

**AUROTEK CORPORATION**

**2025 Annual General Shareholders' Meeting**

**Handbook**

**(Translation)**

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

# **Handbook for the 2025 Annual General Shareholders' Meeting of AUROTEK CORPORATION**

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## **I. MEETING PROCEDURES**

### **Procedures of AUROTEK CORPORATION 2025 Annual General Shareholders' Meeting**

1. Call meeting to order
2. Chairman's address
3. Report items
4. Proposal items
5. Discussion items
6. Extemporaneous motions
7. Meeting adjourn

## **II. MEETING AGENDA**

Type of the Meeting: Physical Shareholders' Meeting

Date of the Meeting: June 4, 2025 at 9:00 a.m.

Place of the Meeting: 1F., Liberty Square Conference Center, No. 399, Ruiguang Rd., Neihu Dist., Taipei City

Agenda:

1. Call meeting to order
2. Chairman's address
3. Report items
  - (1) The Company's 2024 Operation Results
  - (2) The Company's Audit Committee's Review Opinions on 2024
  - (3) The Company's Report on 2024 Employees' and Directors' Compensation
  - (4) The Company's Report on 2024 Cash Dividend Distribution
4. Proposal items
  - (1) Adoption of the Company's 2024 Annual Business Report and Financial Statements
  - (2) Adoption of the Company's 2024 Earnings Distribution
5. Discussion items
  - (1) Discussion of the Amendments to the Company's "Articles of Incorporation"
6. Extemporaneous motions
7. Meeting adjourn

## Report Items

### 1. The Company's 2024 Operation Results

Description: Please refer to Attachment 1: 2024 Business Report.

### 2. 2024 Audit Committee's Review Report

Description: Please refer to Attachment 2: 2024 Audit Committee's Review Report.

### 3. 2024 Employees' and Directors' Compensation Report

Description:

- (1) In accordance with Article 23 of the Company's Articles of Incorporation, if the Company has profits for the year, no less than 5% shall be allocated as employees' compensation and no more than 5% as directors' compensation.
- (2) The Company's annual profit before tax in 2024 (excluding employees' and directors' compensation) amounted to NT\$225,887,550, of which 5% is allocated as the employees' compensation in cash totaling NT\$11,294,378 and 3% is allocated as the directors' compensation in cash totaling NT\$6,776,627.
- (3) The amounts of directors' and employees' compensation recognized are consistent with the amounts estimated and expensed in the financial statements for the year.

### 4. 2024 Cash Dividend Distribution Report

Description:

- (1) In accordance with the Company Act and Article 23-1 of the Company's Articles of Incorporation, cash dividends shall be distributed upon resolution by the Board of Directors and reported to the shareholders' meeting.
- (2) A total of NT\$124,184,540 will be allocated as shareholders' dividends in the form of cash dividends. Based on shareholders and the number of shares held as recorded in the shareholders' register on the ex-dividend date, a cash dividend of NT\$1.5 per share will be distributed. Amounts will be rounded down to the nearest whole NT dollar, and fractional amounts under NT\$1 will be aggregated and authorized to be adjusted by the Chairman through negotiation with specific parties. In the event of any changes in the number of outstanding shares affecting the dividend per share, the Chairman is authorized to handle the necessary adjustments.
- (3) The Chairman is authorized to determine the ex-dividend date, payment date, and handle all other relevant matters.

## **Proposal items**

Proposal 1: Proposed by the Board of Directors

Reason: Adoption of the Company's 2024 Annual Business Report and Financial Statements

Description:

1. The Company's 2024 Consolidated Financial Statements and Parent Company Only Financial Statements were audited by CPA Wang, Song-Tse and CPA Lin, Chun-Yao of PricewaterhouseCoopers, Taiwan. The Audit Committee has completed its review and issued a written review report.
2. For the Business Report, Independent Auditors' Report, and the above-mentioned financial statements, please refer to Attachment 1, 3 and 4.
3. It is proposed by the Board of Directors to submit the 2024 Annual Business Report and Financial Reports to this Annual General Shareholders' Meeting for adoption.

Proposal 2: Proposed by the Board of Directors

Reason: Adoption of the Company's 2024 Earnings Distribution

Description:

1. The Company's net income after tax for 2024 is NT\$174,875,529. The Earnings Distribution Table has been prepared in accordance with the Articles of Incorporation. Please refer to Attachment 5.
2. It is proposed by the Board of Directors to submit the 2024 Earnings Distribution to this Annual General Shareholders' Meeting for adoption.

## **Discussion items**

Proposal 1: Proposed by the Board of Directors

Reason: Discussion of the Amendments to the Company's "Articles of Incorporation"

Description:

1. In response to the amendment to Article 14 of the Securities and Exchange Act, it is proposed to amend the Company's "Articles of Incorporation."

Please refer to Attachment 6 for the comparison table of the revised articles.

2. The proposed amendments are submitted for discussion.

**Extraordinary motions**

**Meeting Adjourned**

### III. ATTACHMENTS

#### Attachment 1

#### AUROTEK CORPORATION

#### Business Report

##### **2024 Business Report**

##### 1. Business Plan Implementation Results

Unit: NT\$1,000

Items	2024	2023	Increase (Decrease) Amount	Increase (Decrease) %
Operating revenue	1,662,946	983,549	679,397	69.1%
Operating profit	115,694	22,342	93,352	417.8%
Net income for the period	174,788	79,408	95,380	120.1%

##### 2. Analysis of Financial Performance and Profitability

Items		2024	2023
Financial Structure	Debt to Asset Ratio (%)	30.95	17.27
	Long-term Capital to Property, Plant and Equipment Ratio (%)	658.55	679.98
Solvency	Current Ratio (%)	260.63	433.13
	Quick Ratio (%)	193.06	300.39
Profitability	Return on Assets (ROA) (%)	8.74	4.26
	Return on Equity (ROE) (%)	11.51	5.29
	Net Profit Margin (%)	10.51	8.07
	Basic Earnings Per Share (NTD)	2.11	0.95

##### 3. Research and Development Status

In pursuit of AUROTEK CORPORATION's long-term sustainable development, we have continuously devoted efforts to research and development of new technologies and integrated product innovations. In response to market trends and demand, we have actively engaged in R&D focused on two major axes:

1. The First Curve – Development and integration of automation controllers, critical components, and equipment, including modular development.
2. The Second Curve – Smart manufacturing, smart logistics, and smart cleaning services involving system planning, software value-added services, and industry-specific application development.

