets and registered flash drives to ensure the security of classified information of the company.
- F. Each department removes their administrator rights, uses legal software authorized by the company, and complies with relevant regulations. Any unauthorized software that is irrelevant to the business cannot be installed to ensure the regulation compliance of company software authorization and reduce the risks of viruses and spyware due to the use of illegal software.
- G. Carefully assessing the possible security risks beforehand and signing the appropriate information security confidentiality agreements with manufacturers when outsourcing information system businesses.
- H. Conducting internal information security audits every year and accepting ISO27001 external audits to ensure the implementation and improvement of management procedures.

(3). Network security management

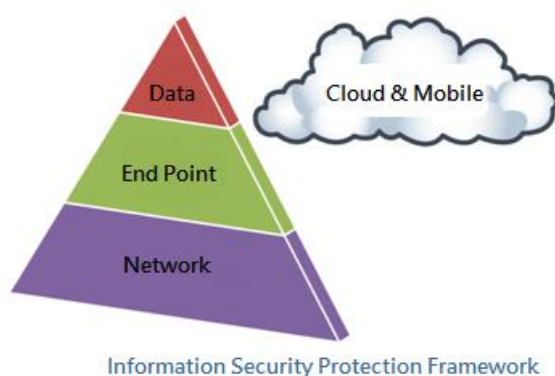
- A. The external service application system of the company utilizes fire walls to isolate itself from the Internet and limit the access end to block malicious connections. Abnormal connection reports are also reviewed regularly.
- B. The external network of the company has seven layers of fire walls that filter all packets and traffic and block all traffic that poses threats to the security of the network. Anomaly reports are also reviewed and analyzed regularly.
- C. Installing network behavior control equipment to the external network and ban employees from connecting to external services that are not related to work such as cloud storage spaces, emails, social networks, instant messengers, and streaming media.
- D. Controlling private wireless networks in the internal office areas of the company to avoid company data from leaking out via personal wireless devices and blocking illegal external wireless devices.
- E. Controlling employees' personal computers, and detecting and blocking computer devices that are not authorized by the company to avoid personal equipment connecting to the company network and stealing confidential data of the company.
- F. Building internal fire walls and successfully protecting important information of the company's departments, preventing external hacker attacks and controlling application program access.
- G. Managing the behavior of sharing data with external sources via company laptops to avoid employees from carrying out laptops and leaking important classified information of the company.

(4). System access control

- A. For new hires, personnel adjustments, and employment terminations, applications must be filed on the system to notify the Global Information and Cyber Security Division to add new users, adjust or delete the access rights of employees.
- B. Accounts and passwords must be set for information systems, and the setting of user passwords should comply to the required length and complexity of the security principles. Users should also change their system passwords regularly.
- C. Based on their work demands, users log in to the internal application system and apply for IT services, the relevant supervisors review the applications, and the Global Information and Cyber Security Division sets the system access rights for users.
- D. In terms of the establishment and maintenance of systems for manufacturers, the scope of system access rights should be drawn out, and the granting of long-term system accounts and passwords should be prohibited. The access rights of short-term or temporary system accounts and passwords for manufacturers based on the actual operational needs should be immediately terminated after use. Users should log in to the system to apply for these short-term or temporary accounts and passwords.

(5). Information security sustainable operations and management

- A. The Information Security Management Committee has been established to formulate and promote information security policies and management regulations, discuss information security issues and countermeasures, and require employee compliance to maintain the company's information security. Routine operation and maintenance of information security is the responsibility of the Information Security Department.
- B. ISO 27001:2022 certification was obtained in 2025. Comprehensive rules and enforcement of management procedures will further strengthen information security management systems in order to ensure the safety of Company and customer information assets. The Company also accepts external audits every year to ensure the implementation and continuous improvement of management procedures.
- C. In accordance with the provisions of Article 9-1 of the "Regulations Governing Establishment of Internal Control Systems by Public Companies" of the Financial Supervisory Commission (FSC), the Company falls under the classification standards of second-tier TWSE/TPEX listed companies and has completed the Establishment of Cyber Security Department in 2023.
- D. Develop and implement daily information security monitoring procedures, if any information security accident occur, according to the Information Security Incident Management Procedures, quickly notify supervisors and information security department personnel for appropriate and rapid recovery operations.
- E. The Global Information and Cyber Security Division regularly assesses the possibilities of information security risks leading to damages, and joins the appropriate information security insurance if necessary to reduce the risks and losses generated by information security incidents.



4. Investments in resources for cyber security management

The company has built a defensive information security protective mechanism to avoid the suspension of business due to information security issues, ensuring the continuous operation of its operations and effectively supporting its operational performance.

From the perspective of defense levels of information security, defense levels can be divided into network, endpoint, data, and cloud. Information security-related resources invested in the strengthening of each level include:

- Establishment and maintenance of the first and second fire walls, blocking of wireless access points, blocking of connections from non-ATEN computers, and establishment of network quality monitor signboards, establishment of a WFH connection structure that complies with information security regulations, and the VPN with two-factor (OTP) authentication to Strengthen of cryptographic credentials.
- Implementing software patches and the management of monitor boards at servers and user ends, controlling the data sharing among endpoints to stop viruses from spreading, and establishing failover structures for important system services to ensure the availability of services.
- Establishment and maintenance of endpoint detection and response mechanism to effectively monitor abnormal behavior at end points, determine whether it is a hacker attack and respond in a timely manner for risk prevention.
- Strengthening backup equipment, Implementing 3/2/1 backup operations. Implementing disaster recovery drills and establishing monitor boards. Managing USB data export and sent emails.
- Establishment and maintenance of Web Application Firewall (WAF) for the website.
- Establishment and maintenance the log analysis system for equipment and systems to promptly detect and handle abnormalities, thereby reducing risks.

In addition to strengthening the information security management system in accordance with the ISO 27001 management procedure:

1. Annual vulnerability scans are scheduled and corrective action taken on high-risk items identified during the scan. The quality of information security protection is being continuously strengthened through further upgrades.
2. Social engineering drills are scheduled to boost employee information security awareness and protect personal computers against phishing e-mail attacks. Employees are tested on their information security alertness and provided with appropriate information security education.

To keep up to date on the latest information security developments, ATEN has also obtained access to the resources and experiences of information security alliances in the public and private sectors:

1. ATEN is already a corporate member of TWCERT/CC (<https://www.twcert.org.tw/>).
2. The Chief Information Security Officer has become a member of the Taiwan Chief Information Security Officer (<https://ciso.tca.org.tw/>) and external threat intelligence provided by information security vendors are also taken into account. Risk assessment is carried out based on the contents of the intelligence and response strategies developed. Information security personnel check and track the outcomes for each piece of intelligence in order to strengthen our protection against external information security threats. ATEN has established an online course for “General Education and Training in Information Security” that is now designated as a mandatory course for all employees, all conducts the training for all employees on annual basis.

