

Stock Code  
3311



## 2026 Annual General Shareholders' Meeting

### Handbook (Translation)

(This English translation is prepared in accordance with the Chinese version and is for reference only. If there is any inconsistency between the Chinese version and this translation, the Chinese version shall prevail.)

Date: May 29, 2026 at 09:30 a.m.

Location: No. 73, Kuirou Shan Rd., Tamsui Dist., New Taipei City  
(Silitech Technology Corporation)

Shareholders meeting will be held by means of physical meeting

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# **Part I : 2026 Annual General Shareholders' Meeting Procedure**

- I. Chairperson Calls Meeting to Order
- II. Opening Remarks by the Chairperson
- III. Reported Matters
- IV. Acknowledged Matters
- V. Extemporaneous Motions
- VI. Adjournment

## **Part II : 2026 Annual General Shareholders' Meeting Agenda**

- I. Chairperson Calls the Meeting to Order (and reports equity shares in attendance)
- II. Opening Remarks by the Chairperson
- III. Reported Matters
  - i. 2025 Business Report
  - ii. Audit Committee's Review Report
  - iii. Employees and Directors Compensation for 2025
- IV. Acknowledged Matters
  - i. 2025 Business Report and Financial Statements
  - ii. The Proposal for Appropriation of 2025 Earnings
- V. Extemporaneous Motions
- VI. Adjournment

## III. Reported Matters

### **i. 2025 Business Report**

Explanation: Please refer to Attachment 1 for 2025 Business Report of the Company.

### **ii. Audit Committee's Review Report**

Explanation:

1. 2025 Financial Statements of the Company have been duly audited by Certified Public Accountants Yen-Chun Chen and Meng-Chieh Chiu of Deloitte & Touche. The aforementioned financial statements, business report, and the proposal for appropriation of earnings have been duly reviewed by the Audit Committee. Audit Committee's Review Report is provided herein.
2. Please refer to Attachment 2 & Attachment 3 for the Certified Public Accountants' Audit Report and aforementioned Financial Statements.
3. Please refer to Attachment 4 for the Review Report provided by the Audit Committee.

### **iii. Employees and Directors Compensation for 2025**

Explanation:

1. The Company's 2025 compensation for employees and directors was resolved in the Board of Directors meeting convened on February 24, 2026. The amounts are NT\$4,301,052 for employees and NT\$2,867,368 for directors.
2. The Company's 2025 compensation for non-executive employees was resolved in the Board of Directors meeting convened on April 28, 2026. An amount of NT\$3,186,052 was allocated to non-executive employees from the total amount of employee compensation mentioned above.
3. The above compensation will be paid entirely in cash.

## 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:

### **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:

## V. Extemporaneous Motions

## VI. Adjournment

## **Part III : Attachment**

# 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 a 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

## 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		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
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	<u>1,646,306</u>	<u>33</u>	<u>1,820,733</u>	<u>50</u>
<b>NON-CURRENT ASSETS</b>				
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	<u>3,368,515</u>	<u>67</u>	<u>1,806,966</u>	<u>50</u>
<b>TOTAL</b>	<u>\$ 5,014,821</u>	<u>100</u>	<u>\$ 3,627,699</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
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	<u>1,305,261</u>	<u>26</u>	<u>802,641</u>	<u>22</u>
<b>NON-CURRENT LIABILITIES</b>				
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	<u>70,918</u>	<u>1</u>	<u>99,751</u>	<u>3</u>
Total liabilities	<u>1,376,179</u>	<u>27</u>	<u>902,392</u>	<u>25</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 21)</b>				
Share capital				
Ordinary shares	<u>1,000,000</u>	<u>20</u>	<u>680,000</u>	<u>19</u>
Capital surplus	<u>1,193,133</u>	<u>24</u>	<u>630,074</u>	<u>17</u>
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	<u>1,703,464</u>	<u>34</u>	<u>1,588,824</u>	<u>44</u>
Other equity	<u>(257,955)</u>	<u>(5)</u>	<u>(173,591)</u>	<u>(5)</u>
Total equity	<u>3,638,642</u>	<u>73</u>	<u>2,725,307</u>	<u>75</u>
<b>TOTAL</b>	<u>\$ 5,014,821</u>	<u>100</u>	<u>\$ 3,627,699</u>	<u>100</u>

