



Stock Code : 3088

# **AXIOMTEK CO., LTD.**

**2026**

## **Annual General Shareholders' Meeting Handbook (Translation)**

Meeting Time : May 27<sup>th</sup>, 2026

Meeting Venue : 8F., No.55, Nanxing Road, Xizhi District,  
New Taipei City, Taiwan

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**AXIOMTEK CO., LTD.**  
**2026 Annual General Shareholders' Meeting**

**PART ONE – MEETING AGENDA**

Meeting time: 9:00 a.m., May 27<sup>th</sup> (Wednesday), 2026

Meeting venue: 8F., No.55, Nanxing Rd., Xizhi Dist., New Taipei City, Taiwan

Meeting Method: Physical Shareholders Meeting

1. Call Meeting to Order (and declaration of the number of shares of shareholders in attendance)
2. Chairman's Address
3. Reports Items
  - (1) 2025 Business Report.
  - (2) 2025 Consent Report of Audit Committee.
  - (3) Report of Communications between Members of Audit Committee and the Chief of Internal Auditor.
  - (4) 2025 Report of Remuneration Distribution to Employees (including non-executive employees) and Directors.
  - (5) 2025 Report of Profit Distribution of Cash Dividend.
  - (6) 2025 Report of Remuneration Paid to Directors.
  - (7) The Status of the Second Domestic Unsecured Convertible Corporate Bonds Conversion.
4. Proposals and Acknowledgement
  - (1) 2025 Business Report and Financial Statements.
  - (2) 2025 Profit Distribution.
5. Discussion Items

Release of the Prohibition on Directors and its Representative from Participation in a Competitive Business.
6. Extemporary Motions
7. Adjournment

## I. Reports Items

### (I) 2025 Business Report

- Explanation:

The 2025 Business Report is attached as P.7 ~ P.11, ATTACHMENT I.

### (II) 2025 Consent Report of Audit Committee

- Explanation:

The 2025 Consent Report of Audit Committee is attached as P.12, ATTACHMENT II.

### (III) Report of Communications between Members of Audit Committee and the Chief of Internal Auditor.

- Explanation:

The Communications between Members of Audit Committee and the Chief of Internal Auditor is attached as P.13 ~ P.14, ATTACHMENT III.

### (IV) 2025 Report of Remuneration Distribution to Employees (including non-executive employees) and Directors.

- Explanation:

1. According to Article 27 of the Articles of Incorporation of the Company:

This Company shall set aside 1%-20% as employees' remuneration and the percentage lower than 2% as directors' remuneration if the Company has profit (means the pre-tax income before deduction of the employees' and directors' remuneration) in the current year.

No less than 20% of the employee remuneration ratio mentioned in the preceding paragraphs shall be allocated for the compensation distributions to non-executive employees.

2. The Board of Directors of the Company had approved to allocate TWD 50,000,000 as the remuneration to employees (including TWD 15,000,000 in compensation for non-executive employees) and TWD 6,646,000 as the remuneration to the directors for the year 2025, where all remuneration shall be paid in cash. (hereinafter all monetary unit is TWD)

3. The above-mentioned remuneration to employees (including non-executive employees) and to directors had been expensed for the year 2025, the amount of the expenditures is consistent with that of the remuneration allocation agreed by the Board of Directors.

4. The proposal has been approved by the Remuneration Committee and passed by the resolution of the Board of Directors.

(V) 2025 Report of Profit Distribution of Cash Dividend

● Explanation:

1. According to the 27-1 of the Article of Incorporation of the Company, the Board of Directors is authorized to distribute dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the Shareholders' Meeting.
2. 2025 profit distribution of cash dividend totaling in TWD 325,488,050, or TWD 3 per share. The Chairman of the Board of Directors is authorized to determine the record date, payment date and other relevant matters for the distribution of the cash dividend.
3. If there is any change in the number of common shares of the Company which consequently leads to a change in the dividend distribution ratio, the Chairman of the Board of Directors is authorized to adjust the dividend distribution ratio based on the actual shares outstanding on the record date for distribution.
4. The 2025 net income shall be distributed with higher priority this time.
5. Regarding the cash dividend distribution this time, the cash dividend is to be calculated to the integral number with all decimals truncated. And all the truncated decimals from all distorted figures are accumulated to a summation amount which will then be adjusted among shareholders - in the order of decimal of each cash dividend amount from big to small as well as in the order of account number from the top to the bottom - until the total amount of cash dividend actually paid out can match that in the book.

(VI) 2025 Report of Remuneration Paid to Directors.

● Explanation:

1. According to the Company's profitability, the investment and contribution of each director to the Company's affairs, the Chairman of the board will propose a remuneration proposal, which will be approved by the Remuneration Committee and passed by the Board of Directors.
2. Information on Directors' remuneration, including remuneration policy, content and amount of individual remuneration, etc., please refer to P.15 ~ P.16, ATTACHMENT IV.

(VII) The Status of the Second Domestic Unsecured Convertible Corporate Bonds Conversion.

● Explanation:

Particulars about the issuance and conversion of the Second Domestic Unsecured Convertible Corporate Bonds are as follows:

1. The aggregate amount of issuance: The face value of each convertible corporate bond was set to be TWD 100,000 even sold at the full price where totally 8,000 convertible corporate bonds were issued this time totaling TWD 800 million even. Issued at 106% of the face value, the actual total issuance amount is TWD 848,003,380.
2. Coupon rate: Annual coupon rate was set to be 0%.
3. Issuance period: The maturity period was set to be three years from August 28<sup>th</sup>, 2023 (the issuance date) to August 28<sup>th</sup>, 2026(the maturity date).
4. Conversion status: As of March 29<sup>th</sup>, 2026, totally 4,314 of the convertible corporate bonds had been converted to 4,638,585 ordinary shares of the Company by the bondholders.

## II. Proposals and Acknowledgement

(I) Proposal One (proposed by the Board of Directors)

- Subject:

2025 Business Report and Financial Statements.

- Explanation:

1. 2025 Business Report and Financial Statements (including Parent Company Only and Consolidated Financial Statements) of the Company had been passed by the Audit Committee and the Board of Directors where the Financial Statements had been audited by CPA Lin, Po-Chuan and Tsai, Pei-Hua of PricewaterhouseCoopers Taiwan. The Audit Committee had also issued a written Consent Report incorporating 2025 Business Report, Financial Statements along with 2025 Profit Distribution.
2. For details, please refer to ATTACHMENT I for 2025 Business Report (P.7 ~ P.11). ATTACHMENT V for 2025 Independent Auditors' Report and Parent Company Only Financial Statements (P.17 ~ P.27), and ATTACHMENT VI for 2025 Independent Auditors' Report and Consolidated Financial Statements (P.28 ~ P.38).
3. Please kindly acknowledge this proposal.

- Resolutions:

(II) Proposal Two (proposed by the Board of Directors)

- Subject:

2025 Profit Distribution.

- Explanation:

1. Please refer to P.39, ATTACHMENT VII for the 2025 Profit Distribution Table.
2. For 2025, the beginning retained earnings of the Company is TWD 1,538,763,854, added remeasurement of defined benefit plans recognized in retained earnings of TWD 2,290,713 and less adjustment of unrealized gain or loss on financial assets TWD 120,561, plus 2025 net income of TWD 501,245,913, and set aside legal reserve of TWD 50,341,607, the total retained earnings available for distribution is TWD 1,991,838,312, 2025 profit distribution of cash dividend totaling in TWD 325,488,050. The Company shall, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors.
3. The 2025 net income shall be distributed with higher priority this time.
4. Please kindly acknowledge this proposal.

- Resolutions:

### III. Discussion Items

(I) Proposal One

(proposed by the Board of Directors)

- Subject:

Release of the Prohibition on Directors and its Representative from Participation in a Competitive Business.

- Explanation:

1. In order to comply with Article 209 of the Company Act: “A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.”. Hereby propose for getting approval of Shareholders’ Meeting to release the prohibition on directors and its representative from participation in concurrent positions in other companies as below:

<b>Title</b>	<b>Name</b>	<b>Concurrent Positions in Other Companies</b>
Director	Advantech Co., Ltd. Representative Liu, Wei-Ting	Chairman of Advantech Corporate Investment Co., Ltd. Chairman of Expetech Co., Ltd.
Director	Huang, Jui-Nan	Chairman of Paytronex Co., Ltd.
Independent Director	Lin, Hsiu-Ting	Independent Director of M-Power Information Co., Ltd.

2. Please kindly discuss this proposal.

- Resolutions:

### IV. Extemporary Motions

### V. Adjournment

## **PART TWO – ATTACHMENTS**

**(ATTACHMENT I)**

### **AXIOMTEK CO., LTD.**

#### **2025 Business Report**

Axiomtek Co., Ltd. (hereinafter referred to as "the Company") has the annual operating revenue of TWD 4.616 billion in 2025, a decrease of 3.43% from TWD 4.78 billion in 2024.

With the continuous evolution of artificial intelligence and edge computing technologies, we are committed to translating intelligence into tangible industrial applications. Leveraging our deep professional expertise and extensive domain experience, we collaborate closely with ecosystem partners to deliver digital transformation solutions that are both more in-depth and secure for vertical industries, enabling our customers to gain a competitive edge in the era of the intelligent industrial Internet of Things (IoT).

In response to our corporate mission of sustainable development, we are dedicated to strengthening ESG governance and advancing flexible design services as well as energy-saving and carbon-reduction initiatives through technological innovation. We firmly believe that growing together with our partners and coexisting harmoniously with the environment is our unwavering commitment to pursuing sustainable excellence.

The Company's operating results in 2025 and business plan for 2026 are illustrated as follows:

#### **I. Operating Results in 2025:**

**(I) Outcome of business plan implementation:**

The Company's operating revenue was TWD 4.616 billion, the net income of TWD 501 million, a total comprehensive income of TWD 507 million and after-tax earnings per share was TWD 4.68 in 2025.

**(II) Budget implementation:**

The Company has not disclosed the financial forecast for 2025, so there is no budget achievement.

(III) Financial income, expenditures and profitability:

Item		2025	2024
Financial Structure (%)	Debt to assets ratio	24.06	29.79
	Long-term capital to property, plant and equipment ratio	265.60	268.98
Solvency (%)	Current ratio	213.97	294.32
	Quick ratio	142.41	213.69
	Interest earned ratio (times)	7,665.70	6,301.56
Profitability	Return on assets (%)	7.56	12.07
	Return on equity (%)	10.21	17.38
	Income before tax to paid-in capital (%)	56.25	94.06
	Profit ratio (%)	10.86	16.09
	Earnings per share (TWD)	4.68	7.53

(IV) Research and development status:

In response to intelligent industrial Internet of Things (IoT) and sustainable operation, the following medium and long-term development directions are planned:

1. Focus on the industrial application in vertical markets such as factory automation, cybersecurity, in-vehicle, rail transit, and smart energy; we provide edge computing platforms and develop artificial intelligence solutions. Combining core technologies such as imaging, audio, and smart mobile platforms, we offer a comprehensive artificial intelligence IoT platform.
2. The edge computing systems are evolving towards trusted, intelligent, miniaturized, and modular designs and system integration, and are providing IoT security upgrade solutions.
3. Develop dedicated hardware and application platforms for the global smart retail, healthcare, gaming, and entertainment markets, and integrate hardware and software expertise to provide customers with complete and reliable solutions.
4. Upgrade the system to an application marketplace solution, combine DigiHub to provide integrated hardware and software services, cultivate domain added value, and provide partners with exclusive, customized and flexible services.

