Stock code：6237

C-Media Electronics Inc.

2025 Annual Report

Annual report is available at
Market Observation Post System: https://mops.twse.com.tw and
C-Media website: http://www.cmedia.com.tw

Printed Date: April 30, 2026

<u>*Notice to Readers*</u>

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

Spokesperson：

Name：Lee, Chien-Jung

Title：President

Tel：(02)87731100

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Acting Spokesperson：

Name：Ho,Yi-Chen

Title：Chief Operating Officer

Tel：(02)87731100

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Auditor of the latest financial report：

Accounting Firm：PricewaterhouseCoopers, Taiwan

Auditors：Chen, Hsien-Cheng and Lin, Se-Kai

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Name of any exchanges where the Company's securities are traded offshore, and the method by which to access information on said offshore securities： None

Company website：www.cmedia.com.tw

Table of Contents

One. Report to Shareholders

Since its inception, C-Media has consistently stood at the forefront of global audio technology. We have not only maintained deep exchanges with international R&D institutions and top-tier manufacturers but also assisted Intel in developing the next-generation PC audio standard, "Intel HD Audio," and deeply participated in the formulation of the USB ADC 3.0 specification. Furthermore, we successfully integrated authoritative international audio licenses such as Dolby and DTS, transforming them into core technologies for the PC field. These valuable collaborative experiences have established C-Media's leading position on the international stage.

In the face of rapidly changing market demands, C-Media upholds a spirit of excellence, continuously deepening our core "Xear Audio Processing Technology." By combining high-performance DSP chips with driver software, we have successfully captured the explosive growth of the e-sports market, becoming a benchmark supplier of audio solutions in the fields of gaming headsets, professional microphones, and live streaming equipment.

For the professional Hi-Fi market, we have launched high-speed audio controllers that support ultra-high sampling rates of 768 KHz/32-bit and SACD-level DSD audio specifications. This solution is fully compatible with mainstream systems such as Windows 11, Mac, iOS, Linux, and Android, providing customers with exceptional cross-platform convenience and further solidifying C-Media's brand value in the high-end audio market.

Looking ahead, C-Media is actively integrating DSP chips with long-range voice pickup and noise reduction technologies for applications in voice recognition and smart home devices. As voice interaction becomes the core interface for consumer electronics, C-Media is prepared to push acoustic technology into broader application scenarios, creating sustained long-term growth momentum for the company.

C-Media Electronics has always utilized "Audio ICs" and "Patented Acoustic Software" as its twin-core development engines, building an insurmountable competitive barrier through high hardware-software integration. Currently, the company has formed the following five strategic product lines:

- **USB High-Speed Audio Control and SoC Solutions**: Supporting USB 2.0 Full-Speed/High-Speed specifications, providing the market's most stable and highly compatible audio processing core.
- **Wireless Audio Integration Solutions**: Addressing the trend toward mobility by providing high-performance, low-latency wireless audio transmission technology.
- **Professional-Grade Audio DSP and Codec SoCs**: Meeting the needs of high-resolution audio processing, providing a complete technical chain from digital signal processing to analog conversion.
- **Xear Proprietary Acoustic Audio Technology**: Defining hardware through software to provide customers with differentiated value-added services, including virtual surround sound, noise reduction, and sound quality enhancement.
- **Karaoke Entertainment Integration Solutions**: Targeting the mobile audiovisual and social entertainment markets, providing market-leading mixing and special effect solutions.

In the face of global industrial changes, international competitive pressures, and commitments to sustainable development (ESG), the company is actively promoting the upgrade and diversification of its core business. We are not only deepening our audio technology but also extending our reach into strategic investments in the cultural and creative industries. Through deep integrated design of hardware and software products, as well as the development of multimedia entertainment system platforms, we are building more diverse profit models. Currently, this cross-disciplinary integration strategy has begun to show results, injecting new growth momentum into C-Media's long-term development.

I. 2025 Operating Results

1. Implementation results of business plan

The year 2025 was a year of cultivation and harvest for C-Media. Despite changes in the external environment, we achieved steady growth targets, with revenue performance meeting expectations. The company continued to focus on the e-sports market, significantly increasing brand share and market penetration through precise market strategies. Our leading technology has been widely implemented in various terminal products such as headphones, microphones, dongles, dockings, and speakers. Furthermore, PC Audio solutions have officially entered the mass production stage and successfully entered the Industrial PC (IPC) and niche markets, providing customers with more flexible product portfolio choices.

Wireless solutions performed brilliantly in 2025. With high stability and low-latency advantages, C-Media's reputation in the wireless gaming field significantly improved, gaining adoption from numerous international customers and establishing our benchmark status in wireless audio. Looking forward, we will continue to strengthen product integration, striving to provide customers with a simpler and more efficient hardware architecture to effectively shorten their Time-to-Market. Based on gaming audio, we will gradually expand into more high-value areas to create win-win outcomes with our customers.

The Finished Products Division demonstrated outstanding technical innovation and channel development capabilities in 2025. Home KTV Solutions, shipment performance remained steady, and we successfully expanded into Taiwan's physical and e-commerce channels (such as RT-Mart, professional audio stores, and Yahoo Shopping) through strategic partners. This year, we launched an exclusive "AI Auto-Duet" function, providing innovative interactive experiences such as singing along with the original singer and practice modes, significantly enhancing product competitiveness.

Bluetooth AI Conference Audio Devices, With excellent sound quality and long-range pickup advantages, combined with the company's proprietary AI conference software services, this product has successfully been listed on the US Amazon e-commerce platform and received highly positive reviews from the consumer market, demonstrating C-Media's capability to move from chip supply to system value-added services.

Research and Development: Barriers to new wireless technology have been largely overcome. The first batch of mass production for new models and peripheral products has been completed and will continue to be promoted in 2026 to help customers expand their product lines and application ecosystems.

2. Budget execution situation, financial revenue and expenditure, and profitability analysis The major financial data of the consolidated financial statements for the year 2025 of the company is as follows: the operating revenue was 501 million (NTD), the gross profit was 220 million (NTD), the gross profit margin was 44%, the operating loss was 180 million (NTD), the net non-operating income was 53 million (NTD), the net loss after taxes was 126 million (NTD), and the EPS after taxes was (1.52) (NTD). The cash and cash equivalents at the end of 2025 were 286 million (NTD), and the overall operating capital was still sufficient.

3. Research and Development Status

R&D innovation is the core momentum of the technology industry and the cornerstone for maintaining long-term competitive advantage. As a leading brand in the PC peripheral audio market, C-Media Electronics leverages thirty years of deep technical accumulation. In addition to deepening core hardware technology, we are actively investing in the R&D of audio algorithms, Artificial Intelligence (AI), and cross-platform hardware-software integrated solutions.

In response to the rapidly changing application market, the company adheres to a strategy of "High Quality, High Integration, and Customization," aiming to satisfy the ultimate experience of professional users and gamers across different operating systems. By continuously gaining insights into industrial trends, we focus our R&D on entertainment applications and AI voice processing technology to ensure our leadership in audio solutions. Key R&D directions for this year include:

- **3.1 High-Performance Wireless Gaming Audio Solutions**: Integrating external strategic resources with proprietary DSP technology to develop wireless transmission technology that features both ultra-low latency and multi-functional integration, targeting the fast-growing gaming ecosystem.
- **3.2 Industry-Academia Collaboration and Next-Generation AI Audio Core Development**: C-Media has initiated deep collaboration with top national universities, combining thirty years of audio domain knowledge in audio with forward-looking academic research momentum. By introducing high-performance AI deep learning models, we are building a new generation of audio processing core technology.
- **3.3 Professional-Grade Audio DSP Platform R&D**: Targeting niche markets such as professional gaming headsets, enterprise-grade conference systems, and VR wearable devices, we are developing highly integrated, low-power audio DSP hardware and software platforms.
- **3.4 Supply Chain Optimization and IC Solution Diversification**: Expanding diversified audio IC product lines and promoting a diversification strategy for wafer sources to strengthen supply chain resilience and ensure stable capacity and quality.
- **3.5 New Live Streaming and Mobile Entertainment Application Development**: Aiming at the webcasting, mobile karaoke, and self-media markets, we are developing highly integrated, multi-interface SoCs that support both digital USB and analog interfaces with excellent cross-platform compatibility.

II.2026 Business Plan

1. Operating policy

Since its founding in 1991, C-Media has built high competitive barriers over thirty years of audio chip R&D.

We are "R&D-based," with R&D personnel accounting for over 50% of our workforce, 70% of whom are core staff with over ten years of experience. In 2026, we will continue to leverage our strengths in innovative design and cost control to provide high-value-added total audio solutions.

We have completed our layout for gaming headsets, physical multi-channel, and communication integration solutions. We will also deepen strategic partnerships with major wireless RF chip manufacturers to create a competitive wireless audio ecosystem.

We are pushing audio technology into high-margin markets, including VR/MR/AR immersive audio processing and AEC noise reduction solutions for AIoT and communication equipment. For professional entertainment, we offer high-integration K-karaoke streaming, USB 2.0 professional sound cards, and Hi-Fi chip solutions.

Our proprietary brand Xear's core algorithms are undergoing iterative optimization for spatial audio, ENC HD, AEC HD, and Keyboard Noise Cancellation (KNC). Simultaneously, we have officially entered the field of AI audio processing, using deep learning to define the next generation of audio standards.

The Finished Product ODM business will continue to focus on K-karaoke applications, increasing vertical integration and reducing costs. We will develop new wireless technologies and AI functions, enabling brand customers to push innovative streaming and AI-scorable K-karaoke systems as a trend for new-generation home machines. We will also continue to develop audio-related peripheral products to expand the product line portfolio and strengthen bargaining power with channels.

2. Expected sales quantity and its basis, important production and marketing policies.

In 2026, while stabilizing our global leadership in USB Audio, C-Media will fully promote a "wireless technology transformation." We will introduce more differentiated software functions to increase market share and strategically guide existing stable USB wired customers to upgrade to wireless communication audio solutions to consolidate loyalty.

To maximize product value, we are committed to developing "modular and highly customized" solutions. By lowering the development threshold and technical complexity for customers, we help manufacturers shorten their Time-to-Market, making C-Media an indispensable strategic partner.

Looking ahead, we will expand integrated applications for personal and home entertainment systems. For the mobile device acoustic market, we will provide all-around support from product development to sales strategies.

For finished products, we anticipate that total shipment volume will grow compared to last year, driven by the continuous expansion into new channels by customer brands, the ongoing reinforcement and extension of our new product portfolio, the perfection of innovative karaoke functional experiences, and the introduction of more diverse new Karaoke models to satisfy various niche application markets. This growth expectation holds provided that the macroeconomy and tariff wars do not intensify. In terms of supply chain preparation, we must focus on ensuring adequate supply, maintaining safety stock, guaranteeing mass production quality, and diversifying supply sources to continuously mitigate supply chain risks.

III. Strategy for Future Development

1. Short-term business development plan

Our IC business will focus on the Asia-Pacific market while enhancing sales channel effectiveness. For the Americas and EMEA markets, we will increase brand visibility through distribution systems, digital marketing, and international exhibitions. In e-sports, we will collaborate with global brands to develop iconic products. We also aim to capture cooperation opportunities with major Japanese brands transitioning to the gaming industry.

The finished products segment must provide more diverse K-karaoke technology and product portfolios, launching innovative software services to allow customers to stock wider chain channels and satisfy different niche markets.

2. Long-term business development plan C-Media has a clear strategic blueprint focusing on five key audio application areas:

- **Gaming Audio**: Providing ultimate immersive and precise positioning.
- **B2B Enterprise Communication**: Improving voice clarity for remote collaboration.
- **Karaoke and Live Entertainment**: Defining new standards for social entertainment.
- **IPC Industrial PC Audio**: Optimizing high-stability, anti-interference industrial solutions.
- **Smart Robots and AI Device Audio**: Providing core technology for voice interaction and recognition.

With the popularization of 5G, Edge AI, and AI voice recognition, demand for audio ICs with high-speed data transmission and high-performance computing will explode. We will also invest in low-power, sustainable technologies in line with global green trends.

We will deepen the "vertically integrated product line" from hardware and firmware to software and algorithms to establish a global leading position and build C-Media into a world-class audio solution brand.

In the competitive Karaoke market, we will accelerate R&D of innovative software/hardware and peripheral ecosystems, deepening AI applications to build a complete ecosystem and business model. Supply chain management will be strengthened to support more product lines and ensure quality as we look toward international markets.

IV. Influenced by External Competitive Environment, Regulatory Environment, and Overall Operational Environment.

- **External Competition**: Transforming technical advantages into "Ecosystem Stickiness." Facing cost competition from localized supply chains in China, C-Media adopts a "Software Defined Hardware" strategy, coupling Xear algorithms with chips to create high switching barriers and avoid low-price competition for standardized products.
- **Regulations and Sustainability**: Transforming compliance into "Green Brand Value." We monitor EU RoHS and REACH regulations, introducing low-power and high-efficiency designs in the R&D stage to help terminal products achieve energy-saving goals. We also strengthen privacy mechanisms in voice interaction to meet global security standards.
- **Macro-Environment**: Balancing de-risking and capacity flexibility. We maintain long-term partnerships with foundries and OSATs to ensure stable supply despite geopolitical risks. We focus on high-margin niche products (IPC audio, AI conference systems) to offset inflation and talent costs, using a flexible global agent network to diversify market risks.

In conclusion, despite increasing external variables, the rise of 5G, Generative AI, and Edge Computing creates new opportunities. C-Media will leverage the flexible and specialized traits of Taiwan's IC design industry to create long-term sustainable value for shareholders.

We thank all shareholders, customers, suppliers, and employees for their continued support. We aim to move toward being a world-class excellent company with "soul-shaking global solutions."

Thank you very much.

Chairman: Cheng, Chi-Chen

President: Lee, Chien-Jung

Controller: Lee, Ting-Yi

Two. Corporate Governance Report

I. Information on the Directors, CEOs (GMs), Vice Presidents, Senior Manager and the Manager of Each Department and Branch

1. Information on Directors

Information on Directors (1)

April 28, 2026

Job title (Note 1)	Nationality	Name	Gender, age (Note 2)	Date of appointment to position	Term of office	Commencement date of first term (Note 3)	No. of shares held at time of election		No. of shares currently held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications. (Note 4)	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree of spouse or relative within the second degree			Remarks (Note 5)
							No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Chairman	ROC	Cheng, Chi-Chen	Male 51~60	2024.06.21	3 years	1991.11.29	5,200,783	6.613	5,434,783	6.824	514,654	0.646	0	0	M.S., Electrical Engineering Department, China Institute of Technology President's Class for National Taiwan Normal University (Taiwan) and Fudan University (Shanghai) Chairman/CSO, C-Media Electronics Inc.	Chairman/CSO, C-Media Electronics Inc. Chairman/President, C-Media Cultural Creative Technology Inc Chairman , Global Good Music Multimedia Co., Ltd. (Representative of C-Media Cultural Creative Technology Inc as Director) Director, HIM International Music Inc. (Representative of C-Media Cultural Creative Technology Inc as Director) Director, HIM International SDN. BHD.(Malaysia) Vice Chairman, Yida International Hospital Management & Consultant Co., Ltd.	-	-	-	Note 5
Director	ROC	Chien, I-Kuang	Male 61~70	2024.06.21	3 years	2009.06.19	1,673,709	2.128	1,658,709	2.083	0	0	0	0	M.S., Electrical Engineering Department, National Cheng Kung University President/ Chief Operating Officer, C-Media Electronics Inc.(Note 6)	Consultant, C-Media Electronics Inc.	-	-	-	-

Job title (Note 1)	Nationality	Name	Gender, age (Note 2)	Date of appointment to position	Term of office	Commencement date of first term (Note 3)	No. of shares held at time of election		No. of shares currently held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications. (Note 4)	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree of spouse or relative within the second degree			Remarks (Note 5)
							No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Director	ROC	Yang, Kun-Cheng	Male 51~60	2024.06.21	3 years	2014.06.17	304,000	0.387	388,000	0.487	0	0	0	0	Ph.D., Department of Economics, National Chung Cheng University. President/ Chief Financial Officer, C-Media Electronics Inc.(Note 6)	Consultant, C-Media Electronics Inc. Supervisor, Yida International Hospital Management & Consultant Co., Ltd. Supervisor Representative, DeepWave Co., Ltd. Supervisor Representative, Fun2 Studio Co., Ltd. Chairman, Meta Verse Times Ltd. Professor-level Part-time Technical Expert, Nation Chi Nan University.	-	-	-	-
Director	ROC	Hung-Wei Venture Capital Co., Ltd.	-	2024.06.21	3 years	2012.06.18	2,274,875	2.893	2,274,875	2.856	not applicable						-	-	-	-
Director Representative: Hung-Wei Venture Capital Co., Ltd.	ROC	Wang, Po-Chih	Male 51~60	2024.06.21	3 years	2012.06.18	0	0	0	0	0	0	0	0	MBA, National Chengchi University Vice President of Realtek Semiconductor Corporation	Vice President of Realtek Semiconductor Corporation	-	-	-	-
Independent Director	ROC	Wang Jhing-Fa	Male 71~80	2024.06.21	3 years	2015.06.15	0	0	0	0	0	0	0	0	Ph.D., Computer Science, Stevens Institute of Technology, U.S.A Chair Professor Emeritus, National Cheng Kung University	Chair Professor Emeritus, National Cheng Kung University	-	-	-	-
Independent Director	ROC	Wang, Jean-Wen	Female 51~60	2024.06.21	3 years	2024.06.21	0	0	0	0	0	0	0	0	Master of Library Science, City University of New York, Master of Arts, New York University Manager, Golden Meditech Holdings Limited	Manager, Golden Meditech Holdings Limited	-	-	-	-

Job title (Note 1)	Nationality	Name	Gender, age (Note 2)	Date of appointment to position	Term of office	Commencement date of first term (Note 3)	No. of shares held at time of election		No. of shares currently held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications. (Note 4)	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree of spouse or relative within the second degree			Remarks (Note 5)
							No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Independent Director	ROC	Shieh Shun-Pin	Male 51~60	2024.06.21	3 years	2012.06.18	0	0	0	0	0	0	0	0	Drexel University–MBA Assistant General Manager, JP Nelson (Taiwan) Corporation	Assistant General Manager, JP Nelson (Taiwan) Corporation	-	-	-	-
Independent Director	ROC	Hsu Johntie	Male 61~70	2024.06.21	3 years	2002.05.30 (Note 7)	0	0	0	0	0	0	0	0	Pennsylvania State University-MBA Chairman, Feng He Development Inc. Chairman, Kuan Cheng International Inc. Director, HIM International Music Inc.	Chairman, Feng He Development Inc. Chairman, Kuan Cheng International Inc. Director, HIM International Music Inc	-	-	-	-

Note 1: The information in this table should be disclosed for the general manager, assistant general managers, deputy assistant general managers, and the chiefs of all the company's divisions and branch units, including all persons in positions equivalent to general manager, assistant general manager, or deputy assistant general manager, regardless of job title.

Note 2: Please state the actual age, or, alternatively, state the age interval into which the actual age falls, e.g., 41~50 years, 51~60 years.

Note 3: Specify the time the person first began to serve as a director or supervisor of the Company. If there has been any break within a term or between terms, add a note specifying the circumstances.

Note 4: Specify experience and qualifications related to the current position. If during a period specified above, the person has served in a position at a CPA firm that serves as external auditor/attestor, specify the position held and the duties for which the person was responsible.

Note 5:1.To support the Company’s operational development, the Chairman also serves as Chief Strategy Officer, leveraging deep knowledge of the IC industry and the finished karaoke product market to guide the Company’s strategic direction.

2.Company’s Response Measures:

(1) Mr. Lee,Chien-Jung serve as President and act as the Company’s highest-level executives in accordance with regulations for listed companies.

(2) An Audit Committee and a Compensation Committee have been established with clearly defined responsibilities. Independent directors actively participate, communicate, and provide recommendations to the Board, reinforcing corporate governance.

(3) Board members attend annual training programs covering corporate governance, ethical business practices, corporate social responsibility, and professional ethics to support their roles effectively.

(4) Over half of the Board members do not hold positions as employees or managers.

Note 6: Resigned on 2025.05.08.

Note 7: 2002.05.30~2012.06.18 served as a independent director.

Form 1: Major Shareholders of Corporate Shareholders

April 28, 2026

Name of corporate shareholder	Major shareholders of the corporate shareholder (Note)	Shareholding ratio
Hung-Wei Venture Capital Co., Ltd.	Realtek Semiconductor Corporation	100%

Note: Fill in the names of the corporate shareholder's major shareholders (those with a shareholding ratio ranking among the top 10) and their shareholding ratios.

Form 2: If any Major Shareholder Listed in Form 1 is a Corporate/Juristic Person, List its Major Shareholders in this Form

May 7, 2026

Name of corporate/juristic person	Major shareholders of the corporate/juristic person (Note)	Shareholding ratio
Realtek Semiconductor Corporation	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	5.60%
	Yuanta Taiwan Dividend Plus ETF	5.54%
	Cotek Pharmaceutical Industry Co., Ltd.	4.32%
	Nan Shan Life Insurance Company, Ltd.	2.94%
	Fubon Life Insurance Co., Ltd	2.02%
	Taiwan Business Bank in Custody for UOB Taiwan High Dividend Recovery ETF.	1.61%
	New Labor Pension Fund	1.41%
	Yuanta/P-shares Taiwan Top 50 ETF	1.29%
	Chiang, Ting-Chi	1.28%
	Ni, Shu-Ching	1.23%

Note : Fill in the names of the corporate shareholder's major shareholders (those with a shareholding ratio ranking among the top 10) and their shareholding ratios.