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)	<u>(2,052,794)</u>	<u>(87)</u>	<u>(2,133,582)</u>	<u>(88)</u>
GROSS PROFIT	<u>292,279</u>	<u>13</u>	<u>280,621</u>	<u>12</u>
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	<u>(833)</u>	<u>-</u>	<u>(308)</u>	<u>-</u>
Total operating expenses	<u>(249,734)</u>	<u>(11)</u>	<u>(266,953)</u>	<u>(11)</u>
PROFIT FROM OPERATIONS	<u>42,545</u>	<u>2</u>	<u>13,668</u>	<u>-</u>
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	<u>29,727</u>	<u>1</u>	<u>264</u>	<u>-</u>
Total non-operating income and expenses	<u>99,381</u>	<u>4</u>	<u>73,344</u>	<u>3</u>
PROFIT BEFORE INCOME TAX	141,926	6	87,012	3
INCOME TAX EXPENSE (Notes 4 and 24)	<u>(7,594)</u>	<u>-</u>	<u>(31,934)</u>	<u>(1)</u>
NET PROFIT FOR THE YEAR	<u>134,332</u>	<u>6</u>	<u>55,078</u>	<u>2</u>
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)	<u>(181)</u>	<u>-</u>	<u>(580)</u>	<u>-</u>
	<u>2,924</u>	<u>-</u>	<u>2,135</u>	<u>-</u>

(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)	<u>21,645</u>	<u>1</u>	<u>(33,178)</u>	<u>(1)</u>
	<u>(86,580)</u>	<u>(4)</u>	<u>132,713</u>	<u>6</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(83,656)</u>	<u>(4)</u>	<u>134,848</u>	<u>6</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u>\$ 50,676</u>	<u>2</u>	<u>\$ 189,926</u>	<u>8</u>
<b>EARNINGS PER SHARE (IN NTD; Note 25)</b>				
Basic	<u>\$ 1.67</u>		<u>\$ 0.81</u>	
Diluted	<u>\$ 1.67</u>		<u>\$ 0.81</u>	

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		Capital Surplus	Retained Earnings			Other Equity		Total Equity
	Ordinary Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Asset at FVTOCI	
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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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	<u>202,870</u>	<u>244,586</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
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	<u>(60,837)</u>	<u>31,871</u>
Net cash used in investing activities	<u>(1,786,391)</u>	<u>(22,237)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
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	<u>876,586</u>	<u>-</u>
Net cash generated from (used in) financing activities	<u>1,468,920</u>	<u>(134,233)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>	<u>35,770</u>	<u>60,525</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	(78,831)	148,641
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>777,477</u>	<u>628,836</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u>\$ 698,646</u>	<u>\$ 777,477</u>

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

(Concluded)

## 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)

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
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	<u>23,761</u>	<u>1</u>	<u>17,738</u>	<u>1</u>
Total current assets	<u>334,429</u>	<u>7</u>	<u>494,021</u>	<u>16</u>
<b>NON-CURRENT ASSETS</b>				
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	<u>20,893</u>	<u>1</u>	<u>801</u>	<u>-</u>
Total non-current assets	<u>4,313,464</u>	<u>93</u>	<u>2,644,453</u>	<u>84</u>
<b>TOTAL</b>	<u>\$ 4,647,893</u>	<u>100</u>	<u>\$ 3,138,474</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
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	<u>5,891</u>	<u>-</u>	<u>3,786</u>	<u>-</u>
Total current liabilities	<u>969,871</u>	<u>21</u>	<u>372,100</u>	<u>12</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Notes 4 and 21)	37,508	1	36,169	1
Net defined benefit liabilities - non-current (Notes 4 and 17)	<u>1,872</u>	<u>-</u>	<u>4,898</u>	<u>-</u>
Total non-current liabilities	<u>39,380</u>	<u>1</u>	<u>41,067</u>	<u>1</u>
Total liabilities	<u>1,009,251</u>	<u>22</u>	<u>413,167</u>	<u>13</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 18)</b>				
Share capital				
Ordinary shares	<u>1,000,000</u>	<u>21</u>	<u>680,000</u>	<u>22</u>
Capital surplus	<u>1,193,133</u>	<u>26</u>	<u>630,074</u>	<u>20</u>
Retained earnings				
Legal reserve	1,126,107	24	1,120,368	36
Special reserve	173,591	4	306,131	10
Unappropriated earnings	<u>403,766</u>	<u>9</u>	<u>162,325</u>	<u>5</u>
Total retained earnings	<u>1,703,464</u>	<u>37</u>	<u>1,588,824</u>	<u>51</u>
Other equity	<u>(257,955)</u>	<u>(6)</u>	<u>(173,591)</u>	<u>(6)</u>
Total equity	<u>3,638,642</u>	<u>78</u>	<u>2,725,307</u>	<u>87</u>
<b>TOTAL</b>	<u>\$ 4,647,893</u>	<u>100</u>	<u>\$ 3,138,474</u>	<u>100</u>