- 4.6.2 List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts there from, and measures being or to be

taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None major significant cyber security incidents.

4.7 Important Contracts:

Contract Nature	Parties	Contract Start and End Date	Main Content	Restrictive Clauses
Construction Contract	Wei Zheng Construction Co., Ltd.	From October 29, 2024, until three years after the warranty period expires	Factory construction project	None

V. Review and Analysis of Financial Condition and Performance, and Risk Factors

5.1 Analysis of Financial Status

Unit: NT\$ thousands

Item	Year	2025	2024	Difference	
				Amount	%
Current Assets		3,427,441	3,693,625	(266,184)	(7.21)
Property, Plant and Equipment		2,945,859	2,800,976	144,883	5.17
Intangible Assets		2,756	3,151	(395)	(12.54)
Other Assets		672,350	625,846	46,504	7.43
Total Assets		7,048,406	7,123,598	(75,192)	(1.06)
Current Liabilities		1,526,661	1,808,141	(281,480)	(15.57)
Non Current Liabilities		621,716	440,466	181,250	41.15
Liabilities		2,148,377	2,248,607	(100,230)	(4.46)
Equity attributable to Shareholders of the Company		4,833,317	4,811,321	21,996	0.46
Common Stock		1,194,711	1,194,711	0	0.00
Capital Surplus		316,963	316,963	0	0.00
Retained Earnings		3,454,945	3,451,437	3,508	0.10
Other Equity Interest		(133,302)	(151,790)	18,488	(12.18)
Treasure Stock		0	0	0	0.00
Non-Controlling Interest		66,712	63,670	3,042	4.78
Total Equity		4,900,029	4,874,991	25,038	0.51

Analysis on changes:

Non current liabilities increased primarily due to the increase in long-term borrowings NT\$150 million.

5.2 Analysis of Operation Results

Unit: NT\$ thousands

Item	Year	2025	2024	Difference	
				Amount	%
Operating Revenue		4,918,944	4,993,174	(74,230)	(1.49)
Operating Costs		2,037,449	2,009,762	27,687	1.38
Gross Profit		2,881,495	2,983,412	(101,917)	(3.42)
Operating Expenses		2,305,822	2,314,903	(9,081)	(0.39)
Operating Profit		575,673	668,509	(92,836)	(13.89)
Non- Operating Income and Expenses		(61,312)	(15,044)	(46,268)	307.55
Net Income Before Tax		514,361	653,465	(139,104)	(21.29)
Less: Income Tax Expense		138,284	151,884	(13,600)	(8.95)
Net Income After Tax		376,077	501,581	(125,504)	(25.02)

Analysis on changes:

1. Non-operating income and expenses decreased compared to the previous year, primarily due to an increase in foreign exchange loss and return the subsidies.
2. Both net income before tax and net income after tax are decreased, due to gross profit decreased and non-operating income and expenses decreased.

5.3 Analysis of Cash Flow

5.3.1 Liquidity Analysis within the last 2 years

Unit: NT\$ thousands

Item	Year	2025	2024	YoY %
Cash flow ratio (%)		44	49	(10.20)
Cash flow adequacy ratio (%)		117	98	19.39
Cash flow reinvestment ratio (%)		3.23	5.90	(45.25)

Analysis on change:

The cash reinvestment ratio decreased, mainly due to net income before tax down to 21.3% compared to the previous year, and an increase in the acquisition of real estate, resulting in a lower cash reinvestment ratio for 2025.

5.3.2 Cash Liquidity Analysis for Next Year

Unit: NT\$ thousands

Cash Balance- Beginning	Estimated Annual Net Cash Flow from Operating Activities	Estimated Annual Cash Outflow	Cash Balance(Deficit)	Contingency plans for Insufficient cash	
				Investment Plan	Financial Plan
1,158,396	601,527	(587,829)	1,172,094	-	-

Analysis on changes:

- (1). Operating activities: In consideration of profitability and operating expenses, for the cash flow from operating activities, it is expected that an incoming cash flow of NT\$601,527 thousand will be generated.
- (2). Investing activities: Including fixed asset Procurement.
- (3). Financing activities: Including paying cash dividend.

5.4 Major Capital Expenditure Items

5.4.1 The impact of material capital expenditure on financial business in the most recent year.

Unit: NT\$ thousands

Project	Actual or intended financing	Actual or intended completion date	Total funds needed	Actual or intended use of funds		
				2026	2027	2028
Fixed Assets	Operating fund	2026	322,407	322,407	-	-

5.4.2 Expected benefits:

The company's fixed asset investments in the most recent year primarily include expenditures for building factories and offices, as well as for mold equipment and R&D equipment. These investments will effectively enhance the company's R&D capabilities and production capacity, further strengthening the development of the company and its group.

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

The company's investment strategy focuses on pursuing sustainable operations in its core business while cautiously exploring the development of a second growth curve. To capitalize on the massive business opportunities brought by the surge of investments in data center integration solutions and rack manufacturing due to AI, we have been actively disposing of investments unrelated to our core business to generate revenue in the past two years, or reducing the capital of subsidiaries to recover idle funds. These funds are mainly used to invest in the construction of a new plant in Yangmei, Taoyuan to increase our rack production capacity and efficiency, in hopes of increasing ROI for shareholders. In addition, we continue to screen and evaluate upstream and downstream strategic investment opportunities from time to time, hoping to increase the Group's synergies through mergers and acquisitions, and further enhance the Company's competitiveness in the market through upgrade and transformation.

5.6 Analysis of Risk Management of the Most Recent Year and up to the Publication of the Annual Report

5.6.1 The effect upon the company's profit (loss) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future

A. The effect of interest rate fluctuations

Unit: NT\$ thousands

Item	Year	2025	2024
Interest Income		18,827	18,919
Interest Expense		30,353	34,955
Net Income		376,077	501,581
(Interest Income-Interest Expense) / Net Income		-3.06%	-3.20%

ATEN has consistently maintained a healthy financial structure, with dedicated personnel responsible for close interaction with ATEN's banks. The company makes effective use of a range of financial tools to reduce the risk associated with interest rate fluctuations. For the last two years, ATEN's net interest income amounted to less than 3.3% of the company's consolidated net income; the impact of interest rate fluctuations on the company has thus been very limited.