In 2024, the newly developed Multi-functional Intelligent PCB Separator \_AUI3000MF was awarded the 33rd Taiwan Excellence Award. This model integrates newly introduced products such as AMRs and collaborative robots, enhancing practical applications in both smart manufacturing and logistics. Another new product, the Retractable Electric Louvre \_DSW1, was granted Taiwan New Utility Model Patent No. M665249. Integrated with smart IoT home systems, it offers innovative smart and motorized balcony solutions for premium residential applications.

Amid the growing opportunities in smart manufacturing, smart logistics, and smart cleaning industries, the Company established a Robotics Application R&D Center, which continues to develop various robotic applications by industry. Following the successful R&D and mass production of bartending robots for the service sector, the Company has also introduced compound robots combining AMR and collaborative robots, as well as AMR integrated with PCB rack conveyors, to serve the electronics and semiconductor industries. Moving forward, we will actively integrate technologies such as AMRs, collaborative robots, AGVs, unmanned forklifts, and building cleaning robots to deliver complete solutions and application services across the smart manufacturing, logistics, and cleaning sectors.

Below is a summary of R&D expenditures for the most recent three fiscal years:

Items	2024	2023	2022
Operating revenue	1,662,946	983,549	1,803,500
Research and Development Expenses	41,197	37,209	48,590
R&D Expenses as % of Revenue	2.48%	3.78%	2.69%

### **Business Plan for 2025**

In 2023, AUROTEK CORPORATION undertook organizational restructuring, transformation of its sales system, optimization of its compensation scheme, and reform of its performance appraisal mechanism. The Company also established the Business Development Department and initiated the planning of second-curve technologies and products, aiming to provide customers with solutions for industrial upgrading and efficiency enhancement. After more than a year of continuous efforts, these initiatives have yielded initial results.

Building on this foundation, the Company will, in 2025, actively establish a dedicated department for AI application software development, focusing on developing embodied intelligence software for various types of robotic agents. This initiative is intended to enhance the added value of the Company's product offerings.

## 1. Business Strategy

The Company continues to strengthen its first-curve product portfolio while actively introducing a more competitive second brand of products under the existing product framework. These new offerings are designed with a strong focus on customer orientation, technology, product value, and price competitiveness to meet the future demands of customers in advanced semiconductors, smart manufacturing, intelligent logistics, and high-speed/high-precision material handling equipment. Leveraging the Company's track record in product applications and agency partnerships, along with its in-house transmission and control technologies, the Company aims to provide customers with modular ODM or OEM solutions and technical support tailored to their supply requirements.

In promoting its second-curve product lines—including collaborative robots, autonomous mobile robots (AMRs), unmanned forklifts, and L4 autonomous material handling vehicles—the Company plans to further introduce competitive international and domestic brands. Beyond the traditional distribution network, the Company will actively engage in non-traditional distribution channels to jointly develop markets in medical care, logistics, cleaning, food service, hospitality, and retail sectors, addressing a variety of customer needs such as unmanned logistics, delivery, navigation, cleaning, meal service, stacking, and packaging.

In terms of channel strategy, the Company will not only execute the planned sales network but also integrate product lines to provide one-stop project solutions for large-scale shopping malls, high-rise buildings, hotel chains, and public transportation facilities. These solutions include logistics, cleaning, inspection, interaction, and delivery systems. Through enhanced technical service and customized project planning, the Company aims to resolve customer pain points, increase the added value of its product offerings, and further enhance overall competitiveness and profitability.

## 2. Operational Management

### Enhancing risk management capabilities:

In response to the ongoing changes in global political and economic conditions, the Company aims to maintain steady operations by strengthening its ability to identify and manage various risks. These include operational risks arising from industrial changes driven by technological advancements, financial risks due to fluctuations in exchange rates, interest rates, and inflation, as well as cybersecurity risks related to potential attacks and data breaches. The Company continues to strengthen its control over these risks and has established an exception management mechanism to mitigate operational impacts.

### Establishing a sound and flexible financial structure:

The Company has implemented a comprehensive risk management and control system to enable its management to effectively identify, assess, and manage market risk, credit risk, liquidity risk, and cash flow risk. Through robust internal control mechanisms and operational procedures, and with consideration of macroeconomic conditions, competitive market dynamics, and value risk, business and finance units jointly monitor the collection progress of accounts receivable. This approach ensures optimal risk exposure management and maintains adequate liquidity. The Company also utilizes diversified financing channels to enhance funding flexibility and reduce capital costs and operational risks.

### Improving operational performance and profitability:

By optimizing workflow and enhancing operational management systems, the Company strives to improve its overall management efficiency. At the same time, continuous efforts are made to enhance employee productivity and control expenses at reasonable levels. The Company is committed to improving profitability and continues to adopt Return on Working Capital (ROWC) and Return on Equity (ROE) as its key financial performance indicators.

## 3. Human Resources Strategy

### Company Vision, Goals, and Core Values:

Aurotek is committed to becoming a leading enterprise that leverages AI and robotics technologies to address Taiwan's aging population, declining birth rate, and labor shortage. This forms the foundation of our newly defined mission and vision (BHAG: Big, Hairy, Audacious Goal). Since inception, Aurotek has been guided by the principles of sincere service, superior quality, and innovation in technology to provide comprehensive intelligent automation solutions. These values reflect our unwavering commitment to delivering satisfactory service, sustainable growth, and profitability. Our ultimate goal is to earn the trust of all stakeholders—including customers, investors, employees, suppliers, society, and government.