II. Summary Business Plan for 2026:

(I) Business policy

1. Focus on the integration of artificial intelligence and the Internet of Things (IoT), and related technologies and edge computing platforms for smart manufacturing, continuously investing in industries such as factory automation, smart energy, transportation, healthcare, and smart retail.

2. Provide a complete product line and professional customized services for targeted vertical application markets.
3. Collaborate with strategic partners to build alliances, integrate hardware and software to enhance product added value, and pursue long-term corporate development and sustainable operation.
4. Adopt a global regional operation strategy, actively deploy overseas design and R&D and business development, provide localized professional services; seek opportunities to establish overseas service locations, deepen customer relationships through global marketing channels, and establish global distribution partners.
5. Form follows function can organize corresponding development, pursue a vision of sustainable corporate development and cultivate talents with an international perspective.

(II) Production and sales policies:

1. Implement intelligent factory management through professional operations, gradually realizing factory automation and intelligence.
2. Implement green production supply chain and supplier management, ensuring products are non-toxic and harmless, and regularly auditing the quality of supplier raw materials.
3. Use the product lifecycle management (PLM), global information management, and communication mechanisms, grasp information on material, semi-finished, and finished product inventory, as well as future market demand, reducing inventory management costs and minimizing losses from obsolete inventory depreciation.

III. The Company's Development Strategy:

(I) Sales strategy:

1. Leverage the key impact of digital transformation, accumulate innovative design service capabilities and software/hardware integration technologies, deepen industry added value, and provide clients with customized technology services.
2. Focus on R&D design, professional manufacturing, global sales, marketing globally under our own brand; actively implement global regionalization strategies, establish sales and technology bases, expand marketing channels, and achieve localized services.
3. Develop strategies and tactics for sales to global strategic key accounts (SKAs), domain-focused system integrators (DFSIs), and channel partners, expanding sales scale and assisting clients in exploring new markets.

4. Enhance the added value of product software and hardware integration, replicate successful cases, shorten clients' product development timelines and costs, and create a win-win model.
5. Utilize Salesforce cloud applications and platforms to effectively manage customer relationships and project progress through IT and BI (Business Intelligence) and leverage digital marketing models to improve customer experience.

(II) Product technology:

1. The intelligent industrial Internet of Things (IoT) edge computing platform is designed as a trusted platform, integrating hardware and software services with a focus on user experience. The market focuses on automation, smart energy, machine vision, artificial intelligence, and IoT applications. Professional product certifications are obtained for specific vertical applications.
2. Digital signage players and self-service kiosks are provided, integrating touch screens, barcode readers, payment devices, and other functions; through multiple screen output interfaces and customized software and firmware, multi-screen splicing and autonomous system management are achieved.
3. Customized computers for medical equipment meet customers' needs for high-performance yet compact computer mainframes, accelerating the operation speed and efficiency of testing instruments, improving the computing power of medical application software, and creating a smart healthcare environment.
4. The platform develops the Botton Deck platform, Video Mixer technology, and PTS (Player Tracking System) platform for the gaming industry, as well as backend management systems and image processing, demonstrating deep expertise and integration capabilities in vertical industries.

#### IV. The Effect of the External Competitive, the Legal Environment and the Overall Business Environment:

Facing industry changes driven by artificial intelligence and edge computing, our core development will gradually shift towards deep integration with industrial application markets. Through flexible regionalization strategies and strong hardware and software integration capabilities, we transform core technologies into concrete digital transformation solutions and leverage our industry experience to generate robust revenue growth.

The Company is committed to building a mutually beneficial industry alliance ecosystem, collaborating closely with key global clients and partners to jointly create new business opportunities in the IoT era. While pursuing revenue growth, we consistently uphold ESG as our core business principle, internalizing sustainability responsibility as a standard of corporate governance to assist strategic partners in achieving green transformation and realizing long-term operational resilience and value growth.

AXIOMTEK CO., LTD.

Yang, Yu-Te, Chairman

William Wu and Chiven Fan, President

Jane Hsu, Principal Accounting Officer

(ATTACHMENT II)

## 2025 Consent Report of Audit Committee

To 2026 Annual Meeting of Shareholders of  
AXIOMTEK CO., LTD.

Date: February 25<sup>th</sup>, 2026

Consented by the Audit Committee, the 2025 Business Report, Financial Statements and profit distribution proposals have also been resolved by the Board of Directors of the Company where the financial statements have been completely audited and subsequently the Unqualified Opinion Independent Auditors' Report has been issued by the CPA Lin, Po-Chuan and Tsai, Pei-Hua of PricewaterhouseCoopers Taiwan which has been entrusted by the Board of Directors. In compliance with the provisions of relevant laws and regulations, the abovementioned 2025 Business Report, Financial Statements and Profit Distribution proposals are being reported and presented herewith for review in order to comply with the provisions of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Sincerely yours,

AXIOMTEK CO., LTD.

Chang, Jen-Chih  
Convener of Audit Committee

**(ATTACHMENT III)**

**Communication between Members of Audit Committee and the Chief of Internal Auditor.**

Participant	Date	Attendees	Significant Matters of Communication	Outcome of the Communication
Head of Internal Auditor	Feb 26, 2025 Audit Committee	Independent Directors: Chang, Jen-Chih, Yu, Chwo-Ming, Lin, Hsiu-Ting Internal Auditor: Alex Mou PwC Taiwan: CPA Lin, Po-Chuan, Assistant Vice President, Raby Cheng	1. 2024 Q4 audit report 2. The status of the execution of the internal control system and the results of the self-audits. Discuss the effectiveness of the 2024 internal control system and the internal control system statement. 3. Explanation and discussion on the revision of the "Internal Control System" and "Internal Audit Implementation Rules" of the company.	The defect part has been improved immediately. Report to the Board of Directors after resolution passed.
	Apr 23, 2025 Audit Committee	Independent Directors: Chang, Jen-Chih, Yu, Chwo-Ming, Lin, Hsiu-Ting Internal Auditor: Alex Mou	1. 2025 Q1 audit report	The defect part has been improved immediately. Report to the Board of Directors after resolution passed.
	Jul 30, 2025 Audit Committee	Independent Directors: Chang, Jen-Chih, Yu, Chwo-Ming, Lin, Hsiu-Ting Internal Auditor: Alex Mou PwC Taiwan: CPA Lin, Po-Chuan, Assistant Vice President Raby Cheng	1. 2025 Q2 audit report	The defect part has been improved immediately. Report to the Board of Directors after resolution passed.
	Oct 29, 2025 Audit Committee	Independent Directors: Chang, Jen-Chih, Yu, Chwo-Ming, Lin, Hsiu-Ting Internal Auditor: Alex Mou	1. 2025Q3 audit report 2. 2026 annual audit plan	The defect part has been improved immediately. Report to the Board of Directors after resolution passed.

Participant	Date	Attendees	Significant Matters of Communication	Outcome of the Communication
	Feb 6, 2025 Mar 10, 2025 April 2, 2025 May 2, 2025 Jun 9, 2025 July 3, 2025 Aug 8, 2025 Sep 2, 2025 Sep 30, 2025 Nov 3, 2025 Dec 8, 2025 Jan 5, 2026 Internal audit reports	Before the end of each month, the confirmed audit report of the previous month will be sent to the mailboxes of the Independent Directors	Jan 2025 Monthly audit and tracking report. Feb 2025 Monthly audit and tracking report. Mar 2025 Monthly audit and tracking report. Apr 2025 Monthly audit and tracking report. May 2025 Monthly audit and tracking report. Jun 2025 Monthly audit and tracking report. Jul 2025 Monthly audit and tracking report. Aug 2025 Monthly audit and tracking report. Sep 2025 Monthly audit and tracking report. Oct 2025 Monthly audit and tracking report. Nov 2025 Monthly audit and tracking report. Dec 2025 Monthly audit and tracking report.	According to the 2025 annual audit plan passed on Oct 29, 2024, various circular audits will be carried out monthly, and the audit results and follow-up reports will be sent to each Independent Directors before the end of each month and obtained all Independent Director's Receipt letter.

2025 Remuneration Paid to Directors

(ATTACHMENT IV)

Unit: Thousand shares/TWD Thousand

Job Title	Name	Remuneration to Directors								Sum of A+B+C+D and Ratio to Net Income (%)		Remuneration Received by Directors for Concurrent Service as an Employee								Sum of A+B+C+D+E+F+G and Ratio to Net Income (%) (Note 10)		Remuneration Received from Investee Enterprises other than Subsidiaries or from the Parent Company (Note 11)				
		Base Compensation (A) (Note 2)		Retirement Pay and Pension (B)		Directors Profit-Sharing Compensation (C) (Note 3)		Expenses and Perquisites (D) (Note 4)				Salary, Rewards, and Special Disbursements (E) (Note 5)		Retirement Pay and Pension (F)		Employee Profit-Sharing Compensation (G) (Note 6)										
		The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company		All Consolidated Entities (Note 7)		The Company	All Consolidated Entities (Note 7)					
																Amount in Cash	Amount in Stock	Amount in Cash	Amount in Stock							
Chairman	Yang, Yu-Te	0	0	0	0	1,475	1,475	20	20	1,495	1,495	0.30%	0.30%	11,485	11,485	0	0	0	0	0	0	12,980	12,980	2.59%	2.59%	None
Director	Advantech Co., Ltd.	0	0	0	0	755	755	0	0	755	755	0.15%	0.15%	0	0	0	0	0	0	0	0	755	755	0.15%	0.15%	None
	Representative: Liu, Wei-Ting	0	0	0	0	0	0	20	20	20	20	0.00%	0.00%	0	0	0	0	0	0	0	0	20	20	0.00%	0.00%	None
Director	Tsai, Shih-Yang	0	0	0	0	785	785	20	20	805	805	0.16%	0.16%	0	0	0	0	0	0	0	0	805	805	0.16%	0.16%	None
Director	Huang, Jui-Nan	0	0	0	0	785	785	20	20	805	805	0.16%	0.16%	12,634	12,634	108	108	0	0	0	0	13,547	13,547	2.70%	2.70%	None
Independent Director	Chang, Jen-Chih	0	0	0	0	871	871	20	20	891	891	0.18%	0.18%	0	0	0	0	0	0	0	0	891	891	0.18%	0.18%	None
Independent Director	Yu, Chwo-Ming	0	0	0	0	1,017	1,017	20	20	1,037	1,037	0.21%	0.21%	0	0	0	0	0	0	0	0	1,037	1,037	0.21%	0.21%	None
Independent Director	Lin, Hsiu-Ting	0	0	0	0	957	957	20	20	977	977	0.20%	0.20%	0	0	0	0	0	0	0	0	977	977	0.20%	0.20%	None

