Silitech Technology Corporation
2026 Annual General Shareholders' Meeting Minutes
(Translation)

Time: 09:30 a.m., May 29, 2026

Location: No. 73, Kuirou Shan Rd., Tamsui Dist., New Taipei City
Meeting type: physical meeting

Attending shareholders and proxy representing:
62,177,380 shares (among them, 14,028,616 shares voted via electronic transmission), which accounts for 62.17% of total 100,000,000 outstanding shares.

Director attendees: Chin-Hui Chen, Tien-Chun Tsai (Independent Director and Convener of the Audit Committee), Te-Pin Chi (Independent Director) , and I-Ming Chen (Independent Director)

Non-shareholding attendees:
Deloitte & Touche, Yen-Chun Chen, CPA

Chairperson: Chin-Hui Chen (Acting)
Recorder: Li-Shih Chen

I. Chairperson Calls Meeting to Order

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairperson called the meeting to order.

II. Opening Remarks by the Chairperson (omitted)

III. Reported Matters

i. 2025 Business Report (No questions raised by the shareholders. Please refer to Attachment 1)
ii. Audit Committee's Review Report (No questions raised by the shareholders. Please refer to Attachment 2~4)
iii. Employees and Directors Compensation for 2025 (No questions raised by the shareholders. Please refer to Handbook)

IV. Acknowledged Matters

i. Proposal: Adoption of 2025 Business Report and Financial Statements (Proposed by the Board of Directors)

Explanation:

1. 2025 financial statements have been audited by Certified Public Accountants Yen-Chun Chen and Meng-Chieh Chiu of Deloitte & Touche and were discussed and resolved in the Board of Directors meeting convened on February 24, 2026.
2. The aforementioned financial statements and business report have been duly reviewed by the Audit Committee.
3. Please refer to Attachment 1 for 2025 Business Report.
4. Please refer to Attachment 2 & Attachment 3 for 2025 Financial Statements.
5. Please proceed to adopt.

Resolution:

No questions raised by the shareholders. The proposal was approved. The total votes were 62,177,380 votes and the voting results were as follows.

Items	Voting results (including voted via electronic transmission)
Approval votes	61,026,660 votes Percentage of total votes 98.14 %
Disapproval votes	89,879 votes
Abstention votes/no votes	1,060,841 votes
Invalid votes	0 votes

ii. Proposal: Adoption of the Proposal for Appropriation of 2025 Earnings (Proposed by the Board of Directors)

Explanation:

1. The proposal for appropriation of 2025 earnings was resolved in the Board of Directors meeting convened on April 16, 2026.
2. In Fiscal Year 2025, the Company made a net profit of NT$134,332,036. By adding the beginning balance of unappropriated retained earnings of NT$268,726,387 and adjustments on re-measurement on define benefit plans recognized in retained earnings of NT$707,991, setting aside for special reserve appropriated by law of NT$84,363,591, total distributable retained earnings for the year amounted to NT$319,402,823.
3. Pursuant to above mentioned, the 2025 retained earnings distributed to shareholders in cash dividends amounted to NT$60,000,000 (NT$0.6 per share), total unappropriated retained earnings for the year end amounted to NT$259,402,823. The distribution of the cash dividends shall be rounded down to the nearest New Taiwan Dollar. The aggregate of the remaining cash will be credited to other income by the Company. Please refer to Attachment 5 for the Statement of Earnings Distribution.
4. In the event that the number of the Company shares is changed, thereby affecting the outstanding shares and then causing the proposed profit distribution per share to change, it is proposed that Annual Shareholders' Meeting fully authorize Chairman to manage and adjust it.
5. Upon the approval of the Annual Shareholders' Meeting, it is proposed that Chairman be authorized to determine the ex-dividend date, distribution date, and other relevant issues as well as announcement by law.
6. Please proceed to adopt.

Resolution:

No questions raised by the shareholders. The proposal was approved. The total votes were 62,177,380 votes and the voting results were as follows.

Items	Voting results (including voted via electronic transmission)
Approval votes	61,027,720 votes Percentage of total votes 98.15 %
Disapproval votes	88,861 votes
Abstention votes/no votes	1,060,799 votes
Invalid votes	0 votes

V. Extemporary Motions: None.

VI. Adjournment

The meeting was adjourned at 09:48 a.m.

(The minutes of this shareholders' meeting shall state only the main subject of the meeting; the content of the meeting shall still be subject to the audio and video record of the meeting.)