B. The effect of exchange rate fluctuations

1. ATEN's products are heavily oriented towards the export market, with exports accounting for 90% of total sales in 2024 and 2025. Prices for export sales are normally calculated in U.S. dollars, and as imported materials account for only a small share of total materials costs, ATEN does not benefit from the "natural hedging" effect. Exchange rate fluctuations can thus have a significant impact on the company's operations. The impact of exchange rate loss on the company's consolidated sales revenue and profits in 2024 and 2025 are outlined below:

Unit: NT thousands

Item	2025	2024
Gain on foreign Exchange, Net (1)	-20,565	-3,164
Net Income before Tax (2)	514,361	653,465
Net Income (3)	4,918,944	4,993,174
(1)/(2)	-4.00%	-0.48%
(1)/(3)	-0.42%	-0.06%

2. The response measures to be taken

- a. Careful recording the exchange rate at the time which receivables and payments are made into the account, and using forward contracts for hedging purposes. ATEN maintains close contacts with its banks, and collects information relating to exchange rate movements, enabling the company to keep its finger on the pulse of exchange rate movements, thereby avoiding, or at least minimizing, exchange rate risk.
- b. In accordance with ATEN's Procedures for the Acquisition and Disposal of Assets, the company reviews its foreign exchange positions twice a month. ATEN is constantly monitoring market fluctuations, so as to be able to adjust its hedging strategy as necessary.

C. The effect of changes in the inflation rate

ATEN constantly monitors market price movements, and maintains close relations with both suppliers and customers. As a result, in 2024 and 2025, ATEN has not suffered any serious impact from inflation.

5.6.2 The company's policy regarding high-risk investments, highly leveraged investments, loan to other parties, endorsement, guarantees, and derivatives transactions; the main reasons for the profit/losses generated thereby; and response measures to be taken in the future.

A. The Company did not engage in high-risk, high-leverage investment or make loans to others in 2025.

B. The great majority of the Company's business transactions are denominated in foreign currency. To hedge against exchange rate risk, the Company engaged in forward exchange transactions with banks with good credit ratings for hedging purpose so as to minimize our exchange rate exposure.

5.6.3 R&D work to be carried out in the future, and future expenditures expected for R&D work.

Unit: NT thousands

R&D Plans	Current Progress	Further Expenditure Required	Expected completion schedule
Development of a range of high-performance KVM matrix system products for marine applications, such as installation on ships, the harsh operating environment	Ongoing	132,000	Q3, 2026
Enhanced the capabilities of the latest generation of all digital KVM over IP	Ongoing	50,000	Q3, 2026

R&D Plans	Current Progress	Further Expenditure Required	Expected completion schedule
Development of a range of Secure KVM switch products that conform to the NIAP's PP PSD (Protection Profile for Peripheral Sharing Device)	Ongoing	43,000	Q4, 2026
Technical integration and application of consumer electronics on desktops	Ongoing	35,000	Q2, 2026
Integration and applications of Audio/ Video connector management products.	Ongoing	110,000	Q3, 2026
Smart Control System.	Ongoing	60,000	Q3, 2026
PE series electric power and green energy integration and applications.	Ongoing	70,000	Q2, 2026
EC series electric power and green energy integration and applications.	Ongoing	5,500	Q2, 2026
AI speech recognition service	Ongoing	22,000	Q2, 2026
AI Speech Synthesis Service	Ongoing	4,000	Q2, 2026
AI Training Service	Ongoing	8,000	Q2, 2026
AI edge computing industrial computer	Ongoing	10,000	Q3, 2026

5.6.4 Effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response.

With relevant departments doing their jobs competently and supporting one another, the company is highly adaptive to the development of domestic and foreign political and financial situations as well as the changes in the law. In response to the impacts of the geopolitical conflicts and regional export controls, effective response measures were immediately implemented by the Company to mitigate its impact. ATEN and its overseas sales and production divisions immediately implemented appropriate response measures in line with the policies adopted by local governments, so as to keep the impact on the company's operations to a minimum. As a result, none of the major domestic or international policy decisions and legal and regulatory changes of the past fiscal year had a significant material impact on ATEN's finances or sales.

5.6.5 Effect on the company's financial operations of developments in science and technology as well as industrial change, and measures to be taken in response.

The company focuses on the professional research, development, manufacturing, and sales of computer peripherals and remote management solutions, closely aligning with the infrastructure needs driven by global digital transformation and AI computing power. As data centers move towards high-density and modular designs, we actively promote rack systems compliant with the ORV3 standard, supplemented by 3-phase smart PDU power monitoring technology. This effectively helps customers address the high energy

consumption challenges of AI computing and improve data center maintenance efficiency.

Furthermore, in response to enterprise customers' demands for ultra-high-definition and fully digital broadband network applications, we have mass-produced 4K Video Extenders and fully upgraded our next-generation All digital KVM over IP solution, establishing a complete digital architecture from transmission and extension to management. Through these niche products with high profit margins and high technological barriers, we not only strengthen our brand positioning in the global smart data center and Pro AV markets but also continuously optimize our product structure to ensure robust financial growth and create long-term equity value for shareholders.

5.6.6 Effect on the company's crisis management of changes in the company's corporation image, and measures to be taken in the future.

Since its establishment, the company has adhered to professional management principles, consistently implementing corporate governance, and leveraging its core operational capabilities to fulfill corporate social responsibility. Guided by its core values—"Integrity and Pragmatism," "Respect and Care," "Optimism and Proactivity," and "Value Innovation"—the company has led its management team and all employees in continuously strengthening internal management and enhancing quality management capabilities, further increasing customer trust in the company.

Over the years, the company's commitment to corporate image has been recognized with various awards, such as: "Taiwan's Best International Brand Potential Star," "Asia's Best Employer Award," "Best Employee Care Award," "Outstanding Mid-Sized Enterprise Award," "Commonwealth Sustainable Citizen Award," "Commonwealth Talent Sustainability Award," "Corporate Governance Evaluation," "Taiwan Excellence Award," "National Brand Yushan Award," "Sports Business Certification," "Taiwan Talent Sustainability Action Alliance Corporate Certification," and more.

In recent years, the company has also proactively engaged in evaluating and complying with domestic and international regulations regarding ESG (Environmental, Social, and Governance), continuing to move towards a direction of coexisting and prospering with the global environment and society. Therefore, as of the latest fiscal year and the date of the annual report's publication, there have been no risk factors affecting the company's image.

5.6.7 Expected benefits and possible risk associated with any merger and acquisitions, and mitigation measures being or to be taken.