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)	<u>(1,083,201)</u>	<u>(86)</u>	<u>(971,898)</u>	<u>(85)</u>
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)	<u>254</u>	<u>-</u>	<u>236</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>184,097</u>	<u>14</u>	<u>167,580</u>	<u>15</u>
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	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>(129,200)</u>	<u>(10)</u>	<u>(123,392)</u>	<u>(11)</u>
PROFIT FROM OPERATIONS	<u>54,897</u>	<u>4</u>	<u>44,188</u>	<u>4</u>
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	<u>53,708</u>	<u>4</u>	<u>11,719</u>	<u>1</u>
Total non-operating income and expenses	<u>81,303</u>	<u>7</u>	<u>22,504</u>	<u>2</u>
PROFIT BEFORE INCOME TAX	136,200	11	66,692	6
INCOME TAX EXPENSE (Notes 4 and 21)	<u>(1,868)</u>	<u>-</u>	<u>(11,614)</u>	<u>(1)</u>
NET PROFIT FOR THE YEAR	<u>134,332</u>	<u>11</u>	<u>55,078</u>	<u>5</u>

(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	%
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>				
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)	<u>(162)</u>	<u>-</u>	<u>(566)</u>	<u>-</u>
	<u>2,924</u>	<u>-</u>	<u>2,135</u>	<u>-</u>
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)	<u>21,645</u>	<u>2</u>	<u>(33,178)</u>	<u>(3)</u>
	<u>(86,580)</u>	<u>(7)</u>	<u>132,713</u>	<u>12</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(83,656)</u>	<u>(7)</u>	<u>134,848</u>	<u>12</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u>\$ 50,676</u>	<u>4</u>	<u>\$ 189,926</u>	<u>17</u>
<b>EARNINGS PER SHARE (IN NTD; Note 22)</b>				
Basic	<u>\$ 1.67</u>		<u>\$ 0.81</u>	
Diluted	<u>\$ 1.67</u>		<u>\$ 0.81</u>	

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

(Concluded)

# 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		Capital Surplus	Retained Earnings			Other Equity		Total Equity
	Ordinary Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Asset at FVTOCI	
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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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	<u>172,096</u>	<u>114,187</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
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	<u>(20,092)</u>	<u>(426)</u>
Net cash (used in) generated from investing activities	<u>(1,705,605)</u>	<u>38,862</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase in short-term borrowings	630,000	-
Cash capital increase	876,586	-
Increase in guarantee deposits received	1,275	-
Cash dividends paid	<u>(20,400)</u>	<u>(81,600)</u>
Net cash generated from (used in) financing activities	<u>1,487,461</u>	<u>(81,600)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(46,048)	71,449
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>82,915</u>	<u>11,466</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 36,867</u>	<u>\$ 82,915</u>

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

(Concluded)

## **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

**Silitech Technology Corporation**  
**Statement of Earnings Distribution**  
**Year 2025**

Description	Unit : NTD 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	<u>\$ 259,402,823</u>