Attachment

Attachment 1

Silitech Technology Corporation
Business Report

In 2025, the global economy was still deeply influenced by the continuation of geopolitical risks, repeated inflationary pressures, adjustments to trade measures such as US tariff policies, and the continuous escalation of US-China trade and technology competition, resulting in a highly uncertain and volatile market environment. On the other hand, the rapid development and introduction of AI technology into various industries drove a new wave of digital transformation and application demand growth, while also prompting rapid changes in supply chains, product specifications, and market competition. Uneven growth momentum across industries and divergent global economic trends affected the continuity and stability of overall growth. In response to the rapid changes and multiple challenges in the external environment, Silitech continued to respond prudently, flexibly adjust operating strategies, and strategically reallocate resources to ensure optimal utilization of resources, thereby strengthening core competitiveness and operational resilience.

1. Operating Results of Previous Year

In 2025, the Company's consolidated revenue was NT$2.345 billion, a 2.9% decrease from the previous year (NT$2.414 billion). An overview of the main products: The Mechanical Integration continued to deepen customer relationships, provide value-added products and closely meet customer demands, so the operation performance has grown; for the Automotive Components, despite the slowdown in the automotive market, long-term orders remained stable, and the Company actively shifted toward the transformation layout of consumer products. During the market slowdown, in addition to replacing old production lines, the Company also increased operational flexibility and lean organizational planning, resulting in stable operations. The Mechanical Integration contributed a 59.1% share of the total revenue, and the main products are wearable products, smart lock modules, and netcom optical mechanism components; the Automotive Components accounted for 40.9% share of total revenue, and the main products are automotive interior components. After Silitech completed the public tender offer to acquire 45% of the total outstanding shares of FDK Corporation in March 2025, the two parties cooperated in business and operations to provide customers with more competitive products and services to increase operational advantages. In summary, facing the original products and markets, as well as the new transformation layout of investing in FDK, Silitech grew steadily and continued to adjust to ensure the effective use of resources, to expand the scale of operations and improve operating performance. In 2025, the gross profit margin was 12.5%, an increase of 0.9 percentage points year-on-year, the operating profit of NT$42.55 million, the net profit after tax of NT$134 million and the earning per share of NT$1.67.

2. Summary of Business Plan for Current Year

2.1 Business Plan

Silitech utilized new materials and new processes combined with core technologies, and introduced automated manufacturing applications, to continuously enhance the core competitiveness. Following the pulse of automotive industry and the transformation of manufacturing technology, Silitech enhanced the competitiveness in automotive components market; and actively developed components that integrate optical, mechanical and electronic elements, as well as cross-industry applications, providing early-stage R&D design combined with AI-assisted and automated production and manufacturing processes to satisfy customer demands

and align with market trends. By strengthening the Company's resilience and product competitiveness, Silitech focused on deepening and extending core technology processes, and promoted process automation to provide customers with high value-added products and services.

2.2 Development Strategy

Silitech will continue to optimize its global layout, expand its business capacity, and focus on the early-stage R&D investment of automotive and wearable products. By introducing new materials, new processes, and automation equipment combined with core technologies, the Company will enhance product competitiveness and manufacturing efficiency, shorten the development schedule, and accelerate customer introduction. At the same time, through a capacity dispersion strategy to reduce the impact of market fluctuations, it will strengthen supply chain resilience and rapid response capabilities. Additionally, Silitech's capital expenditure planning will primarily direct investment toward innovative product development, the introduction of new processes, and automation equipment, and factory expansions will be implemented in stages to ensure efficient utilization and maximize capital benefits. Furthermore, by deepening the cooperative relationship with FDK, integrating production capacity, R&D, and manufacturing resources, the Company will step into the energy and power products market, expand the customer base, and optimize the product portfolio. It will grasp the growth in demand for high-performance batteries driven by AI, IoT, and smart cities to further strengthen long-term competitive advantages and implement sustainable development.

3. Effect of External Competition, Legal Environment and Overall Business Environment

In the latest economic forecast, IMF raised its global economic growth forecast for 2026 from 3.1% to 3.3%, which is still lower than the long-term average of 3.8% over the 20 years preceding the epidemic. This is mainly due to countries gradually adapting to the impact of Trump's tariff policies and the support of asset markets driven by the AI investment boom; however, the IMF also warned that if the AI bubble bursts or geopolitical and trade conflicts escalate, it will still push up the risks of an global economic downturn. In Taiwan, as Taiwan-US tariffs enter a new phase, Taiwan's economic growth model will also undergo a transformation. Chung-Hua Institution for Economic Research estimates that Taiwan’s economic growth rate in 2026 will be 4.14%, pointing out that strong continued demand for AI hardware is expected to support export performance, showing a "strong first half, mild second half" trend for the year, with an estimated economic growth rate of 5.28% in the first half and 3.10% in the second half. However, five major variables: Taiwan-US trade negotiations, global monetary policies, China's capacity spillover, the AI bubble, and geopolitics remain the main risk factors for the year.