ATEN has not undertaken any merger or acquisition activity in 2024, or in 2025 (up until the present time).

5.6.8 Expected benefits and possible risk associated with any plant expansion and mitigation measures being or to be taken.

To strengthen supply chain resilience and enhance the competitiveness of branded products, the company regularly reviews the production portfolio configuration and operational efficiency of its factories in various

locations. The goal is to continuously enhance the competitiveness of the group's branded products and optimize overall sales and profitability. Ensure that the production capacity layout of new product lines such as high-level KVM and ORV3 rack solutions can be met in a timely manner.

All investment plans for factory expansions undergo careful evaluation, including factors such as the source of construction funds, engineering design outsourcing, EHS compliance, talent selection and training plans. Significant capital expenditures are also submitted to the Board of Directors for review, ensuring that the investment benefits and potential risks are fully considered. A project monitoring mechanism will be established to address potential operational uncertainties, ensure optimal investment returns, and effectively protect shareholder rights.

5.6.9 Risk associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken.

In 2025, ATEN's consolidated suppliers and customers (excluding ATEN subsidiaries) scatter around the world. No single supplier and customer accounted for 10% or more of total consolidated purchases and sales, respectively. There is therefore no serious risk due to excessive customer concentration.

5.6.10 Effect upon and risk to the company in the event a major quantity of shares belonging to a director, or shareholder holding greater than 10 percent stake in the company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken.

Not applicable.

5.6.11 Effects of, risks relating to and response to changes in control over the Company.

Not applicable.

5.6.12 Litigious and non-litigious matters. List major litigious or administrative disputes that:(1) 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 price of the company's securities.

YiFeng Technology Co., Ltd. filed lawsuit against the Company for the damage of the product that is under previous provisional attachment requested by the Company in September 2019. The Company has retained attorney to handle the case. The Company received the first and second instance judgment in favor of the Company from the Intellectual Property Court in June 2021 and August 2022, and YiFeng Technology Co., Ltd. filed an appeal in July 2021 and September 2022, respectively. The Supreme Court remanded to the Intellectual Property Court for retrial proceedings in October, 2024. The Company has retained attorneys to handle the cases, which were still in progress as of the reporting date.

5.6.13 Cyber security risks

To strengthen information security management, ATEN has established a comprehensive cybersecurity protection system with the strictest security requirements to control and maintain the group's operations in order to respond to the increasingly serious global cybersecurity threats, including ransomware, social engineering, and distributed denial-of-service (DDoS) attacks. Besides traditional threats, we are also highly concerned about supply chain cybersecurity risks and emerging AI-triggered attacks.

From a risk assessment perspective, these external network attacks attempt to intrude into ATEN's internal network systems through illegal means, which could impact daily operations. In the event of a severe cyberattack, there could be risks of the theft, leakage, alteration, destruction, or loss of critical system data, leading to delays or halts in sales and services, disruptions in product development, and production stoppages at factories. If malicious hackers gain access, ATEN's intellectual property and other confidential information, such as proprietary customer or stakeholder information and employee personal data, may be exposed. Any unauthorized intrusion into the internal network could lead to operational disruptions, leakage of core technology assets, or damage to personal information, thereby affecting the company's reputation and financial performance.

To mitigate these risks, ATEN continues to enhance its information security governance system and strengthen its defense capabilities. The company has adopted the ISO 27001 information security management framework, which includes network security, information operation procedures, physical and environmental security, access control, information asset management, password management, cybersecurity incident handling, vulnerability scanning, and data backups. The company has also established a business continuity plan, regularly conducting disaster recovery drills and annually reviewing and auditing security policies, management procedures, and system security measures to ensure their appropriateness and effectiveness, thereby enhancing the overall cybersecurity protection capabilities of the group.

Additionally, for personal data protection, ATEN has set up a personal data protection organization in compliance with international privacy regulations such as Taiwan's Personal Data Protection Act, the EU General Data Protection Regulation (GDPR), and the California Consumer Privacy Act (CCPA). The company has established internal management procedures for the collection, processing, and use of personal data, implementing secure management and systematization of personal data files to minimize risks associated with the collection, processing, and use of personal data.