Chairman: Yu-Heng Chiao

Manager: Yu-Chen Hsu

Chief Accountant: Chi-Tien Chen

## **Part IV : Appendix**

## **Silitech Technology Corporation**

### **Rules and Procedures of Shareholders' Meeting**

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/GTSM Listed Companies.
2. The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
3. Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the Board 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, and upload them to the Market Observation Post System (MOPS) 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 versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 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:

- (1) For physical shareholders meetings, to be distributed on-site at the meeting.
- (2) For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
- (3) 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, amendments to the articles of incorporation, capital reduction, application for cessation of public offering, release of directors from non-competition restrictions, capital increase from earnings, capital increase from surplus, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be set out in the notice of the reasons for convening the shareholders meeting and explain its main content. None of the above matters may be raised by an extraordinary motion.

If the reasons for convening the general meeting of shareholders have specified that the Company will wholly re-elect directors and the date of appointment. When the re-election of the directors is completed in the aforementioned shareholders' meeting, the appointment date shall not be changed at the same meeting by raising a provisional motion or any other methods. A shareholder holding 1 percent or more of the total number of issued shares may submit to the Company for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 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 submit a proposal to urge the Company to promote public interest or fulfill social responsibilities. The process should follow Article 172-1 of the Company Act. Such proposals, however, are limited to one item only, 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 that it will receive shareholder proposals, and the location and time period for their submission by correspondence or electronic means; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will 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.

4. 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 before 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 before 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.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two 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.

5. 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.
6. The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.  
The aforementioned time for signing in shall be at least 30 minutes before the shareholder meeting starts. There shall be signs to direct shareholders to proceed to the venue for signing in and personnel who are suitable in charge. 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 attend the shareholders meeting in person.  
Shareholders shall attend shareholders meetings based on attendance 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 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, 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 two 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.

6-1. To convene a virtual shareholders meeting, the Company shall include the follow particulars in

the shareholders meeting notice:

- (1) How shareholders attend the virtual meeting and exercise their rights.
  - (2) 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:
    - A. 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.
    - B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
    - C. 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.
    - D. Actions to be taken if the outcome of all proposals has been announced and extraordinary motion has not been carried out.
  - (3) 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.
7. If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the Board of Directors to act as chair. Where the chairperson does not make such a designation, the board or the directors shall select from among themselves one person to serve as chair. The Board of Director who serve as chair shall be in his post for more than six months and familiar with the Company's financials and operations. The same applies to the director who serve as chair and who represents a corporation.
- It is advisable that shareholders meetings convened by the Board of Directors be 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.

8. The Company shall record the proceedings of a shareholders meeting in their entirety in audio or video and retain the recording for at least 1 year.

If, however, 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 audio and video record the back-end operation interface of the virtual meeting platform.

9. 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 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 announce the number of shares in attendance and shares held by a shareholder with no voting rights.

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 1 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 at 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 to 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.

10. If a shareholders meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Relevant motions (including provisional motions and amendments to the original motions) should be voted by poll. 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, call for a vote and arrange adequate voting time.

11. 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 chair 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.

12. Voting at a shareholders meeting shall be calculated based 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 percent 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.

13. 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 Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholders meeting, it shall allow the shareholders to exercise voting rights by electronic means and may exercise 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 written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier 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, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, 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. After

the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an 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 be shareholders of the Company.

Vote counting shall be conducted in public at the place of the shareholders meeting, and voting results shall be reported on-site immediately and recorded in writing.

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 two 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.

14. The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected and fail to be elected as directors and the numbers of votes with which they were elected.

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. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

15. 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 shall 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 MOPS.

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 voting results (including statistical weights), the number of votes for each candidate should be disclosed when electing directors and shall be retained for the duration of the existence of the Company.

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.

16. 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, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

17. 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.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct relevant personnel to escort the shareholder from the meeting.

18. 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.

19. 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.

20. 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.

21. 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 Article 44-20, paragraph 4 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, the meeting shall be postponed to or resumed on another date within five 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 the second paragraph, 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 postponed 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 the second paragraph, 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.