Information on Directors (2)

1.1 Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and the Independence of Independent Directors:

Qualification / Name	Professional qualifications and experience				Independence analysis				No. of other public companies at which the person concurrently serves as an independent director
	Principal work experience and academic qualification	a member of the Audit Committee,	specify their accounting or finance background	specify whether any circumstance under any subparagraph of Article 30 of the Company Act exists with respect to a director or supervisor.	did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates?	the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees)	do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company	the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years.	
Cheng, Chi-Chen	M.S., Electrical Engineering Department, China Institute of Technology President's Class for National Taiwan Normal University (Taiwan) and Fudan University (Shanghai) Chairman/CSO, C-Media Electronics Inc.	No	None	None	Non-independent director, not applicable				0
Chien, I-Kuang (Note 1)	M.S., Electrical Engineering Department, National Cheng Kung University President/ Chief Operating Officer, C-Media Electronics Inc.	No	None	None	Non-independent director, not applicable				0
Yang, Kun-Cheng (Note 1)	Ph.D., Department of Economics, National Chung Cheng University. President/ Chief Financial Officer, C-Media Electronics Inc.	No	The director has accounting and finance background and working experiences	None	Non-independent director, not applicable				0
Wang, Po-Chih (Note 2)	MBA, National Chengchi University Vice President of Realtek Semiconductor Corporation	No	The director has finance background	None	Non-independent director, not applicable				0
Wang Jhing-Fa	Ph.D., Computer Science, Stevens Institute of Technology, U.S.A Chair Professor Emeritus, National Cheng Kung University	Yes	None	None	None	0	None	0	0
Wang, Jean-Wen	Master of Library Science, City University of New York, Master of Arts, New York University Manager, Golden Meditech Holdings Limited	Yes	None	None	None	0	None	0	0
Shieh Shun-Pin	Drexel University–MBA Assistant General Manager, JP Nelson (Taiwan) Corporation	Yes	The director has accounting and finance background and working experiences	None	None	0	None	0	0
Hsu Johntie	Pennsylvania State University- MBA Chairman, Feng He Development Inc. Chairman, Kuan Cheng International Director, HIM International Music Inc.	Yes	The director has accounting and finance background and working experiences	None	None	0	None	0	0

Note 1: Resigned on 2025.05.08.

Note 2：Director Representative: Hung-Wei Venture Capital Co., Ltd.

1.2 Diversity and Independence of the Board of Directors:

(I)Diversity of the Board of Directors：

The "Corporate Governance Practice Princliples" stipulates that the diversity of board composition should be taken into account. In addition to the fact that the number of directors who are also managers of the Company should not exceed one-third of the total number of directors, appropriate diversity guidelines should be formulated with respect to the Company's operation, business model and development needs, which should include but not limited to the following two major criteria:

(1) Basic criteria and values: gender, age, nationality and culture, etc.

(2)Expertise and skills: Professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience. Board members should generally possess the knowledge, skills and qualities necessary to carry out their duties.

(II) In order to achieve the desired objectives of corporate governance, the Board as a whole should possess the following competencies:

(1) Business judgment skills
(2) Accounting and financial analysis skills
(3) Business management skills
(4) Risk management skills
(5) Industry knowledge
(6) International market perspective
(7) Leadership skills
(8) Decision-making ability

(III) Specific Management Objectives and Achievement Status：

Management Objective	**Achievement Status**
Directors concurrently serving as managerial officers shall not exceed one-third of the seats on the Board	Met
Independent directors shall account for at least one-third of the Board seats	Met
At least half of the independent directors shall not have served for more than three consecutive terms	Met
The Board shall include at least one female director (Note)	Met
Diverse industry experience and professional background/competencies (at least two seats for each category)	Met
At least three Board members shall be younger than 60 years old	Met

Note: In selecting members of the Board of Directors, the Company prioritizes professional background and skills, independence, and the needs of corporate development. However, due to the characteristics of the technology industry, Board members are predominantly male. Among the current eight directors, seven are male and one is female. In the short term, the Company is unable to meet the structure in which either gender accounts for at least one-third of Board seats. The Company aims to have at least one or more female directors in the next Board election and will continue to enhance the proportion of female directors in line with the Company’s operational development plans to implement its board diversity policy.

(IV) Board Diversity Profile

Among the Company's eight directors, four seats are held by independent directors, accounting for 50.0%; one seat is held by a female director, accounting for 12.5%; and one seat is held by an employee director, also accounting for 12.5%. All Board members possess the knowledge, skills, and competencies required to perform their duties. Collectively, the Board demonstrates capabilities in operational judgment, accounting and financial analysis, business management, crisis management, industry expertise, international market perspective, leadership, and decision-making. A summary table of the Board members' basic qualifications, industry experience, and diversity of professional backgrounds/competencies is provided below:

Items of Diversity / Director Name	Basic requirements and values							Professional skills, and industry experience				Professional knowledge and skills		
	Gender	Company employee	Age			Independent director experience		Securities Financial Insurance	Electronics Electrical Engineering Machinery	Academics、Education、Culture	Semiconductor	Economic Investment	Finance Accounting	Information Technology
			51-60	61-70	71 and above	1-3 Years	9-12 Years							
Cheng, Chi-Chen	Male	V	V						V		V			V
Chien, I-Kuang	Male			V					V		V			V
Yang, Kun-Cheng	Male		V					V		V		V	V	
Wang, Po-Chih	Male		V						V		V		V	V
Wang Jhing-Fa	Male				V		V		V	V	V			V
Wang, Jean-Wen	Female		V			V		V		V		V		
Shieh Shun-Pin	Male		V				V	V	V		V		V	
Hsu Johntie	Male			V		V		V	V		V	V	V	

(V) Independence of the Board of Directors：

The Board of Directors of the Company consists of 8 members, of which 4 are independent directors accounting for 50% of the Board of Directors, and none of the directors are related to each other as spouses or relatives within the second degree. Therefore, the Board of Directors of the Company is independent.

2. Information on the Management Team：

April 28, 2026

Job title (Note 1)	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Chief Strategy Officer/ President (Note 4)	ROC	Cheng, Chi-Chen	Male	2024.11.07/ 2024.03.06 (Note 4)	5,434,783	6.824	514,654	0.646	0	0	M.S., Electrical Engineering Department, China Institute of Technology Presidnt's Class for National Taiwan Normal University (Taiwan) and Fudan University (Shanghai) Chairman/CSO, C-Media Electronics Inc.	Chairman/CSO, C-Media Electronics Inc. Chairman/President, C-Media Cultural Creative Technology Inc Chairman , Global Good Music Multimedia Co., Ltd. (Representative of C-Media Cultural Creative Technology Inc as Director) Director, HIM International Music Inc. (Representative of C-Media Cultural Creative Technology Inc as Director) Director, HIM International SDN. BHD.(Malaysia) Vice Chairman, Yida International Hospital Management & Consultant Co., Ltd.	-	-	-	Note 3
President/ Sales Officer	ROC	Lee, Chien-Jung	Male	2025.05.08	70,000	0.088	0	0	0	0	Bachelor., Electrical Engineering Department, National Taiwan Ocean University Presiden of Sales Officer, C-Media Electronics Inc.	-	-	-	-	-
Chief Operating Officer / Financial officer(temporary)/ R&D Officer	ROC	Ho, Yi-Chen	Male	2025.05.08	80,052	0.101	0	0	0	0	M.S.,Computer Science Department, National Tsing Hua University Chief Operating Officer / Financial officer(temporary)/ R&D Officer, C-Media Electronics Inc.	-	-	-	-	-
Vice President / Senior Vice President (Note 4)	ROC	Teng, Jei-Wen	Male	2024.11.07	6,000	0.008	0	0	0	0	MBA- Information Management, National Taiwan University Vice Presiden of Acoustics Technology and Application Division	Senior Vice President, C-Media Cultural Creative Technology Inc	-	-	-	-

Job title (Note 1)	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Vice President	ROC	Liang, Jin-Shiang	Male	2025.05.08	72,000	0.090	0	0	0	0	MBA, Graduate Institute of Business Administration, National Chengchi University Vice President of System Integration Div., C-Media Electronics Inc.	-	-	-	-	-
Controller	ROC	Lee, Ting-Yi	Female	2025.03.06	0	0	0	0	0	0	M.A., Accountancy, National Taipei University Controller, C-Media Electronics Inc.	-	-	-	-	-
Corporate Governance Officer	ROC	Chen, Shih-Chi	Male	2025.05.08	0	0	0	0	0	0	Master of Intellectual Property Right, Shih Hsin University	-	-	-	-	-
President/Chief Financial Officer (Note 4)	ROC	Chiu, Wei-Sheng	Male	2025.06.27	0	0	0	0	0	0	Master in Accounting, Chinese Culture University Graduate institute of Management Ph.D. candidate , Chang Gung University Director Executive Specialist of Taiwan Chinsan Electronic Industrial Co., Ltd. President Executive Specialist of Taiwan Chinsan Electronic Industrial Co., Ltd. Chief of Auditor of Taiwan Chinsan Electronic Industrial Co., Ltd. Supervisor of Guangzhou Kingtachi Electronic Co., Ltd. President Executive Specialist, C-Media Electronics Inc. President/Chief Financial Officer, C-Media Cultural Creative Technology Inc.	President/Chief Financial Officer, C-Media Cultural Creative Technology Inc. Supervisor Representative, DeepWave Co., Ltd. Supervisor Representative, Fun2 Studio Co., Ltd.	-	-	-	-

Note 1: The information in this table should be disclosed for the general manager, assistant general managers, deputy assistant general managers, and the chiefs of all the company's divisions and branch units, including all persons in positions equivalent to general manager, assistant general manager, or deputy assistant general manager, regardless of job title.

Note 2: Specify experience and qualifications related to the current position. If during a period specified above, the person has served in a position at a CPA firm that serves as external auditor/attestor, specify the position held and the duties for which the person was responsible.

Note 3: 1.To support the Company's operational development, the Chairman also serves as Chief Strategy Officer, leveraging deep knowledge of the IC industry and the finished karaoke product market to guide the Company's strategic direction.

2.Company's Response Measures:

(1) Mr. Lee,Chien-Jung serve as President and act as the Company's highest-level executives in accordance with regulations for listed companies.

(2) An Audit Committee and a Compensation Committee have been established with clearly defined responsibilities. Independent directors actively participate, communicate, and provide recommendations to the Board, reinforcing corporate governance.

(3) Board members attend annual training programs covering corporate governance, ethical business practices, corporate social responsibility, and professional ethics to support their roles effectively.

(4) Over half of the Board members do not hold positions as employees or managers.

Note 4: Hold a position in a subsidiary company- C-Media Cultural Creative Technology Inc.

II. Remuneration to Ordinary Directors, Independent Directors, General Manager, and Assistant General Managers

1. Remuneration to Ordinary Directors and Independent Directors (Individual Disclosure of Names and Remuneration Items)

Unit: NT$ thousands

Job title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (Note 10)		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income (Note 10)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 11)
		Base compensation (A) (Note 2)		Retirement pay and pension (B)		Director profitsharing compensation (C) (Note 3)		Expenses and perquisites (D) (Note 4)				Salary, rewards, and special disbursements (E) (Note 5)		Retirement pay and pension (F)		Employee profit-sharing compensation (G) (Note 6)						
		The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company		All consolidated entities (Note 7)		The Company	All consolidated entities	
																Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Director	Cheng, Chi-Chen	0	0	0	0	0	0	100	100	100 -0.082%	100 -0.082%	4,267	6,787	0	0	0	0	0	0	4,367 -3.597%	6,887 -5.673%	0
Director	Chien, I-Kuang	0	0	0	0	0	0	100	100	100 -0.082%	100 -0.082%	3,182	3,182	9,902	9,902	0	0	0	0	13,184 -10.860%	13,184 -10.860%	0
Director	Yang, Kun-Cheng	0	0	0	0	0	0	100	100	100 -0.082%	100 -0.082%	5,261	5,261	54	54	0	0	0	0	5,415 -4.460%	5,415 -4.460%	0
Director	Hung-Wei Venture Capital Co., Ltd.	0	0	0	0	0	0	80	80	80 -0.066%	80 -0.066%	0	0	0	0	0	0	0	0	80 -0.066%	80 -0.066%	0
Director Representative: Hung-Wei Venture Capital Co., Ltd.	Wang, Po-Chih	0	0	0	0	0	0	0	0	0 0%	0 0%	0	0	0	0	0	0	0	0	0 0%	0 0%	0
Independent Director	Wang Jhing-Fa	0	0	0	0	0	0	280	280	280 -0.231%	280 -0.231%	0	0	0	0	0	0	0	0	280 -0.231%	280 -0.231%	0
Independent Director	Shieh Shun-Pin	0	0	0	0	0	0	280	280	280 -0.231%	280 -0.231%	0	0	0	0	0	0	0	0	280 -0.231%	280 -0.231%	0
Independent Director	Hsu Johntie	0	0	0	0	0	0	280	280	280 -0.231%	280 -0.231%	0	0	0	0	0	0	0	0	280 -0.231%	280 -0.231%	0
Independent Director	Wang, Jean-Wen	0	0	0	0	0	0	200	200	200 -0.165%	200 -0.165%	0	0	0	0	0	0	0	0	200 -0.165%	200 -0.165%	0

1.Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid.：
The Company's independent directors' remuneration includes directors' remuneration and business expenses. Directors' remuneration is determined by remuneration committee with reference to the industry's usual level of payment, and considerations of the performance evaluation results of the board of directors, individual board members, and functional committees, the time spent, and the responsibilities undertaken, etc. After evaluation of the relevance of individual performance and business performance and future risks, a proposal is submitted to the board of directors for discussion and approval.
2.In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises):：None.

Note 1：The name of each director shall be stated separately (for a corporate shareholder, the names of the corporate shareholder and its representative shall be stated separately) and the names of the ordinary directors and independent directors shall be stated separately, based on the amount of the aggregated remuneration items paid to each. If a director concurrently serves as a general manager or an assistant general manager, please complete this Table and Table 3-1, or Tables 3-2-1 and 3-2-2.

Note 2: This refers to director base compensation in the most recent fiscal year (including director salary, duty allowances, severance pay, and various rewards and incentives, etc.).

Note 3: Please fill in the amount of director profit-sharing compensation approved by the board of directors for distribution for the most recent fiscal year.

Note 4: This refers to director expenses and perquisites in the most recent fiscal year (including travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.). If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market P. 12 of 90 rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration.

Note 5: This includes any remuneration received by a director for concurrent service as an employee in the most recent year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee) including salary, duty allowances, severance pay, rewards, incentives, travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration

Note 6: This refers to employee profit-sharing compensation (including stocks and cash) received by a director for concurrent service as an employee in the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). Disclose the amount of profit-sharing compensation approved or expected to be approved by the board of directors for distribution for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. Table 1-3 should also be completed.

Note 7: Disclose the total amount of remuneration in each category paid to the directors of the Company by all companies in the consolidated financial report (including the Company).

Note 8: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director by the Company.

Note 9: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director of the Company by all companies in the consolidated financial report (including the Company).

Note 10: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note 11: a. In this column, specifically disclose the amount of remuneration received by the directors of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).

b. If directors of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company, that remuneration shall be added into the amount in Column I of the Remuneration Range Table, and the name of that column shall be changed to “Parent company and all investee enterprises.”

c. Remuneration means remuneration received by directors of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

＊This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the income Tax Act.

2. Remuneration to General Manager(s) and Assistant General Manager(s) (Individual Disclosure of Names and Remuneration Items)

Unit: NT$ thousands

Job title	Name	Salary (A) (Note 2)		Retirement pay and pension (B)		Rewards and special disbursements (C) (Note 3)		Employee profit-sharing compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net Income (%) (Note 8)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 9)
		The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company		All consolidated entities (Note 5)		The Company	All consolidated entities (Note 5)	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Chief Strategy Officer/ President (Note 10)	Cheng, Chi-Chen	3,600	6,120	0	0	667	667	0	0	0	0	4,267 -3.515%	6,787 -5.591%	0
President /Chief Operating Officer (2025.05.08 resignation)	Chien, I-Kuang	2,143	2,143	9,902	9,902	1,039	1,039	0	0	0	0	13,084 -10.778%	13,084 -10.778%	0
President / Chief Financial Officer/ Corporate Governance office (2025.05.08 resignation)	Yang, Kun-Cheng	4,618	4,618	54	54	643	643	0	0	0	0	5,315 -4.378%	5,315 -4.378%	0
President /Sales Officer ((2025.05.08 appointed)	Lee, Chien-Jung	3,127	3,127	108	108	1,559	1,559	0	0	0	0	4,794 -3.949%	4,794 -3.949%	0
Chief Operating Officer / Financial officer(temporary)/R&D Officer ((2025.05.08 appointed)	Ho, Yi-Chen	2,873	2,873	108	108	927	927	0	0	0	0	3,908 -3.219%	3,908 -3.219%	0
Vice President / Senior Vice President (Note 10)	Teng, Jei-Wen	1,860	2,640	108	156	511	908	0	0	0	0	2,479 -2.042%	3,704 -3.051%	0
Vice President (2025.05.08 appointed)	Liang, Jin-Shiang	1,722	1,722	70	70	333	333	0	0	0	0	2,125 -1.75%	2,125 -1.75%	0
Senior Chief Operating Officer (Note 10) (2025.11.03 resignation)	Chen, Che-Shan	0	10,368	0	92	0	2,855	0	0	0	0	0 0%	13,315 -10.968%	0

*Disclosures must be made for all persons in positions equivalent to general manager or assistant general manager, regardless of job title (e.g., president, chief executive officer, chief administrative officer…etc.)

Note 1: The name of each general manager and assistant general manager shall be stated separately, based on the amount of the aggregated remuneration items paid to each.

Note 2: This includes salary, duty allowances, and severance pay to the general manager(s) and assistant general manager(s) in the most recent fiscal year.

Note 3: This includes the amounts of all types of rewards, incentives, travel expenses, special disbursements, stipends of any kind, provision of facilities such as accommodations or vehicle, and other compensation to the general manager(s) and assistant general managers(s) in the most recent fiscal year. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering etc.—should be included in the calculation of remuneration.

Note 4: This refers to employee profit-sharing compensation (including stocks and cash) received by the general manager(s) and assistant general manager(s) as approved or expected to be approved by the board of directors for the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. Table 1-3 should also be completed.

Note 5: Disclose the total amount of remuneration in each category paid to the general manager(s) and assistant general manager(s) by all companies in the consolidated financial report (including the Company).

Note 6: Disclose the names of the general manager(s) and assistant general manager(s) in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each general manager and assistant general manager by the Company.

Note 7: Disclose the names of the general manager(s) and assistant general manager(s) in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each general manager and assistant general manager of the Company by all companies in the consolidated financial report (including the Company).

Note 8: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note 9: a. In this column, specifically disclose the amount of remuneration received by the general manager(s) and assistant general manager(s) of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).

b. If general manager(s) or assistant general manager(s) of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company that remuneration shall be added into the amount in Column E of the Remuneration Range Table, and the name of that column shall be changed to “Parent company and all investee enterprises.”

c. Remuneration means remuneration received by the general manager(s) and assistant general manager(s) of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

Note 10: Hold a position in a subsidiary company- C-Media Cultural Creative Technology Inc.
*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the income Tax Act.

3. Remuneration to the Five Highest Remunerated Management Personnel of a TWSE or TPEx listed Company (Individual Disclosure of Names and Remuneration Items) (Note 1)

Job title	Name	Salary (A) (Note 2)		Retirement pay and pension (B)		Rewards and special disbursements(C) (Note 3)		Employee profit-sharing compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net Income (%) (Note 6)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 7)
		The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company		All consolidated entities (Note 5)		The Company	All consolidated entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Senior Chief Operating Officer (Note 8) (2025.11.03 resignation)	Chen, Che-Shan	0	10,368	0	92	0	2,855	0	0	0	0	0 0.00%	13,315 -10.968%	0
President /Chief Operating Officer (2025.05.08 resignation)	Chien, I-Kuang	2,143	2,143	9,902	9,902	1,039	1,039	0	0	0	0	13,084 -10.778%	13,084 -10.778%	0
President (Note 8)/ Chief Strategy Officer	Cheng, Chi-Chen	3,600	6,120	0	0	667	667	0	0	0	0	4,267 -3.515%	6,787 -5.591%	0
President / Chief Financial Officer/ Corporate Governance office (2025.05.08 resignation)	Yang, Kun-Cheng	4,618	4,618	54	54	643	643	0	0	0	0	5,315 -4.378%	5,315 -4.378%	0
President /Sales Officer (2025.05.08 appointed)	Lee, Chien-Jung	3,127	3,127	108	108	1,559	1,559	0	0	0	0	4,794 -3.949%	4,794 -3.949%	0

Note 1: "Management personnel" in the "Five Highest Remunerated Management Personnel" means managerial officers of the Company. "Managerial officers" means those falling within the applicable scope defined in 27 March 2003 Order No. Tai-Cai-Zheng-III-0920001301 of the former Securities and Futures Commission, Ministry of Finance. The "five highest remunerated" is calculated as those ranked in the top five in remuneration based on the sum total of the amounts of salary, retirement pay and pension, rewards and special disbursements, and employee profit-sharing compensation (i.e., the sum of items A+B+C+D) received by each of the Company's managerial officers from all companies in the consolidated financial reports. If any concurrently serving director(s) is among those top, fill out this table and also Table (1-1) above.

Note 2: This refers to the salary, duty allowances, and severance pay of each of the five highest remunerated management personnel in the most recent fiscal year.

Note 3: This refers to the amount of all rewards, incentives, travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, and other remuneration of the five highest remunerated management personnel in the most recent fiscal year. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.