1. The policies, systems, standards, and structure of Independent Directors' remuneration, and describe the correlation with the amount of remuneration according to the responsibilities, risks, and investment time:  
 The Company mainly distributes the remuneration of Directors in accordance with the "Operating Procedures for Performance Evaluation of Board of Directors" and "Directors' Remuneration Distribution Method". According to the Articles of Incorporation, if the Company is profitable in the current year (means the Pre-tax Income before deduction of the employees' and Directors' compensation) in the current year. Directors' payout should be no more than 2%. The remuneration of Directors in the preceding paragraphs only can receive the profit in the form of cash. The proportion and amount of Directors' remuneration allocation each year are proposed by the Remuneration Committee based on the Company's operating performance, business risks, development trends and reference to industry standards, and by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of Directors. The distribution of remuneration for Directors and Independent Directors is first based on the Directors' attendance at the Shareholders' Meeting, the degree of participation in the Company's operations, and the evaluation of the value of their contribution. The distribution of reasonable remuneration is given priority, and the weighted calculation is based on the content of positions and functional committee members. In general, Directors' remuneration is evaluated according to the performance of the responsibilities, risks, and time invested, and the rationality of the remuneration has been evaluated by the Nomination Committee, reviewed by the Remuneration Committee, and passed by the Board of Directors. Relevant laws and regulations review the remuneration system in a timely manner to implement corporate governance and expect to make the distribution of remuneration for Directors transparent, rational and institutionalized.
- The remuneration of the president, vice presidents, and managerial officers are based on the Company's compensation and benefits management process and in consideration of the average salary of the same position in the industry, the scope of responsibilities of the role in the Company, and the achievement of the personal Objective and Key Results (OKR) set by the Company. Reasonable remuneration shall be distributed in consideration of not only the Company operating performance, potential risks and development trends, but also the personal goal achievements (ex. the achievement of the Company's revenue, operating income, income before tax, and OKR) and contribution to the Company's operating results. Evaluation of the performance and reasonableness of the remuneration shall be assessed by the Nomination Committee, reviewed by the Remuneration Committee, and resolved by the Board of Directors and may be adjusted in a timely manner according to the operations and the related laws and regulations, so as to achieve the Company's sustainable development and risk management.
2. Except as disclosed in the above table, the remuneration received by the Directors of the Company for providing services to all the companies in the financial report in the most recent year (such as serving as a non-employee consultant for the parent company, all companies and investment enterprises in the consolidated financial statements): TWD\$0
3. Retirement pay and pension is the contribution of labor pension funds paid on a monthly basis according to the law.

Note 1: The names of Directors shall be listed separately (the institutional shareholder and its representative should be illustrated separately), and Directors and Independent Directors shall be listed separately, and the various payment amounts shall be disclosed in a collective manner.

Note 2: Refers to remuneration in the past year for the Directors (including Director's salaries, additional fees, severance pay, various bonuses, incentive payouts, etc.)

Note 3: Director's remuneration for the past year, approved by the Board.

Note 4: Director's operating expenses in the past year (including transportation, special fees, various allowances, lodging, allotted vehicles, other amenities, etc.) In the case of the provision of housing, cars and other means of transport or exclusive payments, the nature and cost of the assets provided, rental at actual or at a fair market price, fuel and other payments should be disclosed. Where a driver is assigned, including the payment made by the Company that is not already included in the remuneration.

Note 5: Remuneration for Directors who are also employees (includes Presidents, Vice Presidents, other managerial officers, and employees) including salaries, job add-on, severance pay, various bonuses, incentive payouts, transportation expenses, special skills fees, various allowances, lodging, allotted vehicles and other amenities. In the case of the provision of housing, cars and other means of transport or exclusive payments, the nature and cost of the assets provided, rental at actual or at a fair market price, fuel and other payments should be disclosed. Where a driver is assigned, including the payment made by the Company that is not already included in the remuneration. Per IFRS 2 the salary expenses recognized in the "Share-based payment", including the acquisition of employee stock option certificates, restricted shares, and participation in cash increase subscription shares, shall also be included in the remuneration.

Note 6: Past year's remuneration (including stock and cash) approved by the Board of Directors to Directors also serving as employees (includes the President, Vice Presidents, other managerial officers, and employees). If an estimate is not available, compute using the previous year's actual payouts and complete Table 1-3.

Note 7: All categories of remuneration paid to the Directors by the companies (including this Company) listed in the consolidated report, must be disclosed.

Note 8: Total remuneration paid to each Director must be disclosed in the appropriate range against the Name of Director.

Note 9: All categories of remuneration paid to the Directors by the companies (including this Company) listed in the consolidated report must be disclosed in the appropriate range against the Name of Director.

Note 10: Net profit after tax refers to the past year's net profit after tax. Per international financial reporting standards, net profit after tax refers to the net profit after tax of the parent company or individual companies in the past year.

Note 11: a. State clearly the remuneration amount paid to the Director by reinvested businesses other than subsidiary or parent company (Fill in "None" if not in the case).

b. If the Director has received remuneration from reinvested businesses other than subsidiary or parent company, please specify the amount received in the relevant ranges tabled and denote these as "Parent company and all reinvested businesses".

c. Remuneration here refers to any fees, compensation (including the remuneration for employees, Directors, and supervisors) and reimbursement for expenses incurred while executing their duties in the appointments held by Directors, supervisors or Presidents in reinvested businesses other than subsidiary or parent company.

\* The remuneration disclosed in the table differs from the concept of income defined according to Income Tax Law, therefore, the table is for the purpose of information disclosure instead of tax levy.

(ATTACHMENT V)

## **2025 Independent Auditors' Report**

### **(Parent Company Only Financial Statements)**

To the Board of Directors and Shareholders of AXIOMTEK CO., LTD.

#### **Opinion**

We have audited the accompanying parent company only balance sheets of AXIOMTEK CO., LTD. (hereinafter referred to as "Axiomtek" or "the Company") as of December 31, 2025 and 2024, and the related statements of comprehensive income, changes in equity and of cash flows for the years ended December 31, 2025 and 2024, and notes to parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and the parent company only financial performance and the parent company only cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

#### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants in the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in order to comply with the Norm. 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 individual financial statements of the current period. These matters were addressed in the context of our audit of the individual financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the parent company only financial statements for the year ended December 31, 2025 are stated as follows:

## **Existence and Occurrence of Sales of Goods**

### Description

Please refer to Note 4(29) for accounting policy on revenue recognition and Note 6(20) for details of operating revenue.

The Company is primarily engaged in the manufacturing, sales and post-sales service of industrial computer and embedded board products. Apart from long-term partner companies, due to global technological changes, industrial computer orders are susceptible to project cycles. Additionally, the Company is committed to developing new markets and undertaking new projects. Revenue from each period may vary due to market trends. Therefore, we considered the existence and occurrence of sales of goods from these clients as a key audit matter.

### How our audit addressed the matter

We have performed primary audit procedures for the above matter as follows:

1. Evaluated the Company's internal control procedures for recognition of sales of goods and tested the effectiveness of internal control related to sales of goods.
2. Obtain detailed sales revenue and audit transactions and related vouchers to confirm the appropriateness of revenue recognition.

## **Allowance for Inventory Valuation Losses**

### Description

Please refer to Note 4(11) for accounting policies on inventory valuation, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses and Note 6(4) for details of inventories. As at December 31, 2025, the Company's inventories and allowance for inventory valuation losses amounted to NT\$982,716 thousand and NT\$67,435 thousand, respectively.

The Company is primarily engaged in research and development, manufacturing and sales of industrial computer products. Due to rapid technological changes, these inventories are susceptible to market price fluctuations, resulting in a higher risk of inventory write-downs or obsolescence. Additionally, as the amounts of inventories are material, the types of inventories vary, and the estimation of net realizable value for individually obsolete or damaged inventories is subject to management's judgment, we considered the allowance for inventory valuation losses as a key audit matter.

#### How our audit addressed the matter

We have performed primary audit procedures for the above matter as follows:

1. Ensured consistent application of Company's accounting policies in relation to allowance for inventory valuation losses and assessed the reasonableness of these policies.
2. Evaluated the reasonableness of inventories individually identified as obsolete or damaged with supporting documents, validated the appropriateness of system logic of inventory aging report utilized by management to ensure proper classification of inventories aged over a certain period of time and reperformed the calculation.
3. Discussed with management the net realizable value of inventories aged over a certain period of time and individually identified as obsolete or damaged, validated respective supporting documents, and agreed to information obtained from physical inventory.

### **Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements**

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

In preparing the parent company only financial statements, management is responsible for assessing the ability to continue as a going concern of the Company, 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 Audit Committee, are responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements**

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Standards on Auditing of 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 parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

1. Identify and assess the risks of material misstatement of the parent company only 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 internal control of the Company.
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 ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only 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 parent company only financial statements, including the accompanying notes, and whether the Parent Company Only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the Company 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 2025 parent company only financial statements 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.

Lin, Po-Chuan

Tsai, Pei-Hua

for and on behalf of PricewaterhouseCoopers, Taiwan February 25, 2026

AXIOMTEK CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in Thousands of New Taiwan Dollars)

Assets		Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 934,312	14	\$ 1,050,918	16
1110	Financial assets at fair value through profit or loss - current	6(2)	105,131	2	62,750	1
1150	Notes receivable	6(3)	1,049	-	1,310	-
1170	Accounts receivable	6(3)	369,237	5	317,747	5
1180	Accounts receivable – related parties	6(3) and 7	361,051	5	417,698	6
1200	Other receivables		32,349	1	23,414	-
1210	Other receivables – related parties	7	50,499	1	25,927	1
1220	Current income tax assets		-	-	542	-
130X	Inventories	6(4)	915,281	13	701,180	11
1410	Prepayments		16,761	-	16,173	-
1470	Other current assets		1,085	-	883	-
11XX	Total current assets		<u>2,786,755</u>	<u>41</u>	<u>2,618,542</u>	<u>40</u>
Non-current assets						
1550	Investments accounted for under equity method	6(5)	1,784,341	26	1,724,546	26
1600	Property, plant and equipment	6(6)	2,073,251	30	2,128,563	32
1755	Use rights assets	6(7)	30,745	-	4,550	-
1760	Investment property	6(9)	36,496	1	36,992	-
1780	Intangible assets	6(10)	33,655	1	40,994	1
1840	Deferred income tax assets	6(27)	59,461	1	57,840	1
1920	Refundable deposits		4,325	-	3,116	-
15XX	Total non-current assets		<u>4,022,274</u>	<u>59</u>	<u>3,996,601</u>	<u>60</u>
1XXX	Total Assets		<u>\$ 6,809,029</u>	<u>100</u>	<u>\$ 6,615,143</u>	<u>100</u>