5.6.14 Other important risks, and mitigation measures being or to be taken: None

5.7 Other Important Matters: None.

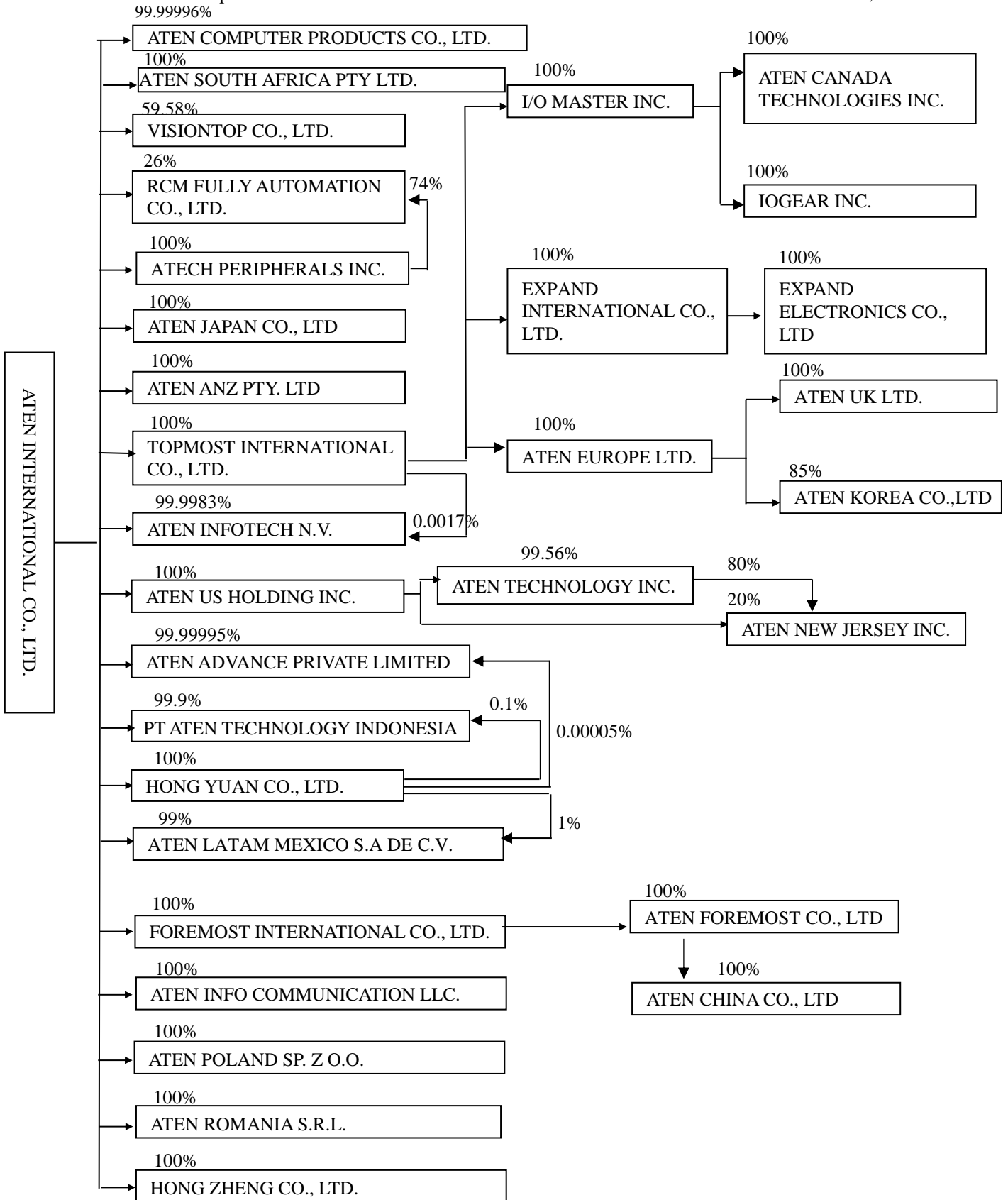
VI. Special Disclosure

6.1 Summary of Affiliated Companies

6.1.1 Consolidated business report

A. Affiliated Enterprises

As of Dec. 31, 2025



B. Basic Information of Affiliated Enterprises

As of Dec. 31, 2025

Company Name	Date of Establishment	Address	Paid-in capital	Major businesses or products
ATEN COMPUTER PRODUCTS CO., LTD.	1990.10	No.369/31 Village 6 th , Bowin Sub-district, Srilacha District, Chonburi Province, Thailand	480,000,000 baht	Manufacturing of electronic peripheral products
VISIONTOP CO., LTD.	1970.12	No.15, Ln. 30, Xinjiang N. Rd., Xizhi Dist., New Taipei City, Taiwan	NT\$100,000,000	Special printing
ATECH PERIPHERALS INC.	1999.06	6F., No.133, Sec. 2, Datong Rd., Xizhi District., New Taipei City, Taiwan	NT\$100,000,000	Manufacturing and trading of electronic peripheral products
TOPMOST INTERNATIONAL CO., LTD.	1999.07	P.O Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Caymanm KY1 -1205 Cayman Islands.	USD 700,000	General investment
EXPAND INTERNATIONAL CO., LTD.	1999.07	Suite 11, Level 2 Niamall, Saleufi Samoa	USD 689,965	General investment
ATEN TECHNOLOGY, INC.	1996.03	15365 Barranca Parkway, Irvine, CA 92618, U.S.A.	USD 17,749,563	Trading of electronic peripheral products
ATEN INFOTECH N.V.	2000.11	Mijnwerkerslaan 34, 3550 Heusden-Zolder, BELGIUM	EUR 1,250,000	Trading of electronic peripheral products
ATEN JAPAN CO., LTD	2004.03	ATEN Bldg. 8-4, Minami-senjyu 3-chome, Arakawa-ku, Tokyo 116-0003 Japan	¥80,000,000	Trading of electronic peripheral products
ATEN EUROPE LTD.	2006.05	Unit 12 Cordwallis Business Park, Clivemont Road, Maidenhead, England SL6 7BU, United Kingdom	GBP 1,069,000	General investment
ATEN UK LTD.	2006.05	Unit 12 Cordwallis Business Park, Clivemont Road, Maidenhead, England SL6 7BU, United Kingdom	GBP 850,000	Trading of electronic peripheral products
ATEN US HOLDING INC.	2006.11	2711 CENTERVILLE ROAD SUITE400,WILMINGTON,DELAWARE 19808, USA	USD 4,849,914	General investment
ATEN NEW JERSEY INC.	2006.08	15365 Barranca Parkway, Irvine, CA 92618, U.S.A.	USD 100	Trading of electronic peripheral products

Company Name	Date of Establishment	Address	Paid-in capital	Major businesses or products
ATEN KOREA CO., LTD	2007.03	153-801 B-dong 303 ho, 60-5 Gabeul Grate Valley, Gasan-dong, Geumcheon-gu, Seoul, Korea	KRW 1,200,000,000	Trading of electronic peripheral products
FOREMOST INTERNATIONAL CO., LTD.	2007.04	St James Court, Suite 308, St Denis Street, Port Louis, Republic of Mauritius	USD 2,180,628	General investment
ATEN CHINA CO., LTD	2007.11	Room 605, JingDong Tech Plaza, Floor 6, No.76, Zhichun Road, Haidian District Beijing, 100086, China	RMB 19,500,000	Trading of electronic peripheral products
ATEN FOREMOST CO., LTD	2008.01	No. 184 Yanluo Road, Luotian Community, Yanluo Subdistrict, Bao'an District, Shenzhen, Guangdong Province, China	HK\$7,500,000	Research development and trading of electronic peripheral products
I/O MASTER INC.	1999.03	OFFSHORE CHAMBERS, P.O. BOX217, APIA, SAMOA	USD 700,000	General investment
ATEN CANADA TECHNOLOGIES INC.	1998.09	#101-11784 Hammersmith Way, Richmond, B.C. V7A 5E3 Canada	CAD 100	Research development
IOGEAR INC.	2001. 03	15365 Barranca Parkway, Irvine, CA 92618, U.S.A.	USD 100	Trading of electronic peripheral products
EXPAND ELECTRONICS CO., LTD.	2011.11	No. 184 Yanluo Road, Luotian Community, Yanluo Subdistrict, Bao'an District, Shenzhen, Guangdong Province, China	RMB 15,000,000	Manufacturing of electronic peripheral products
HONG ZHENG CO., LTD.	2011.7	6F., No.137, Sec. 2, Datong Rd., Xizhi District., New Taipei City 221, Taiwan	NT\$ 1,000,000	General investment
HONG YUAN CO., LTD.	2011.7	6F., No.137, Sec. 2, Datong Rd., Xizhi District., New Taipei City 221, Taiwan	NT\$ 1,000,000	General investment
ATEN ANZ PTY. LTD.	2015.5	Suite 2 level 1 394 Lane Cove Rd, Macquarie Park NSW 2113	AUD 3,500,000	Trading of electronic peripheral products
RCM FULLY AUTOMATION CO., LTD.	2016.4	2F., No. 143, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City 110, Taiwan	NT\$ 30,000,000	Trading of electronic peripheral products
ATEN INFO COMMUNICATION LLC.	2016.10	Bestepe Mah. Yasam Cad., Neorama Is Merkezi 13-A/ 76, Yenimahalle Ankara	TRY 7,000,000	Trading of electronic peripheral products
ATEN POLAND SP. Z O.O.	2017.10	Libra Business Center ul. Gottlieba Daimlera 2., Warsaw, Poland	PLN 1,000,000	Trading of electronic peripheral products