Note 4: This refers to employee profit-sharing compensation (including stocks and cash) received by the five highest remunerated management personnel in the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. Table 1-3 should also be completed.

Note 5: Disclose the total amount of remuneration in each category paid to the five highest remunerated management personnel by all companies in the consolidated financial report (including the Company).

Note 6: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year

Note 7: a. In this column, specifically disclose the amount of remuneration received by the five highest remunerated management personnel of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state "None").

b. Remuneration means remuneration received by the five highest remunerated management personnel of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

Note 8: Hold a position in a subsidiary company- C-Media Cultural Creative Technology Inc.

*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the income Tax Act.

Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers

March 12, 2026

Unit: NT$ thousands

	Job title (Note 1)	Name (Note1)	Amount in stock	Amount in cash	Total	As a % of net profit
Managerial officers	Chief Strategy Officer/ President (Note 5)	Cheng, Chi-Chen	0	0	0	0
	President /Sales Officer	Lee, Chien-Jung				
	Chief Operating Officer / Financial officer(temporary)/R&D Officer	Ho, Yi-Chen				
	Vice President/ Senior Vice President (Note 5)	Teng, Jei-Wen				
	Vice President	Liang, Jin-Shiang				
	Corporate Governance Officer	Chen, Shih-Chi				
	Controller	Lee, Ting-Yi				
	President/Chief FinancialOfficer(Note 5)	Chiu, Wei-Sheng				

Note 1: Names and job titles should be disclosed individually, but profit distributions received may be disclosed in aggregate.

Note 2: Fill in the amount of employee profit-sharing compensation (including stocks and cash) received by the managerial officers as approved or expected to be approved by the board of directors for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. If the Company has already adopted the IFRS, net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note 3: The applicable scope of "managerial officers" is defined under the 27 March 2003 FSC Order No. Tai-Cai-Zheng-III-0920001301 as persons in the following positions:

(1) General manager(s) and equivalent level positions
(2) Assistant general manager(s) and equivalent level positions
(3) Deputy assistant general manager(s) and equivalent level positions
(4) Chief officer of the finance division
(5) Chief officer of the accounting division
(6) Other persons who have the power to manage affairs and sign for the Company

Note 4: If any director, general manager, or assistant general manager receivesprofit-sharing compensation (including stocks or cash), complete this table in addition to Table 1-2

Note 5: Hold a position in a subsidiary company- C-Media Cultural Creative Technology Inc.

4.Percentage of remuneration and compensation paid to Directors and Officers by the Company and all companies of the consolidated statements accounts for net income after taxes for the recent two years.

4.1 Percentage of remuneration and compensation paid to Directors and Officers by the Company and all companies of the consolidated statements accounts for net income after taxes for the recent two years.

Items	2024		2025	
	Percentage of remuneration and compensation paid to Directors and Officers accounts for net income after taxes		Percentage of remuneration and compensation paid to Directors and Officers accounts for net income after taxes	
	by the Company	by all companies of the consolidated statements	by the Company	by all companies of the consolidated statements
Directors	-6.285	-6.285	-1.170	-1.170
Officers	-278.876	-311.733	-29.631	-43.684
Total	-285.161	-318.018	-30.801	-44.854

4.2 The policies, criteria, portfolio of compensation payment, procedures to fix compensation, business performance and interrelationship to the future risks.

The annual remuneration of directors and employees in 2025 is in accordance with the company's articles of association. If a company makes a profit in a financial year, it can allocate up to 1% of the profit as directors' remuneration and up to 1% of the profit as employee remuneration. The remuneration of the Company's independent directors consists of director's fees and operating expenses. The remuneration of directors is determined by the Remuneration Committee with reference to the usual payment levels in the industry, taking into account the performance evaluation results of the Board of Directors, individual directors and functional committees, tenure and duties undertaken, and after assessing the correlation between individual performance and operating performance and future risks, it is submitted to the Board of Directors for discussion and approval. Compensation decisions for senior executives are based on performance evaluation indicators such as length of service and position in the company, performance, contribution to the company's operations, industry benchmarking, and company profitability.

III. Corporate Governance Operation

1. Operation of the Board of Directors

The number of board meetings held in the most recent fiscal year was 5 (A).
The attendance by the directors and supervisors was as follows：

Title	Name(Note 1)	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%)【B/A】(Note 2)	Remarks
Chairman	Cheng, Chi-Chen	5	0	100	-
Director	Chien, I-Kuang	5	0	100	-
Director	Representative: Hung-Wei Venture Capital Co., Ltd. Wang, Po-Chih	4	1	80	-

Title	Name(Note 1)	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%)【B/A】(Note 2)	Remarks
Director	Yang, Kun-Cheng	5	0	100	-
Independent Director	Wang, Jhing-Fa	5	0	100	-
Independent Director	Shieh, Shun-Pin	5	0	100	-
Independent Director	Hsu, Johntie	5	0	100	-
Independent Director	Wang, Jean-Wen	5	0	100	-

The attendance of independent directors at each board meetings is as follows:

Name	The 12th Term				
	4th	5th	6th	7th	8th
	2025.03.06	2025.05.08	2025.06.27	2025.08.07	2025.11.06
Wang, Jhing-Fa	Attended in person	Attended in person	Attended in person	Attended in person	Attended in person
Shieh, Shun-Pin	Attended in person	Attended in person	Attended in person	Attended in person	Attended in person
Hsu, Johntie	Attended in person	Attended in person	Attended in person	Attended in person	Attended in person
Wang, Jean-Wen	Attended in person	Attended in person	Attended in person	Attended in person	Attended in person

Other information required to be disclosed：

1.If any of the following circumstances exists, specify the board meeting date, meeting session number, content of the motion(s), the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors:

(1)Any matter under Article 14-3 of the Securities and Exchange Act：Not applicable.

(2)In addition to the matters referred to above, any dissenting or qualified opinion of an independent directory that is on record or stated in writing with respect to any board resolution：Not applicable.

2.The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director's name, the content of the motion, the cause for recusal, and whether and how the director voted：

Meeting dates	Contents of motions	Director's name	The cause for recusal, and whether and how the director voted
2025.03.06 The 4th in the 12th term	1.The wages of managerial officers under the Article 38 of the Labor Standards Act.	Chien, I-Kuang	Except for Chien, I-Kuang who is managerial officers and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
2025.05.08 The 5th in the 12th term	1.Authorized release of non-compete restrictions for directors.	Cheng, Chi-Chen Wang, Po-Chih Yang, Kun-Cheng	Except for Cheng, Chi-Chen, Yang, Kun-Cheng and Wang, Po-Chih who also serve as other companies and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
	2.Accepted the resignation of the General Manager.	Chien, I-Kuang Yang, Kun-Cheng	Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
	3.Ratified changes of key executives and their job functions.	Chien, I-Kuang Yang, Kun-Cheng	Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
2025.08.07 The 7th in the 12th term	1.Ratified retirement/severance pay for directors serving as employees.	Chien, I-Kuang Yang, Kun-Cheng	Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
	2.Ratified hiring directors as unpaid consultants and related expenses.	Chien, I-Kuang Yang, Kun-Cheng	Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
	3.Authorized contracts involving directors' self-interest.	Cheng, Chi-Chen Chien, I-Kuang Yang, Kun-Cheng	Except for Cheng, Chi-Chen, Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
	4.Ratified 2025 H1 performance bonuses for managers.	Cheng, Chi-Chen	Except for Cheng, Chi-Chen who is the person involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.
2025.11.06 The 8th in the 12th term	1.Ratified the appointment of the corporate representative for the subsidiary, C-Media Cultural Creative Technology Inc.	Cheng, Chi-Chen	Except for Cheng, Chi-Chen who is the person involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.

3.For a TWSE or TPEx listed company, disclose information including the evaluation cycle and period(s) of the board of directors' self-evaluations (or peer evaluations) and the evaluation method and content. Additionally, complete Table 2(2) Implementation of Evaluations of the Board of Directors：

Evaluation cycle	Evaluation period	Scope of evaluation	Method of evaluation	Evaluation content	Evaluation result
Once a year	2025.01.01 to 2025.12.31	Performance evaluation of the entire Board of Directors and functional committees (Audit Committee and Remuneration Committee).	Appointment of an external professional institution to conduct performance evaluations.	1. Professional Capabilities of the Board. 2. Decision-making Effectiveness of the Board. 3. Board's Emphasis on and Supervision of Internal Control. 4. Board's Attitude toward Sustainable Operation.	●Evaluation Results: 1. Board members generally affirm the meeting procedures and atmosphere. Directors are able to provide sound operational recommendations through sufficient preparation. The Board also continues to explore topics related to enhancing the diversity and independence of its composition. 2. All Board members recognize the importance of

						implementing and tracking internal control systems and internal audits. Furthermore, a whistleblowing system has been established to prevent and mitigate the risks of unethical conduct. 3. Board members have recognized the importance of sustainable operation. Progress is being made incrementally according to the regulatory timeline, and training courses are arranged based on industry developments and directors' needs. Talent cultivation is also regarded as a key focus of sustainability to strengthen the ability to recruit and retain professional talent. 4. Board members are attentive to the issue of succession planning. Potential successors are being developed through job rotation and experience, with ongoing discussions regarding this matter held within the Board. ●Recommendations and Improvement Plans 1. Continually enhance the diversity of Board members. ・Improvement Plan: Systematically increase the proportion of female directors (with a target of 1/3) and gradually adjust the tenure of independent directors to align with regulatory trends. Additionally, evaluate changing the total number of director seats to an odd number to avoid voting deadlocks. 2. Strengthen the recording of directors' remarks in the Board meeting minutes. ・Improvement Plan: Summarize directors' inquiries and management's responses in the minutes. Enhance follow-up reports on the implementation of major resolutions to facilitate the Board's review of decision-making experiences. 3. Increase the Audit Committee's involvement in the whistleblowing system. ・Improvement Plan: Evaluate placing the Audit Committee in charge of the whistleblowing unit or managing the whistleblower inbox directly. Open the system to anonymous reporting and expand the scope of accepted cases (e.g., gender equality and workplace bullying) to bolster internal control supervision. 4. Establish a functional committee for risk management to strengthen oversight mechanisms. ・Improvement Plan: Evaluate the establishment of a "Risk	

					Management Committee" or "Nomination Committee." Develop cross-departmental risk identification and management mechanisms to assist the Board in overseeing major governance issues. 5. Increase discussions of sustainability (ESG) topics at Board meetings. ・ Improvement Plan: Incorporate sustainability issues—such as supply chain carbon emissions, efficiency optimization, talent succession, and ethical management—into regular Board discussions. Transform sustainability indicators into core competencies for the company's long-term operation. 6. Deepen the interaction between the Audit Committee and external auditors. ・ Improvement Plan: Beyond statutory audit reports, involve the Committee earlier in discussions with CPAs regarding the selection of Key Audit Matters (KAMs). This will help the Committee understand observations on industry trends and potential compliance risks. 7. Refine the alignment between the Remuneration Committee and the Board's business strategies. ・ Improvement Plan: Optimize the compensation mechanisms for directors and managers to ensure they are closely linked with the Board's core strategic goals.

4.Give an evaluation of the targets that were adopted for strengthening of the functions of the board during the current and immediately preceding fiscal years (e.g., establishing an audit committee, increasing information transparency, etc.) and the measures taken toward achievement thereof.：

4.1. Establishment of Functional Committees: The company has established functional committees, including the Audit Committee, the Compensation Committee, the Corporate Governance Committee, etc.

4.2. Strengthening Corporate Governance: The company has established practical guidelines for corporate governance, methods for evaluating the performance of the board of directors, and complies with legal requirements to disclose corporate governance information.

Note 1: For a director or supervisor that is a juristic person (corporate entity), disclose the name of the corporate shareholder and the name of its representative.

Note 2: (1) If any director or supervisor left office before the end of the fiscal year, specify the date that they left office in the Remarks column. Their in-person attendance rate (%) should be calculated based on the number of board meetings held and the number they attended in person during the period they were in office.

(2) If any by-election for directors or supervisors was held before the end of the fiscal year, the names of the new and old directors and supervisors should be filled in the table, with a note stating whether the director or supervisor left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in- person attendance rate (%) should be calculated based on the number of board meetings held and the number attended in person during the period of each such person's actual time in office.

2. Operation of the Audit Committee：

The Audit Committee assists the Board of directors in performing its supervision functions. It is also responsible for tasks defined by the Company Act, Securities and Exchange Act and other relevant regulations . The operation of Audit Committee is based on the Audit Committee Charter. The Audit Committee shall convene at least once quarterly; 5 meetings were held in 2025. It also maintains good communication channels with the Company's internal audit manager and the CPA.

The major annual review matters of Audit Committee were as follows:
(1) Financial statements.
(2) Internal control system.
(3) Material transaction of asset acquisition, intercompany loans, and endorsement and guarantee.
(4) The audit plan and implementation of the internal audit unit.
(5) Appointment, remuneration and independence assessment of the CPA.
(6) Establishing or revising principles and regulations related to corporate governance and corporate social responsibility.

Operation of the Audit Committee

The number of audit committee meetings held in the most recent fiscal year was: 5 (A), The attendance by the independent directors was as follows：

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%)【B/A】(Notes 1 and 2)	Remarks
Independent Director	Wang, Jhing-Fa	5	0	100	-
Independent Director	Shieh, Shun-Pin	5	0	100	-
Independent Director	Hsu, Johntie	5	0	100	
Independent Director	Wang, Jean-Wen	5	0	100	

Other information required to be disclosed:

1.If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

(1) Any matter under Article 14-5 of the Securities and Exchange Act：

Meeting dates	Contents of motions	The matter under Article 14-5 of the Securities and Exchange Act	The content of any dissenting or qualified opinion or significant recommendation of the independent directors	The outcomes of audit committee resolutions	The measures taken by the Company based on the opinions of the audit committee
2025.03.06 The 3rd in the 4th term	1. Ratified change of Accounting Officer.	V	None	Unanimously approved	None
	2. Confirmed FY2024 financial statements and business report.	V	None	Unanimously approved	None
	3. Approved FY2024 deficit compensation and cash dividends.	V	None	Unanimously approved	None
	4. Adopted 2025 business plan and budget.	V	None	Unanimously approved	None
	5. Approved the Company's Internal Control Statement.	V	None	Unanimously approved	None
	6. Ratified 2025 external auditors' appointment and independence assessment.	V	None	Unanimously approved	None

	7. Authorized disposal of HIM International Music Inc. shares by subsidiary C-Media Cultural Creative Technology Inc.	V	None	Unanimously approved	None
	8. Approved revisions to Internal Control Systems for the Company and subsidiaries.	V	None	Unanimously approved	None
2025.05.08 The 4th in the 4th term	1. Confirmed 2025 Q1 consolidated financial reports.	V	None	Unanimously approved	None
	2. Adopted amendments to the Articles of Incorporation.	V	None	Unanimously approved	None
	3. Authorized release of non-compete restrictions for directors.	V	None	Unanimously approved	None
	4. Resolved to revoke the private placement of common shares approved by the Annual Shareholders' Meeting on June 21, 2024.	V	None	Unanimously approved	None
	5. Adopted amendments to the Company's Internal Control System.	V	None	Unanimously approved	None
	6. Ratified changes of key executives and their job functions.	V	None	Unanimously approved	None
	7. Authorized private placement of common shares in installments.	V	None	Unanimously approved	None
2025.06.27 The 5th in the 4th term	1. Authorized the Company's proposed application for comprehensive financing facilities.	V	None	Unanimously approved	None
	2. Authorized the Company's proposed application for credit line facilities.	V	None	Unanimously approved	None
	3. Authorized the proposed application for comprehensive financing facilities by the subsidiary, C-Media Cultural Creative Technology Inc.	V	None	Unanimously approved	None
	4. Adopted amendments to subsidiary's Internal Control System.	V	None	Unanimously approved	None
2025.08.07 The 6th in the 4th term	1. Confirmed 2025 Q2 consolidated financial reports.	V	None	Unanimously approved	None
	2. Authorized contracts involving directors' self-interest.	V	None	Unanimously approved	None
	3. Authorized subsidiary's loan application to Yuanta Bank.	V	None	Unanimously approved	None
	4. Adopted the proposed amendments to the Internal Control Systems of the Company and its subsidiaries.	V	None	Unanimously approved	None
2025.11.06 The 7th in the 4th term	1. Confirmed the Company's 2025 Q3 consolidated financial reports and financial statements.	V	None	Unanimously approved	None
	2. Authorized the Company's proposed application for a loan facility from Taishin International Bank.	V	None	Unanimously approved	None
	3. Authorized the proposed application for loan facilities from Taiwan Shin Kong Commercial Bank and Taipei Fubon Bank by the subsidiary, C-Media Cultural Creative Technology Inc.	V	None	Unanimously approved	None
	4. Adopted the 2026 Internal Audit Plan for the Company and its subsidiaries.	V	None	Unanimously approved	None
	5. Adopted the proposed amendments to the Internal Control Systems of the Company and its subsidiaries.	V	None	Unanimously approved	None

(2)In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors：None.

2.Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted：None.

3.Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company's finances and business and the method(s) and outcomes of the communication.)

The communication between the independent directors and the internal audit officer and the CPA: The Company's independent directors communicate with the CPA by the way of meetings, telephone calls or e-mails through the audit committee or separately to discuss the review results of the financial statements and related laws and regulations such as accounting, taxation, and securities management. If major issues occur, a meeting can be convened at any time.

The Company's independent directors communicate with the internal audit officer by the way of meetings, telephone calls or e-mails through the audit committee or separately to discuss the company's audit-related works, audit reports, and the condition of discovering problems and tracking improvements. If major issues occur, a meeting can be convened at any time.

(1)The major items of communication between the independent directors and the CPA

Date	Committee Name	Communication focus	Opinions of independent directors and follow-up implementation
2025.03.06	Audit Committee	1. Report of regulatory developments. 2. External auditor relationship (i. e. qualification, performance and independence). 3.Any audit problems or difficulties and management's response in connection with 2024 annual financial statements.	None
2025.05.08	Audit Committee	1.Any review problems or difficulties and management's response in connection with 2025 first quarter financial statements	None
2025.06.27	Audit Committee	1.The proposed total financing amount. 2. Intending to apply for a credit line. 3. Subsidiary C-MEDIA Cultural Creative Technology Inc. plans to apply for a comprehensive financing line. 4. Proposed revision of subsidiary internal control system.	None
2025.08.07	Audit Committee	1.Any review problems or difficulties and management's response in connection with 2025 second quarter financial statements	None
2025.11.06	Audit Committee	1.Any review problems or difficulties and management's response in connection with 2025 third quarter financial statements	None

(2) The major items of communication between the independent directors and the internal audit officer

Date	Committee Name	Communication focus	Opinions of independent directors and follow-up implementation

2025.03.06	Audit Committee	1. Internal Auditor’s report. 2. 2024 Statement of Internal Control System.	None
2025.05.08	Audit Committee	1. Internal Auditor’s report.	None
2025.08.07	Audit Committee	1. Internal Auditor’s report.	None
2025.11.06	Audit Committee	1. Internal Auditor’s report. 2. 2026 annual audit plans of the company and subsidiaries.	None

3.Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the Reasons

Evaluation item	Implementation status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
1.Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?	V		The Company established and disclosed the corporate governance best practice principles based on 'Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies,' with a dedicated 'Corporate Governance' section on the Company's website for all investors to inquire the Company's corporate governance regulations.	None.
2. Shareholding Structure and Shareholders' Rights (1) Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	V		(1)The Company has set up an investor relations team and appointed a professional stock transfer agency to handle matters such as shareholder suggestions or doubts.	None.
(2)Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		(2)The Company regularly collects the shareholdings of directors and officers.	None.
(3)Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		(3)The business transactions between the Company and affiliated companies are implemented and controlled in accordance with relevant internal control systems, and laws and regulations.	None.
(4)Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		(4)The Company has established the "Operating Procedures for Handling Internal Material Information and Preventing Insider Trading" and formulated written regulations in accordance with the relevant regulations of the competent authorities to effectively prohibit insiders from using undisclosed information in the market to trade securities.	None.
3. Composition and responsibilities of the board of directors (1) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?	V		(1)The Company has adopted a Board Diversity Policy, specific management objectives, and their implementation status. Please refer to page 12 for further details.	None.
(2)Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?		V	(2)Our company has legally established an Audit Committee, which is appointed by the Board of Directors and consists of independent directors with expertise in accounting or related financial management. The Board of Directors of our company has legally established a Remuneration Committee, which currently has three members, all of whom are independent directors of our company. For the responsibilities and operation of the Audit Committee and the Remuneration	In addition to the Audit Committee and Remuneration Committee established in accordance with the law, the Company will evaluate the necessity of setting up other