### Organizational Transformation:

In response to dynamic global economic conditions influenced by geopolitical tensions, US-China trade conflicts, high-tech export controls, and tariff issues, the Group continues to face management challenges. To address external changes, internal operational needs, and future development, the Company recognizes the necessity of timely organizational restructuring and generational talent succession. These efforts are essential to achieving greater agility, rational structure, and responsiveness in order to remain competitive in the global market.

i. Talent Development and Training:

To support long-term strategic growth, the Company has implemented talent development initiatives through industry-academic partnerships, internship programs, and recruitment efforts. This helps to ensure a balanced workforce in terms of seniority, number, and skillsets. High-potential employees are identified through performance evaluations and nurtured through long-term training to enhance our future leadership pipeline.

ii. Onboarding and Training for New Employees:

A blended learning approach combining online and offline training equips new employees with knowledge of departmental functions, key distribution product lines, and in-house technologies. Digital platforms and video conferencing tools enable efficient cross-location training, enhance skill development, and improve interdepartmental collaboration and customer satisfaction. These platforms also help promote corporate culture and align employees with the Company's core business philosophy.

iii. Development of High-Potential Talent:

Tailored career development plans are created for high-potential employees to improve competencies through on-the-job training and personal development initiatives, ensuring leadership readiness across all levels of the organization.

Enhanced Performance Management:

Quarterly performance reviews are conducted to assess individual progress against KPIs, identify gaps, and formulate improvement actions. The performance evaluation process is rooted in transparency and alignment with corporate goals.

The Company has also introduced an OKR (Objectives and Key Results) system for mid- and senior-level management. This framework supports the tracking of productivity, efficiency, and key deliverables, with performance outcomes reviewed periodically to enable realistic and actionable goal adjustments.

Chairman	Manager	Accounting Supervisor
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Cheng,Tien-Chong	Chu,Chun-Long	Wang, Shu-Hua
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## Attachment 2

### Audit Committee's Review Report

Attention: 2025 Annual General Shareholders' Meeting of AUROTEK CORPORATION

The Board of Directors has prepared the Company's 2024 Business Report, Financial Statements (including the Parent Company Only Financial Statement and the Consolidated Financial Statement), and the Proposal for Earnings Distribution.

The Company's 2024 Financial Statements have been audited by CPA Wang, Song-Tse and CPA Lin, Chun-Yao of PricewaterhouseCoopers, Taiwan, who issued the corresponding audit reports.

We, the Audit Committee of the Company, have reviewed the aforementioned Business Report, Financial Statements, and Proposal for Earnings Distribution in accordance with applicable laws and regulations, and have found them to be in compliance. We hereby submit this report to the shareholders in accordance with the Securities and Exchange Act and the Company Act.

The Audit Committee of AUROTEK CORPORATION

Convenor of the Audit Committee: Huang, Cheng-Tsung

March 11, 2025

## Attachment 3

### INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of AUROTEK CORPORATION

#### *Opinion*

We have audited the accompanying consolidated balance sheets of AUROTEK CORPORATION and subsidiaries (the "Group") as at December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

#### *Basis for the opinion*

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the audit reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Key audit matters*

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2024 consolidated financial statements. 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 for the Group's 2024 consolidated financial statements are stated as follows:

### **The appropriateness of accounting estimates for inventory valuation**

#### Description

The accounting policy for inventory valuation is detailed in Note 4(14) of the financial statements. The accounting estimates and assumptions related to inventory valuation uncertainties are disclosed in Note 5, while the description of inventory accounting items is provided in Note 6(5).

AUROTEK CORPORATION is primarily engaged in the manufacturing, processing, and trading of various automation equipment, machinery systems, and components. Due to rapid technological advancements, the Group is exposed to a higher risk of inventory obsolescence and impairment losses. Given the significant inventory balance and the inherent subjectivity involved in its valuation, the estimation of the provision for inventory valuation losses was identified as a key audit matter for the current year.

#### How our audit addressed the matter

We performed the following procedures for the above key audit matter:

1. Evaluated the consistency of inventory impairment recognition during the financial reporting period and assessed the reasonableness of the applied model and policies.
2. Performed individual testing of obsolete or damaged inventory items with impairment losses and assessed the reasonableness of the net realizable value allocation.
3. Conducted sample testing to verify that the net realizable value of specific inventory items was consistent with the Group's established policies and validated the reasonableness of transaction records.
4. Verified the accuracy of net realizable values, conducted sample testing of the recorded inventory impairment losses, reviewed supporting documentation, and assessed the adequacy of the provision for inventory valuation losses.

### ***Other matter – Parent company only financial reports***

We have audited and expressed an unqualified opinion on the parent company only financial statements of AUROTEK CORPORATION as at and for the years ended December 31, 2024 and 2023.

### ***Responsibilities of management and those charged with governance for the consolidated financial statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards, International Accounting

Standards, IFRIC Interpretations, and SIC Interpretations that came into effect 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 Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

### ***Auditors' responsibilities for the audit of the consolidated financial statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such

disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern;

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
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 determine those matters that were of most significance in the audit of the consolidated financial statements of the current year 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.

