

Stock No.: 3357



Tai-Tech Advanced Electronics Co., Ltd.

**2026 General Shareholders' Meeting
Handbook**

**Convention Method: Physical Convention of Annual
General Shareholders' Meeting**

Published on May 29, 2026

1 F., No. 5, You 4th Rd., Yangmei Dist., Taoyuan City

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Tai-Tech Advanced Electronics Co., Ltd.
2026 Annual General Shareholders' Meeting Procedures

I. Call Meeting to Order

II. Chairperson's Remarks

III. Report Items

IV. Ratification Items

V. Elections

VI. Extraordinary Motions

VII. Meeting Adjourned

Tai-Tech Advanced Electronics Co., Ltd.
2026 General Shareholders' Meeting

Time: 9:00 a.m. (Friday), May 29, 2026

Venue: 1 F., No. 5, You 4th Rd., Yangmei Dist., Taoyuan City

I. Call Meeting to Order

II. Chairperson's Remarks

III. Report Items

- (I) 2025 Business Report.**
- (II) 2025 review report of the Auditing Committee.**
- (III) Report on 2025 distribution of remuneration to employees and directors.**
- (IV) 2025 earnings distribution report.**
- (V) Report on the implementation status of the 2025 private placement of securities.**

IV. Ratification Items

- (I) 2025 business report and financial statements.**

V. Elections

- (I) Election of one additional director.**

The above ratification and election matters shall be voted on together.

VI. Extraordinary Motions

VII. Meeting Adjourned

[Report Items]

I. 2025 Business Report, submitted for review.

(Please refer to Attachment 1, pages 05-07 of this Meeting Agenda for more details)

II. 2025 review report of the Auditing Committee, submitted for your review.

(Please refer to Attachment 2, page 08 of this Meeting Agenda for more details)

III. Report on 2025 distribution of remuneration to employees and directors, submitted for review.

Note: In accordance with Article 235-1 of the Company Act and Article 26-1 of the Articles of Incorporation, the Company distributed NT\$76,017,673 as remuneration to employees and NT\$19,004,418 as remuneration to directors for 2025, both in cash. This proposal was approved by the Remuneration Committee and the Board of Directors on March 11, 2026.

IV. 2025 earnings distribution report, submitted for your review.

Description: (I) This proposal was duly approved by resolutions of the Audit Committee and the Board of Directors on March 11, 2026.

(II) The Company's net profit after tax for 2025 amounted to NT\$1,055,748,345. After adding the retained earnings adjustment of NT\$405,075 and deducting the legal reserve appropriation of NT\$105,615,342, the distributable earnings for 2025 amounted to NT\$3,662,167,663. Shareholders' cash dividends are proposed to be distributed at a rate of NT\$5.2 per share. The total appropriated amount equals NT\$591,799,400.

(III) Based on 113,807,577 outstanding shares as of March 2, 2026, it is proposed to distribute a cash dividend of NT\$5.20 per share. In accordance with the total distributable earnings resolved under this proposal, the dividend payout ratio shall be calculated based on the total number of shares entitled to participate in the distribution as of the record date and rounded down to eight decimal places (fractions thereafter being discarded). Cash dividends shall be distributed in whole NT dollar amounts, with amounts less than NT\$1 rounded down. Any aggregate fractional amounts less than NT\$1 shall be

- allocated based on the descending order of fractional values per shareholder after distribution, until the total is exhausted.
- (IV) If the total number of outstanding shares is affected by subsequent changes in the Company's share capital, and the dividend payout ratio is consequently changed, the Chairman is authorized with full authority to handle such matters.

V. Report on the implementation status of the 2025 private placement of securities, submitted for your review.

Note: The Company's shareholders previously approved at the regular meeting on May 23, 2025, a capital raise by means of private placement as prescribed in Article 43-6 of the Securities and Exchange Act, and the issuance of no more than 10,000,000 new shares in tranches through a cash capital increase. A total of 7,000,000 new shares have been issued from the capital increase, and the remaining 3,000,000 shares were not issued due to overall capital considerations. (Please refer to Attachment 3, page 09 of this Meeting Agenda for more details)

[Ratification Items]

Proposal 1: **Proposed by the Board of Directors**
Agenda: Adoption of the Company's 2025 business report and financial statements, submitted for approval.

- Description:**
- I. The Company's 2025 business report, parent company only financial statements, and consolidated financial statements were approved by the Board of Directors and audited by CPAs Wei-Hao Wu and Ya-Hui Cheng of PwC Taiwan. The auditors issued an unqualified opinion with a paragraph on other matters included. These documents, together with the business report, were submitted for approval.
 - II. The Report of Independent Accountants, Financial Statements and 2025 Profit Distribution Table are attached. Please refer to the Attachments.
 - III. Please ratify.
(For details on Attachments 1, 4 and 5, please refer to pp. 05-07, 10-23 of the meeting agenda.)

[Elections]

Proposal 1:

Proposed by the Board of Directors

Subject: Election of one additional director, submitted for discussion

- Description:**
- I. To strengthen the organizational functions of the Company's Board of Directors and corporate governance operations and to meet the needs of the Company's operations and development, the Company has proposed adding one director for the term from May 29, 2026 to May 22, 2028 (to complete the current board's term).
 - II. In accordance with Article 15 of the Company's Articles of Incorporation, the Company shall have between five and 11 director seats. This number remains compliant with the Articles of Incorporation following the by-election.
 - III. In accordance with Article 192-1 of the Company Act and relevant laws and regulations, candidates for the board of directors shall be nominated through the candidate nomination system. The candidate roster and profile are as follows:
 - IV. Proposed for election.

Serial Number	Title	Name of Nominees	Main Educational Background (Experience)	Number of shares held
1	Director	Bourns Electronics (Taiwan) Ltd. Representative : Gordon Bourns	Educational Background: University of California, Irvine B.S. in Electrical Engineering University of California, Los Angeles, UCLA Master of Business Administration (MBA), major in Finance and Marketing Experience: President, Bourns, Inc. Current position: Chairman & CEO, Bourns, Inc.	7,000,000

The above ratification and election matters shall be voted on together.

[Extraordinary Motions]

[Meeting Adjourned]

Attachments

Attachment 1

I. 2025 Business Report

Dear Shareholders,

In 2025, the passive component industry gradually broke away from the pressure of inventory adjustments experienced in the past few years. Market demand returned to a stable growth trajectory and gradually entered a new industrial cycle, mainly driven by high-end applications. Benefited from the rapid development of generative AI and large language models, the demand for AI servers and data center computing power has increased significantly. The requirement for power management and signal stability of high-performance computing platforms has also continued to increase, further pushing the demand for passive components to pick up. Despite uncertainties such as tariff fluctuations brought about by geopolitics and restructuring of the global supply chain, the Company has demonstrated robust operational resilience through flexible capacity allocation and continuous product upgrades. Driven by its long-term focus on the automotive electronics market and growing demand for AI-related applications, the Company's revenues reached a record high in 2025, and overall gross profit performance has also gradually returned to a growth track.

In terms of sales revenue in the product application market in 2025, computer-related products accounted for 24%; communication electronics-related products, 15%; consumer electronics-related products, 11%; automotive electronics-related products, 39%; AI application-related products, 10%; and other applications, 1%. The Company's application market showed structural growth this year, with overall momentum driven by dual-engine growth in automotive electronics and AI applications. The automotive electronics business benefited from a recovery in demand from OEM customers in Europe and the United States and increased volume in the China new energy vehicle market. AI applications grew rapidly, driving demand for servers and high-speed computing and resulting in a significant increase in revenue. Although computer applications remained flat due to the slower-than-expected adoption of AI PCs, and consumer electronics declined slightly as inflation suppressed purchasing power, the Company successfully introduced high-end applications and continued to optimize its product portfolio, effectively improving profitability and reducing reliance on cyclical markets.