(Continued)

AXIOMTEK CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2130	Contract liabilities - current	6(20)	\$ 34,852	1	\$ 40,324	1
2170	Accounts payable		557,548	8	387,621	6
2180	Accounts payable – related parties	7	11,453	-	7,418	-
2200	Other payables	6(12)	278,945	4	339,367	5
2230	Current income tax liabilities		37,138	1	105,600	2
2250	Provisions for liabilities - current		1,068	-	1,255	-
2280	Lease liabilities-current portion		12,961	-	3,007	-
2320	Current portion of long- term liabilities	6(13)	364,025	5	-	-
2399	Other current liabilities		4,398	-	5,092	-
21XX	<b>Total current liabilities</b>		<u>1,302,388</u>	<u>19</u>	<u>889,684</u>	<u>14</u>
<b>Non-current liabilities</b>						
2530	Corporate bonds payable	6(13)	-	-	773,858	12
2570	Deferred income tax liabilities	6(27)	289,678	4	276,575	4
2580	Lease liabilities-non current		19,756	-	1,674	-
2640	Accrued pension liabilities	6(14)	25,560	1	28,403	-
2645	Guarantee deposit received		638	-	638	-
25XX	<b>Total non-current liabilities</b>		<u>335,632</u>	<u>5</u>	<u>1,081,148</u>	<u>16</u>
2XXX	<b>Total liabilities</b>		<u>1,638,020</u>	<u>24</u>	<u>1,970,832</u>	<u>30</u>
<b>Equity attributable to shareholders of the parent</b>						
<b>Share capital</b>						
3110	Ordinary shares	6(16)	1,080,790	16	1,024,325	16
3140	Advance receipts for share capital		4,182	-	7,129	-
<b>Capital surplus</b>						
3200	Capital surplus	6(17)	1,155,336	17	722,963	11
<b>Retained earnings</b>						
3310	Legal reserve	6(18)	826,726	12	749,499	11
3350	Unappropriated retained earnings		2,042,180	30	2,082,113	31
<b>Other equity</b>						
3400	Other equity	6(19)	61,795	1	58,282	1
3XXX	<b>Total equity</b>		<u>5,171,009</u>	<u>76</u>	<u>4,644,311</u>	<u>70</u>
<b>Significant contingent liabilities and unrecognized contract commitments</b>						
		9				
<b>Significant events after the balance sheet date</b>						
		11				
3X2X	<b>Total Liabilities and Equity</b>		<u>\$ 6,809,029</u>	<u>100</u>	<u>\$ 6,615,143</u>	<u>100</u>

The accompanying notes are an integral part of the parent company only financial statements.

AXIOMTEK CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

Items	Notes	Year ended December 31			
		2025		2024	
		Amount	%	Amount	%
4000 <b>Operating revenue</b>	6(20) and 7	\$ 4,616,199	100	\$ 4,780,216	100
5000 <b>Operating costs</b>	6(4)(25)	( 3,073,433)	( 67)	( 3,096,444)	( 65)
5900 <b>Gross profit</b>	(26) and 7	1,542,766	33	1,683,772	35
5910 Unrealized gain from sale	6(5)	( 162,678)	( 3)	( 150,488)	( 3)
5920 Realized gain from sale		150,488	3	154,885	3
5950 <b>Net gross profit</b>		1,530,576	33	1,688,169	35
<b>Operating expenses</b>	6(25)(26)				
6100 Selling expenses		( 154,168)	( 3)	( 135,509)	( 3)
6200 General and administrative expenses		( 185,640)	( 4)	( 200,518)	( 4)
6300 Research and development expenses		( 641,786)	( 14)	( 640,641)	( 13)
6450 Expected credit impairment (losses) gains	12(2)	( 20)	-	( 57)	-
6000 <b>Total operating expenses</b>		( 981,614)	( 21)	( 976,725)	( 20)
6900 <b>Operating profit</b>		548,962	12	711,444	15
<b>Non-operating income and expenses</b>					
7100 Interest income	6(21) and 7	37,042	1	38,308	1
7010 Other income	6(8)(22)	15,683	-	16,208	-
7020 Other gains and losses	6(7)(23)	( 61,207)	( 1)	79,460	1
7050 Finance costs	6(24)	( 8,036)	-	( 15,536)	-
7070 Share of profit of associates and joint ventures accounted for under equity method	6(5)	75,536	1	133,591	3
7000 <b>Total non-operating income and expenses</b>		59,018	1	252,031	5
7900 <b>Profit before income tax</b>		607,980	13	963,475	20
7950 Income tax expenses	6(27)	( 106,734)	( 2)	( 194,537)	( 4)
8200 <b>Net Income</b>		\$ 501,246	11	\$ 768,938	16
<b>Other comprehensive income</b>					
<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311 Remeasurements of defined benefit plan	6(14)	\$ 1,820	-	\$ 4,343	-
8330 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(5)	835	-	( 142)	-
8349 Income tax relating to components of other comprehensive income	6(27)	( 364)	-	( 869)	-
<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361 Financial statements translation differences of foreign operations		4,391	-	70,487	1
8380 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using the equity method which may be reclassified to profit or loss	6(5)	-	-	( 121)	-
8399 Income tax relating to the components of other comprehensive income	6(27)	( 878)	-	( 14,097)	-
8300 <b>Other comprehensive income (loss) for the year</b>		\$ 5,804	-	\$ 59,601	1
8500 <b>Total Comprehensive Income</b>		\$ 507,050	11	\$ 828,539	17
Earnings per share	6(28)				
9750 Basic earnings per share		\$ 4.68		\$ 7.53	
9850 Diluted earnings per share		\$ 4.47		\$ 6.92	

The accompanying notes are an integral part of the parent company only financial statements.

AXIOMTEK CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in Thousands of New Taiwan Dollars)

	Notes	Share capital			Retained earnings			Other equity		Total equity
		Ordinary share	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from investment in equity instrument measured at fair value through other comprehensive income	
<u>Year 2024</u>										
Balance at January 1, 2024		\$ 1,015,374	\$ 3,370	\$ 685,203	\$ 676,932	\$ 4,280	\$ 1,816,483	\$ 1,892	\$-	\$ 4,203,534
Profit for the year		-	-	-	-	-	768,938	-	-	768,938
Other comprehensive income (loss) for the year	6(19)	-	-	-	-	-	3,332	56,390	( 121)	59,601
Total comprehensive income		-	-	-	-	-	772,270	56,390	( 121)	828,539
Appropriations of 2023 earnings	6(18)									
Legal reserve		-	-	-	72,567	-	( 72,567)	-	-	-
Special reserve		-	-	-	-	( 4,280)	4,280	-	-	-
Cash dividends		-	-	-	-	-	( 438,232)	-	-	( 438,232)
Share-based payments	6(17)	8,940	2,250	25,843	-	-	-	-	-	37,033
Compensation cost of share-based payments	6(17)	-	-	10,456	-	-	-	-	-	10,456
Conversion of convertible bonds	6(17)									
Change in Capital Surplus-others	(29)	11	1,509	( 69)	-	-	-	-	-	1,451
Disposal of debt instrument investments measured at fair value through other comprehensive income - subsidiaries	6(17)	-	-	1,530	-	-	-	-	-	1,530
Balance at December 31, 2024		\$ 1,024,325	\$ 7,129	\$ 722,963	\$ 749,499	\$ -	\$ 2,082,113	\$ 58,282	\$ -	\$ 4,644,311
<u>Year 2025</u>										
Balance at January 1, 2025		\$ 1,024,325	\$ 7,129	\$ 722,963	\$ 749,499	\$ -	\$ 2,082,113	\$ 58,282	\$ -	\$ 4,644,311
Profit for the year		-	-	-	-	-	501,246	-	-	501,246
Other comprehensive income (loss) for the year	6(19)	-	-	-	-	-	2,291	3,513	-	5,804
Total comprehensive income		-	-	-	-	-	503,537	3,513	-	507,050
Appropriations of 2024 earnings	6(18)									
Legal reserve		-	-	-	77,227	-	( 77,227)	-	-	-
Cash dividends		-	-	-	-	-	( 466,243)	-	-	( 466,243)
Share-based payments	6(17)	10,090	( 1,332)	28,624	-	-	-	-	-	37,382
Compensation cost of share-based payments	6(17)	-	-	31,095	-	-	-	-	-	31,095
Conversion of convertible bonds	6(17)									
Change in Capital Surplus-others	(29)	46,375	( 1,615)	371,640	-	-	-	-	-	416,400
Balance at December 31, 2025	6(17)	\$ 1,080,790	\$ 4,182	\$ 1,155,336	\$ 826,726	\$ -	\$ 2,042,180	\$ 61,795	\$ -	\$ 5,171,009

The accompanying notes are an integral part of the parent company only financial statements.

AXIOMTEK CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in Thousands of New Taiwan Dollars)

	Notes	Years ended December 31	
		2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 607,980	\$ 963,475
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(6)(7)(25)	127,225	105,580
Depreciation from investment Property	6(9)(23)	496	496
Amortization	6(10)(25)	17,569	17,486
Expected credit impairment losses (gains)	12(2)	20	57
Gain on financial assets at fair value through profit or loss	6(2)(23)	( 1,537 )	( 880 )
Interest expense	6(24)	8,036	15,536
Interest income	6(21)	( 37,042 )	( 38,308 )
Compensation cost of share-based payments	6(15)(26)	26,798	8,803
Share of profit of associates and joint ventures accounted for under equity method	6(5)	( 75,536 )	( 133,591 )
Gain on disposal of property, plant and equipment	6(23)	-	( 41 )
Losses on disposal of investment using the equity method	6(23)	1,684	-
Gain on lease modification	6(23)	( 42 )	-
Unrealized gross (loss) profit on sales		12,190	( 4,397 )
Changes in assets/liabilities relating to operating activities			
Changes in assets relating to operating activities			
Financial assets at fair value through profit or loss		( 41,659 )	( 61,151 )
Notes receivable		261	1,651
Accounts receivable (including related parties)		5,137	( 372,250 )
Other receivables (including related parties)		( 4,931 )	1,766
Inventories		( 214,101 )	393,386
Prepayments		( 588 )	( 2,172 )
Other current assets		( 202 )	( 639 )
Changes in liabilities relating to operating activities			
Contract liabilities		( 5,472 )	( 18,136 )
Accounts payable (including related parties)		173,962	( 24,711 )
Other payables		( 57,061 )	60,200
Other current assets		( 694 )	2,241
Accrued pension liabilities		( 1,023 )	( 994 )
Cash inflow (outflow) generated from operations		541,470	913,407
Receipt of interest		37,761	39,838
Payment of interest		( 651 )	( 1,149 )
Payment of income tax		( 164,414 )	( 222,835 )
Net cash flows from operating activities		<u>414,166</u>	<u>729,261</u>

(Continued)

AXIOMTEK CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in Thousands of New Taiwan Dollars)

	Notes	Years ended December 31	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of investments accounted for using the equity method	6(5)	\$ -	(\$ 65,100 )
Proceeds from disposal of investments using the equity method		7,094	92
Decrease in financial assets at amortized cost		-	10,000
Increase in other receivables – related parties		( 25,000 )	( 25,000 )
Acquisition of property, plant and equipment	6(29)	( 65,906 )	( 254,859 )
Proceeds from disposal of property, plant and equipment		-	41
Acquisition of intangible assets	6(10)	( 10,140 )	( 25,624 )
Decrease (Increase) in refundable deposits		( 3,290 )	626
Net cash flows used in investing activities		( 97,242 )	( 359,824 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings		160,000	757,000
Redemption of short-term borrowings		( 160,000 )	( 757,000 )
Payment of cash dividends	6(18)	( 466,243 )	( 438,232 )
Proceeds from exercise of employee stock options		37,382	37,033
Increase in refundable deposits		-	35
Payment of lease liabilities	6(30)	( 5,681 )	( 2,952 )
Proceeds from disposal of employee stock ownership trust		1,014	1,530
Refund of the difference in conversion of convertible corporate bonds		( 2 )	-
Net cash flows used in financing activities		( 433,530 )	( 402,586 )
(Decrease) Increase in cash and cash equivalents		( 116,606 )	( 33,149 )
Cash and cash equivalents at beginning of year		1,050,918	1,084,067
Cash and cash equivalents at end of year		\$ 934,312	\$ 1,050,918

The accompanying notes are an integral part of the parent company only financial statements.