Song-Tse Wang

Chun-Yao Lin

for and on behalf of PricewaterhouseCoopers, Taiwan

March 11, 2025

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

English Translation of Consolidated Financial Statements Originally Issued in Chinese  
AUROTEK CORPORATION AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2024 and 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Asset	Notes	December 31, 2024		December 31, 2023	
		Amount	%	Amount	%
<b>Current asset</b>					
1100 Cash and cash equivalents	6(1)	\$ 556,660	25	\$ 449,721	24
1110 Financial assets measured at fair value through profit or loss - current	6(2) and 12	305	-	174	-
1136 Financial assets at amortized cost - current	6(1)(3), 8 and 12	18,687	1	103,615	6
1150 Notes receivable, net	6(4)	12,970	1	22,584	1
1170 Accounts receivable, net	6(4)	596,463	27	242,580	13
1200 Other receivables		3,713	-	3,185	-
130X Inventories	6(5)	399,966	18	355,058	19
1410 Prepayments		16,155	1	8,136	1
<b>11XX Total current assets</b>		<b>1,604,919</b>	<b>73</b>	<b>1,185,053</b>	<b>64</b>
<b>Non-current assets</b>					
1517 Financial assets measured at fair value through other comprehensive income - non-current	6(6) and 12	119,060	6	227,098	12
1550 Investments under the equity method	6(7)	69,272	3	64,920	3
1600 Property, plant and equipment	6(8) and 8	238,763	11	231,186	13
1755 Right-of-use asset	6(9)	23,629	1	2,929	-
1760 Investment property, net	6(10) and 8	84,009	4	85,064	5
1840 Deferred income tax assets	6(27)	17,137	1	17,662	1
1990 Other non-current assets	6(11)	31,363	1	31,705	2
<b>15XX Total non-current assets</b>		<b>583,233</b>	<b>27</b>	<b>660,564</b>	<b>36</b>
<b>1XXX Total assets</b>		<b>\$ 2,188,152</b>	<b>100</b>	<b>\$ 1,845,617</b>	<b>100</b>

(continued)

English Translation of Consolidated Financial Statements Originally Issued in Chinese  
AUROTEK CORPORATION AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2024 and 2023  
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and equity	Notes	December 31, 2024		December 31, 2023	
		Amount	%	Amount	%
<b>Current liabilities</b>					
2100 Short-term borrowings	6(12) and 8	\$ 115,000	5	\$ 20,000	1
2130 Contract liabilities - current	6(21)	12,050	1	11,543	1
2150 Notes payable		-	-	1,633	-
2170 Accounts payable		277,125	13	97,870	5
2180 Accounts payable - related parties	7	29,227	1	32,602	2
2200 Other payables	6(13)	123,260	6	74,024	4
2230 Current income tax liabilities		39,437	2	24,997	1
2250 Provisions - current	6(14)	7,789	-	6,905	1
2280 Lease liabilities - current		9,472	-	1,356	-
2399 Other current liabilities -other		2,421	-	2,670	-
21XX <b>Total current liabilities</b>		<u>615,781</u>	<u>28</u>	<u>273,600</u>	<u>15</u>
<b>Non-current liabilities</b>					
2570 Deferred income tax liabilities	6(27)	42,837	2	39,235	2
2580 Lease liabilities - non-current		13,070	1	623	-
2600 Other non-current liabilities	6(15)	5,649	-	5,316	-
25XX <b>Total non-current liabilities</b>		<u>61,556</u>	<u>3</u>	<u>45,174</u>	<u>2</u>
2XXX <b>Total liabilities</b>		<u>677,337</u>	<u>31</u>	<u>318,774</u>	<u>17</u>
<b>Equity attributable to owners of the parent</b>					
Share capital	6(17)				
3110 Common stock capital		827,897	38	827,897	45
Capital surplus	6(18)				
3200 Capital surplus		93,753	4	92,855	5
Retained earnings	6(19)				
3310 Legal reserve		192,768	9	184,451	10
3320 Special reserve		1,941	-	2,713	-
3350 Unappropriated retained earnings		327,458	15	243,435	14
Other equity	6(20)				
3400 Other equity		66,998	3	169,945	9
31XX <b>Total equity attributable to owners of the parent</b>		<u>1,510,815</u>	<u>69</u>	<u>1,521,296</u>	<u>83</u>
36XX <b>Non-controlling interest</b>		<u>-</u>	<u>-</u>	<u>5,547</u>	<u>-</u>
3XXX <b>Total equity</b>		<u>1,510,815</u>	<u>69</u>	<u>1,526,843</u>	<u>83</u>
Significant contingent liabilities and unrecognized contractual commitments	9				
Significant events after the reporting period	11				
3X2X <b>Total liabilities and equity</b>		<u>\$ 2,188,152</u>	<u>100</u>	<u>\$ 1,845,617</u>	<u>100</u>

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

**English Translation of Consolidated Financial Statements Originally Issued in Chinese**  
**AUROTEK CORPORATION AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2024 and 2023**  
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

	Item	Notes	2024		2023	
			Amount	%	Amount	%
4000	Operating revenue	6(21)	\$ 1,662,946	100	\$ 983,549	100
5000	Operating cost	6(5)(15)(26) and 7	( 1,183,444 )	( 71 )	( 674,192 )	( 69 )
5900	Gross operating profit		479,502	29	309,357	31
	Operating expenses	6(15)(26)				
6100	Selling expenses		( 191,400 )	( 12 )	( 141,511 )	( 14 )
6200	General and administrative expenses		( 131,535 )	( 8 )	( 113,341 )	( 12 )
6300	Research and development expenses		( 41,197 )	( 2 )	( 37,209 )	( 4 )
6450	Expected credit impairment gain	12	324	-	5,046	1
6000	Total operating expenses		( 363,808 )	( 22 )	( 287,015 )	( 29 )
6900	Operating profit		115,694	7	22,342	2
	Non-operating income and expenses					
7100	Interest revenue	6(3)(22)	19,314	1	14,857	2
7010	Other income	6(23) and 7	39,533	3	30,917	3
7020	Other gains and losses	6(2)(9)(24)	28,359	2	11,276	1
7050	Financial costs	6(9)(12)(25)	( 1,769 )	-	( 278 )	-
7060	Share of profit of affiliated companies and joint ventures under the equity method	6(7)	9,023	-	5,314	1
7000	Total non-operating income and expenses		94,460	6	62,086	7
7900	<b>Profit before income tax</b>		210,154	13	84,428	9
7950	Income tax expense	6(27)	( 35,366 )	( 2 )	( 5,020 )	( 1 )
8200	<b>Net income for the year</b>		\$ 174,788	11	\$ 79,408	8