When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

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 the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 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 the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

22. When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.
23. These Rules and any amendments hereto, shall be implemented after adoption by shareholders' meetings.
24. The Measures were established on May 17, 2002.  
The 1st Amendment was made on June 17, 2014.  
The 2nd Amendment was made on June 18, 2020.  
The 3rd Amendment was made on July 9, 2021.  
The 4th Amendment was made on June 10, 2022.

# **Silitech Technology Corporation**

## **Articles of Incorporation**

### **Chapter One General Provisions**

- Article I The Company is duly incorporated in accordance with provisions governing limited companies under the Company Act in the full name of Silitech Technology Corporation.
- Article II The Company shall engage in the following business:
- 1、CC01080 Electronic Parts and Components Manufacturing
  - 2、CB01020 Office Machines Manufacturing
  - 3、CC01060 Wired Communication Equipment and Apparatus Manufacturing
  - 4、CB01010 Machinery and Equipment Manufacturing
  - 5、CC01050 Data Storage Media Units Manufacturing
  - 6、CF01011 Medical Materials and Equipment Manufacturing
  - 7、CQ01010 Die Manufacturing
  - 8、C805030 Plastic Made Grocery Manufacturing
  - 9、C805050 Industrial Plastic Products Manufacturing
  - 10、C804020 Industrial Rubber Products Manufacturing
  - 11、F108031 Wholesale of Drugs, Medical Goods
  - 12、F208031 Retail Sale of Medical Equipment
  - 13、F401010 International Trade
  - 14、F113050 Wholesale of Office Machinery and Equipment
  - 15、F113010 Wholesale of Machinery
  - 16、F119010 Wholesale of Electronic Materials
  - 17、F213030 Retail Sale of Office Machinery and Equipment
  - 18、F213080 Retail Sale of Other Machinery and Equipment
  - 19、F219010 Retail Sale of Electronic Materials
  - 20、F107150 Wholesale of Synthetic Rubber
  - 21、F207150 Retail Sale of Synthetic Rubber
  - 22、CC01070 Telecommunication Equipment and Apparatus Manufacturing
  - 23、F113070 Wholesale of Telecom Instruments
  - 24、F213060 Retail Sale of Telecom Instruments
  - 25、ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article III The Company is headquartered in New Taipei City as resolved by the Board of Directors :
- 1、May have branches set elsewhere at home and abroad.
  - 2、Endorsements and Guarantees may be made mutually between the Company, other service providers in the industry, and its affiliated companies.
  - 3、The Company may make guarantees for the banking business of companies

invested in.

- 4、The Company may invest outward with the total amount of investment free of restrictions as set forth in Article 13 (shall not exceed forty percent of the amount of its own paid-up capital) of the Company Act.

## **Chapter Two Shares**

- Article IV The total capital of the Company amounts to Three Billion New Taiwan Dollars, divided into Three-Hundred million shares at Ten New Taiwan Dollars par value each. The Board of Directors is authorized with full powers to issue shares in partial installments.  
Of the total number of shares aforementioned, fifteen million shares are reserved to be issued as employee stock options, preferred shares with stock options or corporate bonds with stock options ready for exercise of options.
- Article IV-1 The Company upon the decision resolved by two thirds of present shareholders who represent a majority of the total issued shares in the shareholders' meeting, may issue employee stock options at an issuing price lower than the closing price of the Company's common shares on the date of issuance.  
The Company upon the decision resolved by two thirds of present shareholders who represent a majority of the total issued shares in the shareholders' meeting, may transfer shares to employees at a price lower than the average of actual repurchase prices.
- Article IV-2 In accordance with the Company Act, the Company may transfer shares bought back by the Company to employees of the Company's parent or subsidiary companies that meet certain specific requirements.  
In accordance with the Company Act, the Company may issue share subscription warrants to the employees of the Company's parent or subsidiary companies that meet certain specific requirements.  
In accordance with the Company Act, when the Company issues new shares reserved for purchase by employees, such purchasing employees may include those of the Company's parent or subsidiary companies that meet certain specific requirements.  
In accordance with the Company Act, where the Company issues restricted new shares, those to whom they are restricted may include employees of the Company's parent or subsidiary companies that meet certain specific requirements.  
Where the securities management authorities have other rules governing the qualification requirements of employees specified in the 4 preceding paragraphs, such rules shall be followed.
- Article V For the shares issued by the Company, the Company may be exempted from printing share certificates but shall have the shares so issued duly registered with the centralized securities depository enterprise.