In 2025, the Company's revenue breakdown was as follows: multilayer chip products accounted for 18.3% of revenue; coil and winding products (including molded power inductors, common-mode filters, wire-wound inductors, and LAN transformers) accounted for 80.5%; and other products accounted for 1.2%. The total sales volume for the year reached 29.67 billion products, with a year-on-year growth rate of 14.9%. The overall operational performance of each product line grew steadily this year, but profitability varied slightly across lines due to fluctuations in raw material costs and differences in market competition landscapes. Among them, molded power inductors benefited from increased demand in automotive and PC applications, demonstrating particularly outstanding operational performance. LAN transformers saw a significant improvement in profitability in the second half of the year, thanks to continuous cost optimization measures. The sales of multilayer chips and common-mode filters continued to grow, but profitability was still under pressure due to rising raw material prices and changes in capacity utilization. In terms of wire-wound inductors, although consumer electronics demand was fairly sluggish, the overall operational performance still increased compared with the previous year, driven by growth in automotive electronics applications.

Analysis of the Company's operating results and profitability for 2025 is as follows:

Item	2025	2024	Growth rate
Net operating	6,623,818	5,506,106	+20.3%
Gross profit	1,744,231	1,331,975	+31.0%
Gross margin	26.3%	24.2%	+2.1 percentage
Operating	793,871	566,327	+40.2%
Non-operating	430,607	285,017	+51.1%
Net Income	1,042,187	746,886	+39.5%
EARNINGS	10.26	7.33	

Unit: Unless otherwise stated, amounts are expressed in NT\$ thousands, except for earnings per share, which is expressed in NT\$ per share.

In response to the evolving industrial environment and increasing market demand, the Company continued expanding its product lines of high-end inductors and EMI components in 2025. This helped the Company capture growth market opportunities in AI servers, data centers, automotive electronics, high-performance computing, and high-speed communications. The Company's R&D results covered a wide range of products including high current power inductors, metal alloy inductors, EMI ferrite beads, power beads,

common-mode filters, signal inductors, and high-performance voltage regulation coupling inductors required for AI server power architectures. By enhancing current-carrying capability, reducing DC resistance, and improving power efficiency, the Company has successfully launched several magnetic components that meet the demands of high-performance computing and high-power power supplies. In the meantime, the Company completed development of several EMI filtering products for high-speed communication and automotive electronic applications to support high-speed interfaces and high-frequency communication environments. Following the continued expansion of trends in AI computing and automotive electrification, the Company will continue to strengthen its product technology and application layouts to enhance its market competitiveness and lay the foundation for future operational growth.

II. Summary of 2026 Business Plan

In 2026, our main operating plan will focus on strengthening core competitiveness and improving long-term profitability. Through product portfolio optimization, clear division of labor for manufacturing bases, and effective use of AI and external resources, we will continue to improve the overall operational structure and establish a robust and sustainable foundation for growth. In terms of product and market strategy, the Company will focus on a variety of power inductor products as the main driver of future growth, including high-performance voltage regulation coupling inductors used in AI server-grade applications, high-end molded power inductors, power beads, and high-current common-mode filters. Consequently, we will continue to promote the technological upgrading of multilayer chip products and actively expand into high-growth application areas such as high-speed computing and automotive electronics. We will also invest in new material research and development to enhance product performance and added value, while strengthening the quality management system to reduce the customer complaint rate and improve brand competitiveness.

In terms of operational configuration, the Company will establish differentiated positions according to the conditions and advantages of each manufacturing base. The Taiwan headquarters will concentrate on manufacturing high-margin and technologically advanced products. The China subsidiary will be responsible for large-scale, stable production to support overall supply demands. The Malaysia subsidiary will continue to improve efficiency through resource integration and operational improvement to meet the requirements of a strategic production base for customers' diversified layouts. At the same time, the Company will also tirelessly promote equipment revitalization and asset efficiency improvement, coupled with cost control, energy efficiency improvement and AI introduction and digital transformation,

to enhance overall operational efficiency and decision-making quality. In addition, the Company will constantly strengthen corporate governance and compliance management to reduce operational and regulatory risks and ensure its long-term stability and development.

III. Impacts of the External Competitive Environment, Regulatory Environment and Overall Operating Environment, as Well as Future Prospects and Development Strategies

Looking to the future, the global electronics industry will continue to see growing demand for high-frequency, high-power, and miniaturized passive components, driven by emerging applications such as AI servers, electric vehicles, 5G/6G communications, and high-speed computing. The focus of industrial competition will gradually shift from production capacity to technology research and development capabilities, product quality, and supply chain integration capabilities. Meanwhile, the global trend toward net-zero emissions and sustainable governance is becoming increasingly profound. The European Union's Carbon Border Adjustment Mechanism (CBAM) and ESG information disclosure regulations are gradually being strengthened. Enterprises must actively promote green manufacturing and low-carbon product development to meet the requirements of international customers and markets. In addition, uncertainties – such as geopolitics, regional supply chain restructuring, inflationary pressure, and exchange rate fluctuations – will continue to affect the overall business environment. In response to the changes referred to above, the Company will continue to strengthen its core technological capabilities and actively expand into the automotive grade electronics, network communication, and AI application markets. Simultaneously, we will focus on enhancing operational efficiency and market competitiveness through optimized product portfolios, a higher proportion of high added value products, and strengthened global capacity layouts. Our objective is to become a competitive supplier in the global magnetic component market and to create long-term, stable operating results for our shareholders.

We sincerely appreciate our shareholders' long-term support and care.

We wish you good health and all the best.

Tai-Tech Advanced Electronics Co., Ltd.



Chairman: Ming-Yen Hsieh



Managerial Officer: Ming-Liang Hsieh



Accounting Officer: Hui-Yu Ho



Tai-Tech Advanced Electronics Co., Ltd. 2025 Annual Review Report of the Auditing Committee

The Board of Directors has submitted the Company's 2025 business report and financial statements, including consolidated financial statements and the statement of earnings distribution. The financial statements have been audited by CPAs Wei-hao Wu and Ya-Hui Cheng of PricewaterhouseCoopers Taiwan, and an audit report has been issued.

The business report, financial statements (including consolidated financial statements) and statement of earnings distribution stated above have been audited by the Audit Committee and found to be in compliance with the Company Act and other applicable laws and regulations. We have presented you the reports based on the provisions stipulated in Article 219 of the Company Act.

Please review

Submitted to

Tai-Tech Advanced Electronics Co., Ltd.

Tai-Tech Advanced Electronics Co., Ltd.

Yang-Pin Shen, Audit Committee Convenor



March 11, 2026, Republic of China

Attachment 3

Execution of Private Placement of Common Shares in 2025

Item	First private placement in 2025 Issuance date (stock issuance date): December 24, 2025, quantity: 7,000,000				
Types of private placement securities	Common stock				
Date and amount approved at the Shareholders' Meeting	The annual general meeting of shareholders held on May 23, 2025 resolved to issue up to 10,000,000 common shares via private placement within the limit of 10 million shares at a par value of NT\$10 per share. In addition, according to Article 43-6 of the Securities and Exchange Act, private placements of common shares are to be executed twice within 1 year from the resolution date of the shareholders' meeting. On November 10, 2025, the Company's Board of Directors resolved to issue 7,000,000 common shares in the first private placement.				
Basis and rationality for determination of private placement price	I. The issuance price of common shares shall be set at 80% of the higher of the following two reference prices: (1) The simple average closing price of the common shares of the Company for either 1, 3 or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction. (2) The simple average closing price of the common shares of the Company for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction. (3) The higher price is the reference price of NT\$142.6, and the actual issue price was NT\$114.1, which was 80% of the reference price. II. The pricing method for the private placement price is in accordance with the regulations set forth in the "Directions for Public Companies Conducting Private Placements of Securities." The Board of Directors sets the issue price no lower than the percentage resolved by the shareholders' meeting, taking into account the market price and in compliance with laws and regulations. The setting of the issue price for the current (1st) private placement of the cash capital increase is deemed reasonable.				
Specific persons selection method	Specific persons as defined by Article 43-6 of the Securities and Exchange Act				
Reasons for private placement	Considering the timeliness of raising capital and the need to bring in strategic investors to respond to the rapidly changing industrial environment, we propose raising capital from specific individuals through a private placement to inject the necessary funds.				
Payment completion date	November 24, 2025				
Placee Information	Private placement target	Qualification requirements	Subscription quantity	Relationship with the Company	Participation in company operations
	Bourns Electronics (Taiwan) Ltd.	On par with Article 43-6 of the Securities and	7,000,000	None	None

		Exchange Act and Letter Jin-Guan-Zheng-Fa-Zi No. 1120383220 dated September 12, 2023, regarding specific persons.			
Actual subscription price	NT\$114.1				
Difference between actual subscription price and reference price	The subscription price of NT\$114.1 is 80% of the reference price of NT\$142.6.				
Effect of private placement on shareholders' equity	The private placement funds are intended to repay liabilities and replenish working capital, while introducing strategic investors to strengthen the Company's competitiveness for long-term development, which benefits shareholders' equity.				
Utilization of private equity funds and project execution progress	1. The private placement of 7,000,000 shares for NT\$798,700,000 has been fully executed. 2. NT\$400,000,000 was used to repay bank loans and NT\$398,700,000 was used to replenish working capital.				
Realization of private placement benefits	The use of private equity is to repay loans and replenish working capital, strengthening the Company's competitiveness and improving its financial structure, which helped the Company grow steadily.				