(continued)

**English Translation of Consolidated Financial Statements Originally Issued in Chinese**  
**AUROTEK CORPORATION AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2024 and 2023**  
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Item	Notes	2024		2023		
		Amount	%	Amount	%	
<b>Other comprehensive income (loss)</b>						
<b>Items not reclassified into profit or loss</b>						
8311	Remeasurement of defined benefit plans	6(15)	( \$ 534 )	- \$ 5,502	1	
8316	Unrealized valuation gains or losses on investments in equity instruments measured at fair value through other comprehensive income	6(6)(20) and 12	( 108,038 )( 6 )	120,671	12	
8349	Income tax related to items not subject to reclassification	6(27)	107	- ( 1,100 )	-	
8310	Total of items not reclassified to profit or loss		( 108,465 )( 6 )	125,073	13	
<b>Items that may be reclassified subsequently to profit or loss</b>						
8361	Financial statements translation differences of foreign operations	6(20)	5,366	- ( 3,148 )	-	
8370	Share of other comprehensive income of affiliates and joint ventures under the equity method – items that may be reclassified to profit or loss	6(7)(20)	1,207	- ( 319 )	-	
8399	Income tax related to items that may be reclassified	6(20)(27)	( 1,295 )	679	-	
8360	Total of items that may be reclassified subsequently to profit or loss		5,278	- ( 2,788 )	-	
8300	<b>Other comprehensive income (net)</b>		( \$ 103,187 )( 6 )	\$ 122,285	13	
8500	<b>Total comprehensive income for the year</b>		\$ 71,601	\$ 201,693	21	
Net profit attributable to:						
8610	Owners of the parent company		\$ 174,876	\$ 78,773	8	
8620	Non-controlling interest		( 88 )	635	-	
			\$ 174,788	\$ 79,408	8	
Total comprehensive income attributable to:						
8710	Owners of the parent company		\$ 71,689	\$ 201,058	21	
8720	Non-controlling interest		( 88 )	635	-	
			\$ 71,601	\$ 201,693	21	
Earnings per share						
9750	Basic earnings per share	6(28)	\$ 2.11	\$ 0.95		
9850	Diluted earnings per share		\$ 2.11	\$ 0.95		

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese  
**AUROTEK CORPORATION AND SUBSIDIARIES**  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
~~YEARS ENDED DECEMBER 31, 2024 and 2023~~  
~~(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)~~

Notes	Equity attributable to owners of the parent												
	Capital surplus				Retained earnings				Other equity				
	Share capital-common stock	Issuance premium	Changes in net equity of affiliated companies and joint ventures under equity method	Capital surplus - employee stock options	Others	Legal reserve	Special reserves	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
<b>2023</b>													
Balance at January 1, 2023	\$ 827,897	\$ 87,946	\$ 3,309	\$ -	\$ 1,600	\$ 162,787	\$ 2,713	\$ 330,945	(\$ 12,521)	\$ 64,583	\$ 1,469,259	\$ 4,912	\$ 1,474,171
Net income for the year	-	-	-	-	-	-	-	78,773	-	-	78,773	635	79,408
Other comprehensive income in the current year	-	-	-	-	-	-	-	-	4,402	(2,788)	120,671	122,285	-
Total comprehensive income for the year	-	-	-	-	-	-	-	83,175	(2,788)	120,671	201,058	635	201,693
Earnings appropriation and distribution for 2022 <sup>6(19)</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriation of legal reserve	-	-	-	-	-	21,664	-	(21,664)	-	-	-	-	-
Cash dividends	-	-	-	-	-	-	-	(149,021)	-	-	(149,021)	-	(149,021)
Balance at December 31, 2023	\$ 827,897	\$ 87,946	\$ 3,309	\$ -	\$ 1,600	\$ 184,451	\$ 2,713	\$ 243,435	(\$ 15,309)	\$ 185,254	\$ 1,521,296	\$ 5,547	\$ 1,526,843
<b>2024</b>													
Balance at January 1, 2024	\$ 827,897	\$ 87,946	\$ 3,309	\$ -	\$ 1,600	\$ 184,451	\$ 2,713	\$ 243,435	(\$ 15,309)	\$ 185,254	\$ 1,521,296	\$ 5,547	\$ 1,526,843
Net income for the year	-	-	-	-	-	-	-	174,876	-	-	174,876	(88)	174,788
Other comprehensive income in the current year	-	-	-	-	-	-	-	(427)	5,278	(108,038)	(103,187)	-	(103,187)
Total comprehensive income for the year	-	-	-	-	-	-	-	174,449	5,278	(108,038)	71,689	(88)	71,601
Earnings appropriation and distribution for 2023 <sup>6(19)</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriation of legal reserve	-	-	-	-	-	8,317	-	(8,317)	-	-	-	-	-
Cash dividends	-	-	-	-	-	-	-	(82,790)	-	-	(82,790)	-	(82,790)
Share-based payment expense <sup>6(16)</sup>	-	-	-	898	-	-	-	-	-	-	-	898	-
Disposal of subsidiary <sup>6(20)</sup>	-	-	-	-	-	-	(241)	241	2,204	-	2,204	-	2,204
Disposal of investments accounted for using the equity method <sup>6(20)</sup>	-	-	-	-	-	-	(531)	531	(2,391)	-	(2,391)	-	(2,391)
Difference between the acquisition cost of subsidiary shares and their carrying amount <sup>6(29)</sup>	-	-	-	-	-	-	-	(91)	-	-	(91)	-	(91)
Decrease in Non-controlling Interests <sup>6(29)</sup>	-	-	-	-	-	-	-	(10,218)	-	-	77,216	(\$ 5,459)	(\$ 5,459)
Balance at December 31, 2024	\$ 827,897	\$ 87,946	\$ 3,309	\$ 898	\$ 1,600	\$ 192,768	\$ 1,941	\$ 327,458	(\$ 10,218)	\$ 77,216	\$ 1,510,815	\$ 5,459	\$ 1,510,815