Evaluation item	Implementation status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			Committee, please refer to our company’s website or the Public Information Observatory.	functional committees (such as a Nomination Committee or Sustainable Development Committee) based on the Company's scale and operational needs in the future. Currently, relevant functions are collectively managed by the Board of Directors, and there is no significant deviation from the spirit of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.
(3)Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?	V		(3)The Company has established regulations governing the board performance evaluation and its evaluation method, regularly conducts performance evaluation every year, and submits the results of performance evaluation to the board of directors. The 2025 performance evaluation results of the board,individual directors, the Audit Committee, and the Remuneration Committee were all rated as 'Excellent.' These results were reported to the Board on March 12, 2026. The evaluation outcomes will serve as a reference for determining the remuneration of individual directors and functional committee members. For further details, please refer to the Board Performance Evaluation section on the Company’s official website."	None.
(4)Does the Company regularly evaluate its external auditors’ independence?	V		(4)In accordance with the ‘Corporate Governance Best Practice Principles for Listed and OTC Companies,’ our company is required to periodically (at least once a year) refer to Audit Quality Indicators (AQIs) to assess the independence and suitability of our appointed auditors. For the fiscal year 2026, our evaluation confirmed that all appointed auditors met the criteria for independence and suitability. The results were reported to the Audit Committee and approved by the Board of Directors on March 12, 2026. For further details on the assessment, please refer to Note 1.	None.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
4. Does the TWSE/TPEx listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?	V		The Company has passed a resolution at the board of directors meeting on March 24, 2023 to establish a corporate governance officer, who will be responsible for corporate governance affairs under the Finance and Accounting Div. The main responsibilities include handling matters related to the board of directors and shareholders' meetings in accordance with the law, preparing minutes of board of directors and shareholders' meetings, assisting directors in their appointments and continuing education, providing necessary information for directors to carry out their duties, and assisting directors in compliance with laws and regulations..	None.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		The Company has set up a stakeholder section on our website with a dedicated email for stakeholder communication and contact. Any question, suggestion or voice can be channeled through this mailbox for open and effective communication. 1.stakeholders /Investors (1)Issues of concern： Financial information、Operating conditions、Investment program、Regulatory compliance. (2)Communication channel and response： I. General meeting of shareholders：The Chairman presides over the regular meeting of shareholders to respond to shareholders' questions. II.The company website established mail box and telephone number. III.Contact window： Spokesperson：Lee, Chien-Jung President Tel：02-87731100 Mail box：ir@cmedia.com.tw/pr@cmedia.com.tw Acting spokesperson：Ho, Yi-Chen Chief Operation Officer Tel：02-87731100 2.Employees (1)Issues of concern： Compensation and benefits、Occupational Safety and Health、Labor relations. (2)Communication channel and response： I.Department meeting、Labor conference：We communicate through these meetings and respond to employee suggestions after the meetings by publishing minutes or using the intranet. II.The company website established mail box and telephone number. III.Contact window： Management Department：02-87731100 Mail box：hr@cmedia.com.tw	None.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			3.Customer (1)Issues of concern： Operating condition、Investment program、Product quality and safety. (2)Communication channel and response： I. Sales call、QBR(Quarterly Business Review) II.Contact window：： Sales division：02-87731100 ext 118 Ms. Lee / 122 Ms.Huang Mail box：sales@cmedia.com.tw 4. Supplier (1)Issues of concern： Supplier Management 、Operating condition、Product quality and safety. (2)Communication channel and response： I.Supplier visit、Factory audit. II.Contact window： Production management division：02-87731100 ext 177 Mr.Chou Administration division：02-87731100 ext 612 Mr.Chao	
6. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The Company appoints Horizon Registrar Agency to deal with shareholder affairs.	None.
7. Information Disclosure (1) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	V		(1)The financial, business and corporate governance information has been disclosed on the company's website. Investors can also access the company's material information through the market observation post system.	None.
(2)Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investor's conference etc.)?	V		(2)The Company has a spokesman for external communication and designated personnel to disclose information about the company and the institutional investor conferences at market observation post system in accordance with the statutory requirements.	None.
(3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?		V	(3)The Company follows Securities and Exchange Act to publish and report its annual financial report and its financial reports for the first, second and third quarters as well as its operating status for each month before the specified deadline.	The Company follows Securities and Exchange Act to publish and report its annual financial report and its financial reports for the first, second and third

Evaluation item	Implementation status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
				quarters as well as its operating status for each month before the specified deadline.
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?	V		1. The Company provides information on relevant regulations that directors should pay attention to at any time. 2. The directors of the Company attended the board of directors in good condition and all met the requirements of the laws. 3. If the proposal has a stake in the directors, the director is required to evade. 4. The Company has purchased the liability insurance for directors, which was approved by the board of directors.	None.
9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement. (1)Status of iindicator improvement： 1. Indicator 2.6： The board of directors already contains one female director. (2)The priority enhancement objectives：None				

Note 1: 2026 assessment of the independence and suitability of CPAs.

1. AQI-based Assessment of Auditor Independence and Competence

Five Major Dimension	Assessment Items (13 Indicators)		Information hierarchy (Firm/Case)	Assessment results (Y/N)
Professionalism	1-1	Senior Auditors' Adequacy of Audit Experience for Performing Audit Work.	Firm/Case	Y
	1-2	Whether Accountants and Senior Auditors Receive Sufficient Training Each Year to Continuously Acquire Professional Knowledge and Skills.	Firm	Y
	1-3	Whether the firm maintains a sufficiently experienced human resource pool.	Firm	Y
	1-4	Whether the firm has sufficient professional staff to support the audit team.	Firm	Y
Quality Control	2-1	Whether the auditor workload is not excessive.	Firm/Case	Y
	2-2	Whether audit team members' involvement at each audit stage is appropriate.	Firm/Case	Y
	2-3	Whether the EQCR (Engagement Quality Control Review) accountant dedicates sufficient time to perform the review of audit cases.	Firm/Case	Y
	2-4	Whether the firm has sufficient quality control personnel to support the audit team.	Firm	Y
Independence	3-1	Whether the proportion of non-audit service fees not excessively high.	Case	Y
	3-2	Whether the cumulative duration of auditing engagements on the firm's signed annual financial reports been comprehensively taken into account regarding independence.	Case	Y
Supervision	4-1	Whether the firm's quality control and audit engagements have been free from external inspection deficiencies and sanctions.	Firm/Case	Y
	4-2	Whether the firm's quality control and audit engagement supervisory authority's deficiency improvement letters are not excessively high in comparison.	Firm/Case	Y
Innovation Capability	5-1	Whether the accounting firm committed to enhancing audit quality, including the innovation capability and planning of the accounting firm.	Firm	Y

2. Independence and Competence Evaluation of the CPAs

Evaluation criteria		Assessment Results (Y/N)
1	No direct or material indirect financial interest exists between the CPAs and the Group.	Y
2	No financing or guarantee arrangements exist between the CPAs and the Group or its directors.	Y
3	No close business relationships or potential employment ties exist between the CPAs and the Group.	Y
4	Neither the CPAs nor audit team members have served as a director, manager, or in a position of significant influence within the Group currently or in the past two years.	Y
5	The CPAs have not provided non-audit services that could directly impact the audit work.	Y
6	The CPAs have not acted as an intermediary for stocks or other securities issued by the Group.	Y
7	The CPAs have not acted as legal counsel for the Group or represented the Company in third-party conflict resolution.	Y
8	No family relationships exist between the CPAs and the Group's directors, managers, or persons with significant influence over the audit.	Y
9	The CPAs have not served as the Group's lead auditors for more than seven consecutive years.	Y
10	The CPAs are certified and hold valid professional CPA licenses.	Y
11	The CPAs have no convictions (with sentences exceeding one year) for fraud, breach of trust, embezzlement, forgery, or business-related crimes.	Y
12	The CPAs are not under guardianship or assistantship orders.	Y
13	The CPAs have not been declared bankrupt, or have had their rights restored if previously declared.	Y
14	The CPAs have not been dismissed from public service with the disqualification period still in effect.	Y
15	Audit fees are reasonably determined based on resources, time, and risks, without using improper means of solicitation.	Y
16	The CPAs have complied with mandatory Continuing Professional Education (CPE) requirements.	Y

4. The composition, responsibilities and operation of the remuneration committee：

4.1 Information on Remuneration Committee Members

Capacity	Name (Qualifications)	Professional qualifications and experience	Independence analysis: Whether the member or their spouse or relative within the second degree of kinship serves or has served as a director, supervisor, or employee of the Company or any of its affiliates	Independence analysis: The number and ratio of shares of the Company held by the member, their spouse, and their relatives with the seconddegree (or through their nominees)	Independence analysis: Whether the member has served as a director, supervisor or employee of a "specified company	Independence analysis: The amount(s) of any pay received by the remuneration committee member for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years	Number of other public companies at which the person on currently serves as remuneration committee member
Independent Director	Wang, Jhing-Fa	Please refer to P11 Information on Directors (2).	No	0	No	0	0
Independent Director (Convener)	Shieh Shun-Pin		No	0	No	0	0
Independent Director	Hsu, Johntie		No	0	No	0	0

4.2 Scope of Remuneration Committee

(1)To establish and periodic review the performance of directors and managers, and the policies, systems, standards and structures of compensation.

(2)To establish and periodic review the remuneration of directors and managers.

4.3 Operation of the Remuneration Committee

(1)The Company's remuneration committee has a total of 3 members.

(2)Previous member's term of office: 2021.09.06~2024.08.26

Current member's term of office: 2024.07.03~2027.06.20

The number of remunerationcommittee meetings held in the most recent fiscal year was: **4 (A)**

The attendance by the members was as follows:

Title	Name	No. of meetings attended in Person(**B**)	No. of meetings attended by proxy	In-person attendance rate (%)(**B / A**)	Remarks
Convener	Shieh, Shun-Pin	4	0	100.00	-
Member	Wang, Jhing-Fa	4	0	100.00	-
Member	Hsu, Johntie	4	0	100.00	

Other information required to be disclosed:

1. If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons).
   None.
2. With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion.
   None.

(3)Reasons for Discussion and Results of Resolutions of the Remuneration Committee

Meeting dates	Content of the recommendation	The outcomes of remuneration committee resolutions	Handling of Compensation Committee Recommendations
2025.03.06 6th Term, 3rd Meeting	1. Change of Chief Accounting Officer.	Unanimously approved	None
	2. Dismissal of managerial officer.	Unanimously approved	None
	3. Reimbursement of wages for managerial officers pursuant to Article 38 of the Labor Standards Act.	Unanimously approved	None
2025.05.08 6th Term, 4th Meeting	1. Resignation of the General Manager.	Unanimously approved	None
	2. Appointment of the General Manager.	Unanimously approved	None
	3. Changes in key management personnel and their roles.	Unanimously approved	None
2025.06.27 6th Term, 5th Meeting	1. Change of Finance Officer and Chief Accounting Officer of the subsidiary, C-Media Culture & Creativity Co., Ltd.	Unanimously approved	None
2025.08.07 6th Term, 6th Meeting	1. Payment of retirement and severance benefits for directors who concurrently serve as employees.	Unanimously approved	None
	2. Proposed appointment of two directors as unpaid consultants and the associated expense expenditures.	Unanimously approved	None
	3. Reimbursement of wages for managerial officers pursuant to Article 38 of the Labor Standards Act.	Unanimously approved	None
	4. Distribution of 2025 H1 performance bonuses for managerial officers of the Company (including subsidiaries).	Unanimously approved	None

5. Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons：

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
1. Has the Company established a governance Framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		The Company and its subsidiaries have established part-time units and appointed part-time staff with defined roles and responsibilities to promote sustainable development. The board of directors has authorized the handling of related matters and the reporting of execution status to the board. 1.On May 3, 2022, the board of directors approved the schedule for inventorying and verifying greenhouse gases for our company. 2.ON August 5, 2022, The Board approved the completion of GHG inventory and verification disclosures, extending the scope to encompass all subsidiaries. 3.On March 24, 2023, the board of directors approved the schedule for inventorying and verifying greenhouse gases for our subsidiaries.	None.
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?		V	The Company dedicates to information systems, labor safety, workplace safety, and safety management of business partners to ensure the interests of customers, the company, employees, and all shareholders, and maintains the company's competitiveness.	The Company has not formulated relevant risk management policy or strategy.
3. Environmental Issues (1) Has the Company set an environmental management system designed to industry characteristics?	V		(1) The Company operates as a fabless semiconductor design firm and does not engage in direct manufacturing processes; therefore, our direct environmental impact is relatively limited. Nevertheless, based on our corporate scale and operational characteristics, we have established appropriate environmental management practices. Externally, we require our outsourced partners and suppliers to strictly comply with environmental regulations. Internally, we promote daily energy-saving initiatives and ensure that waste disposal is handled by qualified external contractors, fulfilling our environmental responsibilities through a pragmatic approach.	None.

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		(2) Guided by the principle of sustainable development, the Company is committed to minimizing its environmental impact. Key achievements for the current year are as follows: A. Enhanced Energy Efficiency: All lighting has been upgraded to LED fixtures, and energy-labeled appliances are adopted across all office premises. B. Product and Environmental Coexistence: While pursuing product value enhancement, the Company has optimized the reuse rate of supply chain packaging materials, reduced unnecessary material consumption, and maximized overall resource use efficiency. C. Implementing the Circular Economy: A "source reduction" strategy has been adopted for office supplies and recycled materials. Through full digitalization of internal workflows, the Company has reduced procurement of printing paper and minimized paper waste generation. For equipment disposal, strict compliance with environmental regulations is maintained by engaging certified processors to ensure proper resource recovery and recycling.	None.
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		(3) The Company has conducted a preliminary assessment of the potential impacts of climate change on our operations, based on our corporate scale and industry characteristics: A. Risk Aspect: Increasingly stringent climate-related regulations (such as the imposition of carbon fees and supply chain carbon disclosure requirements) may lead to higher operating costs. The Company continuously monitors relevant policy trends to adjust our response strategies in a timely manner. B. Opportunity Aspect: The global trend toward energy saving and carbon reduction is driving growth in demand for low-power chips and green technology-related products. The Company will	None.

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			continue to focus on these market opportunities. C. Response Measures: We promote energy-saving and carbon-reduction measures in our daily operations, including air conditioning temperature control, LED lighting installation, and the implementation of digitized (paperless) workflows to reduce our carbon footprint and ensure compliance with future regulatory requirements.	
(4)Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	V		(4) The Company monitors its average carbon footprint and discloses the results on the official website. Our Quality Assurance (QA) department compiles the greenhouse gas (GHG) emission statistics for the previous year annually and publishes the relevant information on the corporate website.	None.
4.Social Issues (1)Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		(1) A.Our human resources policy centers on respecting fundamental labor rights and establishing appropriate management procedures to achieve sustainable development. The Company adheres to international human rights standards, including the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights (ICCPR), the International Covenant on Economic, Social and Cultural Rights (ICESCR), the UN Global Compact, and the International Labour Organization (ILO) Conventions. We actively promote human rights protection, which includes: prohibiting all forms of sexual harassment, discrimination, and threats of violence; ensuring non-discriminatory hiring policies; strictly forbidding child labor; supporting employment for vulnerable groups and individuals with disabilities; implementing fair and reasonable compensation systems; respecting freedom of association; and providing a safe and healthy work environment. We remain committed to protecting human rights and strictly complying with labor laws and regulations in all jurisdictions where we operate.	None.

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>B.This policy applies to the Company and all its subsidiaries, with the Management Department serving as the unit responsible for its implementation.
A summary of the Company’s specific human rights management programs is as follows:
<table>
<tr><th>Human Rights Management Policy</th><th>Implementation Programs (Action Plans)</th></tr>
<tr><td>Provide a safe and healthy working environment; assist employees in maintaining physical and mental health and work-life balance.</td><td>・ Regularly conduct fire safety equipment testing in coordination with the office building management; dispatch personnel to participate in fire safety education and training to mitigate hazards and prevent occupational accidents.
・ Provide a 1-hour lunch break with a 10-minute flexible window before and after, ensuring employees have sufficient rest time.</td></tr>
<tr><td>Provide a friendly workplace environment.</td><td>1. To ensure gender equality and labor human rights, the Company has established the "Measures for Preventing, Correcting, Complaining, and Punishing Sexual Harassment" and the "Workplace Unlawful Infringement Prevention Plan." Through clear grievance channels and disciplinary standards, we eliminate workplace discrimination and violence, providing a dignified and safe working environment for employees and stakeholders (including clients).</td></tr>
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Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			2. Our core values are reflected in our respect for individual differences. We pledge that recruitment, employment, and performance appraisal shall not be restricted by nationality, religion, ethnicity, age, or gender. By building a workforce with diverse backgrounds, we foster a corporate culture of equal treatment and mutual respect.	
(2)Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	V		(2) A. The Company has established and implemented reasonable employee benefit measures. Through our 'Compensation Management Procedures,' we have created a performance-oriented incentive mechanism. By linking the Company's annual profitability and growth targets with individual performance evaluations, we ensure that business achievements are appropriately reflected in performance bonuses, and salary adjustments, achieving the goal of profit sharing. The Company has established a clear profit distribution policy. If there is profit for the year, no less than 1% shall be allocated as employee compensation, with 10% of such allocation prioritized for entry-level staff to ensure the sharing of operational achievements and the protection of grassroots welfare. In 2025, no distribution was made as the Company did not record a profit. Should the annual profit meet the required conditions in the future, the Company will reflect the operational results in a timely manner in accordance with internal policies and relevant regulations, balancing corporate sustainability with employee interests. B. In terms of benefits, in addition to competitive compensation and leave policies, we have instituted the 'Employee Travel Management Regulations' and 'Departmental Dining Management Regulations.' These	None.

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			provide for annual overseas employee trips and quarterly departmental gatherings to balance employee well-being, strengthen team cohesion, and create a mutually beneficial workplace environment. Please refer to page 85 of this annual report, "V. Labor Relations" for relevant welfare policies. C. The Company has established employee retirement management regulations in accordance with the law. Currently, all employees are covered under the Labor Pension New System (Defined Contribution Plan). The Company contributes 6% of each employee's monthly total salary to their individual pension accounts at the Bureau of Labor Insurance. Regarding employees with seniority under the "Old System," the Company completed the settlement of such seniority by the end of 2025 to protect employee rights and enhance the efficiency of pension fund utilization. All settlement payments were issued in full to employees in accordance with the law. Since the seniority under the old system has been fully settled for all staff, the Company is no longer required to make further contributions to the old pension reserve fund. Currently, the disbursement and carry-forward of related funds are operating in good standing.	
(3)Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		(3) Work Environment and Employee Safety Protection Measures. A. Protection Measures for Work Environment and Personal Safety: The Company is committed to creating a safe, healthy, and dignified work environment. Specific maintenance measures are as follows: • Established "Safety and Health Management Procedures" to conduct regular inspections of office lighting and electrical safety. We strictly implement fire equipment maintenance filings and organize evacuation drills and fire safety training to ensure employees possess emergency response capabilities.	None.

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			• In accordance with Occupational Safety and Health regulations, we provide on-site medical health services and regular health examinations. Professional medical personnel provide health consultations and tiered health management. • Implemented the "Workplace Unlawful Infringement Prevention Plan," establishing clear prevention mechanisms and grievance channels for sexual harassment, bullying, and workplace violence to ensure the comprehensive physical and mental well-being of our colleagues. B. Implementation Status in 2025: • Conducted health examinations for active employees; a total of 66 employees participated and completed medical health consultations. • Performed regular monthly safety inspections of the office environment and completed semi-annual fire equipment maintenance and evacuation drills in 2025. • Completed educational training on the prevention of workplace unlawful infringement to strengthen employees' awareness of self-protection. • The occupational injury rate in 2025 was 0%, with no occurrences of occupational accidents or fire incidents.	
(4)Has the Company established effective career development training programs for employees?	V		(4) Our company conducts an annual employee training needs assessment at the end of each year. Supervisors evaluate employees' competencies and development potential, and training courses are planned accordingly to systematically develop various professional skills. In 2025, a total of 13 sessions were held, with a cumulative training duration of 185 hours, covering 22 employees, and a total annual training expenditure of NT$92,670.	None
(5)Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	V		(5)The Company follows the laws and regulations of the government and international guidelines in relation to customer health, safety, and privacy, as well as sales and labeling of its products and services, in order to protect the rights and interests of consumers.	None

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
(6)Has the company formulated supplier management policies requiring suppliers to comply with relevant regulation on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		(6)The Company has established the 'Outsourced Vendor Management Procedures,' requiring suppliers to comply with laws, regulations, and corporate standards regarding environmental protection, occupational health and safety, and labor rights. Furthermore, management is enforced through regular annual audits and evaluations.	None
5.Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?	V		The Company has prepared its 2024 Sustainability Report in accordance with the GRI Standards. At present, there are no plans to seek assurance or certification from a third-party verification body.	None
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviation from the principles in the Company's operations： C-Media establishes its corporate social responsibility code of practice in accordance with the 'Corporate Social Responsibility Best Practice Principles for TWSE/GTSM-Listed Companies'. Its operations and corporate social responsibility spirit and principles adhere to this statute.				
7.Other important information to facilitate better understanding of the company's promotion of sustainable development: (1) Attach importance to the inheritance of employees' experience and talent development, set up an employee training system, and retain the required professional talents by issuing employee stock warrants and providing good welfare policies. (2) To support environmental protection, the Company requires its employees to use electronic files instead of paper as much as possible, and to reduce the amount of paper year by year.				