Note: The remaining 3,000,000 shares were terminated by the Board of Directors on April 10, 2026.

Attachment 4

Tai-Tech Advanced Electronics Co., Ltd.

Statement of Consolidated Financial Statements of Affiliates

In 2025 (from January 1 to December 31, 2025), the related entities that are required to be included in the preparation of the Consolidated Financial Statements of the Company, under the “Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” are the same as those defined in International Financial Reporting Standards (IFRS) No. 10 “Consolidated Financial Statements.” In addition, the information which shall be disclosed in the combined financial statements of affiliated companies is included in the consolidated financial statements of the parent company. Consequently, there will be no separate preparation of combined financial statements of affiliated companies.

Hereby declare

Company name: Tai-Tech Advanced Electronics Co., Ltd.

Responsible Person: Ming-Yen Hsieh

March 11, 2026

Independent Auditor's Report

(115) Cai-Shen-Bao-Zi No. 25002429

To Tai-Tech Advanced Electronics Co., Ltd.:

Audit Opinions

The consolidated financial statements of Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries (hereinafter referred to as the “Tai-Tech Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity, and cash flows for the years then ended, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies), have been audited by us.

In the opinion of this CPA, based on our audits and the reports of the other auditors (see Other Matters), all major aspects of the aforesaid Consolidated Financial Statements are formulated in compliance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers as well as the guidelines, interpretation, and explanations announced by the International Financial Reporting Standards and the International Accounting Standards recognized and declared as effective by the Financial Supervisory Commission. They are sufficient to present the consolidated financial status of Tai-Tech Group for December 31, 2025 and 2024, as well as the Consolidated Financial Performance and Consolidated Cash Flow for January 1 to December 31, 2025 and 2024.

Basis of Audit Opinion

We have conducted the audit according to the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Taiwan Standards on Auditing. Our responsibilities under those standards are further described in the section titled “Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements” in our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on the audit results of our accountants and the audit reports of other accountants, we are of the opinion that sufficient and appropriate audit evidence has been obtained to be served as the basis for expressing the audit opinion.

Key Audit Matters

The key audit items refer to the most important audit matters for the 2025 Consolidated Financial Statements of Tai-Tech Group under the professional judgment of this CPA. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon. As such, we do not provide a separate opinion on these matters.

The key audit matters for the Group's consolidated financial statements for the year ended 2025 are stated as follows:

Evaluation of Loss Allowance due to Inventory Impairment

Description

Please refer to Notes 4(13), 5(2), and 6(3) of the Notes to Consolidated Financial Statements for detailed descriptions of the accounting policies, important accounting estimates, inventory evaluation assumptions, and accounting items for loss allowance due to inventory impairment. Tai-Tech Group's balances for inventory and loss allowance due to impairment as of December 31, 2025, were NT\$1,236,991 thousand and NT\$69,014, thousand, respectively.

The Group mainly engages in the manufacturing and processing of electronic components, magnetic cores, chip coils, and other types of coils. Because the value of inventories is affected by market price fluctuations and product life cycles, there is a relatively high risk of obsolescence. In addition, as the valuation process involves significant management judgment, there is a high degree of uncertainty in accounting estimates. Accordingly, we identified the allowance for inventory valuation losses as one of the key audit matters for the current year.

Responsive Audit Procedures

We perform the following procedures for the inventory that is ageing and individually obsolete:

1. Assess the reasonableness of inventory allowance valuation policies and procedures adopted by the Group according to our understanding of the Group.
2. Review the annual inventory plans of the Group, and observe their annual inventory and management status to assess their management performance and capacity to control obsolete inventories.

3. Verify the completeness and accuracy of the inventory aging report to ensure report data and policy consistency.
4. Evaluate and confirm the accuracy of the inventory depreciation loss calculations, including verifying the accuracy of product selling and purchase prices, and recalculating and evaluating the appropriateness of depreciation loss provisions.

Other Matters - audits conducted by other certified public accountants

We have not audited the financial statements of certain subsidiaries included in the Group's consolidated financial statements, which were audited by other independent auditors. Accordingly, our opinion on the consolidated financial statements, insofar as it relates to the amounts included for those subsidiaries, is based on the audit reports of other independent auditors. Such subsidiaries had total assets of NT\$538,074 thousand, representing 4% of the consolidated total assets as of December 31, 2025, and operating revenue of NT\$0, representing 0% of consolidated net operating revenue for the year then ended.

We have not audited the parts of financial statements of the investees under the equity method that are included in the consolidated financial statements of the Group, but other independent auditors have. Accordingly, in expressing our opinion on the consolidated financial statements, we have relied on the audit reports issued by other auditors with respect to the amounts included in the financial statements of those entities. The investment amount of the aforementioned company using the equity method as of December 31, 2025 and 2024 was NT\$1,906,637 thousand and NT\$1,717,727 thousand, respectively, accounting for 13% and 14% of the consolidated total assets, respectively. The comprehensive income recognized for the aforementioned company from January 1 to December 31, 2025 and 2024 was NT\$274,445 thousand and NT\$311,871 thousand, respectively, accounting for 23% and 25% of the consolidated comprehensive income, respectively.

Other Matters – Parent-Company-Only Financial Statements

Tai-Tech Advanced Electronics Co., Ltd. has prepared the parent company only financial statements for the years ended December 31, 2025 and 2024, which have been audited by us and on which we have issued an unmodified opinion with an Other Matter paragraph, for reference.

The Responsibilities of the Management Level and Governance Units for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, and Interpretations as endorsed and issued into effect by the Financial Supervisory Commission, and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

The CPA's Responsibilities during the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance; however, an audit performed in accordance with TWSA does not enable the auditor to obtain absolute assurance that material misstatements in the consolidated financial statements will be detected. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

The CPA exercises professional judgment and professional skepticism in conducting the audit in accordance with the TWSA. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; design and perform audit procedures

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

2. The auditor obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances; however, the purpose is not to express an opinion on the effectiveness of the internal control of the Tai-Tech Group.
3. Evaluate the appropriateness of the accounting policies adopted by the management level, the rationality of its accounting estimates, and the relevant disclosures.
4. Based on the audit evidence obtained, the auditor concludes on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall representation, structure, and content of the Consolidated Financial Statements (including the relevant notes) and determine whether the Consolidated Financial Statements have sufficiently expressed the relevant transactions and events.
6. The auditor obtains sufficient appropriate audit evidence regarding the financial information of the components within the Group in order to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit; we remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control that we identify during our audit).