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese  
**AUROTEK CORPORATION AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2024 and 2023**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2024	2023
<b>Cash flow from operating activities</b>			
Net income before tax for the current year		\$ 210,154	\$ 84,428
Adjusted items			
Income and expenses			
Depreciation expense	6(8)(9)(10)(26)	21,925	25,618
Amortization expense		24	-
Reversal gain of expected credit impairment	12	( 324 )	( 5,046 )
Interest expense	6(25)	1,769	278
Share-based payments		898	-
Net (gain) loss on financial assets at fair value through profit or loss	6(2)(24)	( 131 )	( 55 )
Losses from disposal of property, plant and equipment	6(24)	292	460
Gains and losses on sale and leaseback interest revenue	6(9)(24)	- (	16,607 )
Gain on lease modification	6(9)(24)	( 55 )	-
Interest revenue	6(22)	( 19,314 )	( 14,857 )
Dividend income	6(23)	( 15,400 )	( 20,426 )
Share of profit of affiliates companies under the equity method	6(7)	( 9,023 )	( 5,314 )
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Notes receivable		9,761	19,524
Accounts receivable		( 351,496 )	119,572
Other receivables		( 528 )	3,643
Inventories		( 49,622 )	28,069
Prepayments		( 8,019 )	904
Net changes in liabilities relating to operating activities			
Contract liabilities - current		507	8,594
Notes payable		- (	222 )
Accounts payable		173,771	1,438
Accounts payable - related parties		( 1,633 )	4,991
Other payables		49,236	( 42,295 )
Provisions - current		884	( 733 )
Other current liabilities		( 249 )	2,310
Other non-current liabilities		( 409 )	( 4,709 )
Cash inflow (outflow) generated from operations		13,018	190,009
Interest received		19,314	14,857
Dividends received		18,613	23,812
Interest paid		( 1,769 )	( 278 )
Income tax paid		( 17,862 )	( 52,445 )
Net cash inflow from operating activities		<u>31,314</u>	<u>175,955</u>

(continued)

**English Translation of Consolidated Financial Statements Originally Issued in Chinese**  
**AUROTEK CORPORATION AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2024 and 2023**  
(b)  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2024	2023
<b>Cash flow from investing activities</b>			
(Increase) decrease in financial assets at amortized cost		\$ 84,928	( \$ 3,130 )
Acquisition of property, plant and equipment	6(8)	( 12,945 )	4,540 )
Proceeds from the disposal of property, plant and equipment		2,003	1,031
Decrease (increase) of other non-current assets		260	20,216
Proceeds from the disposal of investments accounted for using the equity method	6(7)	2,665	-
Refundable deposits (listed as other non-current assets) (increase) decrease		1,003 ( 165 )	
Acquisition of intangible assets		( 875 )	-
Net cash inflow from investing activities		<u>77,039</u>	<u>13,412</u>
<b>Cash flow from financing activities</b>			
Increase (decrease) of short-term borrowings	6(30)	95,000	20,000
Distribution of cash dividends	6(19)	( 82,790 )	149,021 )
Lease principal repayment	6(30)	( 11,583 )	19,024 )
Increase in guarantee deposits received	6(30)	208	1,080
Changes in non-controlling interests	6(29)	( 5,550 )	-
Net cash outflow from financing activities		( 4,715 )	( 146,965 )
Exchange rate effect		<u>3,301</u>	<u>138</u>
Increase in cash and cash equivalents in the current period		<u>106,939</u>	<u>42,540</u>
Opening balance of cash and cash equivalents		<u>449,721</u>	<u>407,181</u>
Closing balance of cash and cash equivalents		<u><u>\$ 556,660</u></u>	<u><u>\$ 449,721</u></u>

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

## Attachment 4

### INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of AUROTEK CORPORATION

#### *Opinion*

We have audited the accompanying parent company only balance sheets of AUROTEK CORPORATION (the "Company") as at December 31, 2024 and 2023, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the Other matter section), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

#### *Basis for opinion*

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' 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 Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the audit reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Key audit matters*

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2024 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only 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 Company's 2024 parent company only financial statements are stated as follows:

## **The appropriateness of accounting estimates for inventory valuation**

### Description

The accounting policy for inventory valuation is detailed in Note 4(13) of the financial statements. The accounting estimates and assumptions related to inventory valuation uncertainties are disclosed in Note 5, while the description of inventory accounting items is provided in Note 6(5).

AUROTEK CORPORATION is primarily engaged in the manufacturing, processing, and trading of various automation equipment, machinery systems, and components. Due to rapid technological advancements, the Company is exposed to a higher risk of inventory obsolescence and impairment losses. Given the significant inventory balance and the inherent subjectivity involved in its valuation, the estimation of the provision for inventory valuation losses was identified as a key audit matter for the current year.

### How our audit addressed the matter

We performed the following procedures for the above key audit matter:

1. Evaluated the consistency of inventory impairment recognition during the financial reporting period and assessed the reasonableness of the applied model and policies.
2. Performed individual testing of obsolete or damaged inventory items with impairment losses and assessed the reasonableness of the net realizable value allocation.
3. Conducted sample testing to verify that the net realizable value of specific inventory items was consistent with the Company's established policies and validated the reasonableness of transaction records.
4. Verified the accuracy of net realizable values, conducted sample testing of the recorded inventory impairment losses, reviewed supporting documentation, and assessed the adequacy of the provision for inventory valuation losses.

## ***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 Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of the 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditors' responsibilities for the audit of the 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 professional skepticism throughout the audit. We 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 Company's internal control;
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 disclosures, 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 to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current year 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.