Company Name	Date of Establishment	Address	Paid-in capital	Major businesses or products
ATEN ROMANIA S.R.L	2019.4	Voluntari City, 10 Soseaua Bucuresti – Nord Street, Global City Business Park, Building O13, 6th floor, Ilfov County, Bucharest, Romania	RON 800,000	Trading of electronic peripheral products
ATEN ADVANCE PRIVATE LIMITED	2020.7	No 67-68, 2nd Floor Sudhev Complex S Karjyappa Road Basavanagudi Bangalore Ka 560004, India	INR 22,000,000	Trading of electronic peripheral products
ATEN LATAM MEXICO S.A DE C.V.	2021.12	Plaza Polanco, Calle Jaime Balmes No. 11, Torre B, 2F (201FA, 201FB), Colonia Polanco, Alcaldia Miguel Higalco, CDMX, CP 11510	Peso 8,700,000	Trading of electronic peripheral products
PT ATEN TECHNOLOGY INDONESIA	2022.7	INTILAND TOWER, LANTAI 9 SUITE 5C, JALAN PANGLIMA SUDIRMAN NO. 101-103, Desa/Kelurahan Embong Kaliasin, Kec. Genteng, Kota Surabaya, Provinsi Jawa Timur, Indonesia	IDR 2,500,000,000	Trading of electronic peripheral products
ATEN SOUTH AFRICA PTY LTD.	2023.9	111 10th Road Block A First Floor Hyde Park Investment Place Sandton Gauteng 2196	ZAR 4,300,000	Trading of electronic peripheral products

C. Common Shareholders of the Company and Its Subsidiaries or Its Affiliates with Actual of Deemed Control:

None.

D. The industries covered by the business operated by the affiliates overall.

Company Name	Scope of Business	Business Connection with other Affiliated Enterprises
ATEN COMPUTER PRODUCTS CO., LTD.	Trading and manufacturing of electronic equipment	Expand the Company's product line and the Company's customer.
VISIONTOP CO., LTD.	Specialized printing	Not related
ATECH PERIPHERALS INC.	Trading of electronic equipment	The Company's customer and invest RCM FULLY AUTOMATION CO., LTD.
TOPMOST INTERNATIONAL CO., LTD.	Investing	Invest EXPAND INTERNATIONAL CO., LTD. , I/O MASTER INC., ATEN EUROPE LTD., ATEN INFOTECH N.V.
EXPAND INTERNATIONAL CO., LTD.	Investing	Invest EXPAND ELECTRONICS CO., LTD.
ATEN TECHNOLOGY INC.	Trading of electronic equipment	The Company's customer and invest ATEN NEW JERSEY INC.

Company Name	Scope of Business	Business Connection with other Affiliated Enterprises
ATEN INFOTECH N.V.	Trading of electronic equipment	The Company's customer.
ATEN JAPAN CO., LTD.	Trading of electronic equipment	The Company's customer.
ATEN EUROPE LTD.	Investing	Invest ATEN UK LTD. and ATEN KOREA CO., LTD.
ATEN UK LTD.	Trading of electronic equipment	The Company's customer.
ATEN US HOLDINGS INC.	Investing	Invest ATEN TECHNOLOGY INC. and ATEN NEW JERSEY INC.
ATEN NEW JERSEY INC.	Trading of electronic equipment	The Company's customer.
ATEN KOREA CO., LTD.	Trading of electronic equipment	The Company's customer.
FOREMOST INTERNATIONAL CO., LTD.	Investing	Invest ATEN FOREMOST INTERNATIONAL CO., LTD.
ATEN CHINA CO., LTD.	Trading of electronic equipment	The Company's customer.
ATEN FOREMOST INTERNATIONAL CO., LTD.	Trading and manufacturing of electronic equipment	Expand the Company's product line and invest ATEN CHINA CO., LTD.
I/O MASTER INC.	Investing	Invest ATEN CANADA TECHNOLOGIES INC. and IOGEAR INC.
ATEN CANADA TECHNOLOGIES INC.	Research and development center	The Company's research and development center
IOGEAR INC.	Trading of electronic equipment	Not related
EXPAND ELECTRONICS CO., LTD.	Manufacturing of electronic equipment	Expand the Company's product line
HONG ZHENG CO., LTD.	Investing	Not related
HONG YUAN CO., LTD.	Investing	Invest ATEN ADVANCE PRIVATE LIMITED, ATEN LATAM MEXICO S.A DE C.V. , PT ATEN TECHNOLOGY INDONESIA
ATEN ANZ PTY. LTD.	Trading of electronic equipment	The Company's customer.
RCM FULLY AUTOMATION CO., LTD.	Trading of electronic equipment	Customer of ATECH PERIPHERALS INC.
ATEN INFO COMMUNICATION LLC.	Trading of electronic equipment	The Company's customer.
ATEN POLAND SP. Z O.O.	Trading of electronic equipment	The Company's customer.
ATEN ROMANIA S.R.L	Trading of electronic equipment	The Company's customer.
ATEN ADVANCE PRIVATE LIMITED	Trading of electronic equipment	The Company's customer.
ATEN LATAM MEXICO S.A DE C.V.	Trading of electronic equipment	The Company's customer.
PT ATEN TECHNOLOGY INDONESIA	Trading of electronic equipment	The Company's customer.
ATEN SOUTH AFRICA PTY LTD.	Trading of electronic equipment	The Company's customer.