Article VI No transfer of shares shall be handled within sixty days prior to the regular shareholders' meeting, or within thirty days prior to a special meeting of shareholders, or within five days prior to the record (base) date scheduled to distribute dividends, bonuses or other benefits.

### **Chapter Three Shareholders' Meeting**

Article VII The shareholders' meeting hereof is in two categories: regular meetings and special meetings. The former is convened once a year within six months from the closing of each fiscal year, and the latter may be duly called whenever necessary. The shareholders' meeting convened by the Board of Directors shall be chaired by the chairman. When the chairman is absent, action on the chairman's behalf shall be duly handled in accordance with Article 208 of the Company Act. In the event that the shareholders' meeting is convened by a person not on the Board of Directors, the shareholders' meeting shall be chaired by that convener. If there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.

Article VII-1 The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

Article VIII A shareholder who is unavailable to attend the shareholders' meeting may duly present a power of attorney with the form provided by the Company, bearing the scope of the authorized powers to authorize a proxy to attend on-behalf. The power of attorney shall be duly used in accordance with the Company Act, the Securities and Exchange Act and ordinances and the rules promulgated by the competent authority.

Article IX The Company's shareholders are entitled to one voting right per share, provided that shareholders have no voting right for shares held under Article 179 of the Company Act.

Article X Unless otherwise provided for in applicable laws and regulations, decisions in the shareholders' meeting shall be resolved by a majority of votes in the meeting where present shareholders represent a majority of the total issued shares.

Article X-1 Minutes of the shareholders' meeting shall be duly recorded to cover the decisions resolved, to be duly signed or have seal affixed by the chairperson and delivered to all shareholders within twenty days after the meeting and be distributed to all shareholders of the Company in accordance with the Company Act. The minutes shall include the month, date, year, location, the chairperson's name, method to resolve a decision, the highlights of discussion and results thereof. The minutes of the shareholders' meeting shall be archived in the Company along with the shareholders' sign-in book and powers of attorney presented by proxies according to law.

## **Chapter Four Directors and Audit Committee**

- Article XI** The Company has seven to fifteen directors, elected in the shareholders' meeting from the candidate of disposing capacity, each with a three-year tenure of office and eligible for reelection. Directors shall be duly elected in accordance with Regulations Governing Election of Directors of the Company.
- The aforementioned number of directors shall include a minimum of three independent directors (including a minimum of one independent director with expertise in accounting or finance), and the number of independent directors shall not be less than the minimum of one-fifth of the total number of director seats. The Company's directors (including independent directors) are elected in a candidate nomination system set forth in Article 192-1 of the Company Act. The shareholders' meeting shall elect the right independent directors out of the list of candidates. Matters regarding independent directors' professional qualification requirements, shareholding, restriction on concurrent post, recognition of independence, methods of nomination and election, and other matters to be complied with shall be duly handled in accordance with the requirements promulgated by the competent authority in charge of securities affairs.
- The Company duly establishes the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act which shall be duly organized by independent directors in full.
- The total number of the Company's shares held by all directors shall not be less than the percentage promulgated by the competent authority.
- Article XII** The Board of Directors is duly organized by directors. By attendance of two thirds of directors and a majority of votes of attending directors, one chairman shall be duly elected. In the same manner, one vice chairman shall be elected as necessary. The chairman shall chair the shareholders' meeting and Board of Directors meeting internally and represent the Company externally, as assisted by the vice chairman. The Board of Directors shall convene the meeting on a quarterly basis and may convene an extraordinary meeting when the chairman shall, if deemed necessary, or at the request of two or more directors. The meeting shall be convened and chaired by the chairman of the board. During the chairman's absence or unavailability for performance of duties, the substitution shall be duly handled in accordance with Article 208 of the Company Act.
- Notices for convening meetings may be made in writing or by e-mail or fax. An extraordinary meeting may be convened at any time in case of an emergency. The Board of Director meetings may be conducted by video conference. Directors who participate in the meeting through video conference are deemed to have attended in person.
- Directors should attend the Board of Directors meeting. A director who is unavailable to attend the Board of Directors meeting may be represented by another director per Article 205 of the Company Act.