Looking forward to 2026, affected by the aforementioned uncertainties, in terms of operational strategies, Silitech will optimize operational efficiency, promote automation and digitalization upgrades, expand production capacity, and continue transformation to strengthen overall competitive resilience. In terms of product strategies, the Company will focus on Mechanical Integration, Automotive Components, energy and power products, and cross-industry application fields, striving to enhance its technical and manufacturing advantages in the IoT and automotive markets. Through the synergy of production, sales, and research and development, Silitech will steadily pursue the development goals of revenue and profit growth.

On the issue of sustainable development, the Company refers to the GRI criteria, stakeholder feedback and consolidation of assessment information from various departments to assess significant ESG (environmental, social, corporate governance) issues. Environmental issues include environmental impact and management, green production, and the promotion of net-zero emissions; social issues include labor-employer relationships and occupational safety and health;

corporate governance issues include socio-economic and regulatory compliance, strengthening the role of directors, and stakeholder communication. Through the assessment of significant ESG issues, the Company establishes relevant risk management policies and strategies, complies with regulations, and implements corporate social responsibility and corporate governance norms to steadily promote the Company's development goals. Silitech will continuously respond to sustainable development trends and global environmental changes, strengthen ESG risk management, and implement corporate governance. Through institutionalized and data-driven sustainable management, ESG will become the driving force to enhance operational resilience, thereby creating common prosperity for shareholders, employees, customers, suppliers, and partners.

Chairman: Yu-Heng Chiao Manager: Yu-Chen Hsu Chief Accountant: Chi-Tien Chen

Attachment 2

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Silitech Technology Corporation

Opinion

We have audited the accompanying consolidated financial statements of Silitech Technology Corporation and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements").

In our opinion, based on our audits and the report of other auditors (refer to the Other Matter paragraph), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of 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 our audits and the report of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

The key audit matters identified in the audit of the Group's consolidated financial statements for the year ended December 31, 2025 are described as follows:

Occurrence of revenue from specific customers

The major operating revenue of the Group is mechanical components. In 2025, the operating revenue has increased compared with 2024 due to the growing demand for wearable electronics, of which the operating revenue from specific customers is significant and growth rate reaches certain standards, the auditors assessed that the revenue generated by this specific customers is an item of concern to users of financial statements. Therefore, we considered the occurrence of revenue from specific customers as a key audit matter.

The main audit procedures performed in respect of the occurrence of revenue from specific customers included the following:

1. We understood and tested the design and operating effectiveness of the internal controls relevant to revenue recognition.

2. We obtained the occurrence of recorded revenue from specific customers, determined the appropriate sampling method and sample quantity, and checked documents including customer orders, deliver orders and invoices. We assessed the amount is correct and has been eligible for revenue recognition.

3. We checked, on a sampling basis, the collection reversal records and collection vouchers, and assessed whether the amount is correct and the payer is the same as the buyer, to corroborate the authenticity of sale.

4. We calculated and analyzed whether the account receivable turnover days of specific customers are reasonable, and compared the general credit conditions to see if there is any significant abnormality.

For the accounting policy on revenue recognition refer to Note 4 to the financial statements.

Other Matter

We did not audit the financial statements of certain subsidiaries and investees accounted for using the equity method included in the consolidated financial statements of the Group, but such financial statements were audited by other auditors. Our opinion, insofar as it relates to the amounts included for these subsidiaries and investees, is based solely on the reports of other auditors. As of December 31, 2025 and 2024, the total assets of these subsidiaries were NT$175,666 thousand and NT$151,136 thousand, representing 3.50% and 4.17% of the consolidated total assets; for the years ended December 31, 2025 and 2024, the net operating revenue were NT$112,502 thousand and NT$135,176 thousand, representing 4.80% and 5.60% of the consolidated operating revenue. The total investments in these investees accounted for using the equity method was NT$1,425,881 thousand, representing 28.43% of the consolidated total assets as of December 31, 2025 and the total share of profit of associates for using the equity method was NT$25,583 thousand, representing 18.03% of the consolidated profit before income tax for the year ended December 31, 2025.

We have also audited the parent company only financial statements of Silitech Technology Corporation as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance 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 IFRSs, IAS, IFRIC and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of 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.

Auditors' Responsibilities for 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, but is not a guarantee that an audit conducted in accordance with the auditing standards accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the auditing standards accepted in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. 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. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

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

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Yen-Chun Chen and Meng-Chieh Chiu.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 24, 2026