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate

with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Based on matters communicated with those charged with governance, the auditor has determined the key audit matters for the audit of Tai-Tech Group's consolidated financial statements for the year ended December 31, 2025. We describe these matters in our report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PricewaterhouseCoopers Taiwan

Wei-Hao Wu

Certified Public Accountant (CPA)

Ya-Hui Cheng

Financial Supervisory Commission

Official Approval Letter No.: Jin Guan Zheng Shen Zi No.
1080323093

Former Financial Supervisory Commission and Securities
and Futures Bureau of the Executive Yuan

Official Approval Letter No.: Jin Guan Zheng Liu Zi No.
0960072936

March 11, 2026

Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries
Consolidated Balance Sheets
December 31, 2025 and 2024

Unit: NT\$ thousand

			December 31, 2025		December 31, 2024	
Assets		Note	Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 2,257,597	16	\$ 1,780,997	15
1110	Financial assets measured at fair value through profit or loss - current	6(12)	1,303	-	-	-
1150	Notes receivable, net	6(2)	79,625	1	36,806	-
1170	Accounts receivable, net	6(2)	2,333,834	17	1,996,348	16
1180	Accounts receivable from related parties, net	6(2) and 7	162,648	1	129,489	1
1200	Other receivables		55,648	-	33,711	-
1210	Other receivables - related parties	7	10	-	140	-
1220	Current income tax assets	6(26)	4,077	-	2	-
130X	Inventory	6(3)	1,167,977	8	896,450	8
1410	Pre-payments	6(14)	63,690	-	104,091	1
1470	Other current assets		10,436	-	3,811	-
11XX	Total current assets		6,136,845	43	4,981,845	41
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(12)	-	-	770	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(4) and 12(3)	719,922	5	567,634	5
1550	Investment accounted for using the equity method	6(5)	2,750,773	20	2,178,533	18
1600	Property, plant and equipment	6(6)(9) and 8	4,241,525	30	4,358,293	35
1755	Right-of-use assets	6(7) and 7	33,605	-	34,809	-
1780	Intangible assets		76,415	1	54,094	-
1840	Deferred income tax assets	6(26)	1,629	-	3,237	-
1900	Other non-current assets	6(8)	188,160	1	71,613	1
15XX	Total non-current assets		8,012,029	57	7,268,983	59
1XXX	Total assets		\$ 14,148,874	100	\$ 12,250,828	100

(Continued)

Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries
Consolidated Balance Sheets
December 31, 2025 and 2024

Unit: NT\$ thousand

Liabilities and equity		Note	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
Current liabilities						
2100	Short-term borrowings	6(10)	\$ 380,000	3	\$ 330,000	3
2150	Notes payable		9,597	-	16,011	-
2170	Accounts payable		920,528	6	806,684	7
2180	Accounts payable - related parties	7	2,991	-	2,622	-
2200	Other payables	6(11) and 7	741,811	5	587,956	5
2230	Current income tax liabilities	6(26)	96,645	1	35,275	-
2250	Liability reserve - current		5,318	-	4,492	-
2280	Lease liabilities - current	7	3,011	-	2,311	-
2320	Current portion of long-term borrowings	6(12)(13)	1,272,352	9	243,158	2
21XX	Total current liabilities		3,432,253	24	2,028,509	17
Non-current liabilities						
2530	Corporate bonds payable	6(12)	-	-	1,066,426	9
2540	Long-term borrowings	6(13)	1,011,820	7	1,266,554	10
2570	Deferred income tax liabilities	6(26)	323,100	3	267,624	2
2580	Lease liabilities - non-current	7	4,716	-	5,376	-
2640	Net defined benefit liabilities — non-current	6(14)	1,826	-	1,415	-
2670	Other non-current liabilities - others		5,365	-	7,207	-
25XX	Total non-current liabilities		1,346,827	10	2,614,602	21
2XXX	Total liabilities		4,779,080	34	4,643,111	38
Equity attributable to shareholders of the parent						
	Share capital	6(15)				
3110	Common shares		1,105,926	8	1,020,349	8
	Capital surplus	6(16)				
3200	Capital surplus		2,733,346	19	1,854,376	15
	Retained earnings	6(17)				
3310	Legal reserve		811,142	6	720,465	6
3320	Special reserve		76,642	-	76,642	1
3350	Unappropriated earnings		3,769,976	27	3,312,481	27
	Other equity	6(18)				
3400	Other equity		612,777	4	496,692	4
31XX	Equity attributable to shareholders of the parent - Total		9,109,809	64	7,481,005	61
36XX	Non-controlling interests		259,985	2	126,712	1
3XXX	Total equity		9,369,794	66	7,607,717	62
	Significant Commitments or Contingencies	9				
3X2X	Total liabilities and equity		\$ 14,148,874	100	\$ 12,250,828	100

(Continued)

Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries
Consolidated Statements of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

(Except earnings per share, which are expressed in NTD)

Item		Note	2025		2024	
			Amount	%	Amount	%
4000	Operating revenue	6(19) and 7	\$ 6,623,818	100	\$ 5,506,106	100
5000	Operating costs	6(3)(24) (25) and 7	(4,877,989)	(74)	(4,174,131)	(76)
5900	Gross profit		1,745,829	26	1,331,975	24
5910	Unrealized gains from sale		(1,598)	-	-	-
5950	Gross profit, net		1,744,231	26	1,331,975	24
	Operating expenses	6(24) (25) and 7				
6100	Selling and marketing expenses		(405,341)	(6)	(351,291)	(6)
6200	General and administrative expenses		(326,476)	(5)	(211,724)	(4)
6300	Research and development expenses		(216,653)	(3)	(202,633)	(4)
6450	Expected Credit Impairment Losses	12(2)	(1,890)	-	-	-
6000	Total operating expenses		(950,360)	(14)	(765,648)	(14)
6900	Operating income		793,871	12	566,327	10
	Non-operating income and expenses					
7100	Interest income	6(20)	34,006	1	41,617	1
7010	Other income	6(21)	346,935	5	65,796	1
7020	Other gains and losses	6(9)(22)	(112,989)	(1)	81,625	2
7050	Financial costs	6(10)(13) (23)	(51,147)	(1)	(41,075)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(5)	213,802	3	137,054	3
7000	Total non-operating incomes and expenses		430,607	7	285,017	6
7900	Income before income tax		1,224,478	19	851,344	16
7950	Income tax expenses	6(26)	(182,291)	(3)	(104,458)	(2)
8200	Net profit (loss) for current period		\$ 1,042,187	16	\$ 746,886	14
	Other comprehensive income/(loss) for the year, net of income tax					
	Components of other comprehensive income that will not be reclassified to profit or loss	6(18)				
8316	Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	6(4)	(\$ 2,847)	-	\$ 107,717	2
8320	Share of profit (loss) of associates and joint ventures accounted for using equity method - Components of other comprehensive income that will not be reclassified to profit or loss		211,950	3	155,561	3

(Continued)

Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries
Consolidated Statements of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

(Except earnings per share, which are expressed in NTD)

	Item	Note	2025		2024	
			Amount	%	Amount	%
8310	Total components of other comprehensive income that will not be reclassified to profit or loss					
	Items that may be reclassified subsequently to profit or loss	6(18)				
8361	Exchange differences on translating the financial statements of foreign operations		(66,566)	(1)	223,418	4
8370	Share of profit (loss) of associates and joint ventures accounted for using equity method - Components of other comprehensive income that might be reclassified to profit or loss		(10,391)	-	31,585	-
8360	Total of items that may be reclassified subsequently to profit or loss		(76,957)	(1)	255,003	4
8300	Other comprehensive income/(loss) for the year, net of income tax		<u>\$ 132,146</u>	<u>2</u>	<u>\$ 518,281</u>	<u>9</u>
8500	Total comprehensive income (loss) for the current period		<u>\$ 1,174,333</u>	<u>18</u>	<u>\$ 1,265,167</u>	<u>23</u>
	Net income attributable to:					
8610	shareholders of the parent		<u>\$ 1,055,748</u>	<u>16</u>	<u>\$ 748,155</u>	<u>14</u>
8620	Non-controlling interests		<u>(\$ 13,561)</u>	<u>-</u>	<u>(\$ 1,269)</u>	<u>-</u>
	Total comprehensive income (loss) attributable to:					
8710	shareholders of the parent		<u>\$ 1,177,951</u>	<u>18</u>	<u>\$ 1,264,407</u>	<u>23</u>
8720	Non-controlling interests		<u>(\$ 3,618)</u>	<u>-</u>	<u>\$ 760</u>	<u>-</u>
	Earnings Per Share	6(27)				
9750	Basic earnings per share attributable to shareholders of the parent company		<u>\$ 10.26</u>		<u>\$ 7.33</u>	
9850	Diluted earnings per share attributable to shareholders of the parent company		<u>\$ 9.46</u>		<u>\$ 6.83</u>	

The accompanying notes are an integral part of the consolidated financial statements; please refer to them altogether.