- Article XII-1 Where the seats of directors are vacated by one-third, a shareholders' meeting shall be duly held to elect ones supplementarily to serve the tenure of office remaining by the predecessors.
- Article XII-2 Unless otherwise required by relevant laws, decisions in the Board of Directors meeting shall be resolved by a majority of votes in the meeting where attending directors represent a majority of the total number of directors.
- Article XII-3 Minutes of a Board of Directors meeting shall be duly recorded, to be duly signed and have seal affixed by the chairperson and delivered to all directors within twenty days after the meeting. The minutes shall include the highlights of discussion and results thereof. The minutes of the Board of Directors meeting shall be archived in the Company along with the directors' sign-in book and powers of attorney presented by proxies according to law.
- Article XII-4 Organization, authority of office, rules and procedures of meetings and other matters to be complied with of the Company's Audit Committee shall be in conformity with the requirements of the competent authority.
- Article XII-5 Remuneration to directors shall be duly determined by the Board of Directors with reference to the level of their participation in the business operations and the values of their contributions, as well as the level prevalent in fellow firms at home and abroad. The Company may establish a separate but reasonable set of remuneration rules for independent directors.
- Article XII-6 The Company may purchase liability insurance for directors for the term of their office to insure them for potential risks in exercise of their duties.

## **Chapter Five Managers**

- Article XIII The Company may, as resolved in the Board of Directors, have a certain number of manages all of whom shall be duly appointed, discharged and paid in accordance with Article 29 of the Company Act.

## **Chapter Six Accounting**

- Article XIV Upon closing of each fiscal year, the Board of Directors shall prepare the following documents and submit such documents to the shareholders' meeting for adoption. In case of other requirements set forth in the Securities and Exchange Act or other laws and ordinances concerned, such Securities and Exchange Act and other laws and ordinances concerned shall govern.
- 1、Business report.
  - 2、Financial Statements.
  - 3、Proposals of profit appropriation or loss coverage.

Article XV The Company shall allocate the following compensation from the profit of each fiscal year (The “profit” means “profit before income tax and employees’ and directors’ compensation”), however, the Company shall have reserved a sufficient amount from such profit to offset its accumulated losses (including unappropriated earnings adjustment if any):

1、Employees’ compensation: 2%~10%. (not less than 50% of the amount of employee remuneration under this item shall be allocated to non-executive employees).

2、Directors’ compensation: no more than 3%.

The employees’ compensation (including remuneration for non-executive employees) under the preceding paragraph may be distributed in shares or cash. Those entitled to such compensation include the Company’s employees or employees of the Company's parent or subsidiary companies that meet certain specific requirements. The Board of Directors is authorized with full powers to determine the terms and methods of appropriation. Where the securities management authorities have other rules governing the qualification requirements of employees (including non-executive employees) specified, such rules shall be followed. The Directors’ compensation under the preceding paragraph will only be distributed by cash.

The Company shall, upon a resolution of the Board of Directors, distribute employees' and directors’ compensation in the preceding two paragraphs, and report to the shareholders’ meeting for such distribution.

Article XVI If there is net profit after tax upon the final settlement of account of each fiscal year, the Company shall first offset any previous accumulated losses (including unappropriated earnings adjustment if any) and set aside a legal reserve at 10% of the net profits, unless the accumulated legal reserve is equal to the total capital of the Company; then set aside special reserve shall be provided or reversed in accordance with relevant laws or regulations or as requested by the authorities in charge. The remaining net profit, plus the beginning unappropriated earnings (including adjustment of unappropriated earnings if any) , apart from retained earnings allocated in part from the necessary capital for the Company's future developments, shall be distributed into dividends to shareholders according to the distribution plan proposed by the Board of Directors and submitted to the shareholders’ meeting for approval.