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

ASSETS	2025 Amount	2025 %	2024 Amount	2024 %
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 698,646	14	$ 777,477	22
Financial assets at fair value through profit or loss (FVTPL) - current (Notes 4 and 7)	3,341	-	-	-
Financial assets at amortized cost - current (Notes 4 and 9)	207,630	4	167,783	5
Trade receivables, net (Notes 4 and 10)	382,866	8	517,332	14
Trade receivables from related parties, net (Notes 4, 10 and 30)	3,131	-	712	-
Other receivables (Note 4)	29,152	1	49,410	1
Other receivables from related parties (Notes 4 and 30)	1,437	-	9,468	-
Current tax assets (Note 4)	4,987	-	153	-
Inventories (Notes 4 and 11)	255,578	5	255,925	7
Other current assets (Note 16)	59,538	1	42,473	1
Total current assets	1,646,306	33	1,820,733	50
NON-CURRENT ASSETS				
Financial assets at FVTPL - non-current (Notes 4 and 7)	55,463	1	56,003	2
Financial assets at fair value through other comprehensive income (FVTOCI)-non-current (Notes 4 and 8)	146,103	3	143,887	4
Financial assets at amortized cost - non-current (Notes 4 and 9)	1,118,376	22	1,011,430	28
Investments accounted for using the equity method (Notes 4 and 12)	1,474,057	30	46,370	1
Property, plant and equipment (Notes 4 and 14)	438,199	9	445,623	12
Right-of-use assets (Notes 4 and 15)	-	-	54,173	2
Other Intangible assets (Note 4)	4,090	-	1,875	-
Deferred tax assets (Notes 4 and 24)	67,880	1	38,784	1
Refundable deposits (Note 4)	1,588	-	6,899	-
Other non-current assets (Note 16)	62,759	1	1,922	-
Total non-current assets	3,368,515	67	1,806,966	50
TOTAL	$ 5,014,821	100	$ 3,627,699	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 4 and 17)	$ 630,000	13	$ 15,475	-
Trade payables (Note 4)	298,622	6	350,939	10
Trade payables to related parties (Note 30)	8,051	-	26,560	1
Other payables (Notes 4 and 18)	322,688	7	318,076	9
Other payables to related parties (Notes 4 and 30)	501	-	559	-
Current tax liabilities (Notes 4 and 24)	9,707	-	11,360	-
Provisions - current (Notes 4 and 19)	16,400	-	16,200	-
Lease liabilities - current (Notes 4 and 15)	-	-	27,046	1
Other current liabilities	19,292	-	36,426	1
Total current liabilities	1,305,261	26	802,641	22
NON-CURRENT LIABILITIES				
Lease liabilities - non-current (Notes 4 and 15)	-	-	28,265	1
Net defined benefit liabilities - non-current (Notes 4 and 20)	33,095	-	34,111	1
Guarantee deposits (Note 4)	315	-	1,206	-
Deferred tax liabilities (Notes 4 and 24)	37,508	1	36,169	1
Total non-current liabilities	70,918	1	99,751	3
Total liabilities	1,376,179	27	902,392	25
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 21)				
Share capital				
Ordinary shares	1,000,000	20	680,000	19
Capital surplus	1,193,133	24	630,074	17
Retained earnings				
Legal reserve	1,126,107	22	1,120,368	31
Special reserve	173,591	4	306,131	8
Unappropriated earnings	403,766	8	162,325	5
Total retained earnings	1,703,464	34	1,588,824	44
Other equity	(257,955)	(5)	(173,591)	(5)
Total equity	3,638,642	73	2,725,307	75
TOTAL	$ 5,014,821	100	$ 3,627,699	100

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' report date February 24, 2026)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 22 and 30)	$ 2,345,073	100	$ 2,414,203	100
COST OF GOODS SOLD (Notes 11, 26 and 30)	(2,052,794)	(87)	(2,133,582)	(88)
GROSS PROFIT	292,279	13	280,621	12
OPERATING EXPENSES (Notes 26 and 30)				
Selling and marketing expenses	(55,118)	(2)	(63,302)	(3)
General and administrative expenses	(156,165)	(7)	(167,467)	(7)
Research and development expenses	(37,618)	(2)	(35,876)	(1)
Expected credit loss	(833)	-	(308)	-
Total operating expenses	(249,734)	(11)	(266,953)	(11)
PROFIT FROM OPERATIONS	42,545	2	13,668	-
NON-OPERATING INCOME AND EXPENSES (Note 23)				
Gain arising from derecognition of financial assets at amortized cost	71	-	11	-
Interest income	64,117	3	63,524	2
Other income	20,340	1	17,802	1
Other gains and losses	3,236	-	(4,975)	-
Finance costs	(17,973)	(1)	(2,900)	-
Expected credit loss	(137)	-	(382)	-
Share of profit of associates accounted for using the equity method	29,727	1	264	-
Total non-operating income and expenses	99,381	4	73,344	3
PROFIT BEFORE INCOME TAX	141,926	6	87,012	3
INCOME TAX EXPENSE (Notes 4 and 24)	(7,594)	-	(31,934)	(1)
NET PROFIT FOR THE YEAR	134,332	6	55,078	2
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 20)	889	-	2,888	-
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	2,216	-	(173)	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 24)	(181)	-	(580)	-
	2,924	-	2,135	-