(ATTACHMENT VI)

## **2025 Independent Auditors' Report**

### **(Consolidated Financial Statements)**

To the Board of Directors and Shareholders of AXIOMTEK CO., LTD.

#### **Opinion**

We have audited the accompanying consolidated balance sheets of AXIOMTEK CO., LTD. and its subsidiaries (hereinafter referred to as “the Group”) as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, 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 December 31, 2025 and 2024, in conformity with the Regulations Governing the Preparations of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations 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 Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Independent Auditor’s 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 Accountants in the Republic of China (hereinafter referred to as the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. 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 of the current period. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters on the Consolidated Financial Statements for the year ended December 31, 2025 are stated as follows:

### **Existence and Occurrence of Sales of Goods**

#### Description

Please refer to Note 4(33) for accounting policy on revenue recognition and Note 6(23) for details of operating revenue.

The Group's primarily engaged in the design, manufacturing, sales, and post-sales service of industrial computers and embedded single-board motherboards, as well as providing self-service solutions for various fields. Apart from long-term partner companies, due to global technological changes, industrial computer orders are susceptible to project cycles. Additionally, the Group's committed to developing new markets and undertaking new projects. Revenue from each period may vary due to market trends. Therefore, we considered the existence and occurrence of sales of goods from these clients as a key audit matter.

#### How our audit addressed the matter

We have performed primary audit procedures for the above matter as follows:

1. Evaluated the Group's internal control procedures for recognition of sales of goods and tested the effectiveness of internal control related to sales of goods.
2. Obtain detailed sales revenue and audit transactions and related vouchers to confirm the appropriateness of revenue recognition.

### **Allowance for Inventory Valuation Losses**

#### Description

Please refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses and Note 6(5) for details of inventories. As of December 31, 2025, the Group's inventories and allowance for inventory valuation losses amounted to NT\$1,845,959 thousand and NT\$107,081 thousand, respectively.

The Group is primarily engaged in the research and development, manufacturing and sales of industrial computers products. Due to rapid technological changes, these inventories are susceptible to market price fluctuations, resulting in a higher risk of inventory write-downs or obsolescence. Additionally, as the amounts of inventories are material, the types of inventories vary, and the estimation of net realizable value for individually obsolete or damaged inventories is subject to management’s judgment, we considered the allowance for inventory valuation losses as a key audit matter.

#### How our audit addressed the matter

We have performed primary audit procedures for the above matter as follows:

1. Ensured consistent application of Group’s accounting policies in relation to allowance for inventory valuation losses and assessed the reasonableness of these policies.
2. Evaluated the reasonableness of inventories individually identified as obsolete or damaged with supporting documents, validated the appropriateness of system logic of inventory aging report utilized by management to ensure proper classification of inventories aged over a certain period of time and reperformed the calculation.
3. Discussed with management the net realizable value of inventories aged over a certain period of time and individually identified as obsolete or damaged, validated respective supporting documents, and agreed to information obtained from physical inventory.

#### **Other Matter – Parent Company Only Financial Reports**

We have audited and expressed an unqualified opinion on the Parent Company Only Financial Statements of AXIOMTEK CO., LTD. as of and for the years ended December 31, 2025 and 2024.

#### **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 order to accordance with the “Regulations Governing the Preparations of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, 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 ability to continue as a going concern of the Group, 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 financial reporting process of the Group.

## **Auditor's 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 auditor's 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 ROC GAAS 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 ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We are 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 internal control of the Group.
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 ability to continue as a going concern of the Group. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's 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 accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the 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 determined those matters that were of most significance in the audit of the Consolidated Financial Statements and are therefore the key audit matters. We describe these matters in our auditor's 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.

Lin, Po-Chuan

Tsai, Pei-Hua

for and on behalf of PricewaterhouseCoopers, Taiwan February 25, 2026

AXIOMTEK CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Assets		Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 1,627,659	22	\$ 1,745,946	24
1110	Financial assets at fair value through profit or loss - current	6(2)	105,131	1	62,750	1
1136	Financial assets at amortized cost – current	6(1) and 8	2,500	-	-	-
1140	Contract assets - current	6(23) and 7	2,158	-	7,831	-
1150	Notes receivable	6(4) and 7	7,703	-	25,628	-
1170	Accounts receivable	6(4) and 7	1,032,780	14	917,403	13
1196	Operating lease receivables, net		2,863	-	2,118	-
1197	Finance lease receivables, net	6(9) and 7	1,221	-	1,205	-
1200	Other receivables		39,851	1	30,465	-
1220	Current income tax assets		50,160	1	50,062	1
130X	Inventories	6(5)	1,738,878	23	1,525,943	21
1410	Prepayments		44,203	1	31,217	1
1470	Other current assets		1,983	-	1,892	-
11XX	<b>Total current assets</b>		<u>4,657,090</u>	<u>63</u>	<u>4,402,460</u>	<u>61</u>
<b>Non-current assets</b>						
1535	Financial assets at amortized cost – non current	6(1) and 8	10,000	-	-	-
1550	Investments accounted for under equity method	6(6)	15,229	-	16,201	-
1600	Property, plant and equipment	6(7) and 8	2,310,019	31	2,383,412	33
1755	Right-of-use assets	6(8)	131,040	2	137,520	2
1760	Investment property	6(10)	36,496	1	36,992	-
1780	Intangible assets	6(11)	108,719	1	122,713	2
1840	Deferred income tax assets	6(30)	135,329	2	144,424	2
194D	Long-term finance lease receivables, net	6(9) and 7	2,545	-	2,181	-
1990	Other non-current assets-others		23,906	-	14,949	-
15XX	<b>Total non-current assets</b>		<u>2,773,283</u>	<u>37</u>	<u>2,858,392</u>	<u>39</u>
1XXX	<b>Total Assets</b>		<u>\$ 7,430,373</u>	<u>100</u>	<u>\$ 7,260,852</u>	<u>100</u>

(Continued)

AXIOMTEK CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

<b>Liabilities and Equity</b>		Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2130	Contract liabilities - current	6(23)	\$ 53,799	1	\$ 65,232	1
2150	Notes payables		-	-	16	-
2170	Accounts payable	6(14)	732,103	10	563,552	8
2180	Accounts payable – related parties	7	4,350	-	5,020	-
2200	Other payables	6(15) and 7	464,789	6	480,236	7
2230	Current income tax liabilities		42,384	1	109,502	1
2250	Provisions for liabilities - current		2,257	-	2,275	-
2280	Current lease liabilities		64,666	1	57,041	1
2320	Current portion of long-term liabilities	6(13)(16)	366,045	5	6,976	-
2399	Other current liabilities-others		11,580	-	12,213	-
21XX	<b>Total current liabilities</b>		<u>1,741,973</u>	<u>24</u>	<u>1,302,063</u>	<u>18</u>
<b>Non-current liabilities</b>						
2530	Corporate bonds payable	6(16)	-	-	773,858	11
2540	Long-term borrowings	6(13)	25,900	-	48,317	1
2550	Non-current provision		477	-	734	-
2570	Deferred income tax liabilities	6(30)	324,644	4	315,654	4
2580	Non-current lease liabilities		76,915	1	90,921	1
2640	Accrued pension liabilities	6(17)	36,571	1	39,472	-
2645	Guarantee deposit received		638	-	638	-
25XX	<b>Total non-current liabilities</b>		<u>465,145</u>	<u>6</u>	<u>1,269,594</u>	<u>17</u>
2XXX	<b>Total liabilities</b>		<u>2,207,118</u>	<u>30</u>	<u>2,571,657</u>	<u>35</u>
<b>Equity attributes to shareholders of the parent</b>						
<b>Share capital</b>						
3110	Ordinary shares	6(19)	1,080,790	14	1,024,325	14
3140	Advance receipts for share capital		4,182	-	7,129	-
<b>Capital surplus</b>						
3200	Capital surplus	6(20)	1,155,336	16	722,963	10
<b>Retained earnings</b>						
3310	Legal reserve	6(21)	826,726	11	749,499	10
3350	Unappropriated retained earnings		2,042,180	27	2,082,113	29
<b>Other equity</b>						
3400	Other equity	6(22)	61,795	1	58,282	1
31XX	<b>Total equity attributable to shareholders of the parent</b>		<u>5,171,009</u>	<u>69</u>	<u>4,644,311</u>	<u>64</u>
36XX	<b>Non-controlling Interest</b>		<u>52,246</u>	<u>1</u>	<u>44,884</u>	<u>1</u>
3XXX	<b>Total equity</b>		<u>5,223,255</u>	<u>70</u>	<u>4,689,195</u>	<u>65</u>
<b>Significant contingent liabilities and unrecognized contract commitments</b>						
9						
<b>Significant events after the balance sheet date</b>						
11						
3X2X	<b>Total Liabilities and Equity</b>		<u>\$ 7,430,373</u>	<u>100</u>	<u>\$ 7,260,852</u>	<u>100</u>