Chairman:

Manager:

Accounting officer:

Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries
Consolidated Statements of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

Equity attributable to shareholders of the parent											
		Retained earnings					Other equity				
							Exchange differences on translating the financial statements of foreign operations	Unrealized gain/(loss) on financial assets at fair value through other comprehensive income		Non-controlling interests	Total equity
Note	Common shares	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings				Total		
2024											
		\$ 1,020,340	\$ 1,854,279	\$ 657,300	\$ 76,642	\$ 2,928,035	(\$ 217,641)	\$ 356,690	\$ 6,675,645	\$ 60,682	\$ 6,736,327
		-	-	-	-	748,155	-	-	748,155	(1,269)	746,886
Other comprehensive income for the year	6(18)	-	-	-	-	-	252,974	263,278	516,252	2,029	518,281
Total comprehensive income (loss) for the current period		-	-	-	-	748,155	252,974	263,278	1,264,407	760	1,265,167
Appropriation and distribution of earnings:	6(17)										
Legal reserve		-	-	63,165	-	(63,165)	-	-	-	-	-
Cash dividends		-	-	-	-	(459,153)	-	-	(459,153)	-	(459,153)
Changes in associates and joint ventures accounted for using the equity method		-	9	-	-	-	-	-	9	-	9
Convertible corporate bond conversion	6(12)	9	88	-	-	-	-	-	97	-	97
Increase in non-controlling interests		-	-	-	-	-	-	-	-	65,270	65,270
Disposal of equity instruments measured at fair value through other comprehensive income	6(18)	-	-	-	-	158,609	-	(158,609)	-	-	-
Balance as of December 31, 2024		\$ 1,020,349	\$ 1,854,376	\$ 720,465	\$ 76,642	\$ 3,312,481	\$ 35,333	\$ 461,359	\$ 7,481,005	\$ 126,712	\$ 7,607,717
2025											
		\$ 1,020,349	\$ 1,854,376	\$ 720,465	\$ 76,642	\$ 3,312,481	\$ 35,333	\$ 461,359	\$ 7,481,005	\$ 126,712	\$ 7,607,717
Net profit (loss) for current period		-	-	-	-	1,055,748	-	-	1,055,748	(13,561)	1,042,187
Other comprehensive income for the year	6(18)	-	-	-	-	-	(86,900)	209,103	122,203	9,943	132,146
Total comprehensive income (loss) for the current period		-	-	-	-	1,055,748	(86,900)	209,103	1,177,951	(3,618)	1,174,333
Issuance of common shares for cash	6(15)	70,000	728,700	-	-	-	-	-	798,700	-	798,700
Appropriation and distribution of earnings:	6(17)										
Legal reserve		-	-	90,677	-	(90,677)	-	-	-	-	-
Cash dividends		-	-	-	-	(510,174)	-	-	(510,174)	-	(510,174)
Investments accounted for using the equity method that are not subscribed in proportion to their ownership percentage		-	(778)	-	-	(34,966)	(879)	(4,834)	(41,457)	-	(41,457)
Changes in associates and joint ventures accounted for using the equity method		-	-	-	-	37,159	-	-	37,159	-	37,159
Changes in ownership interests in subsidiaries		-	21	-	-	-	-	-	21	-	21
Convertible corporate bond conversion	6(12)	15,577	151,027	-	-	-	-	-	166,604	-	166,604
Increase in non-controlling interests		-	-	-	-	-	-	-	-	136,891	136,891
Disposal of equity instruments measured at fair value through other comprehensive income	6(18)	-	-	-	-	405	-	(405)	-	-	-
Balance as of December 31, 2025		\$ 1,105,926	\$ 2,733,346	\$ 811,142	\$ 76,642	\$ 3,769,976	(\$ 52,446)	\$ 665,223	\$ 9,109,809	\$ 259,985	\$ 9,369,794

The accompanying notes are an integral part of the consolidated financial statements; please refer to them altogether.

Chairman:

Manager:

Accounting officer:

Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

	Note	January 1 to December 31, 2025	January 1 to December 31, 2024
<u>Cash Flow from Operating Activities</u>			
Income before income tax		\$ 1,224,478	\$ 851,344
Adjustments			
Adjustments for income and expenses			
Expected Credit Impairment Losses	12(2)	1,890	-
Depreciation expenses (including right-of-use assets)	6(24)	507,831	540,703
Amortization	6(24)	12,064	8,021
Net gain on financial assets and liabilities at fair value through profit or loss	6(22)	(533)	(6,916)
Loss (gain) on disposal of property, plant and equipment	6(22)	3,716	(260)
Impairment loss recognized on property, plant, and equipment	6(22)	91,037	-
Unrealized gains from sale		1,598	-
Interest income	6(20)	(34,006)	(41,617)
Dividends income	6(21)	(13,812)	(23,151)
Bargain purchase gains	6(21)	(300,122)	-
Interest expenses	6(23)	51,147	41,075
Share of profit of associates accounted for using equity method	6(5)	(213,802)	(137,054)
Miscellaneous expenses		-	6,141
Disposal of investment gains	6(22)	(5,809)	2,985
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets compulsorily measured at fair value through profit or loss - current		-	7,026
Notes receivable		(42,819)	13,038
Accounts receivable		(337,473)	(523,095)
Accounts receivable due from related parties		(33,159)	(34,639)
Other receivables		(23,827)	(6,942)
Other receivables - related parties		130	(140)
Inventory		(271,527)	(125,480)
Pre-payments		40,401	(61,112)
Other current assets		(6,625)	(3,485)
Changes in operating liabilities, net			
Notes payable		(1,693)	(764)
Accounts payable		113,844	249,736
Accounts payables to related parties		369	(489)
Other payables		108,583	47,393
Liability reserve - current		826	214
Net defined benefit liabilities		411	362
Other noncurrent liabilities		(2,289)	(1,767)
Cash generated from operating activities		870,829	801,127
Interest paid		(33,350)	(23,247)
Income taxes paid		(63,717)	(92,857)
Net cash inflow from operating activities		773,762	685,023

(Continued)

Tai-Tech Advanced Electronics Co., Ltd. and its subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

	Note	January 1 to December 31, 2025	January 1 to December 31, 2024
<u>Cash Flows from Investing Activities</u>			
Interests received		\$ 34,006	\$ 41,617
Dividends received		13,812	23,151
Acquisition of financial assets at fair value through other comprehensive income		(155,241)	(78,845)
Decrease in financial assets at amortized cost		-	30,705
Investment accounted for using the equity method		-	(261,360)
Acquisition of property, plant and equipment	6(29)	(588,808)	(765,011)
Proceeds from disposal of property, plant and equipment		11,537	7,155
Acquisition of intangible assets		(34,391)	(11,719)
Increase in refundable deposits		(7,234)	(4,932)
Decrease in other noncurrent assets		-	88
Capital surplus distributed in cash		-	482
Cash dividend of long-term equity investment under equity method		135,258	57,500
Cash proceeds from business combination	6(28)	-	2,219
Net cash flows used in investing activities		(591,061)	(958,950)
<u>Cash Flow from Financing Activities</u>			
Increase in short-term borrowings		2,630,000	1,000,000
Decrease in short-term borrowings		(2,580,000)	(770,000)
Increase in long-term borrowings		500,000	-
Repayment for long-term borrowings		(643,158)	(37,733)
Repayment of the principal portion of lease liabilities	6(30)	(2,377)	(4,082)
Issuance of common shares for cash	6(15)	798,700	-
Increase (decrease) in refundable deposits		447	(1,040)
Cash dividends appropriated	6(17)	(510,174)	(459,153)
Increase in non-controlling interests		136,891	65,270
Net cash generated from/(used in) financing activities		330,329	(206,738)
Exchange rate adjustments		(36,430)	109,028
Increase (decrease) in cash and cash equivalents for the period		476,600	(371,637)
Cash and cash equivalents - beginning balance		1,780,997	2,152,634
Cash and cash equivalents - ending balance		<u>\$ 2,257,597</u>	<u>\$ 1,780,997</u>

The accompanying notes are an integral part of the consolidated financial statements; please refer to them altogether.