Climate-Related Information for Listed Companies

Implementation of Climate-Related Information

Item	Implementation Status
1.Explanation of the Board and Management's Oversight and Governance of Climate-Related Risks and Opportunities.	The board of directors is the highest-level decision-making center for sustainable development within the company. It is responsible for reviewing and making major decisions on the governance and management framework for climate change. By overseeing the effective operation of the climate change risk management mechanism, the board ensures that the company can effectively respond to the challenges of climate change. The board also makes final decisions on organizational adjustments related to climate change risks and opportunities, long-term carbon reduction targets, annual budgets, plans, and major capital expenditures.
2.Explanation of How Identified Climate Risks and Opportunities Affect the Company's Business, Strategy, and Finances (Short-term, Medium-term, Long-term)	Three Major Risks and Three Major Opportunities, All with Long-Term Impacts: 1.Transition Risks: (1) Replacing Existing Products and Services with Low-Carbon Products: As the importance of climate change issues grows, customers will demand higher energy-saving and low-carbon benefits from products in the future. Therefore, greater emphasis must be placed on the green transition of products during the design stages of end-device applications and server-side architecture. Failure to meet low-carbon market specifications will result in revenue growth falling short of expectations. (2) Carbon Pricing Mechanism: Since more than half of the company's products are exported to China, if the company becomes a key greenhouse gas emitter, future carbon emissions exceeding control values will require additional quota purchases. This could lead to an annual increase in carbon credit prices, thereby increasing the company's operating costs. (3) Enhanced Emission Reporting Obligations: The published "Sustainable Development Roadmap for Listed Companies" requires the completion of consolidated greenhouse gas inventories and assurance by 2027/2029. By 2029, under the S2 "Climate-Related Disclosure" regulation, Scope 3 greenhouse gas emissions must be disclosed. Failure to complete this within the stipulated timeframe will result in regulatory non-compliance risks, leading to fines and increased operating expenses. 2.Opportunities: (1) Development and/or Expansion of Low-Carbon Products and Services: Low-carbon products will become the core

	concept of future product design. Optimizing server-side architecture design and application performance to reduce the usage and energy consumption of servers and network equipment will further meet customer and market demands, creating more business opportunities and increasing revenue. (2) Entering New Markets: To provide customers or consumers with more sustainable choices, collaboration with major chip manufacturers/brand partners and academic institutions will strengthen the company's product lines and technologies. Evaluating opportunities to expand new product portfolios will open up more application market opportunities and overall competitiveness, creating stronger brand value. (3) Use of Low-Carbon Energy: With limited fossil fuel resources, low-carbon energy will inevitably gradually replace them as the primary energy source. If the possibility of introducing renewable energy usage can be evaluated in the future, it will likely reduce resource consumption and environmental impact, meeting stakeholders' expectations for sustainable operations.
3.Explanation of the Financial Impact of Extreme Climate Events and Transition Actions.	Risks: 1.Replacing existing products and services with low-carbon products. If the low-carbon market specifications are not met, revenue growth will fall short of expectations. 2.Carbon pricing mechanism. The imposition of carbon fees or carbon tariffs will increase the company's operating costs. 3.Enhanced emission reporting obligations. The manpower and internal training required for greenhouse gas inventory will increase the company's labor costs. Opportunities: 1.Development and/or expansion of low-carbon products and services. The design and technological development of low-carbon products will increase R&D costs. 2.Entering new markets: Expanding the scope of business will bring more revenue to the company. 3.Use of low-carbon energy. The reduction in greenhouse gas emissions from the introduction of renewable energy will help reduce related carbon fee expenditures.
4.Explanation of How the Processes for Identifying, Assessing, and Managing Climate Risks are Integrated into the Overall Risk Management System.	To address the challenges brought by climate change, our company follows the TCFD guidelines. Through climate issue inventory and materiality analysis, we comprehensively identify climate-related risks and opportunities and establish climate risk management procedures. Future plans include integrating these procedures into the overall risk management system. The Sustainable Development Task Force, consisting of three working groups (Social, Environmental, and

	Economic), including departments such as the General Manager's Office, Management Department, Marketing Department, Production and Quality Control Department, and R&D Center, evaluates the expected impact period, likelihood, and severity of various risk and opportunity issues within their business scope. By producing a 'Climate Risk and Opportunity Materiality Matrix,' the company understands significant future climate-related issues and analyzes their impact on operations and finances to formulate response measures. Future plans include regularly reviewing climate-related issues, conducting significance surveys of risks and opportunities, continuously tracking and understanding their scale, scope, and financial impact, and monitoring the implementation and achievement of response measures and targets
5.If scenario analysis is used to assess resilience to climate change risks, an explanation of the scenarios, parameters, assumptions, analysis factors, and key financial impacts used should be provided.	None.
6.If there are transition plans to manage climate-related risks, an explanation of the plan content, and the indicators and targets used to identify and manage physical and transition risks should be provided.	None.
7.If internal carbon pricing is used as a planning tool, an explanation of the basis for price setting should be provided. None.	None.
8.If climate-related targets are set, an explanation of the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress towards achieving the targets should be provided. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, an explanation of the source and quantity of the offsets or RECs used should be provided. None.	None.
9.Explanation of the greenhouse gas inventory and assurance	To be filled in 1-1 Greenhouse Gas Inventory and Assurance Situation for the Last Two Years

situation, reduction targets, strategies, and specific action plans.	1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

1-1 Greenhouse Gas Inventory and Assurance Situation for the Last Two Years

1-1-1 Greenhouse Gas Inventory Information

Explanation of the Greenhouse Gas Emissions (in metric tons of CO2e), Intensity (in metric tons of CO2e per million dollars), and Data Coverage for the Last Two Years.

Direct (Scope 1) Greenhouse Gases	Emissions	2.983 metric tons of CO_2e
	Data Boundary	Parent Company：C-Media Electronics Inc. Subsidiary：C-Media Cultural Creative Technology Inc.、Global Good Music Multimedia Co.,Ltd.、C-Media Investments Limi、Good Music Cultural Creative Technology Inc.(Note5)
	Assurance Status	Not Certain” or “Uncertain
Energy Indirect (Scope 2) Greenhouse Gases	Inventory Status	Inventory Completed” or “Checked
	Emissions	146.065 metric tons of CO_2e
	Data Boundary	Parent Company：C-Media Electronics Inc. Subsidiary：C-Media Cultural Creative Technology Inc.、Global Good Music Multimedia Co.,Ltd. 、C-Media Investments Limi、Good Music Cultural Creative Technology Inc.(Note5)
	Assurance Status	Not Certain” or “Uncertain
Other Indirect (Scope 3) Greenhouse Gases	Inventory Status	Not Checked” or “Not Inspected
	Reasons for Not Conducting an Inventory	No Statistical Data Available
Greenhouse Gas Emission Intensity	Greenhouse Gas Emission Intensity	0.2973 metric tons of CO_2e/ Million Dollars in Revenue
	Data Range	Scope 1 and 2

Note 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the company), energy indirect emissions (Scope 2, i.e., indirect greenhouse gas emissions from imported electricity, heat, or steam), and other

indirect emissions (Scope 3, i.e., emissions resulting from company activities, not classified as energy indirect emissions, but from sources owned or controlled by other companies).

Note 2: The scope of data coverage for direct emissions and energy indirect emissions should be handled according to the schedule specified in Article 10, Paragraph 2 of these guidelines. Information on other indirect emissions may be disclosed voluntarily.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions can be calculated per unit of product/service or revenue, but at least the data calculated based on revenue (in million New Taiwan Dollars) should be stated.

Note5: Good Music Cultural Creative Technology Inc.since the company is not a subsidiary of the Group from March 20, 2025, the scope of the greenhouse gas inventory for 2025 only includes the company's data up to the date of disposal (or the benchmark date).

1-1-2 Greenhouse Gas Assurance Information

Explanation of the assurance status for the most recent two years up to the date of the annual report publication, including the scope of assurance, assurance institution, assurance standards, and assurance opinions.：
In accordance with the ‘Sustainable Development Roadmap for Listed Companies’ published in March 2022, regarding the information reporting and disclosure requirements for greenhouse gases of listed companies, our company should disclose the results of the greenhouse gas inventory assurance by 2028.

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

Specify the baseline year for greenhouse gas reduction and its data, reduction targets, strategies, specific action plans, and the achievement of reduction targets.

Energy Management	1.Replace traditional fluorescent lights with LED lighting. 2.Control office air conditioning, independent air supply units, and monitor the temperature of the computer room.
Water Resource Management	1.Remind colleagues to turn off the faucet tightly after use. 2.Install water-saving devices on faucets. 3.Choose drought-resistant, moisture-tolerant plants that can adapt to various soil types to reduce water usage and soil load.
Waste Management	1.Carefully select qualified waste disposal and recycling vendors to ensure that waste is properly handled or reused in accordance with regulatory requirements, taking responsibility for supervising waste management. 2.Continuously promote document digitization to reduce paper usage. 3.Comply with building policies to effectively implement waste recycling management and resource classification, with professional personnel responsible for waste handling and classification.

6.Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons：

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
1.Establishment of ethical corporate management policies and programs (1)Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	V		(1)The Board of Directors has approved and adopted integrity-related policies and regulations, including the Integrity Management Policy, Integrity Management Code of Conduct, and Integrity Management Operating Procedures and Guidelines, all of which are disclosed on the Company's website for reference and compliance by directors, managers, and all employees. The Company further requires all incoming directors to sign a Statement of Commitment to Principles of Integrity upon assuming office, thereby demonstrating the Board of Directors' active commitment to implementing the Company's integrity management policy.	None.
(2)Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?	V		(2)The Company has formulated various regulations, including the "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Corporate Management and Guidelines for Conduct," the "Code of Ethical Conduct," and the "Whistleblowing System Management Procedures," establishing a robust assessment mechanism and prevention scheme for unethical conduct risks. Our internal measures fully align with the preventive actions outlined in the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," covering anti-bribery and the prohibition of improper benefits. Furthermore, the Company regularly analyzes and evaluates business activities with higher risks of unethical conduct within its operations to continuously strengthen the effectiveness of our preventive measures.	None.
(3)Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	V		(3)The Company clearly specifies operational procedures, guidelines, and a well-defined disciplinary and appeal system for handling violations in the prevention programs against dishonest behavior. The compliance situation is checked by the internal audit unit. The company also reviews the measures when necessary.	None.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
2. Ethical Management Practice (1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	V		(1)Prior to entering into contracts with business partners, the Company conducts assessments of their integrity records and incorporates explicit ethical conduct clauses into the agreements. Currently, 100% of our distributor contracts include ethical management commitments. Suppliers are also managed in accordance with the Company's relevant regulations to collectively fulfill the commitment to ethical corporate management.	None.
(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	V		(2)The Company's Management Center is responsible for promoting ethical corporate management, collaborating with relevant departments to formulate and oversee the implementation of integrity policies and prevention schemes. The Center reports the implementation status to the Board of Directors regularly (at least once a year). Furthermore, the Internal Audit Unit independently oversees auditing matters to ensure the effective implementation of the Company's ethical management philosophy. The most recent report was submitted to the Board of Directors on November 6, 2025.	None.
(3)Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		(3)The Company's code of integrity management, operating procedures and behavior guidelines for integrity management, codes of ethical conduct, and codes of employee conduct have covered policies to prevent conflicts of interest and communication channels for directors, managers and all employees to follow.	None.
(4)Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	V		(4)The Company has established accounting systems, internal control systems, and internal auditing systems in accordance with various regulations. The auditors, based on the result of assessment of the risk of involvement in unethical conduct, devise relevant audit plans to examine the compliance with the prevention programs against unethical conducts, and report to the board of directors on a regular basis.	None.
(5) Does the company provide internal and external ethical corporate management training programs on a regular basis?	V		(5)The Company has established a code of integrity management, integrity management operating procedures and behavior	None.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			guidelines, a code of ethics and conduct, a code of conduct for all employees, and internal (outside) personnel reporting unlawful and unethical behaviors and other relevant measures, which are published on the Realtek corporate website to provide information for directors, employees, and stakeholders. In addition, the Company continues to carry out relevant education and training on integrity management and ethical behavior for employees and supervisors. The contents include the Company's integrity management policies, employee code of ethical conduct, and channels for reporting unethical behaviors, etc., so as to promote the integrity management philosophy and ensure it is implemented in daily work. Implementation status for 2025: Conducted "Corporate Social Responsibility" and "Code of Ethical Management" training programs for new employees. A total of 13 participants completed the training, accounting for a total of 13 training hours.	
3. Implementation of Complaint Procedures (1) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers?	V		(1)The Company has established the "Whistleblowing System Management Procedures," setting up accessible reporting channels and designating a dedicated department to handle reports, thereby ensuring a robust mechanism for the prevention and investigation of misconduct.	None.
(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	V		(2)The Company's code of integrity management,operating procedures and behavior guidelines for integrity management, and measures to report illegal or unethical behavior have covered standard operating procedures, follow-up measures to be taken after the investigation is completed, and related confidentiality measures for reported cases.	None.
(3) Has the company adopted proper measures to protect whistle-blowers from retaliation for filing complaints?	V		(3)The Company takes necessary protective measures for whistleblowers and commits that no individual will face unfair treatment or retaliation for reporting misconduct. In 2025, there were zero cases reported by external parties and zero cases reported directly by employees; no incidents involving dishonest	None.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			behavior were recorded.	
4. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		The Company's regulations, including the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Corporate Management and Guidelines for Conduct," along with the implementation and operational status of our integrity policies, are fully disclosed on the corporate website and the Market Observation Post System (MOPS) to fulfill our commitment to information transparency.	None.
5. If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviations between the principles and their implementation： The Company has established various regulations related to ethical management, including the "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Corporate Management and Guidelines for Conduct," the "Code of Ethical Conduct," the "Employee Code of Conduct," and the "Whistleblowing System Management Procedures." The Company's actual operations are fully consistent with these established regulations, with no deviations.				
6. Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies (e.g., the company's reviewing and amending of its ethical corporate management best practice principles): The Company complies with related laws and regulations including Company Act, Securities and Exchange Act, Business Entity Accounting Act, etc. to implement ethical corporate management.				

7.Other important information to facilitate a better understanding of the state of the company's implementation of corporate governance may also be disclosed:

Continuing education/training of directors in 2025:

Title	Name	Date of training	Institution of training	Name of the training sessions	Hours of training
Chairman	Cheng, Chi-Chen	2025.11.03	Securities and Futures Institute	AI Development, Application, and Emerging Legal Issues	3
Independent Director	Hsu, Johntie	2025.11.03	Securities and Futures Institute	AI Development, Application, and Emerging Legal Issues	3

Continuing education/training of managerial officers and internal auditor in 2025：

Title	Name	Date of training	Institution of training	Name of the training sessions	Hours of training
Chief Strategy Officer/ President (Note 1)	Cheng, Chi-Chen	2025.11.03	Securities and Futures Institute	AI Development, Application, and Emerging Legal Issues	3
President/Sales Officer (2025.05.08 appointed)	Lee, Chien-Jung	2025.03.21-2025.04.18	Seter Knowledge Co., Ltd.	Improving Decision-Making Success Rate and Building Competitive Advantage	6
		2025.05.27-2025.05.28	Securities and Futures Institute	The 12-hour practical training course for newly appointed directors and supervisors (including independent directors) and corporate governance executives.	12
Corporate Governance officer (2025.05.08 appointed)	Chen, Shih- Chi	2025.05.27-2025.05.28	Securities and Futures Institute	The 12-hour practical training course for newly appointed directors and supervisors (including independent directors) and corporate governance executives.	12
		2025.07.18	Taiwan Corporate Goverance Association	Corporate Governance Supervisor Compliance Work Practice	3
		2025.07.25	Taiwan Corporate Goverance Association	Board Meetings: Common Board Meeting Mistakes for Listed Companies	3
		2025.07.29	Taipei Exchange	114th Annual Equity Presentation Meeting for Insiders of Emerging Stock Market Companies	3
Controller	Lee, Ting-Yi	2025.09.16	China Productivity Center	AI Financial Strategy Workshop: Applications of ChatGPT in Finance	6
		2025.10.13-2025.10.22	Accounting Research and Development Foundation	Continued Education Class for Initially Appointed Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges	30
Internal Auditor	Chiu, Bao-Lan	2025.10.07	Internal Audit Association	Analysis of the investment cycle and R&D cycle from an operational perspective.	6
		2025.10.17	Accounting Research and Development Foundation	Sustainable Management	6

Note 1: Hold a position in a subsidiary company- C-Media Cultural Creative Technology Inc.

8. Internal Control Status：

8.1 Statement of internal control
(https://mopsov.twse.com.tw/nas/cont06/c6237114011150313.pdf)

8.2 The Company was not required to commission an independent auditor to audit its internal control system.

9. Major resolutions of the shareholders' meeting and the board meetings from last year to the date of the annual report printed:

9.1 Major resolutions of 2025 shareholders' meeting and the implementation situation：

Date	Resolutions of shareholders' meeting	Implementation situation
2025.06.18	Ratification Items (1) 2024 business report and annual financial statements (2) 2024 deficit compensation statement	(1) Approved. (2) Approved.
	Discussion Items (1) Discussion of amendments to the Company's "Articles of Association" (2) Discussion to approve the lifting of non-competition restrictions for the directors and their representatives (3) The Company's private placement of common shares by installments	(1) Approved and obtained the approval letter for registration change: 2025.08.25. (2) Approved. (3) Approved and voided by the Board on 2026.03.12.

9.2 Major Resolutions of Board Meetings:

Date	Summary of major resolutions	Resolution results
2025.03.06 The 4th in the 12th term	1. Confirmed FY2024 financial statements and business report. 2. Approved FY2024 deficit compensation and cash dividends. 3. Adopted 2025 business plan and budget. 4. Adopted the Internal Control Statement. 5. Ratified 2025 external auditors' appointment and independence assessment. 6. Authorized disposal of HIM International Music Inc. shares by subsidiary C-Media Cultural Creative Technology Inc. 7. Approved revisions to Internal Control Systems for the Company and subsidiaries. 8. Ratified change of Accounting Officer. 9. Ratified dismissal of manager. 10.Ratified back pay for managers per Labor Standards Act. Except for Chien, I-Kuang who is managerial officers and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion. 11.Authorized change of custodian for endorsement/guarantee seals. 12.Resolved to convene the 2025 AGM (including time, venue, agenda, and acceptance of shareholder nominations/proposals) and authorized the exercise of voting rights by electronic means.	Approved by all attending directors
2025.05.08 The 5th in the 12th term	1. Confirmed 2025 Q1 consolidated financial reports. 2. Adopted amendments to the Articles of Incorporation. 3. Authorized release of non-compete restrictions for directors. Except for Cheng, Chi-Chen, Yang, Kun-Cheng and Wang, Po-Chih who also serve as other companies and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion. 4. Resolved to revoke the 2024 private placement proposal. 5. Adopted amendments to the Company’s Internal Control System. 6. Accepted the resignation of the General Manager. Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion. 7. Ratified the appointment of the General Manager. 8. Ratified changes of key executives and their job functions. Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion. 9. Adopted the definition of "Entry-level Employees." 10.Authorized change of custodian for endorsement/guarantee seals. 11.Authorized private placement of common shares in installments. 12.Resolved updates to the 2025 AGM agenda.	Approved by all attending directors
2025.06.27 The 6th in the 12th term	1. Ratified change of Finance/Accounting Officer for subsidiary C-Media Cultural Creative Technology Inc. 2. Authorized the Company’s proposed application for comprehensive financing facilities. 3. Authorized the Company’s proposed application for credit line facilities. 4. Authorized the proposed application for comprehensive financing facilities by the subsidiary, C-Media Cultural Creative Technology Inc. 5. Adopted amendments to subsidiary's Internal Control System.	Approved by all attending directors

2025.08.07 The 7th in the 12th term	1.Ratified retirement/severance pay for directors serving as employees. Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion. 2.Ratified hiring directors as unpaid consultants and related expenses. Except for Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion. 3.Ratified back pay for managers per Labor Standards Act. 4.Confirmed 2025 Q2 consolidated financial reports. 5.Authorized contracts involving directors' self-interest. Except for Cheng, Chi-Chen, Chien, I-Kuang, Yang, Kun-Cheng who are the parties involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion. 6.Authorized subsidiary's loan application to Yuanta Bank. 7.Adopted the proposed amendments to the Internal Control Systems of the Company and its subsidiaries. 8.Adopted operational direction adjustments and organizational restructuring. 9.Ratified 2025 H1 performance bonuses for managers. Except for Cheng, Chi-Chen who is the person involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.	Approved by all attending directors
2025.11.06 The 8th in the 12th term	1.Confirmed the Company's 2025 Q3 consolidated financial reports and financial statements. 2.Authorized the Company's proposed application for a loan facility from Taishin International Bank. 3.Authorized the proposed application for loan facilities from Taiwan Shin Kong Commercial Bank and Taipei Fubon Bank by the subsidiary, C-Media Cultural Creative Technology Inc. 4.Adopted the 2026 Internal Audit Plan for the Company and its subsidiaries. 5.Adopted the proposed amendments to the Internal Control Systems of the Company and its subsidiaries. 6.Ratified the appointment of the corporate representative for the subsidiary, C-Media Cultural Creative Technology Inc. Except for Cheng, Chi-Chen who is the person involved and shall not participate in voting on the proposal, the rest of directors unanimously approved this motion.	Approved by all attending directors

10.Directors' objections against the important resolution of board meetings from last year to the date of the annual report printed: None.

11. Intellectual Property Management and Implementation Status:

●Intellectual Property Management Plan

Technological innovation and R&D are the foundation of the Company's core competitiveness. To achieve sustainable operations, the Company has established an intellectual property management plan aligned with its business objectives to strengthen competitive advantages, enhance corporate profitability, and ensure sustainable development.

(1) Patent Management Measures

A.Before any patent proposal proceeds with the official application process, a patent proposal review procedure is conducted, including prior art search, assessment of patentability requirements, and evaluation of technical and commercial value. Patent applications in relevant jurisdictions are filed based on the evaluation results.

B.During the patent application process, the Company will diligently respond to official examination opinions in order to secure patent rights.

C.Meetings are held periodically to review the utilization status of granted patents and their relevance to products, so as to assess the necessity of continued maintenance.

D.A corporate patent database has been established to provide R&D personnel with references for search, technical analysis, and R&D direction, thereby reducing redundant development and enhancing the utilization of the Company's patent assets.

E.Contracts require suppliers to warrant that the technologies or products provided do not infringe any third-party rights.

(2) Trademark Management Measures

A.In view of the Company’s future development plans, applications for new trademark registrations are filed in advance.

B.The utilization status of registered trademarks is reviewed periodically to assess the necessity of continued maintenance.

C.A corporate trademark database has been established to enable business and product planning personnel to effectively utilize trademarks, thereby enhancing the value of trademark usage.

(3) Trade Secret Management Measures

The following are stipulated in the Employee Work Rules and employment contracts:

A. Employees shall comply with confidentiality obligations and shall not disclose any information related to the Company’s personnel or business operations.