(Continued)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	(108,225)	(5)	165,891	7
Income tax relating to items that may be reclassified subsequently to profit or loss (Note 24)	21,645	1	(33,178)	(1)
	(86,580)	(4)	132,713	6
Other comprehensive (loss) income for the year, net of income tax	(83,656)	(4)	134,848	6
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 50,676	2	$ 189,926	8
EARNINGS PER SHARE (IN NTD; Note 25)				
Basic	$ 1.67		$ 0.81	
Diluted	$ 1.67		$ 0.81	

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche auditors' report date February 24, 2026) (Concluded)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Share Capital			Retained Earnings			Other Equity		
	Ordinary Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Asset at FVTOCI	Total Equity
BALANCE AT JANUARY 1, 2024	68,000	$ 680,000	$ 630,074	$ 1,120,368	$ 206,863	$ 285,807	$ (157,326)	$ (148,805)	$ 2,616,981
Appropriation of the 2023 earnings									
Special reserve	-	-	-	-	99,268	(99,268)	-	-	-
Cash dividends	-	-	-	-	-	(81,600)	-	-	(81,600)
Net profit for the year ended December 31, 2024	-	-	-	-	-	55,078	-	-	55,078
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	2,308	132,713	(173)	134,848
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	57,386	132,713	(173)	189,926
BALANCE AT DECEMBER 31, 2024	68,000	$ 680,000	$ 630,074	$ 1,120,368	$ 306,131	$ 162,325	$ (24,613)	$ (148,978)	$ 2,725,307
Cash capital increase	32,000	320,000	556,586	-	-	-	-	-	876,586
Employee share options	-	-	6,473	-	-	-	-	-	6,473
Appropriation of the 2024 earnings									
Legal reserve	-	-	-	5,739	-	(5,739)	-	-	-
Special reserve reversed	-	-	-	-	(132,540)	132,540	-	-	-
Cash dividends	-	-	-	-	-	(20,400)	-	-	(20,400)
Net profit for the year ended December 31, 2025	-	-	-	-	-	134,332	-	-	134,332
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	708	(86,580)	2,216	(83,656)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	135,040	(86,580)	2,216	50,676
BALANCE AT DECEMBER 31, 2025	100,000	$ 1,000,000	$ 1,193,133	$ 1,126,107	$ 173,591	$ 403,766	$ (111,193)	$ (146,762)	$ 3,638,642

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' report dated February 24, 2026)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 141,926	$ 87,012
Adjustments for:		
Depreciation expense	55,828	83,876
Amortization expense	1,884	3,989
Expected credit loss	970	690
Net (gain) loss on fair value changes of financial assets at FVTPL	(294)	6,441
Finance costs	17,973	2,900
Gain arising from derecognition of financial assets at amortized cost	(71)	(11)
Interest income	(64,117)	(63,524)
Share-based compensation expenses	6,473	-
Dividend income	(6,584)	(7,337)
Share of profit of associates for using the equity method	(29,727)	(264)
Net loss (gain) on disposal of property, plant and equipment	222	(1,132)
Write-downs of inventories	1,162	2,624
Gain on lease modification	(1,186)	-
Gain recognized in bargain purchase transaction	(8,055)	-
Changes in operating assets and liabilities		
Financial assets at FVTPL	-	233
Trade receivables	133,633	(38,304)
Trade receivables from related parties	(2,419)	(221)
Other receivables	21,991	(17,222)
Other receivables from related parties	8,031	(5,937)
Inventories	(815)	15,200
Other current assets	(17,065)	(1,946)
Trade payables	(52,317)	45,410
Trade payables to related parties	(18,509)	13,091
Other payables	2,742	76,425
Other payables to related parties	(58)	24
Provisions	200	(3,037)
Other current liabilities	(18,448)	5,354
Net defined benefit liabilities-non current	(127)	4,622
Cash generated from operations	173,243	208,956
Interest received	59,468	57,947
Dividends received	6,584	7,337
Interest paid	(17,510)	(2,900)
Income tax paid	(18,915)	(26,754)
Net cash generated from operating activities	202,870	244,586
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(605,261)	(46,534)
Proceeds from financial assets at amortized cost	419,286	133,828
Purchase of financial assets at FVTPL	(108,254)	(36,889)
Proceeds from financial assets at FVTPL	105,463	15,109

(Continued)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Acquisition of long-term investment for using the equity method	$ (1,504,418)	$ (46,797)
Payments for property, plant and equipment	(35,852)	(78,420)
Proceeds from disposal of property, plant and equipment	2,004	6,296
Decrease in refundable deposits	5,311	19
Payments for intangible assets	(3,833)	(720)
(Increase) decrease in other non-current assets	(60,837)	31,871
Net cash used in investing activities	(1,786,391)	(22,237)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	614,525	(26,924)
Increase in guarantee deposits received	423	11
Repayment of principal portion of lease liabilities	(2,214)	(25,720)
Cash dividends paid	(20,400)	(81,600)
Cash capital increase	876,586	-
Net cash generated from (used in) financing activities	1,468,920	(134,233)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	35,770	60,525
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(78,831)	148,641
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	777,477	628,836
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 698,646	$ 777,477