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

**AXIOMTEK CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars, except earnings per share)

	Items	Notes	Year ended December 31			
			2025		2024	
			Amount	%	Amount	%
4000	<b>Operating revenue</b>	6(23) and 7 6(5)(28)	\$ 7,018,725	100	\$ 6,893,071	100
5000	<b>Operating costs</b>	(29) and 7	( 4,620,948)	( 66)	( 4,353,531)	( 63)
5900	<b>Gross profit</b>		2,397,777	34	2,539,540	37
5910	Unrealized gain from sale	6(6)	( 61)	-	( 71)	-
5920	Realized gain from sale		71	-	58	-
5950	<b>Net operating margin</b>		2,397,787	34	2,539,527	37
	<b>Operating expenses</b>	6(28)(29)				
6100	Selling expenses		( 604,123)	( 9)	( 544,871)	( 8)
6200	General and administrative expenses		( 419,827)	( 6)	( 431,476)	( 6)
6300	Research and development expenses		( 668,500)	( 9)	( 657,598)	( 10)
6450	Expected credit impairment losses	12(2)	( 3,003)	-	( 1,477)	-
6000	<b>Total operating expenses</b>		( 1,695,453)	( 24)	( 1,635,422)	( 24)
6900	<b>Operating profit</b>		702,334	10	904,105	13
	<b>Non-operating income and expenses</b>					
7100	Interest income	6(24)	50,945	1	44,379	1
7010	Other income	6(9)(25)	18,901	-	19,411	-
7020	Other gains and losses	6(8) (26)	( 107,981)	( 2)	96,519	1
7050	Finance costs	6(27)	( 13,620)	-	( 22,424)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(6)	( 983)	-	( 469)	-
7000	<b>Total non-operating income and expenses</b>		( 52,738)	( 1)	137,416	2
7900	<b>Profit before income tax</b>		649,596	9	1,041,521	15
7950	Income tax expenses	6(30)	( 140,988)	( 2)	( 271,119)	( 4)
8200	<b>Net Income</b>		\$ 508,608	7	\$ 770,402	11
	<b>Other comprehensive income</b>					
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	Remeasurements of defined benefit plan	6(17)	\$ 2,655	-	\$ 4,201	-
8349	Income tax relating to components of other comprehensive income	6(30)	( 364)	-	( 869)	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361	Financial statements translation differences of foreign operations		4,391	-	70,487	1
8367	Unrealized gains (losses) from debt instrument investments measured at fair value through other comprehensive income	6(3)	-	-	( 201)	-
8399	Income tax relating to the components of other comprehensive income	6(30)	( 878)	-	( 14,097)	-
8300	<b>Other comprehensive income (loss) for the year</b>		\$ 5,804	-	\$ 59,521	1
8500	<b>Total Comprehensive Income</b>		\$ 514,412	7	\$ 829,923	12
	Profit attributable to:					
8610	Shareholders of the parent		\$ 501,246	7	\$ 768,938	11
8620	Non-controlling Interest		\$ 7,362	-	\$ 1,464	-
	Total comprehensive income (loss) attributable to:					
8710	Shareholders of the parent		\$ 507,050	7	\$ 828,539	12
8720	Non-controlling Interest		\$ 7,362	-	\$ 1,384	-
	Earnings per share	6(31)				
9750	Basic earnings per share		\$ 4.68		\$ 7.53	
9850	Diluted earnings per share		\$ 4.47		\$ 6.92	

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

AXIOMTEK CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Equity attributes to shareholders of the parent												
	Share capital			Retained Earnings				Other equity				
	Notes	Ordinary shares	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from investment in equity instruments measured at fair value through other comprehensive income	Total	Non-controlling interest	Total
Year 2024												
Balance of January 1, 2024		\$ 1,015,374	\$ 3,370	\$ 685,203	\$ 676,932	\$ 4,280	\$ 1,816,483	\$ 1,892	\$ -	\$ 4,203,534	-	\$ 4,203,534
Profit for the year		-	-	-	-	-	768,938	-	-	768,938	1,464	770,402
Other comprehensive income (loss) for the	6(22)	-	-	-	-	-	3,332	56,390	(121)	59,601	(80)	59,521
Total comprehensive income		-	-	-	-	-	772,270	56,390	(121)	828,539	1,384	829,923
Appropriations of 2023 earnings:	6(21)											
Legal reserve		-	-	-	72,567	-	(72,567)	-	-	-	-	-
Special reserve		-	-	-	-	(4,280)	4,280	-	-	-	-	-
Cash dividends		-	-	-	-	-	(438,232)	-	-	(438,232)	-	(438,232)
Share-based payments	6(20)	8,940	2,250	25,843	-	-	-	-	-	37,033	-	37,033
Compensation cost of share-based payments	6(18)(20)											
	(29)	-	-	10,456	-	-	-	-	-	10,456	-	10,456
Conversion of convertible bonds	6(20)(33)	11	1,509	(69)	-	-	-	-	-	1,451	-	1,451
Disposal of debt instrument investments measured at fair value through other comprehensive income	6(3)(22)	-	-	-	-	-	(121)	-	121	-	-	-
Change in Capital Surplus-others	6(20)	-	-	1,530	-	-	-	-	-	1,530	-	1,530
Increase in non-controlling interest		-	-	-	-	-	-	-	-	-	43,500	43,500
Balance of December 31, 2024		\$ 1,024,325	\$ 7,129	\$ 722,963	\$ 749,499	\$ -	\$ 2,082,113	\$ 58,282	\$ -	\$ 4,644,311	\$ 44,884	\$ 4,689,195
Year 2025												
Balance of January 1, 2025		\$ 1,024,325	\$ 7,129	\$ 722,963	\$ 749,499	\$ -	\$ 2,082,113	\$ 58,282	\$ -	\$ 4,644,311	\$ 44,884	\$ 4,689,195
Profit for the year		-	-	-	-	-	501,246	-	-	501,246	7,362	508,608
Other comprehensive income (loss) for the	6(22)	-	-	-	-	-	2,291	3,513	-	5,804	-	5,804
Total comprehensive income		-	-	-	-	-	503,537	3,513	-	507,050	7,362	514,412
Appropriations of 2024 earnings:	6(21)											
Legal reserve		-	-	-	77,227	-	(77,227)	-	-	-	-	-
Cash dividends		-	-	-	-	-	(466,243)	-	-	(466,243)	-	(466,243)
Share-based payments	6(20)	10,090	(1,332)	28,624	-	-	-	-	-	37,382	-	37,382
Compensation cost of share-based payments	6(18)(20)											
	(29)	-	-	31,095	-	-	-	-	-	31,095	-	31,095
Conversion of convertible bonds	6(20)(33)	46,375	(1,615)	371,640	-	-	-	-	-	416,400	-	416,400
Change in Capital Surplus-others	6(20)	-	-	1,014	-	-	-	-	-	1,014	-	1,014
Balance of December 31, 2025		\$ 1,080,790	\$ 4,182	\$ 1,155,336	\$ 826,726	\$ -	\$ 2,042,180	\$ 61,795	\$ -	\$ 5,171,009	\$ 52,246	\$ 5,223,255

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

AXIOMTEK CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31	
		2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before tax		\$ 649,596	\$ 1,041,521
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(28)	204,303	178,598
Depreciation from investment Property	6(10)(26)	496	496
Amortization	6(11)(28)	24,833	26,101
Expected credit impairment losses (gains)	12(2)	3,003	1,477
Gain on financial assets at fair value through profit or loss	6(2)(26)	( 1,537 )	( 904 )
Interest expense	6(27)	13,620	22,424
Interest income	6(24)	( 50,945 )	( 44,379 )
Compensation cost of share-based payments	6(18)(29)	31,095	10,456
Share of profit of associates and joint ventures accounted for under equity method	6(6)	983	469
(Gain) loss on disposal of property, plant and equipment	6(26)	( 48 )	( 39 )
Loss on disposal of investments	6(26)	1,684	-
Gain on lease modification	6(8)(26)	( 317 )	( 65 )
Unrealized profit (loss) from sales		( 10 )	13
Changes in assets/liabilities relating to operating activities			
Changes in assets relating to operating activities			
Financial assets at fair value through profit or loss		( 41,659 )	( 61,127 )
Contract assets - current		5,673	9,546
Notes receivable (including related parties)		17,925	16,953
Accounts receivable (including related parties)		( 118,294 )	( 63,421 )
Operating lease receivables		( 745 )	( 2,118 )
Finance lease receivables (including related parties)		( 16 )	3,662
Other receivables		( 10,093 )	( 712 )
Inventories		( 214,229 )	198,579
Prepayments		( 12,986 )	1,926
Other current assets		( 91 )	( 1,191 )
Long-term finance lease receivables (including related parties)		( 364 )	( 2,181 )
Changes in liabilities relating to operating activities			
Contract liabilities		( 11,433 )	( 93,442 )
Notes payables		( 16 )	( 1,409 )
Accounts payable (including related parties)		167,881	41,318
Other payables		( 11,919 )	47,718
Other current liabilities		( 633 )	4,954
Liability provision		( 275 )	327
Other non-current assets		( 246 )	( 312 )
Cash inflow generated from operations		645,236	1,335,238
Receipt of interest		51,652	45,909
Payment of interest		( 6,262 )	( 7,994 )
Payment of income tax		( 194,380 )	( 377,019 )
Net cash flows from operating activities		496,246	996,134

(Continued)

AXIOMTEK CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in Financial assets at amortized cost		(\$ 12,500 )	\$ 10,000
Disposal of financial assets measured at fair value through other comprehensive income	6(3)	-	1,036
Acquisition of property, plant and equipment	6(33)	( 77,870 )	( 279,764 )
Proceeds from disposal of property, plant and equipment		48	43
Acquisition of intangible assets	6(11)	( 11,401 )	( 29,077 )
(Increase) Decrease in other non-current assets		( 8,421 )	( 1,373 )
Net cash flow from acquisition of subsidiaries	6(32)	-	4,829
Net cash flows used in investing activities		( 110,144 )	( 294,306 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings		230,000	768,000
Redemption of short-term borrowings		( 230,000 )	( 817,740 )
Proceeds from long-term borrowings		-	10,000
Redemption of long-term borrowings	6(34)	( 27,373 )	( 20,552 )
Payment of cash dividends	6(21)	( 466,243 )	( 438,232 )
Proceeds from exercise of employee stock options		37,382	37,033
Payment of lease liabilities	6(34)	( 60,639 )	( 55,406 )
Increase (Decrease) in refundable deposits		-	35
Proceeds from disposal of employee stock ownership trust		1,014	1,530
Refund of the difference in conversion of convertible corporate bonds		( 2 )	-
Net cash flows used in financing activities		( 515,861 )	( 515,332 )
Effects due to changes in exchange rate		11,472	58,361
Increase in cash and cash equivalents		( 118,287 )	244,857
Cash and cash equivalents at beginning of year		1,745,946	1,501,089
Cash and cash equivalents at end of year		\$ 1,627,659	\$ 1,745,946

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

(ATTACHMENT VII)

**AXIOMTEK CO., LTD.**

**2025 Profit Distribution Table**

Unit : TWD

Item	Amount	
	Sub-total	Total
Unappropriated retained earnings at the beginning of the term		<b>1,538,763,854</b>
Remeasurement of defined benefit plans recognized in retained earnings	2,290,713	
Unrealized gain or loss on financial assets adjusted to retained earnings	(120,561)	
Adjusted unappropriated retained earnings		<b>1,540,934,006</b>
2025 Net income	501,245,913	
10% set aside as legal reserve	(50,341,607)	
Retained earnings available for distribution		<b>1,991,838,312</b>
Distributable item:		
Shareholders' dividend – cash (\$3 per share)		<b>(325,488,050)</b>
Unappropriated retained earnings at the end of the term		<b>1,666,350,262</b>

Note: The 2025 net income shall be distributed with higher priority this time.