Chairman:

Manager:

Accounting officer:

Attachment 5

Earnings Distribution Table

2025

Unit: NT\$

Undistributed earnings at beginning of the period	\$	2,711,629,585
Add: 2025 net profit after tax		1,055,748,345
Add (less): 2025 retained earnings adjustment		
Plus: Disposal of equity instruments measured at fair value through other comprehensive income		405,075
 Minus: Legal reserve appropriated		 (105,615,342)
 Distributable earnings		 3,662,167,663
Earnings distribution:		
Shareholder dividends - Cash (NT\$5.2)		591,799,400
Shareholder dividends - Stock		0
Ending undistributed earnings	\$	3,070,368,263

Note:

Note 1: The amount of this earnings distribution is the earnings in 2025

Note 2: Cash dividends adopt the [integer dollar] - value after truncating of decimals for calculation

Note 3: Based on the outstanding stock of 113,807,577 shares on March 2, 2026

Responsible person: Ming-Yen Hsieh Manager: Ming-Liang Hsieh Accounting Manager: Hui-Yu Ho

Appendix

Appendix 1

Tai-Tech Advanced Electronics Co., Ltd.

Rules of Procedure for Shareholders' Meeting

Latest amendment approval date: May 31, 2023

Article 1

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" jointly established by Taiwan Stock Exchange Corporation and Taipei Exchange.

Article 2

The rules of procedures for shareholders' meeting of the Company, except as otherwise provided by law, regulation or the articles of incorporation, shall be as provided in these Rules.

Article 3

Unless otherwise provided by law or regulation, the shareholders' meetings of the Company shall be convened by the board of directors.

Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company convening a shareholders' meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its board of directors. Furthermore, convening of a virtual-only shareholders' meeting shall require a resolution adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors.

Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System of TWSE before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic files of the shareholders meeting agenda and supplemental meeting materials and upload them to the Market Observation Post System of TWSE at least 21 days prior to the date of the regular shareholders meeting or 15 days prior to the date of the special shareholders meeting. If, however, the Company has paid-in capital of NT\$10 billion or more as of the last day of the most recent fiscal year, or total shareholdings of foreign shareholders and PRC nationals reach 30% or more as recorded in the register of shareholders of the shareholders meeting held in the most recent fiscal year, transmission of these electronic files shall be made at least 30 days prior to the regular shareholders meeting. In addition, 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding

paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

- I. For physical shareholders meetings, to be distributed on-site at the meeting.
- II. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
- III. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding 1% or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any Subparagraph of Paragraph 4 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and for a proposal containing more than 300 words, such proposal is not be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this Article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 Attending Shareholders' Meeting by Proxy and Authorization

For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail; unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

After a proxy form has been delivered to the Company, if a shareholder intends to attend the shareholders' meeting via video conferencing, a written notice of revocation of the proxy appointment shall be submitted to the Company no later than two days prior to the meeting date. If the revocation notice is submitted after such time, the voting rights exercised by the proxy shall remain valid.

Article 5 Principles for Shareholders Meeting Convention Time and Venue

The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent Directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

Article 6 Preparation of Documents of Attendance Book, etc.

The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively referred to as "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report,

attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company 2 days before the meeting date.

In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1 Convening of Virtual Shareholders Meetings and Particulars to be Included in Shareholders Meeting Notice

To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:

I. Method for Shareholders to Attend the Virtual Meeting and Exercise Their Rights

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

- (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
- (II) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
- (III) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
- (IV) Actions to be taken if the results of all proposals have been announced and no extraordinary motion has been proposed.

III. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified. Except under circumstances specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with Internet connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company, and other particulars.

Article 7 Chair of shareholders' meeting and persons in attendance in the meeting

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the

chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for 6 months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is recommended that shareholders meetings convened by the board of directors be chaired by the Chairman in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes. If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8 Documentation of Shareholders Meeting by Audio or Video

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 1 year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, the Company is advised to create an audio and video recording of the back-end operation interface of the virtual meeting platform.

Article 9 Calculation of Number of Attending Shares and Convention of Shareholders' Meeting

Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending

the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned on the virtual meeting platform. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register with the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 10 Discussion of Proposals

Where a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the Board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders' meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

Article 11 Shareholder Speech

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds

the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chairperson shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12 Calculation of Voting Shares and Recusal System

Voting at a shareholders' meeting shall be calculated based on the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 Proposal Voting, Vote Monitoring and Vote Counting Method

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2 of Article 179 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a declaration of intent to the Company no later than two days prior to

the shareholders' meeting. Where duplicate declarations of intent are received, the one first received by the Company shall prevail; provided, however, that this shall not apply where a declaration is made to revoke a prior declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, at least two business days prior to the date of the shareholders meeting. If the notice of retraction is submitted after that time limit, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. In addition, on the same day after the conclusion of the shareholders' meeting, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the Market Observation Post System of TWSE.

When there is an amendment or alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall have the identity of shareholders of the Company.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration 2 days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 Election Proposal

The election of directors at a shareholders' meeting shall be conducted in accordance with the Company's relevant election rules, and the election results shall be announced on-site immediately, including the names of the elected directors and independent directors with their respective vote counts, as well as the names of the directors and independent directors not elected and the number of votes each received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 15 Meeting Minutes and Signing Requirements

Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the Market Observation Post System of TWSE.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The meeting minutes shall be properly and perpetually kept by the Company during its legal existence.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article 16 Public Disclosure

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the Market Observation Post System of TWSE within the prescribed time period.

Article 17 Maintaining Order at the Meeting Place

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairperson may prevent the shareholder from so doing. When a shareholder violates the rules of procedure and defies the chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 Recess and Resumption of Shareholders' Meeting

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19 Information Disclosure of Virtual Meeting

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20 Location of Chair and Secretary of Virtual Shareholders' Meeting

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21 Handling of Disconnection

In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting

to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, that the meeting shall be postponed to or resumed on another date within 5 days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under Paragraph 2, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under Paragraph 2, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When the Company convenes a hybrid shareholders' meeting, and the video conference portion cannot be continued as described in Paragraph 2, if, after deducting the shares represented by shareholders attending via video conferencing, the total number of shares present at the meeting still meets the statutory quorum for a shareholders' meeting, the meeting shall continue and shall not be postponed or continued in accordance with Paragraph 2.

Under the circumstances where a meeting should continue as in the preceding Paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to Paragraph 2 herein, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements laid out under Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or periods stipulated in the second half of Article 12 and Paragraph 3 of Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, Paragraph 2, Article 44-15, and Article 44-17, Paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle relevant matters in accordance with the date of the shareholders meeting that is postponed or resumed under Paragraph 2.

Article 22 Handling of Digital Divide

When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures to shareholders with difficulties in attending a virtual shareholders meeting online. Except

under circumstances specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with Internet connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company, and other particulars.

Article 23

These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

Article 24 Supplementary Provisions

These Rules were duly enacted on June 28, 2012.

The 1st amendment was made on May 3, 2013.

The 2nd amendment was made on June 11, 2015.

The 3rd amendment was made on November 9, 2020.

The 4th amendment was made on July 23, 2021.

The 5th amendment was made on June 21, 2022.

The 6th amendment was made on May 31, 2023.

Appendix 2

Tai-Tech Advanced Electronics Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

- Article 1 The Company shall be incorporated according to regulations related to company limited by shares specified in the Company Act and its name shall be TAI-TECH ADVANCED ELECTRONICS CO., LTD.
- Article 2 The Company shall have its head office registered in Taoyuan City, R.O.C. When it is determined to be necessary, branch offices may be established at appropriate locations, and the establishment and abolishment of branch offices shall be determined by the board of directors.
- Article 3 The scope of business operated by the Company is as follows:
1. CC01080 Electronics Components Manufacturing
 2. Manufacturing, Processing and Trading of Multilayer Wire-wound and Other Wire-wound Products.
 3. Agency for distribution and quotation of domestic and foreign company products described in the preceding paragraph, tendering business and import/export trading business.
 4. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 4 The Company's external re-investments shall not be subject to the limitation under Article 13 of the Company Act prescribing that the re-investments shall not exceed 40% of the Company's paid-in capital.
- Article 4-1 The Company may provide external guarantee to operators in the same industry or its affiliates depending upon the business needs.