E. Directors, supervisors and presidents of affiliates and subsidiaries.

As of Dec. 31, 2025; Unit: share; %

Company Name	Title	Name or Representative	Shareholdings	
			Shares	Shareholdings %
ATEN COMPUTER PRODUCTS CO., LTD.	Chairman	Sun-Chung Chen (ATEN International Representative)	4,799,998	99.99996%
		Sun-Chung Chen	1	0.00002%
	Director	Shih-Chang, Cheng	0	0%
VISIONTOP CO., LTD.	Chairman/President	Shang-Jen Chen	1,583,068	15.83%
	Director	Sun-Chung Chen (ATEN International Representative)	5,958,228	59.58%
		Sun-Chung Chen	405,804	4.06%
	Director	Sherry Tung (ATEN International Representative)	5,958,228	59.58%
		Sherry Tung	63,706	0.64%
	Supervisor	Candy Liao	53,595	0.53%
ATECH PERIPHERALS INC.	Chairman	Sun-Chung Chen (ATEN International Representative)	10,000,000	100%
	Director	Shang-Jen Chen (ATEN International Representative)		
	Director	Yung-Da Lin (ATEN International Representative)		
	Supervisor	Candy Liao (ATEN International Representative)		
	President	Johnny Wang	0	0%
TOPMOST INTERNATIONAL CO., LTD.	Chairman	Sun-Chung Chen (ATEN International Representative)	700,000	100%
EXPAND INTERNATIONAL CO., LTD.	Chairman	Sun-Chung Chen (TOPMOST INTERNATIONAL CO., LTD. Representative)	689,965	100%
ATEN TECHNOLOGY INC.	Chairman/President	Sun-Chung Chen (ATEN US HOLDINGS INC. Representative)	17,672,084.37	99.56%
	Director	Wayne Tyan/ Yung-Da Lin (ATEN US HOLDINGS INC. Representative)		
ATEN INFOTECH N.V.	Chairman	Sun-Chung Chen (ATEN International Representative)	58,343	99.9983%

Company Name	Title	Name or Representative	Shareholdings	
			Shares	Shareholdings %
	President	Jack Chen (ATEN International Representative)		
ATEN JAPAN CO.,LTD	Chairman/Director	Sun-Chung Chen (ATEN International Representative)	1,600	100%
	President/Director	Hans Deng(ATEN International Representative)		
	Director	Jovi Jhan/ Wayne Tyan / Yung-Da Lin (ATEN International Representative)		
	Supervisor	Candy Liao(ATEN International Representative)		
ATEN US HOLDINGS INC.	Chairman	Sun-Chung Chen (ATEN International Representative)	4,849,914	100%
ATEN NEW JERSEY INC.	Chairman/President	Sun-Chung Chen (ATEN US HOLDINGS INC. Representative)	20	20%
	Director	Wayne Tyan / Yung-Da Lin (ATEN TECHNOLOGY INC. Representative)	80	80%
ATEN EUROPE LTD.	Chairman	Sun-Chung Chen (TOPMOST INTERNATIONAL CO., LTD. Representative)	1,069,000	100%
ATEN UK LTD.	Chairman	Sun-Chung Chen (ATEN EUROPE LTD. Representative)	850,000	100%
	Director	Wayne Tyan (ATEN EUROPE LTD. Representative)		
	Director	Yung-Da Lin (ATEN EUROPE LTD. Representative)		
FOREMOST INTERNATIONAL CO., LTD.	Chairman	Sun-Chung Chen (ATEN International Representative)	2,180,628	100%
ATEN KOREA CO., LTD.	Chairman	Sun-Chung Chen (ATEN EUROPE LTD. Representative)	102,000	85%
	President/Director	Harvy Kao (ATEN EUROPE LTD. Representative)		

Company Name	Title	Name or Representative	Shareholdings	
			Shares	Shareholdings %
	Director	Yung-Da Lin 、 Wayne Tyan (ATEN EUROPE LTD. Representative)		
	Supervisor	Candy Liao (ATEN EUROPE LTD. Representative)		
	Director	Hyung-Beom Kim	18,000	15%
ATEN CHINA CO., LTD	Chairman	Sun-Chung Chen (ATEN Foremost Co., LTD. Representative)	-	100%
	Director	Yung-Da Lin (ATEN Foremost Co., LTD. Representative)		
	Director	Wayne Tyan (ATEN Foremost Co., LTD Representative)		
	Supervisor	Candy Liao (ATEN Foremost Co., LTD. Representative)		
	President	Zhao-Li,Qin	-	0%
ATEN FOREMOST CO., LTD.	Executive Director /President	Thomas Chang (Foremost International Co., Ltd. Representative)	-	100%
	Supervisor	Candy Liao (Foremost International Co., Ltd. Representative)		
I/O MASTER INC.	Chairman/President	Sun-Chung Chen (TOPMOST INTERNATIONAL CO., LTD. Representative)	700,000	100%
ATEN CANADA TECHNOLOGIES INC.	Chairman/President	Sun-Chung Chen (I/O Master Inc. Representative)	300	100%
IOGEAR INC.	Chairman/President	Sun-Chung Chen (I/O Master Inc. Representative)	10	100%
EXPAND ELECTRONICS CO., LTD	Executive Director /President	Vincent Huang (Expand International Co., Ltd. Representative)	-	100%
	Supervisor	Wayne Tyan (Expand International Co., Ltd. Representative)		

Company Name	Title	Name or Representative	Shareholdings	
			Shares	Shareholdings %
HONG ZHENG CO., LTD.	Chairman	Sun-Chung Chen (ATEN International Representative)	100,000	100%
	Supervisor	Candy Liao (ATEN International Representative)		
HONG YUAN CO., LTD.	Chairman	Sun-Chung Chen (ATEN International Representative)	100,000	100%
	Supervisor	Candy Liao (ATEN International Representative)		
ATEN ANZ PTY. LTD.	Chairman	Sun-Chung Chen(ATEN International Representative)	3,500,000	100%
	Director/President	Yung-Da Lin(ATEN International Representative)		
	Director	David Masters(ATEN International Representative)		
RCM FULLY AUTOMATION CO., LTD.	Chairman	Yung-Da Lin (ATEN International Representative)	780,000	26%
	Director	Sun-Chung Chen (ATEN International Representative)		
	Director	Johnny Wang (ATECH PERIPHERALS INC. Representative)	2,220,000	74%
	Supervisor	Wayne Tyan	0	0%
	President	Jun-Rong, Xiao	0	0%
ATEN INFO COMMUNICATION LLC.	Legal Representative	Sun-Chung Chen (ATEN International Representative)	1,000	100%
ATEN POLAND SP. Z O.O.	Chairman	Sun-Chung Chen (ATEN International Representative)	20,000	100%
ATEN ROMANIA S.R.L	Chairman	Sun-Chung Chen (ATEN International Representative)	80,000	100%
	Director	Lanie Chen (ATEN International Representative)		
	Director	Bogdan Mihalcea (ATEN International Representative)		