Chairman : Yang, Yu-Te

President : William Wu, Chiven Fan

Principal Accounting Officer : Jane Hsu

## **PART THREE – APPENDICES**

**(APPENDIX I)**

### **AXIOMTEK CO., LTD.**

#### **Article of Incorporation**

##### **Section I-General Principles**

###### **Article 1**

The Company is incorporated under the Company Act and its name shall be “Axiomtek Co., Ltd.”.

###### **Article 2**

The scope of business of the Company shall be as follows:

1. CB01020 Office Machines Manufacturing
2. CC01080 Electronic Parts and Components Manufacturing
3. F219010 Retail Sale of Electronic Materials
4. I301020 Data Processing Services
5. I301030 Digital Information Supply Services
6. I501010 Product Designing
7. E605010 Computing Equipment Installation Construction
8. CC01060 Wired Communication Equipment and Apparatus Manufacturing
9. CC01070 Telecommunication Equipment and Apparatus Manufacturing
10. CC01110 Computers and Computing Peripheral Equipment Manufacturing
11. CE01010 Precision Instruments Manufacturing
12. EZ05010 Apparatus Installation Construction
13. I301010 Software Design Services
14. F213030 Retail sale of Computing and Business Machinery Equipment
15. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

###### **Article 3**

The Company’s headquarters is in New Taipei City and may set up domestic or overseas branches with the resolution of the Board of Directors.

###### **Article 4**

The Company for business needs may conduct the making of endorsement and guarantee in accordance with the “Operating Procedures of Fund Lending and Making of Endorsements and Guarantees”.

## **Section II – Shares**

### **Article 5**

The Company's total capital shall be in the amount of NT\$1,600,000,000, divided into 160,000,000 shares, at a par value of Ten New Taiwan Dollars (NT\$10) each, and may be issued in installments subject to the resolution of Board of Directors.

Within the aforementioned capital, NT\$100,000,000 divided into 10,000,000 shares, with a par value of Ten New Taiwan Dollars (NT\$10) each shall be reserved for issuing employee stock options which may be issued in installments in accordance with the resolution of the Board of Directors.

### **Article 6**

To transfer shares to employees at less than the average actual share repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent Shareholders' Meeting attended by shareholders representing a majority of total issued shares.

#### **Article 6-1**

When the Company issuing the employee stock options at an exercise price lower than the Company's closing price on the date the issuance, it must obtain the consent of at least two-thirds of the voting rights represented at a Shareholders Meeting attended by shareholders representing a majority of the total issued shares.

#### **Article 6-2**

Qualification requirements of employees, including the employees of parents or subsidiaries of the Company meeting certain specific requirements, entitled to receive the Company's treasury stocks in accordance with the Company Act. The requirement and manner of distribution are authorized by the Board of Directors for resolution.

Qualification requirements of employees, including the employees of parents or subsidiaries of the Company meeting certain specific requirements, entitled to receive the share subscription warrant. The requirement and manner of distribution are authorized by the Board of Directors for resolution.

When the Company issues new shares, qualification requirements of employees, including the employees of parents or subsidiaries of the Company meeting certain specific requirements, entitled to receive the shares. The requirement and manner of distribution are authorized by the Board of Directors for resolution.

Qualification requirements of employees, including the employees of parents or subsidiaries of the Company meeting certain specific requirements, entitled to receive restricted stock for employees. The requirement and manner of distribution are authorized by the Board of Directors for resolution.

### **Article 7**

The Company is exempted from having the stock shares printed out; however, the Company should contact the securities depository and clearing institution for registration.

### **Article 8**

Registration for transfer of shares shall be suspended sixty (60) days immediately before the date of regular meeting of shareholders, and thirty (30) days immediately before the date of any special meeting of shareholders, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Company.

## **Article 9**

All transfer of stocks, pledge of rights, loss, succession, gift, loss of seal, amendment of seal, change of address or similar stock transaction conducted by shareholder of the Company shall follow the “Guidelines for Stock Operations for Public Companies”.

## **Article 10**

The total investment of the Company shall not be restricted by Article 13 of the Company Act, which shall not exceed 40% of the paid-up capital of the Company.

## **SECTION III- Shareholders’ Meeting**

### **Article 11**

Shareholders’ Meeting of the Company shall be of two types, namely regular meeting and special meetings. Regular meeting shall be convened once a year by the Board of Directors in accordance with laws within six months after the closing of each fiscal year. Special meetings shall be convened in accordance with laws whenever necessary.

The Company’s Shareholders’ Meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

### **Article 12**

Shareholders who are unable to attend the Shareholders’ Meeting in person may have a representative appointed to attend the meeting by issuing the power of attorney that is printed by the Company with the scope of authorization specified and then signed and sealed. The power of attorney referred to above is regulated in accordance with Article 177 of the Company Act and the “Rules Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies” published by the competent authority.

### **Article 13**

A shareholder shall have one voting power in respect of each share in his/her/its possession. The shares shall have no voting power in accordance with the regulations of Article 179 of the Company Act.

### **Article 14**

Resolutions at a Shareholders' Meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

### **Article 15**

A notice to convene a regular meeting of shareholders shall be given to each shareholder no later than thirty (30) days prior to the scheduled meeting date. In case the Company intends to convene a special meeting of shareholders, a meeting notice shall be given to each shareholder no later than fifteen (15) days prior to the scheduled meeting date. All shareholders will be notified of the meeting date, venue and proposed matters for convening any such meeting.

### **Article 16**

The Chairman of the Board of Directors shall be the Chairman of the Shareholders’ Meeting. When the Chairman is absent for some reason, the Chairman shall appoint one of the Board of Directors as the Chairman, and when not appointed, one of the directors shall be elected as the Chairman. If a Shareholders' Meeting convened by any other person having the convening right, he/she shall act as the Chairman of that meeting provided, however, that if there are two or more persons having the convening right, the Chairman of the meeting shall be elected from among themselves.

## **Article 17**

Resolutions adopted at a Shareholders' Meeting shall be recorded in the minutes of the meeting, and handle in accordance with the regulations of Article 183 of the Company Act.

## **Section IV-Directors and Functional Committees**

### **Article 18**

The Company shall have seven to nine directors. They are elected from capable candidates through a nominating system at the Shareholders' Meeting for a term of three (3) years. A director may be re-elected. The total shareholding of the Company held by all Directors shall be handled in accordance with the regulations of the security's regulatory authorities. The Company may obtain directors' liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship.

### **Article 18-1**

The Company shall have to appoint Independent Directors at least three in number and not less than one-fifth of total number of Directors in accordance with the regulations of Article 14-2 of the Securities Exchange Act. Regulations governing the professional qualifications, restrictions on shareholdings and concurrent positions held, method of nomination and appointment, and other matters for compliance with respect to Independent Directors shall be prescribed by the competent authority. Independent Directors and Directors shall be elected at the same time, but in separately calculated numbers, a candidate to whom the ballots cast represent a prevailing number of votes shall be deemed Independent Directors and Directors.

### **Article 19**

The Board of Directors is formed by the Directors. The Chairman is elected by a majority of the attending directors at the Board meeting that is attended by two-thirds of the Directors. The Chairman of the Board of Directors shall externally represent the Company.

### **Article 20**

In case the Chairman of the Board of Directors is on leave or absent or cannot exercise his power and authority for any cause, the matter regarding the deputy of the Chairman should be handled in accordance with Article 208 of the Company Act.

### **Article 21**

In calling a meeting of the Board of Directors, a notice shall be given to each director no later than seven (7) days prior to the scheduled meeting date. However, in case of emergency, the meeting may be convened at any time.

The Board of Directors is authorized to determine the remuneration of all Directors according to their participation and contributions to the Companies' operation and by referring to the remuneration standard adopted by other firms in the same industry.

### **Article 22**

When the number of vacancies in the Board of Directors of the Company equals to one-third of the total number of Directors, the Board of Directors shall convene a special meeting of shareholders to elect succeeding directors to fill the vacancies within 60 days, the new Directors shall serve the remaining term of the predecessors.

### **Article 23**

Unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors. In case a director appoints another director to attend a meeting of the Board of Directors in his/her behalf, he/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting. A director may accept the appointment to act as the proxy for one other director only.

### **Article 24**

Resolutions adopted at a meeting of the Board of Directors shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the Chairman of the meeting and shall be distributed to all Directors within fifteen (15) days after the close of the meeting. The minute of the meeting of the Board of Directors shall record the date and place of the meeting, the name of the Chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept persistently throughout the life of the Company. The attendance list bearing the signatures of Directors present at the meeting and the powers of attorney of the proxies shall be kept with the minutes of the meeting by the Company.

### **Article 24-1**

The Board of Directors may set up a Remuneration Committee, an Audit Committee or other Functional Committees due to the needs of business operations.

The Company establishes an Audit Committee, which composes of the entire number of Independent Directors in accordance with Article 14-4 of the Securities and Exchange Act, The Audit Committee or the members of Audit Committee shall be responsible for those responsibilities of Supervisors specified under the Company Act, Securities and Exchange Act and other relevant regulations.

## **Section V-Managers**

### **Article 25**

The Company may have one or more managerial personnel. Appointment and discharge and the remuneration of the managerial personnel shall be decided in accordance with Article 29 of the Company Act. Managerial personnel shall be empowered to manage the operation of the Company and to sign relevant business documents for the company, subject to the scope of authorization. The Company may obtain managerial liability insurance with respect to liabilities resulting from exercising their duties during their tenure.

## **Section VI-Accounting**

### **Article 26**

At the close of each fiscal year, the Board of Directors shall prepare Business Report, Financial Statement, and the Profit Distribution Proposal for acknowledgement in the general meeting of shareholders.

### **Article 27**

This Company shall set aside 1%-20% as employees' remuneration and the percentage lower than 2% as directors' remuneration if the Company has profit (means the pre-tax income before deduction of the employees' and directors' remuneration) in the current year. However, the Company's accumulated deficit shall have been covered, if any (including the adjustment of unappropriated retained earnings). No less than 20% of the employee remuneration ratio mentioned in the preceding paragraphs shall be allocated for the compensation distributions to non-executive employees.

The Company may have the profit distributable as employees' remuneration in the first paragraphs distributed in the form of shares or in cash to the qualification requirements of employees, including the employees of parents or subsidiaries of the Company meeting certain specific requirements, the requirement and manner of distribution are authorized to Board of Directors for resolution. The remuneration of directors in the first paragraphs only can receive the profit in the form of cash.