Chapter 2 Shares

- Article 5 The total capital of the Company shall be NT\$3 billion, divided into 300 million shares, at a par value of NT\$10 per share. For the unissued shares, the board of directors is authorized to perform issuance at discrete times depending upon the needs of business. Among which, an amount of NT\$20 million dollars, divided into 2 million shares, is reserved for employee share subscription warrant.
- Article 5-1 Where the shares repurchased by the Company according to the laws are transferred to employees at a price lower than the average price of the shares actually repurchased by the Company, or where employee stock option certificates are issued at a price lower than the market price (net worth per share), such issuance shall only be made based on the consents of attending shareholders representing more than two-thirds of the total voting rights in a shareholders' meeting attended by shareholders representing a majority of the total number of issued shares and shall be handled according to relevant laws.
- This article shall be applicable when the Company is a TWSE (TPEX) listed company.
- Article 6 The share certificates of the Company shall be in registered form and signed or sealed by the Director representing the Company and shall be certified for issuance of the share certificates according to the laws.
- For the shares issued by the Company, the printing of share certificates may be exempted; however, the shares shall be registered with the Centralized Securities Depository Enterprises.
- Article 7 The administration of relevant shareholder services of the Company shall be handled according to the "Regulations Governing the Administration of Shareholder Services of Public Companies" announced by the competent authority and relevant laws.
- Article 8 Prior to the public listing of the Company, any registration of assignment/transfer of shares shall not be made within 30 days prior to an ordinary shareholders' meeting, 15 days prior to

an extraordinary or shareholders' meeting, or 5 days prior to the target date fixed by the Company for the distribution of dividends and bonuses or other benefits.

After the public listing of the Company, registration of assignment/transfer of shares shall not be made within 60 days prior to the convening date of an ordinary shareholders' meeting, or within 30 days prior to the convening date of an extraordinary shareholders' meeting, or within 5 days prior to the target date fixed by the Company for distribution of dividends, bonus or other benefits.

Chapter 3 Shareholders' Meeting

- Article 9 Shareholders' meetings are divided into two types of ordinary shareholders' meetings and extraordinary shareholders' meetings. The ordinary shareholders' meeting shall be convened at least once annually and convened by the board of directors according to the laws within 6 months after the end of each fiscal year. The extraordinary shareholders' meeting is convened whenever necessary according to relevant laws.
- During the convention of the shareholders' meeting, visual communication meeting or other methods announced by the competent authority may be adopted. Its operation procedure and other required compliance matters shall be handled in accordance with the regulations of the competent authority.
- Article 10 Unless otherwise specified in the laws, each shareholder of the Company shall have one voting right for each share held.
- Article 11 Where a shareholder for any reasons cannot attend a shareholders' meeting in person, the shareholder may appoint a proxy to attend the shareholders' meeting on his/her behalf by executing a signed or sealed power of attorney stating therein the scope of power authorized to the proxy.
- The regulations for authorizing proxies to attend meetings on behalf of shareholders of the Company shall comply with Article 177 of the Company Act and shall also be handled accordingly to the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" announced by the competent authority.
- Article 12 Where a shareholders' meeting is convened by the board of directors, the Chairman of the board shall be the chair of the meeting. In case where the Chairman is absent due to reasons, the Chairman shall designate one director to act as his/her proxy. Where no designation is made, the directors shall elect a chair from among themselves.
- When a shareholders' meeting is convened by a person other than the board of directors who is entitled to convene the meeting, the chair shall be assumed by such convening person. Where there are two or more such convening persons, they shall elect one among themselves to act as chair.
- Article 13 During the convention of a shareholders' meeting of the Company, the electronic transmission is provided as one of the methods for exercising the voting power. A shareholder who exercises his/her/its voting power at a shareholders meeting by way of electronic transmission shall be deemed to have attended the said shareholders' meeting in person. Relevant exercise of the voting power shall be handled according to the current laws and regulations.
- Except when otherwise regulated by The Company Act, a shareholders' meeting resolution is passed when more than half of all outstanding shares are represented in the meeting, and voted in favor by more than half of all voting rights represented during the meeting.
- For the purpose of applying for listing on the TWSE/TPEX or registration for trading on the TPEX Emerging Stock Market, the withdrawal of the Company's public offering status shall be submitted to the shareholders' meeting for resolution.
- Article 14 Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting. The minutes of the shareholders' meeting shall record the date and place of the meeting, a summary of the essential points of the proceedings and the results of the meeting, meeting agenda

summary and result, the name of the chairperson, the method of adopting resolutions. The meeting minutes shall be distributed to all shareholders within 20 days after the meeting, and shall also be kept persistently throughout the life of the Company. The meeting minutes may be produced and distributed in electronic form, and the aforementioned distribution of meeting minutes may be made via public announcement. The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept for a minimum period of at least one year.

Chapter 4 Directors

- Article 15 The Company shall have five to eleven directors. A candidate nomination system is adopted, and the directors shall be elected by the shareholders' meeting from the list of candidates. The term of office shall be three years, and directors shall be eligible for re-election. The shareholding ratio of all directors shall comply with the regulations specified by the competent authority of securities.
- Article 15-1 The Company shall have at least three independent directors, and the number of independent directors shall not be less than one-fifth of the total number of directors. A candidate nomination system shall be adopted, and independent directors shall be elected by the shareholders' meeting from the list of independent director candidates. The professional qualification, shareholding, term of office, concurrent job position limitation, nomination and election method as well as other compliance matters related to the independent directors shall comply with relevant regulations specified by the competent authority of securities. The Company may purchase liability insurance for directors to cover their legal liability for damages that may arise in the course of performing their duties during their term of office.
- Article 15-2 The Company established its Audit Committee according to Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors, and shall assume the powers and duties assigned to supervisors by the Company Act, Securities and Exchange Act, and other laws and regulations.
- Article 16 The board of directors shall be formed by directors. A chairman of the board shall be elected from among the directors during a board meeting attended by more than two-thirds of the directors and with the consents of a majority of the attending directors.
The chairman represents the Company to manage all affairs. In case where the chairman is on leave or cannot exercise his/her power and authority for any cause, a director shall be appointed to act as a deputy; where no appointment is made, the directors shall elect one person from among themselves to act as the deputy.
- Article 17 For the convention of a board of directors' meeting of the Company, all directors shall be informed of the reasons of convention 7 days in priority. In case of emergencies of the Company, a board of directors' meeting may be convened at any time. The notice for the convention of Board of Directors' meeting of the Company may be made in writing, e-mail or facsimile method.
During the convening of a board of directors' meeting, if it is held with the video conference method, directors attending the meeting through video conference shall be deemed to attend the meeting in person.
- Article 18 In case where the chairman cannot attend a board of directors' meeting, it shall be handled in accordance with the regulation of Article 208 of the Company Act. A director entrusting another director to attend a board of directors' meeting as a proxy shall issue a power of attorney each time, and the authorization scope of the reason of convention shall be indicated in order to entrust another director to attend the meeting as a proxy. The proxy described in the preceding paragraph shall be limited to accept the entrustment of one director only.
- Article 19 Unless otherwise specified in the Company Act, resolutions of board of directors' meeting shall be executed based on the attendance of a majority of directors and the consents of more

than half of the attending directors, and the resolutions of the board of directors meeting shall be recorded in meeting minutes. The meeting minutes shall be signed or sealed by the chair and preserved at the Company.

Article 20 The functions and powers of the board of directors are as follows:

1. Determination of business directives and business plan.
2. Stipulation and review of budget and final accounts.
3. Establish proposal for capital increase/decrease.
4. Determine distribution of earnings.
5. Other authorities according to the laws and granted by the shareholders' meeting.

Article 21 Deleted.

Article 22 Directors executing duties of the Company may collect compensation or attendance fee. The remuneration of directors of the Company may refer to the standard adopted in the same industry, and the board of directors is authorized to establish the payment standard.

Chapter 5 Managers

Article 23 The Company may appoint several managerial officers. Appoint, discharge and compensation of the managers are subject to Article 29 of the Company Act.

Article 23-1 The Company may have one general manager, chief executive officer, vice executive officer and several business unit presidents and the appointment and discharge thereof shall be executed by the board of director's meeting attending by a majority of the directors and based on the consents of a majority of the attending directors.

Article 24 For other employees of the Company, the president shall be responsible for the employment and discharge thereof.

Chapter 6 Accounting

Article 25 At the end of each fiscal year of the Company, the board of directors shall prepare reports and statements of: 1. Business Report; 2. Financial Statements; 3. Proposal for Distribution of Earnings of Loss Compensation, for submission to the shareholders' meeting according to the laws in order to request for ratification.