B. During employment and after termination thereof, employees shall not, by any means, cause any third party to access, possess, or become aware of any of the Company’s trade secrets, nor shall they use or enable any third party to use such trade secrets in any manner.

C. Unless prior written authorization is obtained from a former employer or other intellectual property rights holder, employees shall not use or reference any intellectual property rights exclusively owned by such former employer or rights holder.

D. If an employee’s conduct causes damage to the interests of the Company or any third party, the employee shall be liable for damages and any related legal responsibilities.

●Implementation Status

The Company reports matters related to intellectual property to the Board of Directors at least once a year. The most recent report was submitted on March 12, 2026.

(1) The Company has been committed to its intellectual property management plan. The primary implementation status in recent years is as follows:

A.The “Intellectual Property Management Regulations” have been established and implemented, providing clear guidelines on intellectual property policies and the acquisition, protection, maintenance, and utilization of intellectual property rights.

B.The “Patent Application Regulations” have been established and implemented. Patent proposals are subject to a review process, and appropriate incentives are provided to proposers based on the review results.

C.A patent database has been established.

D.A trademark database has been established.

E.The “Patent Application Regulations” have been amended to increase incentives for patent proposals, in order to encourage employees’ technological innovation and R&D.

F.The implementation status in 2025 is as follows:

(a) Two patents were obtained in Taiwan and one patent in China.

(b) A patent maintenance evaluation meeting was convened to assess a total of 30 patents, of which 27 were maintained and 3 were abandoned.

(c) The patent database was maintained.

(d) The trademark database was maintained.

(e) Non-disclosure agreements were executed or confidentiality clauses were incorporated into contracts when collaborating with vendors.

(f) During contract review, suppliers were required to warrant that the technologies or products they provide do not infringe any third-party rights.

(g) A total of 13 new employees executed confidentiality agreements.

(h) Audits were conducted in accordance with the Intellectual Property Management Regulations under the internal control system, and no material deficiencies were identified.

(2) The current status and achievements of the Company’s intellectual property rights are as follows:

A.Patents: As of the end of 2025, a total of 41 patents remain in force, including 18 in Taiwan, 8 in

China, and 15 in the United States.

B.Trademarks: As of the end of 2025, a total of 51 trademarks remain in force, including 22 in Taiwan, 18 in China, 7 in the United States, 2 in Hong Kong, 1 in the European Union, and 1 in Japan.

IV. Information on CPA (External Auditor) Professional Fees

1.Information on CPA (External Auditor) Professional Fees

Unit: NT$ Thousands

Name of accounting firm	Names of CPAs	Period covered by the CPA audit	Audit fees	Non-audit fees	Total	Remarks
Pricewaterhouse Coopers, Taiwan	Chen, Hsien-Cheng	2025.1.1~2025.12.31	2,690	1,550	4,240	Note
	Lin, Se-Kai	2025.1.1~2025.12.31				

Note:Please describe in detail the content of non-audit fee services:：mainly related to the tax compliance service、salary information checks for full-time employees who are not in managerial positions, and investment project consulting services, etc.

2. Replaced the audit firm and the audit fee paid to the new audit firm was less than the payment of previous year, the amount so reduced of the audit fee, percentage and causes of reduction should be disclosed: Not applicable.

3. Audit fee reduced not less than 10% compared to previous year：Not applicable.

V. Information on Replacement of CPAs

None.

VI. If the Company's Chairman, President, Managers in charge of finance or accounting operations held positions within the auditor's firm or its affiliates during last year, the name, title, and period of holding positions should be disclosed

None.

VII. Share transfer or share pledge of Directors, Officers and major shareholders holding more than 10% shares from last year to the date of the annual report printed.

1.Changes in Shareholding of Directors, Managerial Officers, and Major Shareholders：

(1) Share transfer：(https://mops.twse.com.tw/mops/#/web/query6_1)

(2) share pledge：(https://mopsov.twse.com.tw/mops/web/STAMAK03_1)

2. Information on stock transfer or Information on pledge of shares to related parties: None.

VIII. Relationships among the Top 10 Shareholders

Relationships among the Top 10 Shareholders

April 28, 2026

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangements		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remarks
	Shares	%	Shares	%	Shares	%	Name of entity or individual	Relationship	
Cheng, Chi-Chen	5,434,783	6.824	514,654	0.646	0	0	Tsai, Feng-Hsia	Spouse	-
Hung-Wei Venture Capital Co., Ltd.	2,274,875	2.856	Not applicable				Realtek Semiconductor Corp.	Parent company of Hung-Wei Venture Capital Co., Ltd.	-
Representative: Yen, Po-Len	0	0	Unable to obtain data						-
Chien, I-Kuang	1,658,709	2.083	0	0	0	0	-	-	-
Realtek Semiconductor Corp.	1,278,501	1.605	Not applicable				Hung-Wei Venture Capital Co., Ltd.	Subsidiary of Realtek Semiconductor Corp.	-
Representative: Chiu, Sun-Chien	0	0	Unable to obtain data						-
Chen, Hung-Lin	1,003,000	1.259	Unable to obtain data						-
Lin, Pei-Lin	737,952	0.927	57,000	0.072	0	0	-	-	-
Yuanta Securities Co., Ltd.	718,304	0.902	Not applicable				-	-	-
Tsai, Feng-Hsia	514,654	0.646	5,434,783	6.824	0	0	Cheng, Chi-Chen	Spouse	-
Wang, Nan-Jie	435,000	0.546	0	0	0	0	-	-	-
Lin, Shi-Yu	398,000	0.500	Not applicable				-	-	-

IX. The consolidated shareholdings and percentage of investments held by the Company, Directors, Officers, and the companies controlled directly or indirectly by the Company

Total Ownership of Shares in Investee Enterprises

April 30, 2026 / Unit: Shares; %

Investee enterprise (Note 1)	Investment by the Company		Investment by the Directors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
C-Media Investments Ltd.	5,300,000	100.00%	0	0%	5,300,000	100.00%
C-Media Cultural Creative Technology Inc.	94,800,000	100.00%	0	0%	94,800,000	100.00%

Note 1: This refers to investee enterprises in which the Company makes long-term investment calculated according to the equity method.

Three. Capital Raising

I. Capital and Shares

1. Sources of Capital

1.1 Type of stock

April 28, 2026/ Unit: Shares

Type of stock	Authorized Capital			Remarks
	Outstanding shares (Note1)	Unissued shares	Total	
Common stock	79,645,371	120,354,629	200,000,000	

1.2 Source of Capital

Month/year	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares (thousand shares)	Amount (NT$ thousands)	Shares (thousand shares)	Amount (NT$ thousands)	Sources of capital	Capital paid in by assets other than cash	Other
9/2024	10	200,000	2,000,000	79,645	796,454	Capital increase of employee restricted stocks	None	Note 1

Note 1：The capitalization was approved by Ministry of Economic Affairs on September 6, 2024 with an approval letter of No. 11330151380

1.3 Information Relating to the Shelf Registration System：None.

2. List of Major Shareholders

April 28, 2026

Shares / Names of major shareholders	Shareholding (shares)	Shareholding (%)
Cheng, Chi-Chen	5,434,783	6.824
Hung-Wei Venture Capital Co., Ltd.	2,274,875	2.856
Chien, I-Kuang	1,658,709	2.083
Realtek Semiconductor Corp.	1,278,501	1.605
Chen, Hung-Lin	1,003,000	1.259
Lin, Pei-Lin	737,952	0.927
Yuanta Securities Co., Ltd.	718,304	0.902
Tsai, Feng-Hsia	514,654	0.646
Wang, Nan-Jie	435,000	0.546
Lin, Shi-Yu	398,000	0.500

3. Dividend Policy and Status of Execution

3.1 Dividend Policy under the Articles of incorporation

If the Company has any profit in the year (the so-called profit refers to the profit before tax minus the profit before distribution of employees' remuneration and directors' remuneration), if there is still a balance after deducting the accumulated loss, the employees' remuneration of no less than 1% and the directors' remuneration of no more than 1% shall be appropriated.

The aforementioned employees' remuneration can be paid in the form of stock or cash, and may be paid to employees of subordinate companies who meet certain criteria. The said criteria shall be set by the board meeting. The remuneration of the directors referred to in the preceding paragraph may only be paid in cash.

At least ten percent of the total employee remuneration shall be distributed to non-executive employees.

The preceding three paragraphs shall be resolved by the board meeting and reported to the shareholders' meeting.

If there is net profit after tax for the current period in the Company's annual final accounts, the accumulated loss shall be made up first, and then 10% shall be set aside as the statutory reserve according to law; however, this restriction shall not apply when the accumulated statutory reserve has reached the total paid-in capital of the Company. A special reserve shall then be allocated or reversed in accordance with laws and regulations or requirements of the competent authority. For the remaining surplus, together with the undistributed surplus at the beginning of the period, the board of directors shall prepare a proposal for surplus distribution. If the distribution is to be made via issuing new shares, the proposal shall be submitted to the shareholders' meeting for resolution before the distribution.

In accordance with paragraph 5 of Article 240 of the Company Act, the Company authorizes the board meeting to distribute all or part of the dividends and bonuses or the statutory reserve and capital reserve as prescribed in paragraph 1 of Article 241 of the Company Act in cash, with the presence of more than two-thirds of the directors and a resolution of more than half of the directors present, and the resolution shall be reported to the shareholders' meeting.

The dividend policy of the Company is to allocate no less than 1% of the distributable surplus as dividends to shareholders each year in accordance with the Company's current and future development plans, while considering the investment environment, capital demand, domestic and foreign competition, and taking into account the interests of shareholders. However, when the cumulative distributable surplus is less than 10% of the paid-in capital, the dividend may not be distributed. Dividends and bonuses may be distributed to shareholders in cash or stock. If cash dividends and stock dividends are distributed at the same time, the proportion of cash dividends shall be 10% to 90%, and the rest shall be distributed as stock dividends

3.2 Implementation Status:

On March 12, 2026, the Board of Directors resolved to distribute cash dividends of NT$0.1 per share, which will be processed in accordance with the relevant regulations after the resolution of the Annual Meeting of Shareholders on June 26, 2026.

4. Impact to business performance and EPS resulting from stock dividend distribution:

Not Applicable.

5. Employees' Compensation and Remuneration to Directors

5.1 Employees' Compensation and Remuneration to Directors as Stated in the Articles of incorporation:

If the Company has any profit in the year (the so-called profit refers to the profit before tax minus the profit before distribution of employees' remuneration and directors' remuneration), if there is still a balance after deducting the accumulated loss, the employees' remuneration of no less than 1% and the directors' remuneration of no more than 1% shall be appropriated.

The aforementioned employees' remuneration can be paid in the form of stock or cash, and may be paid to employees of subordinate companies who meet certain criteria. The said criteria shall be set by the board meeting. The remuneration of the directors referred to in the preceding paragraph may only be paid in cash.

The preceding two paragraphs shall be resolved by the board meeting and reported to the shareholders' meeting.

5.2 Accounting for Employee Compensation and Remuneration to Directors

The Company accrued employees' compensation and remuneration to directors based on a percentage of profit as stated in the Articles of Association. If the accrued amounts differ from the actual amounts, the Company will recognize the change as an adjustment to income of next year.

5.3 Accounting for Employee Compensation and Remuneration to Directors

(1)The amount of employees' compensation and directors' remuneration distributed by cash or stock：None

(2)The ratio of employees' stock compensation divided by the total of income after tax and employees' compensation: None.

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

There is no difference between the actual distribution and the recognized employee's compensation and directors' remuneration.

6. Status of Treasury Stocks: None.

II. Issuance of Corporate Bonds

None.

III. Preferred Shares

None.

IV. Global Depositary Receipts (GDR)

None.

V. Status of Employee Stock Warrants, Status of Employee Restricted Stocks

1. Employee Share Subscription Warrants

April 30, 2026

Type of employee share subscription warrants	The 8th of employee share subscription warrants (Note 3)
Effective registration date and total number of units	2024.07.15 1,000,000
Issue (handling) date	(Note 3)
Number of units issued	(Note 3)
Number of units still available for issuance	1,000,000
Ratio of the number of issued subscribable shares to the total number of issued shares (Note 2)	1.26%
Duration	(Note 3)
Exercise method	Issuance of new shares.
Vesting period and percentage (%)	Two years after the employee stock option was issued, 50% of the option can be traded.
	Three years after the employee stock option was issued, 75% of the option can be traded.
	Four years after the employee stock option was issued, 100% of the option can be traded.
Number of shares subscribed through exercise of the warrants	(Note 3)
Amount of the shares subscribed through exercise of the warrants (NT$)	(Note 3)
Number of unexercised shares	(Note 3)
Subscription price per share of the unexercised shares (Note 1)	(Note 3)
Ratio of the number of unexercised shares to the total number of issued shares (%)(Note 2)	(Note 3)
The effect on shareholders' equity	The stock options are exercisable in proportions after 2 years, and the possible dilution ratio to the original shareholders' shares is gradually diluted, so the dilution effect is still limited.

Note 1: It is the subscription price upon calculation and adjustment in accordance with the issuance regulations.
Note 2: The ratios of the number of shares subscribed and the number of shares outstanding to the total number of shares issued was calculated based on the total number of 79,645,371shares issued as of April 30, 2026.
Note 3: The 8th of employee share subscription warrants has not been issued as of the date of the annual report printed.

2.Names and Acquisition and Subscription Status of Managerial Officers Who Have Acquired Employee Share Subscription Warrants and the Top Ten Employees (Ranked by the Number of Subscribable Shares) Who Have Acquired Share Subscription Warrants：

None.

3. Status of Employee Restricted Stock ：

None.

4.Names and Acquisition Status of Managerial Officers Who Have Acquired New Restricted Employee Shares and the Top Ten Employees (Ranked by the Number of Restricted Shares Acquired) Who Have Acquired New Restricted Employee Shares：

None.

VI. Status of Share Issuance for Mergers or Acquisition of Shares in Other Companies.

None.

VII. Execution Status of Capital Utilization Plan.

None.

Four. Operations Overview

I.Business Overview

1. Business Scope

1.1 Main business activities

The Company researches, produces and sells various products as follows：

(1) CC01080 Electronics Components Manufacturing.
(2) CE01030 Optical Instruments Manufacturing.
(3) CC01040 Lighting Equipment Manufacturing.
(4) F113050 Wholesale of Computers and Clerical Machinery Equipment.
(5) F119010 Wholesale of Electronic Materials.
(6) F213030 Retail Sale of Computers and Clerical Machinery Equipment.
(7) F219010 Retail Sale of Electronic Materials.
(8) F401010 International Trade.
(9) I301010 Information Software Services.
(10) I501010 Product Designing.
(11) CC01060 Wired Communication Mechanical Equipment Manufacturing.
(12) CC01070 Wireless Communication Mechanical Equipment Manufacturing.
(13) F113070 Wholesale of Telecommunication Apparatus.
(14) F401021 Restrained Telecom Radio Frequency Equipments and Materials Import.
(15) IZ99990 Other Industrial and Commercial Services.
(16) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

1.2 Percentage of Operating Revenue

Unit: NT$ thousands

Year / Category	2024		2025	
	Amount	%	Amount	%
Sales revenues	445,610	99.30%	499,519	99.67%
Service revenues	2,357	0.53%	993	0.20%
Royalty revenues	774	0.17%	679	0.13%
Total	448,741	100.00%	501,191	100.00%

1.3 Current Products

Category	Main Products
IC products	USB Audio,Audio DSP/Codec, BlueTooth/Wireless Audio and its related integrated circuit chips
Other service revenues	Licensing fees for sound effects, speech recognition assistance, noise reduction software and software customized fees.

1.4 Products under Development

(1)USB Audio, High Quality/Low Power/High Integration IC.
(2)I2S/HDA/Sound Wire codec.
(3)Software and hardware of Audio DSP, Sound Effect and Voice.
(4)Blue Tooth /Audio IC and Gaming Headset Solution.

2. Industry Overview

2.1 Industry Status & Trends and Product Development

(1)IC Industry Status

According to WSTS, Q4 2025 worldwide semiconductor revenue reached US$236.6 billion, an increase of 13.6% from the previous quarter (25Q3) and an increase of 37.1% from the same period in 2024 (24Q4); sales quantity reached 266.7 billion ICs, a 5.9% decrease from the previous quarter and an 8.8% growth from the same period in 2024; ASP was US$0.887, an increase of 20.6% from the previous quarter, and an increase of 26.1% from the same period in 2024.

Semiconductor revenue in the US reached US$77.2 billion in Q4 2025, a 15.1% growth on quarter and up 27.1% on-year. Revenue in Japan reached US$11.1 billion, a 2.3% decrease on-quarter and down 8.4% on-year. Revenue in Europe reached US$14.6 billion, a 3.7% growth on-quarter and up 17.0% on-year. Revenue in China reached US$63.9 billion, a 13.5% increase on-quarter and up 34.1% on-year. Sales in Asia Pacific (excluding China) reached US$69.9 billion, a 17.2% increase on-quarter and up 76.4% on-year.

2025 semiconductor revenue in the US totaled US$254.7 billion, a 30.5% growth from 2024. 2025 Revenue in Japan totaled US$44.5 billion, a 4.7% decline on-year. Revenue in Europe totaled US$54.5 billion, a 6.3% increase on-year. Revenue in China totaled US$217.1 billion, up 17.3% on-year. Revenue in Asia Pacific totaled US$220.9 billion, a 45.0% increase on-year. 2025 worldwide semiconductor revenue totaled US$791.7 billion, a year-to-year growth of 25.6%.

The TSIA survey showed that Q4 2025 Taiwan IC revenue as a whole (including design, manufacturing, packaging and testing) reached NT$1,764.6 billion (US$56.6B) (up 5.7% on-quarter and 18.1% increase on-year), with NT$354.0B in design (US$11.3B) (up 1.4% on-quarter and 6.1% increase on-year), NT$1,212.8B in manufacturing (US$38.9B) (up 6.6% on-quarter and 21.7% growth on-year, with NT$1,140.7B (US$36.6B) in foundry, 5.6% rise on-quarter and up 19.1% on year, and NT$72.1B (US$2.3B) in memory and other manufacturing, 27.4% increase on-quarter and up 84.9% on-year), NT$134.9B in packaging (US$4.3B) (7.7% rise on-quarter and up 21.5% on-year), and NT$62.9B in testing (US$2.0B) (7.9% increase on-quarter and up 19.1% on-year). Exchange rate NTD/USD is 31.2.

Major Indices of Taiwan IC Industry

NT$B	25Q1	25Q1 /24Q4	25Q1 /24Q1	25Q2	25Q2 /25Q1	25Q2 /24Q2	25Q3	25Q3 /25Q2	25Q3 /24Q3	25Q4	25Q4 /25Q3	25Q4 /24Q4	2025 (e)	25(e)/ 24	26Q1 (e)	26Q1(e) /25Q4	26Q1(e) /25Q1
Industry Revenue	1,488.8	-0.4%	27.6%	1,599.4	7.4%	25.9%	1,669.7	4.4%	20.6%	1,764.6	5.7%	18.1%	6,522.5	22.7%	1,806.3	2.4%	21.3%
IC Design	362.0	8.4%	20.6%	359.5	-0.7%	15.0%	349.0	-2.9%	7.2%	354.0	1.4%	6.1%	1,424.5	12.0%	360.0	1.7%	-0.6%
IC Manufacturing	968.3	-2.8%	34.6%	1,068.6	10.4%	32.4%	1,137.2	6.4%	26.8%	1,212.8	6.6%	21.7%	4,386.9	28.3%	1,256.7	3.6%	29.8%
Foundry	926.1	-3.3%	37.2%	1,021.9	10.3%	34.4%	1,080.6	5.7%	27.0%	1,140.7	5.6%	19.1%	4,169.3	28.5%	1,180.6	3.5%	27.5%
Memory & Other Manufacturing	42.2	8.2%	-5.0%	46.7	10.7%	0.2%	56.6	21.2%	23.9%	72.1	27.4%	84.9%	217.6	23.8%	76.1	5.5%	80.3%
IC Packaging	106.9	-3.7%	8.3%	115.5	8.0%	13.0%	125.2	8.4%	12.4%	134.9	7.7%	21.5%	482.5	14.0%	129.7	-3.9%	21.3%
IC Testing	51.6	-2.4%	6.3%	55.8	8.2%	15.3%	58.3	4.5%	15.4%	62.9	7.9%	19.1%	228.6	14.2%	59.9	-4.8%	16.2%
Product Revenue	404.2	8.4%	17.3%	406.2	0.5%	13.1%	405.6	-0.1%	9.2%	426.1	5.1%	14.3%	1,642.1	13.4%	436.1	2.3%	7.9%

2022-2026 (e) Taiwan IC Revenue

NT$B	2022	22/21	2023	23/22	2024	24/23	2025	25/24	2026 (e)	26 (e)/25
Industry Revenue	4,837.0	18.5%	4,342.8	-10.2%	5,315.1	22.4%	6,522.5	22.7%	7,715.0	18.3%
IC Design	1,232.0	1.4%	1,096.5	-11.0%	1,272.1	16.0%	1,424.5	12.0%	1,521.4	6.8%
IC Manufacturing	2,920.3	31.0%	2,662.6	-8.8%	3,419.5	28.4%	4,386.9	28.3%	5,433.9	23.9%
Foundry	2,684.7	38.3%	2,492.5	-7.2%	3,243.8	30.1%	4,169.3	28.5%	5,131.7	23.1%
Memory & Other Manufacturing	235.6	-18.2%	170.1	-27.8%	175.7	3.3%	217.6	23.8%	302.2	38.9%
IC Packaging	466.0	7.0%	393.1	-15.6%	423.3	7.7%	482.5	14.0%	516.3	7.0%
IC Testing	218.7	7.7%	190.6	-12.8%	200.2	5.0%	228.6	14.2%	243.4	6.5%
IC Product Revenue	1,467.6	-2.3%	1,266.6	-13.7%	1,447.8	14.3%	1,642.1	13.4%	1,823.6	11.1%
WW Revenue (US$B) & Growth(%)	574.1	3.3%	526.9	-8.2%	630.5	19.7%	791.7	25.6%	999.9	26.3%

(e): Estimate Source：TSIA, ISTI/ITRI (February 2026)

(2)IC Industry Trends and Product Development

According to ISTI/ITRI, Taiwan IC revenue in 2025 is expected to reach NT$6,522.5B (US$209.1B) (22.7% growth from 2024), with NT$1,424.5B in design (US$45.7B) (up 12.0%), NT$4,386.9B in manufacturing (US$140.6B) (28.3% increase, foundry NT$4,169.3B (US$133.6B), up 28.5%, memory and other manufacturing NT$217.6B (US$7.0B), up 23.8%), NT$482.5B in packaging (US$15.5B) (14.0% increase), and NT$228.6B in testing (US$7.3B) (14.2% increase). Exchange rate NTD/USD is 31.2.