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)
(With Deloitte & Touche auditors' report dated February 24, 2026)

Attachment 3

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Silitech Technology Corporation

Opinion

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

In our opinion, based on our audits and the report of other auditors (refer to the Other Matter paragraph), the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The 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 our audits and the report of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

The key audit matters identified in the audit of the Company's financial statements for the year ended December 31, 2025 are described as follows:

Occurrence of revenue from specific customers

The major operating revenue of the Company is mechanical components. In 2025, the operating revenue has increased compared with 2024 due to the growing demand for wearable electronics, of which the operating revenue from specific customers is significant and growth rate reaches certain standards, the auditors assessed that the revenue generated by this specific customers is an item of concern to users of financial statements. Therefore, we considered the occurrence of revenue from specific customers as a key audit matter.

The main audit procedures performed in respect of the occurrence of revenue from specific customers included the following:

1. We understood and tested the design and operating effectiveness of the internal controls relevant to revenue recognition.

2. We obtained the occurrence of recorded revenue from specific customers, determined the appropriate sampling method and sample quantity, and checked documents including customer orders, deliver orders and invoices. We assessed the amount is correct and has been eligible for revenue recognition.

3. We checked, on a sampling basis, the collection reversal records and collection vouchers, and assessed whether the amount is correct and the payer is the same as the buyer, to corroborate the authenticity of sale.

4. We calculated and analyzed whether the account receivable turnover days of specific customers are reasonable, and compared the general credit conditions to see if there is any significant abnormality.

For the accounting policy on revenue recognition refer to Note 4 to the financial statements.

Other Matter

As described in Note 12 to the accompanying financial statements, we did not audit the financial statements of certain investees accounted for using the equity method. The financial statements of these investees accounted for using the equity method were audited by other auditors, and our opinion, insofar as it relates to the related amounts included herein, is based solely on the reports of other auditors. The total investments in these investees accounted for using the equity method were NT$1,462,897 thousand and NT$81,491 thousand, representing 31.47% and 2.60% of the Company's total assets as of December 31, 2025 and 2024 ; and the share of loss of subsidiaries and associates accounted for using the equity method for the years ended December 31, 2025 and 2024 were NT$(15,268) thousand and NT$(12,543) thousand, representing (11.21)% and (18.81%) of the profit before income tax.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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, but is not a guarantee that an audit conducted in accordance with the auditing standards accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the auditing standards accepted in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

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

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

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

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

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Yen-Chun Chen and Meng-Chieh Chiu.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 24, 2026

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

SILITECH TECHNOLOGY CORPORATION

BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 36,867	1	$ 82,915	3
Trade receivables, net (Notes 4 and 10)	143,487	3	239,795	8
Trade receivables from related parties, net (Notes 4, 10 and 27)	13,583	-	13,845	-
Other receivables (Note 4)	4,925	-	5,408	-
Other receivables from related parties (Notes 4 and 27)	3,450	-	11,401	-
Current tax assets (Note 4)	288	-	153	-
Inventories (Notes 4 and 11)	108,068	2	122,766	4
Other current assets	23,761	1	17,738	1
Total current assets	334,429	7	494,021	16
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss (FVTPL) - non-current (Notes 4 and 7)	53,252	1	49,226	1
Financial assets at fair value through other comprehensive income (FVTOCI) - non-current (Notes 4 and 8)	146,103	3	143,887	5
Financial assets at amortized cost - non-current (Notes 4 and 9)	196,192	4	35,575	1
Investments accounted for using the equity method (Notes 4 and 12)	3,800,451	82	2,342,088	75
Property, plant and equipment (Notes 4 and 13)	58,388	1	57,859	2
Other Intangible assets (Note 4)	2,019	-	1,367	-
Deferred tax assets (Notes 4 and 21)	35,991	1	13,475	-
Refundable deposits (Note 4)	175	-	175	-
Other non-current assets	20,893	1	801	-
Total non-current assets	4,313,464	93	2,644,453	84
TOTAL	$ 4,647,893	100	$ 3,138,474	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 15)	$ 630,000	14	$ -	-
Trade payables (Note 4)	190,082	4	221,813	7
Trade payables to related parties (Notes 4 and 27)	11,891	-	31,576	1
Other payables (Notes 4 and 16)	125,344	3	110,744	4
Other payables to related parties (Notes 4 and 27)	501	-	594	-
Current tax liabilities (Notes 4 and 21)	1,562	-	-	-
Provisions- current (Note 4)	4,600	-	3,587	-
Other current liabilities	5,891	-	3,786	-
Total current liabilities	969,871	21	372,100	12
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 21)	37,508	1	36,169	1
Net defined benefit liabilities - non-current (Notes 4 and 17)	1,872	-	4,898	-
Total non-current liabilities	39,380	1	41,067	1
Total liabilities	1,009,251	22	413,167	13
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 18)				
Share capital				
Ordinary shares	1,000,000	21	680,000	22
Capital surplus	1,193,133	26	630,074	20
Retained earnings				
Legal reserve	1,126,107	24	1,120,368	36
Special reserve	173,591	4	306,131	10
Unappropriated earnings	403,766	9	162,325	5
Total retained earnings	1,703,464	37	1,588,824	51
Other equity	(257,955)	(6)	(173,591)	(6)
Total equity	3,638,642	78	2,725,307	87
TOTAL	$ 4,647,893	100	$ 3,138,474	100