Article 26 Where the Company has net profits for a fiscal year, it shall first pay all applicable taxes, make up for accumulated losses of previous years, and then appropriate 10% of the remaining amount as the legal reserve, provided, however, that no further appropriation shall be required if the legal reserve has reached the amount of the Company's paid-in capital. The Company shall thereafter appropriate or reverse the special reserve in accordance with applicable laws and regulations. Any remaining balance, together with accumulated undistributed earnings, shall be proposed by the Board of Directors as a distribution plan and submitted to the shareholders' meeting for resolution on the distribution of dividends and bonuses to shareholders.

When the dividends and bonuses or legal reserve appropriated and capital reserve distributed are made in the form of cash, the board of directors is authorized to execute the distribution in accordance with the resolution of the board of directors' meeting attended by more than two thirds of the directors and the consents of a majority of the attending directors. In addition, report to the shareholders' meeting shall also be made.

Article 26-1 Where the Company has annual profits, it shall appropriate not less than 6% thereof as employee remuneration, of which not less than 20% shall be allocated as remuneration for frontline employees. The Board of Directors shall resolve to distribute such remuneration in the form of cash or shares. The recipients may include employees of the Company's subsidiaries who meet certain criteria. The Company may further appropriate no more than 2% of the aforesaid profits as remuneration for directors by resolution of the Board of Directors. The proposal for distribution of the remuneration of employees and the remuneration of directors shall be reported to the shareholders' meeting.

Article 27 Dividend Policy:

The Company's dividend policy shall be determined based on the factors of the environment of its industry, Company's growth stage, future fund demand, financial structure and capital budget, etc., along with the benefits of shareholders, balance of dividends and the long-term planning of the Company. Within the distributable range, the distribution proposal is to be established by the board of directors according to the laws, and the proposal is reported to the shareholders' meeting. No less than 30% of annual earnings are appropriated to shareholders. Shareholder's bonuses may be appropriated in cash or in shares, provided, however, that the appropriation in cash shall not be less than 10% of the total appropriated amount.

Chapter 7 Supplementary Provisions

- Article 28 The organizational charter and operational rules of the Company shall be further established separately.
- Article 29 Any matters not specified in these Articles of Incorporation shall be handled in accordance with the Company Act of R.O.C. and other relevant laws and regulations.
- Article 30 The establishment and amendment of these Articles of Incorporation shall be implemented after the approval and registration of the competent authority.
- Article 31 These Articles of Incorporation were duly enacted on October 27, 1992.
 The 1st amendment was made on July 31, 1993.
 The 2nd amendment was made on June 8, 1995.
 The 3rd amendment was made on August 10, 1999.
 The 4th amendment was made on June 2, 2000.
 The 5th amendment was made on October 2, 2000.
 The 6th amendment was made on November 13, 2000.
 The 7th amendment was made on November 27, 2000.
 The 8th amendment was made on June 20, 2001.
 The 9th amendment was made on November 23, 2001.
 The 10th amendment was made on June 9, 2002.
 The 11th amendment was made on January 13, 2003.
 The 12th amendment was made on May 10, 2003.
 The 13th amendment was made on June 4, 2004.
 The 14th amendment was made on June 4, 2004.
 The 15th amendment was made on June 3, 2005.
 The 16th amendment was made on May 14, 2010.
 The 17th amendment was made on May 31, 2011.
 The 18th amendment was made on June 26, 2012.
 The 19th amendment was made on May 3, 2013.
 The 20th amendment was made on June 11, 2015.
 The 21st amendment was made on October 6, 2015.
 The 22nd amendment was made on June 25, 2019.
 The 23rd amendment was made on June 24, 2020.
 The 24th amendment was made on November 9, 2020.
 The 25th amendment was made on July 23, 2021.
 The 26th amendment was made on June 21, 2022.
 The 27th amendment was made on May 23, 2025.

Appendix 3

Tai-Tech Advanced Electronics Co., Ltd. **Director Election and Appointment Procedure**

Latest amendment approval date: November 9, 2020

Article 1

To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.”

Article 2

Except as otherwise provided by law and regulation or by the Company’s articles of incorporation, elections of directors shall be conducted in accordance with these Regulations.

Article 3

The overall composition of the board of directors shall be taken into consideration in the selection of the Company’s directors. The composition of the Board of Directors shall take diversity into consideration. The Company shall formulate an appropriate diversity policy based on its business operations, operating model, and development needs. Such policy shall include, without limitation, the following two general aspects:

- I. Basic requirements and values: Gender, age, nationality, and culture.
- II. Professional knowledge and skills: professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each member of the Board of Directors shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

- I. The ability to make judgments about operations.
- II. Accounting and financial analysis ability.
- III. Business management ability.
- IV. Crisis management ability.
- V. Knowledge of the industry.
- VI. An international market perspective.
- VII. Leadership ability.
- VIII. Ability to make policy decisions.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The board of directors of the Company shall consider the adjustment of the composition of the members of the board of directors according to the result of the performance assessment.

Article 4

The qualifications for the independent directors of the Company shall comply with Articles 2, 3, and 4 of the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.”

The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies,” and shall be conducted in accordance with Article 24 of the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.”

Article 5

The elections of directors of the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

When the number of directors falls below five due to the resignation, removal, or any other reason for a director's vacancy, the Company shall hold a by-election for directors at the next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in the Company's Articles of Incorporation, the Company shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Where the number of independent directors falls below the number prescribed in the proviso of Paragraph 1 of Article 14-2 of Securities and Exchange Act, the Company shall hold a by-election at the most recent shareholders' meeting. When all independent directors are dismissed, the Company shall convene an extraordinary shareholders' meeting within 60 days from the occurrence of such event to hold a by-election for the independent directors.

Article 6

The single-name cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 7

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 8

The number of directors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10

A ballot is invalid under any of the following circumstances:

- I. The ballot is not prepared by a person with the right to convene.
- II. A blank ballot is placed in the ballot box.
- III. The writing is unclear and indecipherable or has been altered.

- IV. The candidate whose name is entered in the ballot does not conform to the director candidate roster.
- V. Other words or marks are entered in addition to the number of voting rights allotted.

Article 11

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 12

The board of directors of the Company shall issue notifications to the persons elected as directors.

Article 13

These Procedures shall be implemented after approval by the shareholders' meeting, and the same requirements shall be applied to amendments of these regulations.

Article 14

Any matters not specified in these Procedures shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 15 Supplementary Provisions

These Rules were duly enacted on June 28, 2012.

The 1st amendment was made on May 3, 2014.

The 2nd amendment was made on June 11, 2015.

The 3rd amendment was made on November 9, 2020.

Appendix 4

Tai-Tech Advanced Electronics Co., Ltd.

Shareholdings of All Directors

Director Roster

Book closure date: March 31, 2026

Title	Name	Date of election	Number of shares held as of the register closure date			Remarks
			Type	Number of shares	Percentage over total issuance at that time %	
Chairman	Yizhi Investment Co., Ltd. Representative: Ming-Yen Hsieh	2025.05.23	Common stock	1,680,000	1.46%	
Director	Heng Yang Investment Corporation Representative: Yu-Hsiang Yu Hsieh	2025.05.23	Common stock	6,540,995	5.69%	
Director	Superworld Holdings (S) Pte. Ltd. investment custody account with First Commercial Bank; Representative: CHEN CHIN SHENG	2025.05.23	Common stock	10,207,649	8.88%	
Director	Hua Lan Investment Co., Ltd. Representative: Gui-Guang Huang	2025.05.23	Common stock	10,000	0.01%	
Director	Chien-Jung Lin	2025.05.23	Common stock	1,836,610	1.60%	
Director	Chih-Cheng Hung	2025.05.23	Common stock	639,827	0.56%	
Independent Director	Yu-Tsun Li	2025.05.23	Common stock	0	0	
Independent Director	Yang-Pin Shen	2025.05.23	Common stock	0	0	
Independent Director	Yi-Chun Chiang	2025.05.23	Common stock	0	0	
Total				20,915,081	18.20%	

Note: Calculated based on the paid-in capital on the book closure date of March 31, 2026 114,936,971 shares are calculated.

Note: 1. The total number of shares required to be held by all directors of the Company is 8,000,000 shares. As of March 31, 2026, the actual number of shares held is 20,915,081

Note: 2. The Company has established the Audit Committee; accordingly, the requirement on the minimum shares to be held by supervisors is not applicable.