Company Name	Title	Name or Representative	Shareholdings	
			Shares	Shareholdings %
ATEN ADVANCE PRIVATE LIMITED	Chairman	Sun-Chung Chen (ATEN International Representative)	2,199,999	99.99995%
	Director	Mike Chiang (ATEN International Representative)		
	Director	Dhara Jay Sheth (ATEN International Representative)		
ATEN LATAM MEXICO S.A DE C.V.	Chairman	Sun-Chung Chen (ATEN International Representative)	8,613,000	99%
	Director	Yung-Da Lin(ATEN International Representative)		
	Director	Wayne Tyan (ATEN International Representative)		
PT ATEN TECHNOLOGY INDONESIA	Chairman	Sun-Chung Chen (ATEN International Representative)	2,497.5	99.9%
	Director	Yung-Da Lin(ATEN International Representative)		
	Director	Kiki Amelia (Ms). (ATEN International Representative)		
	Supervisor	Wayne Tyan (ATEN International Co., Ltd. Representative)		
ATEN SOUTH AFRICA PTY LTD.	Chairman	Sun-Chung Chen (ATEN International Representative)	4,300	100%
	Director	Yung-Da Lin(ATEN International Representative)		
	Director	David Benjamin Pienaar(ATEN International Representative)		

Note : ATEN CHINA CO., LTD, ATEN FOREMOST CO., LTD, and EXPAND ELECTRONICS CO., LTD are limited liability Companies which do not issue stocks.

F. Operational Performance of Affiliated Enterprises

As of Dec. 31, 2025; Unit: NT\$ thousands

Company Name	Capital	Total Assets	Total Liabilities	Stockholders' Equity	Net Sales	Operating Income	Net Income	EPS (NT\$)
ATEN COMPUTER PRODUCTS CO., LTD.	452,304	422,009	47,399	374,610	174,543	(1,324)	(7,107)	(1.48)

Company Name	Capital	Total Assets	Total Liabilities	Stockholders' Equity	Net Sales	Operating Income	Net Income	EPS (NT\$)
VISIONTOP CO., LTD.	100,000	179,227	69,084	110,143	137,660	8,785	7,798	0.78
ATECH PERIPHERALS INC.	100,000	354,741	188,121	166,620	589,259	40,134	29,197	2.92
TOPMOST INTERNATIONAL CO., LTD.	22,183	653,050	0	653,050	0	0	8,332	11.90
EXPAND INTERNATIONAL CO., LTD.	21,383	321,568	0	321,568	0	(29)	(18,121)	(26.26)
ATEN TECHNOLOGY, INC.	544,271	510,527	418,917	91,610	654,429	(59,811)	(128,210)	(9.16)
ATEN INFOTECH N.V.	54,197	306,978	189,724	117,254	503,449	13,896	8,738	149.77
ATEN JAPAN CO., LTD.	25,105	353,256	185,892	167,364	611,305	89,223	60,132	37,583
ATEN EUROPE LTD.	67,279	292,083	6,069	286,014	0	(1,184)	32,261	30.18
ATEN UK LTD.	46,298	81,301	83,101	(1,800)	106,836	(5,694)	(8,014)	(9.43)
ATEN US HOLDING INC.	564,150	100,228	0	100,228	0	(220)	(126,465)	(26.10)
ATEN NEW JERSEY INC.	17,592	1,539	475	1,064	0	(108)	(249)	(2,490)
ATEN KOREA CO., LTD	34,811	270,852	124,898	145,954	411,869	50,665	42,130	351.08
FOREMOST INTERNATIONAL CO., LTD.	69,730	44,896	0	44,896	0	(92)	13,818	6.34
ATEN CHINA CO., LTD	70,634	111,928	96,856	15,072	309,341	(3,784)	(4,954)	Note
ATEN FOREMOST CO., LTD	29,315	104,562	72,336	32,226	190,049	19,838	15,095	Note
I/O MASTER INC.	9,782	53,673	8,467	45,206	0	0	2,760	3.94
ATEN CANADA TECHNOLOGIES INC.	3	83,763	30,116	53,647	108,872	(109,164)	2,758	9,193
EXPAND ELECTRONICS CO., LTD	67,184	326,906	205,866	121,040	519,117	(15,472)	(17,680)	Note
HONG ZHENG CO., LTD.	1,000	4,140	29	4,111	0	(6)	(68)	(0.68)

Company Name	Capital	Total Assets	Total Liabilities	Stockholders' Equity	Net Sales	Operating Income	Net Income	EPS (NT\$)
HONG YUAN CO., LTD.	1,000	4,224	29	4,195	0	(10)	(89)	(0.89)
IOGEAR INC.	3	3	0	3	0	0	0	0.00
ATEN ANZ PTY. LTD.	77,350	37,316	16,418	20,898	60,816	3,854	3,975	1.14
RCM FULLY AUTOMATION CO., LTD	30,000	47,020	21,124	25,896	60,763	(7,538)	(5,856)	(1.95)
ATEN INFO COMMUNICATION LLC.	23,714	6,302	2,586	3,716	11,923	(2,183)	(1,362)	(340.50)
ATEN POLAND SP. Z O. O.	8,295	47,628	38,009	9,619	98,065	1,778	1,306	65.30
ATEN ROMANIA S.R.L	5,839	16,421	3,838	12,583	10,140	1,322	1,443	18.04
ATEN ADVANCE PRIVATE LIMITED	9,030	107,114	67,376	39,738	193,603	51,250	30,516	13.87
ATEN LATAM MEXICO S.A. DE C.V.	13,827	10,147	2,730	7,417	8,337	57	(194)	(0.02)
PT ATEN TECHNOLOGY INDONESIA	5,099	5,199	1,246	3,953	4,168	196	223	89.20
ATEN SOUTH AFRICA PTY LTD.	7,572	2,923	(108)	3,031	1,119	(2,351)	(2,237)	(520.23)

Note: Limited Company

6.1.2 Consolidated financial statement

DECLARATION OF CONSOLIDATION OF FINANCIAL STATEMENTS OF AFFILIATES

The entities that are required to be included in the combined financial statements of ATEN INTERNATIONAL CO., LTD. as of and for the year ended December 31, 2025 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10, "Consolidated Financial Statements" endorsed by the Financial Supervisory Commission of the Republic of China. In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, ATEN INTERNATIONAL CO., LTD. and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: ATEN INTERNATIONAL CO., LTD.

Chairman: Sun-Chung Chen

Date: March 10, 2026

6.1.3 Consolidated business report: None.

6.2 Private Placement Securities in the Most Recent Years and up to the Publication of the Annual Report: None.

6.3 Other Matters That Require Additional Description: None.

6.4 Situations Might Materially Affect Shareholders' Equity or the Price of the Company's Securities: None.