Song-Tse Wang

Chun-Yao Lin

for and on behalf of PricewaterhouseCoopers, Taiwan

March 11, 2025

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The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers, Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese  
AUROTEK CORPORATION  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2024 and 2023  
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Asset	Notes	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
<b>Current asset</b>						
1100	Cash and cash equivalents	6(1)	\$ 402,615	19	\$ 288,173	16
1110	Financial assets measured at fair value through profit or loss - current	6(2) and 12	305	-	174	-
1136	Financial assets at amortized cost - current	6(1)(3), 8 and 12	775	-	93,615	5
1150	Notes receivable, net	6(4)	8,704	-	12,902	1
1170	Accounts receivable, net	6(4)	522,617	25	156,804	9
1180	Accounts receivable - related parties, net	7	19,897	1	27,255	2
1200	Other receivables		49,654	2	2,401	-
130X	Inventories	6(5)	319,128	15	271,975	15
1410	Prepayments		13,355	1	2,682	-
11XX	<b>Total current assets</b>		<b>1,337,050</b>	<b>63</b>	<b>855,981</b>	<b>48</b>
<b>Non-current assets</b>						
1517	Financial assets measured at fair value through other comprehensive income - non-current	6(6) and 12	119,060	6	227,098	13
1550	Investments under the equity method	6(7)	296,712	14	345,356	19
1600	Property, plant and equipment	6(8) and 8	231,393	11	223,517	13
1755	Right-of-use asset	6(9)	5,313	-	35	-
1760	Investment property, net	6(10) and 8	84,009	4	85,064	5
1840	Deferred income tax assets	6(26)	11,538	1	9,773	1
1990	Other non-current assets -others		28,475	1	26,715	1
15XX	<b>Total non-current assets</b>		<b>776,500</b>	<b>37</b>	<b>917,558</b>	<b>52</b>
1XXX	<b>Total assets</b>		<b>\$ 2,113,550</b>	<b>100</b>	<b>\$ 1,773,539</b>	<b>100</b>

(continued)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese  
**AUROTEK CORPORATION**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2024 and 2023**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2100	Short-term borrowings	6(11) and 8	\$ 115,000	6	\$ 20,000	1
2130	Contract liabilities - current	6(20)	2,629	-	202	-
2150	Notes payable		-	-	1,051	-
2170	Accounts payable		254,607	12	66,277	4
2180	Accounts payable - related parties	7	14,124	1	23,491	1
2200	Other payables	6(12)	113,064	5	62,153	4
2220	Other payables - related parties	7	-	-	98	-
2230	Current income tax liabilities		39,437	2	24,997	2
2250	Provisions - current	6(13) and 9(1)	7,789	-	6,905	-
2280	Lease liabilities - current		2,357	-	36	-
2399	Other current liabilities -others		2,241	-	2,341	-
21XX	<b>Total current liabilities</b>		<b>551,248</b>	<b>26</b>	<b>207,551</b>	<b>12</b>
<b>Non-current liabilities</b>						
2570	Deferred income tax liabilities	6(26)	42,837	2	39,232	2
2580	Lease liabilities –non-current		3,001	-	-	-
2600	Other non-current liabilities	6(14)	5,649	1	5,460	-
25XX	<b>Total non-current liabilities</b>		<b>51,487</b>	<b>3</b>	<b>44,692</b>	<b>2</b>
2XXX	<b>Total liabilities</b>		<b>602,735</b>	<b>29</b>	<b>252,243</b>	<b>14</b>
<b>Equity</b>						
	Share capital	6(16)				
3110	Common stock capital		827,897	39	827,897	47
	Capital surplus	6(17)				
3200	Capital surplus		93,753	4	92,855	5
	Retained earnings	6(18)				
3310	Legal reserve		192,768	9	184,451	10
3320	Special reserve		1,941	-	2,713	-
3350	Unappropriated retained earnings		327,458	15	243,435	14
	Other equity	6(19)				
3400	Other equity		66,998	4	169,945	10
3XXX	<b>Total equity</b>		<b>1,510,815</b>	<b>71</b>	<b>1,521,296</b>	<b>86</b>
	Significant contingent liabilities and unrecognized contractual commitments	9				
	Significant events after the reporting period	11				
3X2X	<b>Total liabilities and equity</b>		<b>\$ 2,113,550</b>	<b>100</b>	<b>\$ 1,773,539</b>	<b>100</b>