The Dividend Policy of the Company is in consideration of business development plan, investing environment, global competitiveness and the shareholders’ interest. The Dividend Policy of the Company is the distribution to shareholders with the appropriation of the amount which shall be no less than 30% of the net profit after income tax under the circumstance that there is no cumulated loss in prior years. The distribution may be executed in cash dividend and/or share dividend, and the cash dividend shall be no less than 50% of the total distributed dividends.

In case there are no earnings for distribution in a certain year, or the earnings of a certain year are significantly less than the earnings actually distributed by the

Company in the previous year, or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the authorities in charge.

## **Chapter Seven Bylaws**

Article XVII Any matters insufficiently provided for in the Articles of Incorporation shall be subject to the Company Act and other applicable laws and ordinances.

Article XVIII The Articles of Incorporation and amendment hereof, if any, shall come into enforcement after being resolved in the shareholders' meeting.

Article XIX The Articles were duly stipulated on October 24, 2001 after being agreed by all promoters, and effective after submitted to and approved by the competent authority.

The Articles were duly amended on November 19, 2001 as the 1st amendment.

The Articles were duly amended on May 17, 2002 as the 2nd amendment.

The Articles were duly amended on May 17, 2002 as the 3rd amendment.

The Articles were duly amended on May 17, 2002 as the 4th amendment.

The Articles were duly amended on May 27, 2003 as the 5th amendment.

The Articles were duly amended on June 27, 2003 as the 6th amendment.

The Articles were duly amended on May 5, 2004 as the 7th amendment.

The Articles were duly amended on June 16, 2005 as the 8th amendment.

The Articles were duly amended on June 23, 2006 as the 9th amendment.

The Articles were duly amended on June 19, 2008 as the 10th amendment.

The Articles were duly amended on June 14, 2010 as the 11th amendment.

The Articles were duly amended on June 22, 2012 as the 12th amendment.

The Articles were duly amended on June 21, 2016 as the 13th amendment.

The Articles were duly amended on June 13, 2017 as the 14th amendment.

The Articles were duly amended on June 12, 2019 as the 15th amendment.

The Articles were duly amended on June 18, 2020 as the 16th amendment.

The Articles were duly amended on July 9, 2021 as the 17th amendment.

The Articles were duly amended on June 10, 2022 as the 18th amendment.

The Articles were duly amended on June 18, 2025 as the 19th amendment.

## Individual and Overall Shareholding by Directors

- I. In accordance with Article 26 of the Securities and Exchange Act, the Company's directors shall at least hold a total of 8,000,000 shares. As of March 31, 2026, the entire directors of the Company held 38,146,459 shares.
- II. As the Company has established an Audit Committee, the requirements for shareholding by supervisors are not applicable.
- III. Shares held by Independent Directors are not counted towards the shares held by all directors.
- IV. Shareholding of Directors: The record (base) date is the book closure date, i.e., March 31, 2026.

Position	Name	Date when elected	Tenure of office	Number of shares held when being elected	Number of shares held on the book closure date
Chairman	Yu-Heng Chiao	2024.06.04	3 years	10,000	163,764
Director	Walsin Technology Corporation Representative Chin-Hui Chen	2024.06.04	3 years	17,000,000	26,275,147
Director	Lite-On Technology Corporation Representative Tom Soong	2024.06.04	3 years	11,707,548	11,707,548
Director	Lite-On Technology Corporation Representative Anson Chiu	2024.06.04	3 years	11,707,548	11,707,548
Independent Director	Tien-Chun Tsai	2024.06.04	3 years	0	0
Independent Director	Te-Pin Chi	2024.06.04	3 years	0	0
Independent Director	I-Ming Chen	2024.06.04	3 years	0	0
The total of all directors (Note III)				28,717,548	38,146,459

## Notes for Shareholder's Proposals

- I. In accordance with Article 172-1 of the Company Act, shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and the number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words.
- II. The period for accepting shareholder's proposals was from Mar. 22 to Apr. 1, 2026, and was announced on Market Observation Post System.
- III. The Company did not receive any proposal from shareholder(s) during the aforementioned period.