The Company shall, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors for the preceding three paragraphs distributed and in addition thereto a report of such distribution shall be submitted to the Shareholders' Meeting.

### **Article 27-1**

When allocating the net income for each fiscal year, the Company shall first offset its losses in previous years and set aside a legal capital reserve at 10% of the profits left over, where such legal reserve amounts to the total authorized capital, this provision will not apply. The Company would set aside or fund another sum as special reserve in accordance with the regulations of the Law or the rules of the Authorities, plus the rest of the and accumulated retained earnings of preceding fiscal year (including the adjustment of undistributed earnings), and the meeting of Board of Directors would draft the proposal for distribution, and to authorize the distributable dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the Shareholders' Meeting.

The Company distributing surplus earnings in the form of new shares to be issued by the Company in accordance with the preceding paragraphs shall follow the provisions of Article 240 of the Company Act with a resolution adopted at a meeting of shareholders.

The dividend policy of the Company is in concert with the development plan of current and future, the environment of investment, funds requirement, and the competition condition of domestic and foreign, also considers the shareholders' interest, as results, the Company shall set aside earnings available for distribution which is not less than 25% as shareholders' dividends and bonuses, the stock dividends of share allocations will not be higher than 80% of the total dividends and bonuses.

### **Article 27-2**

When the Company incurs no loss, it may authorize the legal reserve (only the portion of legal reserve which exceeds 25 percent of the paid-in capital may be distributed) and the capital reserve following the provisions of the Company Act in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the Shareholders' Meeting.

## **Section VII-Supplementary Provisions**

### **Article 28**

For all matters not stipulated in the Company's Articles of Incorporation, the Company Act shall govern.

### **Article 29**

These Articles of Incorporation were established on May 8, 1990.

The first amendment was approved on January 7, 1993.

The second amendment was made on October 1, 1993.

The third amendment was made on May 24, 1997.

The fourth amendment was made on August 15, 1997.

The fifth amendment was made on September 5, 1997.

The sixth amendment was made on June 20, 1998.

The seventh amendment was made on June 12, 1999.

The eighth amendment was made on June 24, 2000.  
The ninth amendment was made on June 16, 2001.  
The tenth amendment was made on March 5, 2002.  
The eleventh amendment was made on June 25, 2002.  
The twelfth amendment was made on June 30, 2003.  
The thirteenth amendment was made on May 24, 2004.  
The fourteenth amendment was made on June 24, 2005.  
The fifteenth amendment was made on June 9, 2006.  
The sixteen amendment was made on June 25, 2007.  
The seventeenth amendment was made on June 6, 2008.  
The eighteenth amendment was made on June 22, 2009.  
The nineteenth amendment was made on June 17, 2010.  
The twentieth amendment was made on June 24, 2011.  
The twenty-first amendment was made on June 18, 2012.  
The twenty-second amendment was made on June 3, 2015.  
The twenty-third amendment was made on May 31, 2016.  
The twenty-fourth amendment was made on May 22, 2017.  
The twenty-fifth amendment was made on May 29, 2019.  
The twenty-sixth amendment was made on May 30, 2023.  
The twenty-seventh amendment was made on May 22, 2025.

## **AXIOMTEK CO., LTD.**

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

#### **Article 1**

To establish a strong governance system and sound supervisory capabilities for the Company's Shareholders Meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies".

#### **Article 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.

#### **Article 3**

Unless otherwise provided by law or regulation, the Company's Shareholders Meeting shall be convened by the Board of Directors.

When the Company convenes the virtual meeting of the Shareholders meeting, unless otherwise stipulated in Regulations Governing the Administration of Shareholder Services of Public Companies, it shall be specified in the articles of association, and shall be resolved by the Board of Directors, and the virtual meeting of the Shareholders meeting shall be implemented with the attendance of more than two-thirds of the Directors and the consent of more than half of the Directors present at 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 or supervisors, 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. Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 of Company Act, Article 26-1, Article 43-6 of Securities and Exchange Act, Article 56-1 and Article 60-2 of Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as extemporary motions.

The convening of the Shareholders Meeting has stated the full re-election of directors and the date of appointment. After the re-election of the Shareholders Meeting is completed, the same meeting may not change its appointment date by provisional motion or other means.

A shareholder holding one percent (1%) or more of the total number of outstanding shares 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 in case a proposal contains more than one matter, such proposal shall not be included in the 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. Shareholders may submit a proposed proposal for urging the Company to promote public interests or fulfill its social responsibilities, and it is limited to one only in accordance with the relevant provisions of Article 172-1 of Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the date on which share transfer registration is suspended before the convention of a regular Shareholders Meeting, the company shall give a public notice announcing acceptance of proposal in writing or by way of electronic transmission, the place and the period for shareholders to submit proposals to be discussed at the meeting; and the period for accepting such proposals shall 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.

#### **Article 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.

## **Article 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.

## **Article 6**

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

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

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

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

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of Directors, 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.

## **Article 6-1**

To convene a virtual Shareholders Meeting, the Company shall include the following 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. Except for the circumstances stipulated in Item 6, Article 44-9 of Regulations Governing the Administration of Shareholder Services of Public Companies, at least shareholders shall be provided with connection equipment and necessary assistance, and the period during which shareholders can apply to the Company and other relevant matters shall be specified.

## **Article 7**

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

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

It is advisable that Shareholders Meetings convened by the Board of Directors be chaired by the chairperson of the board in person and attended by a majority of the Directors and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a Shareholders Meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

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

## **Article 8**

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

The Company shall retain the recordings for 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.

## **Article 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 book and sing-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 relevant information such as the number of non-voting rights and the number of shares in attendance. 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 shares issued, the chair may resubmit the tentative resolution for a vote by the Shareholders Meeting pursuant to Article 174 of the Company Act.

## **Article 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 temporary motions and amendments to the original motions) shall be decided on a case-by-case basis. 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 it 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 order to comply with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

## **Article 11**

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

## **Article 12**

Voting at Shareholders Meeting shall be calculated based on the number of shares.

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

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

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 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.

## **Article 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 voting rights are exercised by correspondence or electronic means, the method of exercise shall be established in accordance with the laws and 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. However, the shareholder mentioned in the preceding paragraph will be deemed to waive the right for the motion and the modification of the proposal at that Shareholders Meeting mentioned herein, therefore, the Company shall avoid the situation of providing the proposal for the motion and the modification for the agenda item.

When shareholder exercises voting rights by written consent or electronic means in accordance with the preceding paragraph, the intention shall be delivered to the Company before 2 days before the date of the Shareholders Meeting, when the intention repeat, the one received earliest shall prevail unless a declaration is made to cancel the previous intention.

After shareholder exercises voting rights by written consent or electronic means, if they want to attend to the Shareholders Meeting in personal or online, the shareholder mentioned in the preceding sentence shall withdraw the intention by written consent or electronic means in the same way of exercising voting rights before 2 days before the date of the Shareholders Meeting; when the withdraw mentioned

herein is overdue, the voting rights by written consent or electronic mean shall prevail. If shareholder exercises voting rights by written consent or electronic means and appoint agent as proxy to attend the Shareholders Meeting, the voting right of proxy shall prevail.

Except as otherwise specified in the Company Act or in the Company's articles of incorporation, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the meeting.

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 vote. When any one among them is passed, the other proposals will then be deemed veto, and no further voting shall be required.

Vote monitoring and counting personnel for the vote on a proposal shall be appointed by the chair, and 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.

## **Article 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 list of elected Directors and the number of elected rights, and the list of failed Directors and the number of election rights obtained.

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.

## **Article 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 distribution of the meeting minutes could be in the way of electronic form.

The distribution for the meeting minutes in the preceding paragraph can be in the ways of published in MOPS.

The meeting minutes shall record the date of the meeting, place, the chair name, the way of resolution and the results of voting (including the weight of statistics). When there are elected directors, the number of votes for each candidate shall be disclosed and keep it forever during the term of continuing 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.

## **Article 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 information under applicable laws or regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

## **Article 17**

The personnel who is responsible for the Shareholders Meeting shall wear the badge or identification card.

The chairman may conduct the disciplinary officers or the security guard to assist in keeping order of the meeting place. Such disciplinary officers or the security guard shall wear the badge marked "Disciplinary officers" for identification purpose.

At the place of 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 proceeding and refusing to heed calls to stop, the chair may direct relevant personnel to escort the shareholder from the meeting.

## **Article 18**

During the meeting, the chairman may, at his discretion, set time for intermission. In case of incident of force majeure, the chairman may decide to temporarily suspend the Meeting and announce, depending on the situation.

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

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

## **Article 19**

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

## **Article 20**

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

## **Article 21**

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 postpone or resumed session, at the affected Shareholders Meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a Shareholders Meeting held under 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 and supervisors.

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.

**Article 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. Except for the circumstances stipulated in Item 6, Article 44-9 of Regulations Governing the Administration of Shareholder Services of Public Companies, at least shareholders shall be provided with connection equipment and necessary assistance, and the period during which shareholders can apply to the Company and other relevant matters shall be specified.

**Article 23**

These Rules and Procedure shall be effective from the date it is approved by the Shareholders Meeting. The same applies in case of revision.

**Article 24**

The amendment was made on May 30, 2023.

**AXIOMTEK CO., LTD.****Particulars about Shareholding of All Directors**

I. As per calculation based on the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies", the minimum number of shares that all directors of the Company should hold is as follows:

(I) The Company's paid-in capital is TWD 1,086,490,170, and the number of issued shares is 108,649,017. The total registered shares owned by all directors shall not be less than 7.5% of the total shares, totaling 8,148,677 shares. Since it is less than the maximum shareholding under the preceding subparagraph, according to the regulations, the minimum number of shares held by all directors shall be 10,000,000 shares based on the maximum number of 10,000,000 shares stipulated in the preceding subparagraph.

(II) The Company has elected three independent directors. According to the regulations, the shareholding ratio calculated based on the ratio in the preceding paragraph for all directors other than independent directors is reduced to 80%. Therefore, the minimum number of shares that all directors of the Company should hold is 8,000,000 shares.

II. As of March 29<sup>th</sup>, 2026 (book closure date), the shareholding of all directors in the shareholders' registry are as follows:

Title	Name	Representative	Current Shareholding	
			Shares	Shareholding Ratio %
Chairman	Yang, Yu-Te		2,217,156	2.04
Director	Advantech Co., Ltd.	Liu, Wei-Ting	28,080,142	25.84
Director	Tsai, Shih-Yang		1,697,855	1.56
Director	Huang, Jui-Nan		519,865	0.48
Independent Director	Chang, Jen-Chih		0	0
Independent Director	Yu, Chwo-Ming		18,595	0.02
Independent Director	Lin, Hsiu-Ting		0	0
The Shareholding of Ordinary Shares Held by all Directors			32,533,613	29.94

III. The number of shares held by all Directors has reached the legal minimum shareholding ratio.