The accompanying notes are an integral part of the financial statements.
(With Deloitte & Touche auditors' report date February 24, 2026)

SILITECH TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 19 and 27)	$1,267,174	100	$1,139,484	100
COST OF GOODS SOLD (Notes 11, 23 and 27)	(1,083,201)	(86)	(971,898)	(85)
GROSS PROFIT	183,973	14	167,586	15
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES AND ASSOCIATES (Note 4)	(130)	-	(242)	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES AND ASSOCIATES (Note 4)	254	-	236	-
REALIZED GROSS PROFIT	184,097	14	167,580	15
OPERATING EXPENSES (Notes 23 and 27)				
Selling and marketing expenses	(19,669)	(1)	(19,568)	(2)
General and administrative expenses	(96,354)	(8)	(91,203)	(8)
Research and development expenses	(13,178)	(1)	(12,621)	(1)
Expected credit reversal	1	-	-	-
Total operating expenses	(129,200)	(10)	(123,392)	(11)
PROFIT FROM OPERATIONS	54,897	4	44,188	4
NON-OPERATING INCOME AND EXPENSES (Note 20)				
Interest income	4,614	1	2,704	-
Other income	16,203	1	6,573	1
Other gains and losses	24,546	2	1,578	-
Finance costs	(17,619)	(1)	(1)	-
Expected credit loss	(149)	-	(69)	-
Share of profit of subsidiaries and associates accounted for using the equity method	53,708	4	11,719	1
Total non-operating income and expenses	81,303	7	22,504	2
PROFIT BEFORE INCOME TAX	136,200	11	66,692	6
INCOME TAX EXPENSE (Notes 4 and 21)	(1,868)	-	(11,614)	(1)
NET PROFIT FOR THE YEAR	134,332	11	55,078	5

(Continued)

SILITECH TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 17)	$ 809	-	$ 2,829	-
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	2,216	-	(173)	-
Share of the other comprehensive income of subsidiaries and associates accounted for using the equity method	61	-	45	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 21)	(162)	-	(566)	-
	2,924	-	2,135	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	(108,225)	(9)	165,891	15
Income tax relating to items that may be reclassified subsequently to profit or loss (Note 21)	21,645	2	(33,178)	(3)
	(86,580)	(7)	132,713	12
Other comprehensive (loss) income for the year, net of income tax	(83,656)	(7)	134,848	12
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 50,676	4	$ 189,926	17
EARNINGS PER SHARE (IN NTD; Note 22)				
Basic	$ 1.67		$ 0.81	
Diluted	$ 1.67		$ 0.81	

The accompanying notes are an integral part of the financial statements. (Concluded)
(With Deloitte & Touche auditors' report date February 24, 2026)

SILITECH TECHNOLOGY CORPORATION

STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Share Capital			Retained Earnings			Other Equity		
	Ordinary Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Asset at FVTOCI	Total Equity
BALANCE AT JANUARY 1, 2024	68,000	$ 680,000	$ 630,074	$ 1,120,368	$ 206,863	$ 285,807	$ (157,326)	$ (148,805)	$ 2,616,981
Appropriation of the 2023 earnings									
Special reserve	-	-	-	-	99,268	(99,268)	-	-	-
Cash dividends	-	-	-	-	-	(81,600)	-	-	(81,600)
Net profit for the year ended December 31, 2024	-	-	-	-	-	55,078	-	-	55,078
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	2,308	132,713	(173)	134,848
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	57,386	132,713	(173)	189,926
BALANCE AT DECEMBER 31, 2024	68,000	$ 680,000	$ 630,074	$ 1,120,368	$ 306,131	$ 162,325	$ (24,613)	$ (148,978)	$ 2,725,307
Cash capital increase	32,000	320,000	556,586	-	-	-	-	-	876,586
Employee share options	-	-	6,473	-	-	-	-	-	6,473
Appropriation of the 2024 earnings									
Legal reserve	-	-	-	5,739	-	(5,739)	-	-	-
Special reserve reversed	-	-	-	-	(132,540)	132,540	-	-	-
Cash dividends	-	-	-	-	-	(20,400)	-	-	(20,400)
Net profit for the year ended December 31, 2025	-	-	-	-	-	134,332	-	-	134,332
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	708	(86,580)	2,216	(83,656)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	135,040	(86,580)	2,216	50,676
BALANCE AT DECEMBER 31, 2025	100,000	$ 1,000,000	$ 1,193,133	$ 1,126,107	$ 173,591	$ 403,766	$ (111,193)	$ (146,762)	$ 3,638,642