2.2 Industrial Upstream, Midstream and Downstream Relationships

The relationship among the upper, middle and lower stream of the IC industry is shown in the table below, which can be roughly classified into IC design companies in the upper stream, IC wafer manufacturers in the middle stream, and IC packaging and testing factories in the lower stream.

Work distribution table of the upstream, midstream and downstream of the IC industry

Structure	**Procedure**	**Manufacturing process**
Upstream	Design	Logic design, circuit design, graphic design
Midstream	Manufacturing	Oxidation, standard of mask, etching, diffusion of impurities, ion implantation, chemical vapor deposition, metal sputtering, wafer inspection
Downstream	Packaging	Cutting, placing, wire bonding, molding
	Testing	Testing

2.3 Various development trends of the products

Since its inception, Cmedia has been dedicated to developing Audio IC chips for the PC market. With outstanding technical expertise and a diverse range of software functionalities, the company has successfully penetrated top-tier international motherboard brands, establishing itself as a market leader.

As the PC/NB and smartphone industries continue to evolve rapidly, and consumer demand for device ubiquity and convenience rises, USB has emerged as the most widely adopted standard interface. Additionally, due to space constraints in the PCB layouts of PCs, notebooks, and smartphones, the audio quality of built-in sound chips is inherently limited. This has driven a growing demand for high-quality audio experiences, leading to the expansion of the USB Audio market.

In the early days, audio processing primarily relied on computer CPUs. However, with advancements in semiconductor manufacturing technology, modern Digital Signal Processors (DSPs) have effectively replaced CPUs for audio processing. These DSPs not only provide faster and more efficient processing capabilities but also significantly reduce power consumption, enhancing device performance and battery life.

Furthermore, wireless audio technology has matured significantly. With continuous innovations in technology and improvements in battery life, the market has increasingly standardized Bluetooth as the dominant protocol, fueling the rapid development of wireless audio products.

Looking ahead, Cmedia will align with market trends, deepen its expertise in audio technology, and focus on the following key areas:

◆ AI and Digital Audio Integration

As AI audio processing technology advances, Audio ICs will feature more precise noise suppression, echo cancellation, voice recognition, and intelligent sound field optimization, further enhancing user experiences. AI algorithms are now widely applied in smart voice assistants (such as Alexa and Siri), significantly improving speech recognition accuracy and enabling devices to adapt to varying environmental noise conditions. Additionally, AI-driven spatial audio processing makes virtual surround sound more realistic, which is particularly beneficial for gaming, movies, and VR/AR applications.

◆ High-Resolution Audio and Hi-Res Music

High-resolution audio (Hi-Res Audio) has become a standard for the premium market, with increasing consumer demand for high-fidelity and lossless audio. As streaming music platforms such as Apple Music, Tidal, and Spotify HiFi begin supporting high-resolution music, consumer electronics brands are incorporating high-resolution DACs (Digital-to-Analog Converters) and higher Signal-to-Noise Ratio (SNR) Audio IC solutions to meet the demand for superior sound quality.

◆ Advancements in Wireless Audio Technology

The global wireless audio market is experiencing rapid growth, with continuous upgrades in Bluetooth and Wi-Fi audio technologies. This requires Audio ICs to support higher-quality wireless audio transmission and low-latency technologies such as LE Audio. The demand for Bluetooth True Wireless Stereo (TWS) earbuds continues to surge, driving the need for Audio ICs that integrate low-power DSP, Active Noise Cancellation (ANC), and spatial audio technologies to enhance the sound quality and user experience of wireless devices.

◆ Spatial Audio and 3D Sound Effects

Spatial audio is widely applied in gaming, VR/AR, music, and cinematic experiences, delivering a more immersive auditory experience. With advancements in Head-Related Transfer Function (HRTF) and Beamforming technologies, Audio ICs can provide more realistic 3D surround sound, making them particularly suitable for gaming headsets and VR devices, further enhancing immersive experiences.

Moving forward, Cmedia will continue investing in technological research and development, strengthening its innovation capabilities in AI, wireless audio, and high-resolution sound. The company remains committed to expanding its global market presence, delivering superior audio solutions to consumers worldwide, and solidifying its competitive edge to achieve long-term, sustainable growth.

2.4 Product competition situation

2.4.1 Market Competition Overview

The PC audio IC market has evolved into several categories: built-in HDA (High Definition Audio) chips, USB peripheral audio solutions, and wireless audio devices. Currently, the market competition is well-established, with a few major suppliers dominating the built-in audio chip sector, while the USB Audio IC market remains diverse, with competition centered on sound quality, latency, customization, and product integration.

Leveraging its strong audio technology expertise, Cmedia has strategically focused on PC peripheral audio solutions, maintaining its leadership through differentiated product strategies. In contrast, mobile and consumer electronics primarily adopt I^2S, USB, and Bluetooth as their audio IC interfaces, where:

- I^2S is embedded into motherboards,
- USB is used for external peripherals, and
- Bluetooth dominates the wireless audio market.

Cmedia has introduced the following key product lines in response to market trends and competitive demands:

(1) USB Audio ICs – Emphasizing Integration & Customization

In the field of USB Audio ICs, the key areas of competition focus on sound quality, noise reduction capability, latency performance, low power consumption design, and software support. The market currently includes several major global IC design companies, with products primarily applied in gaming, B2B enterprise communication, live streaming, and music production.

Cmedia's USB Audio IC product line includes:

- Entry-Level USB Codec – Provides a cost-effective solution for standard audio applications.
- Mid-to-High-End USB Codec – Features high integration and flexible customization to meet advanced application needs.
- USB Audio SoCs with Built-in DSP – Offers built-in audio processing algorithms for noise reduction, echo cancellation, and audio optimization.
- High-Sampling-Rate USB Controller – Designed for the Hi-Fi and professional recording market, delivering higher-resolution audio experiences.

Compared to competitors, Cmedia's USB Audio chips have advantages in comprehensive hardware-software integration, outstanding noise reduction algorithms, and flexible customization support, making them the preferred solution for gaming devices, professional audio equipment, and enterprise communication systems.

(2) HDA Audio ICs – Re-entering the Market Amid Supply Chain Shifts

In the past, the HDA (High Definition Audio) market was dominated by major CPU and chipset manufacturers. Cmedia previously collaborated with Intel to establish the HDA Codec standard. However, as market competition intensified, the on-board audio market gradually became monopolized by large manufacturers, leading Cmedia to shift its focus to PC peripheral audio products.

However, during the global semiconductor supply chain shortage from 2020 to 2021, the demand for alternative suppliers increased significantly. Customers who were accustomed to relying on a single supplier began looking for a reliable second source, creating an opportunity for Cmedia to re-enter the market.

Currently, when evaluating HDA solutions, customers prioritize not only cost factors but also supply stability and technical support. Cmedia is leveraging its flexible supply chain and high-quality products to meet the market's demand for HDA alternatives while also expanding into the PC peripheral market to enhance its competitiveness.

(3) DSP / I²S Audio ICs – A Customization-Driven Differentiation Strategy

The I²S interface is one of the oldest digital audio transmission technologies and remains a primary audio solution for consumer electronics today. Compared to competitors, Cmedia's I²S audio chips offer the following advantages:

- Built-in DSP core, enhancing audio processing efficiency.
- Proprietary audio and noise reduction algorithms, delivering superior sound quality.
- Highly customizable support, assisting customers in developing specialized applications to meet diverse market demands.

Unlike other I²S audio chip suppliers, Cmedia emphasizes co-development with clients, not only providing standard audio solutions but also adjusting DSP algorithms based on customer needs, raising the competitive threshold and targeting the high-end consumer electronics market.

(4) Wireless Audio ICs – Targeting the Gaming Market with a Differentiation Strategy

The wireless audio market is currently dominated by Bluetooth TWS (True Wireless Stereo) products, with intense competition and major international brands controlling the mainstream market. In this highly competitive environment, Cmedia has chosen to focus on the gaming audio market as its primary breakthrough, adopting a differentiation strategy from Bluetooth TWS products.

Core Advantages of Cmedia's Wireless Audio Chips:

- Designed for the gaming market, supporting ultra-low-latency wireless audio transmission.
- Integrated proprietary audio processing technology, delivering enhanced spatial audio for a more immersive experience.
- Enhanced surround sound, improving immersive gaming experiences.

Through a differentiated product strategy, Cmedia has successfully carved out a unique position in the wireless audio market, avoiding direct competition in the highly saturated TWS market while establishing technical advantages in gaming and VR/AR applications.

2.4.2 Competitive Strategy & Future Outlook

Cmedia ensures its leading position in the PC peripheral audio market through precise market positioning and a differentiated competition strategy. By leveraging highly integrated USB Audio technology, HDA replacement solutions, highly customizable I²S capabilities, and a gaming-focused wireless audio strategy, the company continues to achieve steady growth in a highly competitive market.

Looking ahead, Cmedia will continue investing in AI-driven audio processing, low-latency wireless transmission, and high-resolution audio technologies to further strengthen its market competitiveness. Additionally, by expanding global partnerships, the company aims to broaden its market reach and enhance corporate value.

3. R&D Development

3.1. R&D Expenses：

Unit:NT$ thousands

Year	Revenues	R&D Expenses	Ratio (%)
2025	501,191	191,490	38.21
2026 (As of March 31)	120,321	39,809	33.09

3.2.Products Successfully Developed：

(1) USB Audio controller
(2) USB Audio codec
(3) C-Media Xear 3D^{TM} / Xear Sound Technology
(4) Virtual 5.1 Speaker Shifter, Dipole Speaker, Array Microphone, AEC, ENC
(5) Dolby Digital Real-Time Software AC-3 Encoder / Dolby headphone / Dolby virtual 7.1 speaker / Dolby PLIIx
(6) DTS Interactive Encoder / DTS surround sensation
(7) AC97 6CH Codec、Azalia HDA 8CH Codec Sound Effect Chip Series
(8) C-Media Xear VoClear Environmental Noise Cancellation (ENC) Technology
(9) C-Media Acoustic Echo cancellation (AEC) Technology
(10) C-Media Active Noise Cancellation (ANC) Technology
(11) Wireless Gaming Headset Integration with 3rd party RF Chip and bundle with C-Media Authentic Chip for Xear™ Gaming Audio Driver
(12) USB2.0 Karaoke Sound Card with Hi-Fi New Chip
(13) ARC/Tensilica DSP codec
(14) BlueTooth/Proprietary dual mode wireless audio chip
(15) Cmedia Xear 3D Panoramic Audio

4. Long-Term and Short-Term Business Development Plan

4.1 Short-Term Business Development Plan

(1)Our IC business will focus on the Asia-Pacific market while enhancing sales channel effectiveness. For the Americas and EMEA markets, we will increase brand visibility through distribution systems, digital marketing, and international exhibitions. In e-sports, we will collaborate with global brands to develop iconic products. We also aim to capture cooperation opportunities with major Japanese brands transitioning to the gaming industry.

(2) The finished products segment must provide more diverse K-karaoke technology and product portfolios, launching innovative software services to allow customers to stock wider chain channels and satisfy different niche markets.

4.2 Long-Term Business Development Plan

(1) The IC application product long-term plan will focus on five major products

- Gaming Audio: Providing ultimate immersive and precise positioning.
- B2B Enterprise Communication: Improving voice clarity for remote collaboration.
- Karaoke and Live Entertainment: Defining new standards for social entertainment.
- IPC Industrial PC Audio: Optimizing high-stability, anti-interference industrial solutions.

- Smart Robots and AI Device Audio: Providing core technology for voice interaction and recognition.

With the popularization of 5G, Edge AI, and AI voice recognition, demand for audio ICs with high-speed data transmission and high-performance computing will explode. We will also invest in low-power, sustainable technologies in line with global green trends.

With the popularization of 5G, Edge AI, and AI voice recognition, demand for audio ICs with high-speed data transmission and high-performance computing will explode. We will also invest in low-power, sustainable technologies in line with global green trends.

(2)The karaoke market for finished products is becoming increasingly competitive, requiring a focus on R&D innovation in karaoke software and hardware features, as well as accelerating the development of other audio peripheral ecosystem solutions. This includes integrating more AI technology applications and expanding into new markets. The product line should be diversified to leverage the advantages of vertical integration in software, hardware, and content, enhancing the overall product experience. Continuous improvement in cost-effectiveness and competitiveness will help meet a broader range of market needs, allowing customers to accumulate brand, community assets, and sales market share, while establishing a comprehensive ecosystem in the long term. Supply chain management also needs to be strengthened and expanded to accommodate more product lines and market demands. Quality management should be improved, and after solidifying a foothold in the Taiwan customer market, the focus can shift to international markets for overseas clients.

II. Marketplace and Production Overview

1. Market Analysis

1.1 Major Product Sales Regions

Unit:NT$ millions

Year / Area	2024		2025	
	Sales Amount	%	Sales Amount	%
Taiwan	74	16.48%	53	10.58%
China	357	79.51%	428	85.43%
Other	18	4.01%	20	3.99%
Total	449	100.00%	501	100.00%

1.2 Market Share

Our company focuses on the development and innovation of audio chip solutions. After years of dedication, we have become the world's largest supplier of USB Audio chips and maintain a leading position in the gaming market. Our products are widely used in USB headsets, USB sound stations, USB speakers, USB microphones, Hi-Fi audio systems, communication headsets, speakerphones, and VR headsets, meeting diverse market demands.

In recent years, the gaming industry has been thriving. Cmedia's USB Audio chips, with advanced technology, excellent quality, high stability, and high integration, combined with Xear™ audio drivers and DSP applications, provide the best solutions for gaming consoles, PC gaming peripherals, and mobile device audio equipment. We hold a significant market share in the gaming audio sector and continue to maintain strong growth momentum.

Since 2016, virtual reality (VR) products have been gradually introduced, and as hardware and software technologies mature, market demand continues to grow. Cmedia's DSP and USB-related products have been successfully adopted by multiple internationally renowned brands, securing a solid market share in the VR industry.

Looking ahead, with advancements in wireless audio technology, we anticipate that wireless audio products will gradually replace some wired or USB interface products. Cmedia has developed integrated wireless audio solutions, adopted by multiple clients, and successfully applied to wireless gaming headsets, providing the market with high-performance, high-quality wireless audio technology support.

1.3 Future Market Supply and Demand and Growth Characteristics

Cmedia's USB IC has maintained a high market share over the long term and has earned strong recognition from customers for its outstanding quality. In the wired audio sector, the advantages of high bandwidth and stability continue to drive growth in professional and niche markets, meeting the demands of high-end audio applications.

Wireless audio has become a market trend and is expected to gradually replace some wired or USB interface products. We plan to further enhance technology integration in the future, providing customers with more streamlined hardware designs while shortening development cycles to help products reach the market faster and gain a competitive edge.

With gaming headsets and microphones as our core foundation, we will gradually expand into broader application fields to meet diverse market demands. Through continuous innovation, we aim to provide customers with more competitive products and services, embracing the future wave of audio technology development together.

1.4 Competitive Strengths

Cmedia's USB digital audio single-chip solutions are widely used in headsets, speakers, microphones, PC/mobile peripherals, and VoIP products, providing comprehensive digital audio solutions to meet diverse market demands. In addition to hardware technology, Cmedia integrates Xear™ audio technology, delivering high-quality, all-around audio experiences for applications such as gaming, communications, live streaming, and karaoke.

Wireless audio has become the future development trend. Compared to mainstream Bluetooth TWS earphones, Cmedia focuses on the gaming market, combining its existing audio processing technology with next-generation spatial audio technology to offer consumers a more advanced and immersive audio experience, further enhancing the realism and presence of in-game sound.

Cmedia's core competitiveness extends beyond hardware, firmware, and software integration. The company has accumulated extensive experience in customized services and has established deep collaborations with leading international brands. As technological gaps narrow, future market competition will increasingly revolve around specialized services and technical support. Cmedia will continue to enhance its technology and services, creating more valuable integrated solutions to establish a solid foundation for business growth.

1.5 Future Advantageous and Disadvantageous Factors

(1)Advantageous Factors:

A. The USB interface has the longest history, and is the most mature interface in electronic products, with nearly all mobile phones and iPhones having transitioned to the Type C USB interface. C-Media has been working on USB Audio for many years. The quality, maturity, stability and richness of the products are leading the industry, and can provide suitable and excellent products for customers.

B. C-Media has accumulated experience in strategic alliances and cooperation with well-known domestic and foreign brands in audio chips, so the Company can combine channels and brands, take advantage of the integration of upstream and downstream, and gain the market share of high-level and high-margin products. The company's accumulated technology in software and firmware in the long term can effectively differentiate the market and the latecomers.

C. The shortage problem in 2020 and 2021 also forces customers to look for better suppliers to meet the demand for stable and high-quality supply.

(2)Disadvantageous Factors：

A. With the new application and growth of the audio chip market, such as the demand for Type-C Audio, it may be attractive for new competitors to enter the market, and so market competition will be fiercer; especially low-level products may face the pressure of price decline.

B. From portable devices to wearable devices, from the Internet of Things (IoT) to the Internet of Everything (IoE), products change rapidly, not only in appearances, the SoC and operating system OS also show diversification. The compatibility and integration challenges that the company has to deal with have increased, complicating the use of resources and the vision and tolerance of product design.

(3)Countermeasures：

A. First, for the future demand in the market and the trend of green energy, the Company would actively develop new applications and integrate power-saving, high-efficiency and innovative products, to be at the cutting-edge of technology; and would also invest in human resources for research and development and innovative thinking to improve software technology barriers, and the proportion of products with high added value.

B. Secondly, in order to cope with competition from opponents, the Company launched cost-reducing manufacturing processes and low-level products to face the war, and strengthened the deployment of the dealer and the ability of customer service, in order to stabilize existing customers, maintain market advantages, and then gain new customers. Also, the Company strengthened to establish the intellectual property, to establish bargaining chips and competition barriers, provides competitive salary systems and welfare measures to recruit talents and maintain the productivity of human resources. Meanwhile, the Company will evaluate new packaging and testing and wafer manufacturers to respond to the insufficient production capacity and rising costs brought by the prosperity of the semiconductor industry.

C. In terms of market channels and clients' side, the Company has firmly held a leading position in Taiwan. Although it has a good foundation in mainland China, there is still a big space for development. For contact and interaction with European and American customers, there is an even bigger space for development. The focus in the future is to strengthen the support and interaction with customers in Key Accounts and mobile peripheral markets, cooperate with the increase and adjustment of overseas dealers, and actively expand the quality and quantity of overseas market services, which will gain market share effectively.

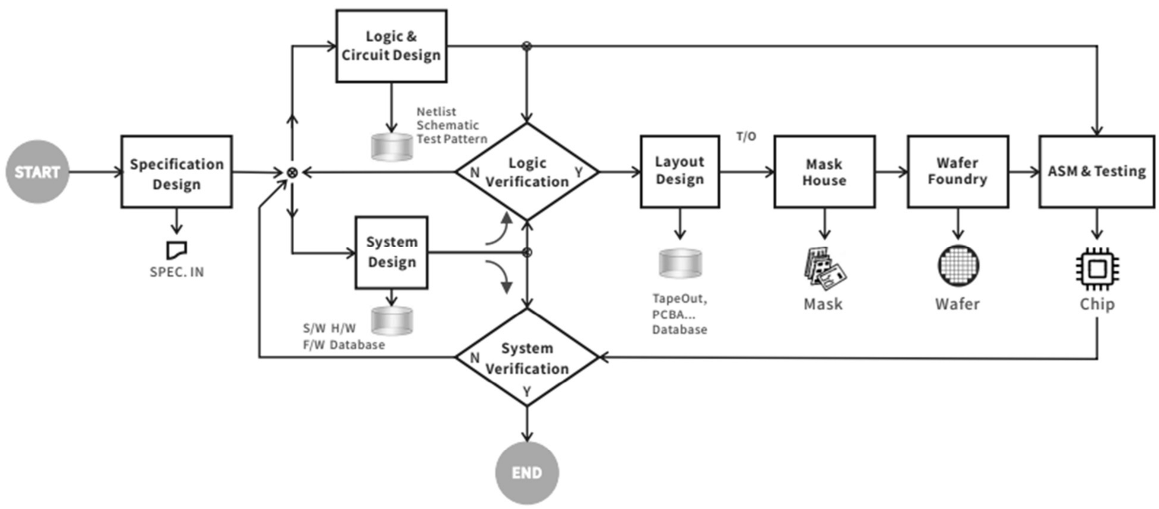
D. It needs more integration in product planning, and the speed of product development should be accelerated. For the selection of emerging product applications, in addition to frequent customers visiting to understand the market, allying with third-party partners in the industry is also a feasible option.

2. Main Applications for Major Products and Production Process

2.1 Main Applications

IC products categories	Main Applications
USB2.0 Hi Speed/Full Speed interface audio single chip and USB2.0 High Speed high-level audio controller.	Audio processing devices for computers, game consoles, virtual reality devices, professional recording and playback devices, audio processing devices of peripheral products of mobile devices (mobile phones, tablets, etc.)
Digital Audio Processing Chip	Personal computer peripherals, virtual reality devices, mobile devices and their peripherals, smart home appliances, smart home voice control products, Internet of Things (IoT), online live broadcast Karaoke songs
BlueTooth Wireless Audio Chip	Audio processing devices for computers, game consoles, virtual reality devices, professional recording and playback devices, audio processing devices of peripheral products of mobile devices (mobile phones, tablets, etc.)

2.2 Production Process：



3.Supply Status of Key Raw Materials

3.1 Name of main raw material: wafer

3.2 Market conditions: able to supply from inside the country, and there are already second source suppliers that can supply goods stably, so the supply is stable and abundant.

3.3 Purchasing strategy:

(1) A stable manufacturing process and high yield rate can reduce costs effectively, so adopting suppliers with better quality will have positive benefits for the company's products.

(2) The company and suppliers will review prices according to market supply and demand, and review product quality and service conditions regularly, and provide technical services.

4.Customers' name of purchase (sales) equal to or over 10% of the total purchase (sales) in any of the last two years.

4.1 Major suppliers in the last two years

Unit: NT$ thousands

	2024				2025				2026 first Quarter r			
Item	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of net purchases up to the preceding quarter of the current fiscal year(%)	Relationship with the issuer
1	B	37,545	26.72	None	B	125,077	55.01	None	Not applicable			
2	A	49,911	35.53	None	A	36,390	16.01	None				
3	Realtek Semiconductor Corporation	13,158	9.37	Note 1	Realtek Semiconductor Corporation	10,050	4.42	Note 1				
4	Others	39,876	28.38	None	Others	55,840	24.56	None				
	Total	140,490	100.00		Total	227,357	100.00					

Note 1：The director of the Company is the subsidiary of Realtek Semiconductor Corp.

Note 2：The difference in purchases is due to the addition of a new wireless Bluetooth product line

4.2 Major customers in the last two years

Unit: NT$ thousands

	2024				2025				2026 first Quarter r			
Item	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of net sales up to the preceding quarter of the current fiscal year(%)	Relationship with the issuer
1	R	-	-	None	R	150,711	30.07	None	Not applicable			
2	F	181,408	40.43	None	F	127,457	25.43	None				
3	K	129,538	28.87	None	K	109,084	21.77	None				
	Others	137,795	30.70	None	Others	113,939	22.73	None				
	Total	448,741	100.00		Total	501,191	100.00					

Note ：Due to the contractual agreement that prohibits the disclosure of customer names or the identity of individual non-related parties, a code name is used instead.

R: Sales increased in 2025 due to the mass shipment of wireless products.

III. Employee Statistics for the Most two Fiscal Years up to the Annual Report Publication Date

April 30, 2026

Fiscal year		2024	2025	As of April 30,2026
Number of employees	Research and Development	86	74	63
	Administration and Sales	45	34	34
	Production and Testing	4	3	3
	Total	135	111	100
Average age		44.65	45.16	45.86
Average years of service		9.76	10.63	11.23
Education distribution percentage (%)	Ph.D.	4.44%	3.60%	4.00%
	Master’s degree	40.00%	39.64%	38.00%
	College	53.34%	54.06%	55.00%
	Senior high school	2.22%	2.70%	3.00%
	Below senior high school	0%	0%	0%

IV. Environmental Protection Expenditure Info

The Company did not incur any losses, penalties or liabilities due to environmental pollution during the previous calendar year or up until the date of the Report’s publication.

V. Labor Relations

1. Employee Benefit Measures and Implementation：

The Company upholds the core values of respecting diversity and fostering a friendly workplace, striving to provide competitive compensation and benefits to ensure that operating results are shared with employees. In 2025, the proportion of female managers rose to 19.35%, demonstrating the effectiveness of our commitment to gender equality and diverse promotion opportunities.

1.1 Salary Incentives and Profit Sharing：

(1)Performance and Salary Adjustments: Performance appraisals are conducted twice a year as a fair basis for promotions, salary adjustments, and performance bonuses.

(2)Profit Distribution: According to the Company’s Articles of Incorporation, no less than 1% of annual profits are allocated as employee compensation. To support grassroots staff, 10% of this allocation is prioritized for employees with a monthly salary below NT$ 63,000, ensuring a win-win situation for labor and management.

(3)R&D and Talent Rewards: We provide patent application guidance and bonuses to encourage innovation, along with talent referral bonuses to attract top-tier professionals.

1.2 Insurance and Health Protection:

(1)Insurance Coverage: In addition to statutory Labor and Health Insurance, the Company fully subsidizes Group Insurance to strengthen protection against accidents in both work and life.

(2)Health Care: We provide regular employee health check-ups (66 participants in 2025) and arrange on-site nursing consultation services to assist employees in proactive health management.

1.3 Beyond-Compliance and Workplace Friendliness:

(1)Work-Life Balance: We offer 2 hours of daily flexible working time and "Emergency Leave" (available after utilizing annual leave) to help employees balance family and career needs.

(2)Subsidy Programs: Employees receive annual festival bonuses, subsidies for weddings, funerals, and celebrations, as well as travel subsidies that exceed statutory requirements.

(3)Environment and Leisure: The Employee Welfare Committee organizes regular activities, including birthday celebrations and quarterly departmental dinner subsidies. The office area is equipped with coffee machines and vending machine discounts to create a comfortable and friendly atmosphere.

2. Employee Training and Development：

2.1 The Company has established a comprehensive training system covering orientation for new hires, professional on-the-job training, management development, and subsidies for professional certifications. In 2025, total training expenditure was NT$ 92,700 (165 total hours). We plan to expand this investment to NT$ 547,400 in 2026.

2025 Training Course：

Unit: NT$

Course Category	Total Classes	Total Hours	Total Participants	Total Amount
R&D	2	15	3	6,540
Sales& Marketing	1	6	1	6,130
Administration	10	144	14	80,030
Total	13	165	18	92,700

2.2 The training content is adjusted annually through a rolling "training needs survey". In 2025, the focus will be on R&D technology, marketing and business and administrative management courses. Through external training subsidies and internal experience sharing mechanisms, we will help colleagues to continuously improve their professional skills and career growth.

3. Retirement System and Implementation：

3.1 New Labor Pension System (Defined Contribution): In accordance with the Labor Pension Act, the Company contributes no less than 6% of each employee's monthly salary to their individual pension accounts at the Bureau of Labor Insurance.

3.2 Settlement of Old Pension System: To enhance employees' financial autonomy, the Company launched a project in October 2025 to settle seniority under the old pension system. With full respect for employee choice and compliance with regulations, all settlements have been completed and paid in full. Currently, all employees are covered under the New Pension System, and the fund operations remain in good standing.

4.Labor-Management Agreements and Employee Rights Protection：

4.1 Communication Channels: The Company values harmonious labor relations and holds quarterly Labor-Management Meetings to provide transparent communication. Additionally, a General Manager’s mailbox and various grievance hotlines are available to ensure employee voices receive immediate responses.

4.2 Human Rights and Safety: We comply with labor laws and international human rights standards to provide a non-discriminatory workplace. Regarding environmental safety, we perform monthly office inspections and semi-annual fire safety audits and evacuation drills. In 2025, 66 employees completed health check-ups and medical consultations. There were no major occupational accidents, fires, or safety incidents recorded during the year.

5. Losses suffered by the Company due to labor disputes for the Most Recent Fiscal Years up to the Annual Report Publication Date: (including violations of labor standards found in labor inspections, which should include the date of the penalty, penalty number, legal provisions violated, the nature of

the violation, and the content of the penalty), and disclose the estimated amounts and corresponding measures for current and potential losses：

None.

VI. Information Security Management

1. Information security risk management framework, Information security policies, concrete management programs, and investments in resources for Information security management.

(1) Purpose :

This policy sets forth the management framework for information security to safeguard the Company’s information assets and data. It is designed to minimize exposure to risks arising from human error, malicious intent, or natural disasters. The Company is committed to protecting the confidentiality, integrity, and availability of its information systems.

(2) Basis :

In accordance with the provisions of Article 9 of the "Regulations Governing Establishment of Internal Control Systems by Public Companies," the control operations related to computerized information systems are established to ensure that the setup, development, and maintenance of the Company’s information systems are carried out and managed following standard operating procedures (SOPs) and forms. These include:

A. Operating procedures for the segregation of functions and responsibilities within the information technology department.
B. Operating procedures for system development and program modification.
C. Control procedures for system documentation.
D. Access control procedures for programs and data.
E. Control procedures for data input and output.
F. Control procedures for data processing.
G. Security control procedures for files and equipment.
H. Control procedures for the acquisition, usage, and maintenance of hardware and system software.
I. Control procedures for system recovery plans and testing procedures.
J. Control procedures for information security inspections.

(3) Quantitative Targets :

A. Service Level of Information Systems :
Annual impact on the availability of critical systems must be less than 2 days in total. Impact on operations must not exceed 1 day per half-year (H1 and H2).

B. Information Security :
Major information security incidents refer to incidents caused by improper system management, such as intrusion, virus infection, hardware or operating system failure, resulting in the leakage or damage of important company data, and the inability to restore the system from backup (total annual impact on operations <= 1 time).

C. Social Engineering Exercises:
Conduct at least one social engineering exercise annually to cultivate employees' security awareness.
(A) Email Opening Rate : Must be below 5%.
(B) Email Attachment Click Rate : Must be below 2%.
(C) Post-Exercise Training : Conduct educational training for employees who fail the exercise.

D. Information Security Audits Frequency : Twice per year (2 times/year).

(4) Qualitative Targets :

A. Management:
In accordance with relevant regulations, one Information Security Officer and one Dedicated Information Security Personnel have been appointed and the official filing has been completed.

B. Incident Handling:
Upon the occurrence of an information security incident, senior management shall be notified immediately to assess the resulting losses and necessary countermeasures. Simultaneously, the potential impact of information security risks on the company's finances and operations shall be evaluated.

C. Network and Password Management:
(A) Domain Control: Centralized management of all employee accounts.
(B) Firewall Deployment: External network firewalls are installed to block external threats.
(C) Antivirus Protection: Antivirus software is installed on all individual workstations and hosts, with automatic distribution of the latest virus definitions.
(D) Password Policy: Regular notifications for password changes are enforced, and passwords must meet complexity requirements.

D. Email Management:
(A) Spam Filtering: A spam interception system is deployed to prevent virus intrusion via email.
(B) Two-Factor Authentication (2FA): 2FA has been implemented to strengthen the security management of email accounts.

E. Data Protection and Access Control:
User permissions must be configured for all networked folders to mitigate threats from information security risks.

F. Information Asset Management:
Annual inventories of information assets are conducted to identify their value and potential security risks.

G. Security Awareness and Education:
Information security training and awareness programs are conducted periodically and ad-hoc through training sessions, internal meetings, and announcements to enhance overall security awareness among all personnel.

H. Review and Revision of the Information Security Policy:
The Information Security Policy is reviewed periodically to reflect changes in government regulations, technologies, and the company's current status, ensuring the feasibility and effectiveness of the policy in practice.

(5)The above Information Security Policy and Objectives shall take effect and be implemented upon the approval of the General Manager.

2. Losses suffered as a result of significant information security incidents, possible impact and response measures for the most recent year and up to the date of the annual report. ：
None.

VII. Important Contracts

Nature of contract	Parties	Beginning and end dates of contract	Major content	Restrictive clauses
Insurance contract	Fubon Insurance Co., Ltd.	2026.03.16~2027.03.16	Liability insurance for Directors, Supervisors and Managerial officers	Obligation to inform

Five. Financial Status, Operating Results and Status of Risk Management

I. Financial Status

Unit: NT$ thousands

Item \ Year	2025	2024	Changes	
			Amount	%
Current Assets	447,250	803,512	(356,262)	(44.34)
Long-term investments (Note 1)	694,854	633,063	61,791	9.76
Property, plant and equipment	254,945	257,613	(2,668)	(1.04)
Intangible assets	33,079	14,982	18,097	120.79
Other assets	149,673	51,793	97,880	188.98
Total assets	1,579,801	1,760,963	(181,162)	(10.29)
Current liabilities	71,784	77,212	(5,428)	(7.03)
Non-current liabilities	7,421	2,627	4,794	182.49
Total liabilities	79,205	79,839	(634)	(0.79)
Share capital	796,454	796,454	0	0.00
Capital surplus	519,127	519,491	(364)	(0.07)
Retained earnings	181,537	316,753	(135,216)	(42.69)
Other equity interest	3,478	7,608	(4,130)	(54.28)
Equity attributable to shareholders of the parent company	1,500,596	1,640,306	(139,710)	(8.52)
Non-controlling interests	-	40,818	(40,818)	(100.00)
Total equity	1,500,596	1,681,124	(180,528)	(10.74)

1.Analysis of Changes equal to or over 20%：

(1)Decrease in current assets: Mainly due to the decrease in cash and cash equivalents in 2025.

(2)Increase in intangible assets: Mainly due to the acquisition of music copyrights in 2025.

(3)Increase in other assets: Mainly due to the increase in financial assets measured at fair value through other comprehensive income (FVTOCI) in 2025.

(4)Increase in non-current liabilities: Mainly due to the increase in long-term borrowings in 2025.

(5)Decrease in retained earnings: Mainly due to the net loss incurred in 2025.

(6)Decrease in other equity: Mainly due to the decrease in exchange differences on translation of financial statements of foreign operations and the unrealised gains/losses on financial assets measured at fair value through other comprehensive income (FVTOCI) in 2025.

2. Future plan for response:

The above were normal trading activities and had no significant impact on the Company's financial position.

Note 1：Investments accounted for under equity method.

II. Financial Performance

Unit: NT$ thousands

Item \ Year	2025	2024	Changes	% of Changes
Operating revenue	501,191	448,741	52,450	11.69%
Operating costs	(281,196)	(184,373)	(96,823)	52.51%
Gross profit from operations	219,995	264,368	(44,373)	(16.78)%
Operating expenses	(400,492)	(374,391)	(26,101)	6.97%
Net operating (loss) income	(180,497)	(110,023)	(70,474)	64.05%
Non-operating income and expenses	53,131	78,385	(25,254)	(32.22)%
(Loss) Profit before income tax	(127,366)	(31,638)	(95,728)	302.57%
Income tax expense	1,284	9,975	(8,691)	(87.13)%
(Loss) Profit for the year	(126,082)	(21,663)	(104,419)	482.02%

1. Analysis of Changes equal to or over 20%：

(1)Increase in cost of goods sold: Primarily due to the adjustment of the product mix in 2025, resulting from an increased revenue contribution from product series with higher costs and lower profit margins.

(2))Increase in operating loss, Net loss before tax, and Net loss: Primarily attributable to the decrease in gross profit in 2025.

(3)Decrease in non-operating Income and expenses: Mainly due to the reduction in foreign exchange gains and the share of profit of associates and joint ventures accounted for using the equity method in 2025

(4)Decrease in income tax benefit: Primarily because the R&D investment tax credits approved by the National Taxation Bureau in 2024, were not applicable in 2025.

2.Expected sales quantity and its basis, important production and marketing policies：

In 2026, while stabilizing our global leadership in USB Audio, C-Media will fully promote a "wireless technology transformation." We will introduce more differentiated software functions to increase market share and strategically guide existing stable USB wired customers to upgrade to wireless communication audio solutions to consolidate loyalty.

To maximize product value, we are committed to developing "modular and highly customized" solutions. By lowering the development threshold and technical complexity for customers, we help manufacturers shorten their Time-to-Market, making C-Media an indispensable strategic partner.

Looking ahead, we will expand integrated applications for personal and home entertainment systems. For the mobile device acoustic market, we will provide all-around support from product development to sales strategies.

For finished products, we anticipate that total shipment volume will grow compared to last year, driven by the continuous expansion into new channels by customer brands, the ongoing reinforcement and extension of our new product portfolio, the perfection of innovative karaoke functional experiences, and the introduction of more diverse new Karaoke models to satisfy various niche application markets. This growth expectation holds provided that the macroeconomy and tariff wars do not intensify. In terms of supply chain preparation, we must focus on ensuring adequate supply, maintaining safety stock, guaranteeing mass production quality, and diversifying supply sources to continuously mitigate supply chain risks.

III. Cash Flow

Unit: NT$ thousands

1.Analysis of the Change in Cash Flow in 2025

The beginning of Cash Balance	Net Cash Provided by Operating Activities	Net Cash Used in Investing and Financing Activities	Effect of Exchange Rate	The end of Cash Balance	Remedy for Cash Shortage	
					Investment plan	Financial leverage plan
489,182	(70,322)	(130,603)	(2,115)	286,142	-	-

(1) Operating activities: Net cash outflow, mainly due to cash outflows from operating losses during the period..

(2) Investing and financing activities: Net cash outflow, mainly due to the acquisition of financial assets measured at fair value through other comprehensive income and the disposal of subsidiaries.

2.Cash Liquidity Improvement Plan：Not applicable.

3.Cash Flow Projection for Next Year:

The beginning of Cash Balance	Estimated annual net cash flow from Operating Activities	Estimated annual net cash flow from Investing and Financing Activities	Estimated Cash Balance	Remedy for Cash Shortage	
				Investment plan	Financial leverage plan
286,142	(70,541)	477,559	693,160	-	-

(1) Operating activities：Net cash outflow, mainly due to the expected decrease in operating profit for the period.

(2) Investing and financing activities：Net cash inflow, mainly due to the expected disposal of investments using the equity method.

IV.Impact on Financial and Business associated with Major Capital Expenditures in the Most Recent Fiscal Year

None.

V. Investment Policy in the Most Recent Year, Primary Reasons for Gains or Losses, Improvement Plans, and Investment Plans for the Coming year

None.

VI. Risk Analysis and Assessment

1. The effect upon the profits (or losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures：

Our exposure to interest rate risks arises from time deposits with floating rates, which are not significant and are normally incurred to support our operating activities. The Group is a multinational group in the Electronics industry. Currently, the majority of our revenues are denominated in USD.

Our operating expenses are incurred in several currencies, primarily in USD, NTD, and RMB. After offsetting assets and liabilities between the currencies, the natural hedge is used to reduce the foreign exchange risk. Inflation risk does not have a significant impact on the results of our operating activities.

2. The policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements and guarantees, and derivatives transactions, the main reasons for the profits/losses generated thereby, and response measures to be taken in the future:
   The Company is committed to the development of its own business and is prudent and conservative. The Company does not engage in high-risk, high-leverage investments, and its policies regarding the lending of funds to others, endorsement and guarantee, and derivative transactions are in compliance with the Company's "Procedures for Loaning of Funds and Making of Endorsements/Guarantees", and "Procedures for the Acquisition or Disposal of Assets", and are handled in consideration of financial business needs.

3. Future R&D plans and expected R&D spending:
   Future R&D plans: Please refer to page 78 of this annual report.
   The expected R&D spending for next year will be approximately NT$176 million.

4. Impact on finance and business associated with changes in domestic and foreign regulations and laws, and corresponding reactions: None.

5. Impact on finance and business associated with new technology and industry changes, and corresponding reactions:
   We pay attention to the trend of future technology at all times. We not only focus on the timely launch new products, but also continuously enhance product functions and technical specifications in line with market trends and customer needs in order to strengthen our competitiveness and increase our market share.

6. Impact on Company’s crisis management associated with changes in corporate image, and corresponding reactions:
   The Company has always adhered to the principles of professionalism and ethical management, and has always attached great importance to its corporate image. As of the printing date of the annual report, there has been no corporate crisis caused by the change of corporate image.

7. Risks and expected benefits associated with mergers and acquisitions, and corresponding reactions: None.

8. Risks and expected benefits associated with facility expansion, and corresponding reactions: None.

9. Risks associated with Purchase and sales Concentration and corresponding reactions:

The Company's raw material is wafer. We have maintained a good cooperative relationship with foundries. For wafer purchases, we have not concentrated on a single foundry. Moreover, we also have not concentrated on a single customer and the collection period is implemented in accordance with company policies and there is no abnormal situation.

10. Impact and risks to the Company associated with significant transfer of shares by the Company's Directors and major Shareholders who own 10% or more of the Company's outstanding shares, and corresponding reactions: None.

11. Impact to the Company associated with change in management, and corresponding reactions: None.

12. Litigious and non-litigious matters:

12.1. For the most recent fiscal years up to the annual report publication date, all facts of litigious & non-litigious agent or administrative litigation that have been determined in a judgment or currently in progress the result of which may have a significant impact upon shareholders' equity or securities prices: None.

12.2. Directors, supervisors, presidents, persons in charge of the Company, substantial shareholders holding more than 10% of the shares, and affiliates of the Company have had significant lawsuits, non-litigation or administrative disputes determined or are still pending, the outcome of which may have a significant impact on shareholders' equity or securities prices: None.

13. Other important risks and measures: None.

VII. Other Important Matters

None.

Six. Special Items

I.Information of Affiliated Companies

(https://mopsov.twse.com.tw/mops/web/t57sb01_q10)

II.Private Placements of Securities for the Most Recent Fiscal Years up to the Annual Report Publication Date

None.

III. Other Necessary Supplements

None.

Seven. Significant events with impact on shareholders' rights or stock price regulated in Article 36-3-2 of the Securities and Exchange Act happened for the Most Recent Fiscal Years up to the Annual Report Publication Date

None.