The accompanying notes are an integral part of the financial statements.
(With Deloitte & Touche auditors' report dated February 24, 2026)

SILITECH TECHNOLOGY CORPORATION

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 136,200	$ 66,692
Adjustments for:		
Depreciation expense	16,373	13,842
Amortization expense	1,357	1,900
Expected credit loss	148	69
Net (gain) loss on fair value change of financial assets at FVTPL	(4,026)	579
Finance costs	17,619	1
Interest income	(4,614)	(2,704)
Share-based compensation expenses	6,473	-
Dividend income	(5,791)	(2,693)
Share of profit of subsidiaries and associates for using the equity method	(53,708)	(11,719)
Write-downs of inventories	1,384	1,363
Unrealized (gain) loss on the transactions with subsidiaries	(124)	6
Gain recognized in bargain purchase transaction	(8,055)	-
Changes in operating assets and liabilities		
Trade receivables	96,309	(88,429)
Trade receivables from related parties	262	(2,870)
Other receivables	4,005	506
Other receivables from related parties	7,951	(7,484)
Inventories	13,314	5,654
Other current assets	(6,023)	(4,448)
Trade payables	(31,731)	115,171
Trade payables to related parties	(19,685)	11,233
Other payables	15,707	14,809
Other payables to related parties	(93)	(680)
Provisions	1,013	617
Other current liabilities	830	(677)
Net defined benefit liabilities-non current	(2,217)	(174)
Cash generated from operations	182,878	110,564
Interest received	1,181	2,931
Dividends received	5,791	2,693
Income tax paid	(135)	(2,000)
Interest paid	(17,619)	(1)
Net cash generated from operating activities	172,096	114,187
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of long-term investment for using the equity method	(1,504,418)	-
Purchase of financial assets at amortized cost	(160,855)	(17,588)
Proceeds from financial assets at amortized cost	-	100,000
Purchase of financial assets at FVTPL	-	(25,000)
Net cash outflow on acquisition of subsidiaries	(222)	-

(Continued)

SILITECH TECHNOLOGY CORPORATION

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Payments for property, plant and equipment	$ (18,209)	$ (18,124)
Payments for intangible assets	(1,809)	-
Increase in other non-current assets	(20,092)	(426)
Net cash (used in) generated from investing activities	(1,705,605)	38,862
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	630,000	-
Cash capital increase	876,586	-
Increase in guarantee deposits received	1,275	-
Cash dividends paid	(20,400)	(81,600)
Net cash generated from (used in) financing activities	1,487,461	(81,600)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(46,048)	71,449
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	82,915	11,466
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 36,867	$ 82,915

The accompanying notes are an integral part of the financial statements.
(With Deloitte & Touche auditors' report dated February 24, 2026) (Concluded)

Attachment 4

Audit Committee's Review Report

To: The 2026 Annual General Shareholders' Meeting of Silitech Technology Corporation

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Silitech Technology Corporation the 2025 business report, financial statements and the proposal for appropriation of earnings. The financial statements have been duly audited by Certified Public Accountants Yen-Chun Chen and Meng-Chieh Chiu of Deloitte & Touche. The above business report, financial statements and the proposal for appropriation of earnings have been examined and determined to be correct by the undersigned. This report is duly submitted in accordance with Article 14-4 of Securities and Exchange Act and Article 219 of the Company Act.

Convener of the Audit Committee:

Mr. Tien-Chun Tsai

April 16, 2026

Attachment 5

Silitech Technology Corporation
Statement of Earnings Distribution
Year 2025

Unit : NTD

Description	Amount
Unappropriated retained earnings, beginning of year	$ 268,726,387
Net profit after income tax	134,332,036
Adjustments on re-measurement on define benefit plans recognized in retained earnings	707,991
Special reserve appropriated by law	(84,363,591)
Distributable retained earnings	319,402,823
Less : Distribution	
Cash dividends (NT$0.60/per share)	(60,000,000)
Unappropriated retained earnings, end of year	$ 259,402,823

Chairman: Yu-Heng Chiao Manager: Yu-Chen Hsu Chief Accountant: Chi-Tien Chen