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese  
**AUROTEK CORPORATION**  
**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**  
YEARS ENDED DECEMBER 31, 2024 and 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Item	Notes	2024		2023	
		Amount	%	Amount	%
4000 Operating revenue	6(20) and 7	\$ 1,378,703	100	\$ 704,257	100
5000 Operating cost	6(5)(14)(25) and 7	( 974,118 )	( 71 )	( 469,546 )	( 67 )
5900 Gross operating profit		404,585	29	234,711	33
Operating expenses	6(14)(25)				
6100 Selling expenses		( 160,325 )	( 12 )	( 108,870 )	( 15 )
6200 General and administrative expenses		( 102,239 )	( 7 )	( 71,878 )	( 10 )
6300 Research and development expenses		( 31,892 )	( 2 )	( 32,750 )	( 5 )
6450 Expected credit impairment loss	12	-	-	( 217 )	-
6000 Total operating expenses		( 294,456 )	( 21 )	( 213,715 )	( 30 )
6900 Operating profit		110,129	8	20,996	3
Non-operating income and expenses					
7100 Interest income	6(3)(21) and 7	18,050	1	13,645	2
7010 Other income	6(22) and 7	33,705	3	27,309	4
7020 Other gains and losses	6(2)(23)	29,180	2	( 3,877 )	-
7050 Financial costs	6(9)(11)(24)	( 1,003 )	-	115	-
7070 Share of profit of subsidiaries, affiliates and joint ventures under the equity method		17,756	1	23,994	3
7000 Total non-operating income and expenses		97,688	7	60,956	9
7900 <b>Profit before income tax</b>		207,817	15	81,952	12
7950 Income tax expense	6(26)	( 32,941 )	( 2 )	( 3,179 )	( 1 )
8200 <b>Net income for the year</b>		\$ 174,876	13	\$ 78,773	11
<b>Other comprehensive income (net amount)</b>					
<b>Items not reclassified into profit or loss</b>					
8311 Remeasurement of defined benefit plans	6(14)	( \$ 534 )	-	\$ 5,502	1
8316 Unrealized valuation gains or (losses) on investments in equity instruments measured at fair value through other comprehensive income	6(6)(19)	( 108,038 )	( 8 )	120,671	17
8349 Income tax related to items not subject to reclassification	6(26)	107	-	( 1,100 )	-
8310 Total of items not reclassified to profit or loss		( 108,465 )	( 8 )	125,073	18
<b>Items that may be reclassified subsequently to profit or loss</b>					
8361 Exchange differences on translation of financial statements of foreign operations	6(19)	5,366	-	( 3,148 )	-
8380 Share of other comprehensive income of affiliates and joint ventures under the equity method – items that may be reclassified as income	6(19)	1,207	-	( 319 )	-
8399 Income tax related to items that may be reclassified	6(19)(26)	( 1,295 )	-	679	-
8360 Total of items that may be reclassified subsequently to profit or loss		5,278	-	( 2,788 )	-
8300 <b>Other comprehensive income (loss) for the year</b>		( \$ 103,187 )	( 8 )	\$ 122,285	18
8500 <b>Total comprehensive income for the year</b>		\$ 71,689	5	\$ 201,058	29
Earnings per share	6(27)				
9750 Basic earnings per share		\$ 2.11		\$ 0.95	
9850 Diluted earnings per share		\$ 2.11		\$ 0.95	

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese  
**AUROTEK CORPORATION**  
**PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY**  
YEARS ENDED DECEMBER 31, 2024 and 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Notes	Capital surplus					Retained earnings			Other equity			Total equity
	Share capital-common stock	Issuance premium	Changes in net equity of affiliated companies and joint ventures under equity method	Capital surplus - employee stock options	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains or losses on financial assets at fair value through other comprehensive income		
<b>2023</b>												
Balance at January 1, 2023	\$ 827,897	\$ 87,946	\$ 3,309	\$ -	\$ 1,600	\$ 162,787	\$ 2,713	\$ 330,945	(\$ 12,521)	\$ 64,583	\$ 1,469,259	
Net income for the year	-	-	-	-	-	-	-	78,773	-	-	78,773	
Other comprehensive income in the current year	-	-	-	-	-	-	-	4,402	( 2,788 )	120,671	122,285	
Total comprehensive income for the year	-	-	-	-	-	-	-	83,175	( 2,788 )	120,671	201,058	
Earnings appropriation and distribution for 2022	6(18)											
Appropriation of legal reserve	-	-	-	-	-	21,664	-	( 21,664 )	-	-	-	
Cash dividends	-	-	-	-	-	-	-	( 149,021 )	-	-	( 149,021 )	
Balance at December 31, 2023	\$ 827,897	\$ 87,946	\$ 3,309	\$ -	\$ 1,600	\$ 184,451	\$ 2,713	\$ 243,435	( \$ 15,309 )	\$ 185,254	\$ 1,521,296	
<b>2024</b>												
Balance at January 1, 2024	\$ 827,897	\$ 87,946	\$ 3,309	\$ -	\$ 1,600	\$ 184,451	\$ 2,713	\$ 243,435	( \$ 15,309 )	\$ 185,254	\$ 1,521,296	
Net income for the year	-	-	-	-	-	-	-	174,876	-	-	174,876	
Other comprehensive income in the current year	-	-	-	-	-	-	-	( 427 )	5,278	( 108,038 )	( 103,187 )	
Total comprehensive income for the year	-	-	-	-	-	-	-	174,449	5,278	( 108,038 )	71,689	
Earnings appropriation and distribution for 2023	6(18)											
Appropriation of legal reserve	-	-	-	-	-	8,317	-	( 8,317 )	-	-	-	
Cash dividends	-	-	-	-	-	-	-	( 82,790 )	-	-	( 82,790 )	
Share-based payment expense	6(15)	-	-	-	898	-	-	-	-	-	-	898
Disposal of subsidiary	6(19)	-	-	-	-	-	-	( 241 )	241	( 187 )	-	( 187 )
Disposal of investments accounted for using the equity method	6(19)	-	-	-	-	-	-	( 531 )	531	-	-	-
Changes in share of equity of associates accounted for using the equity method	6(19)	-	-	-	-	-	-	( 91 )	-	-	-	( 91 )
Balance at December 31, 2024	\$ 827,897	\$ 87,946	\$ 3,309	\$ 898	\$ 1,600	\$ 192,768	\$ 1,941	\$ 327,458	( \$ 10,218 )	\$ 77,216	\$ 1,510,815	

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese  
**AUROTEK CORPORATION**  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2024 and 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2024	2023
<u>Cash flow from operating activities</u>			
Net income before tax for the current year		\$ 207,817	\$ 81,952
Adjusted items			
Income/expenses that do not affect cash flow			
Depreciation expense	6(8)(9)(10)(25)	8,194	8,038
Expected credit impairment loss	12	-	217
Amortization of intangible assets		24	-
Share-based payment expense	6(15)	898	-
Net value of financial assets measured at fair value through profit or loss	6(2)(23)	( 131 )	( 55 )
Gains from the disposal of property, plant and equipment	6(23)	( 94 )	( 47 )
Gain on lease modification	6(9)	( 9 )	-
Interest revenue	6(22)	( 18,050 )	( 13,645 )
Dividend income	6(22)	( 15,400 )	( 20,426 )
Interest expense	6(9)(11)(24)	1,004	115
Gain on disposal of investments		( 78 )	-
Share of profit of subsidiaries, affiliates and joint ventures accounted for using the equity method		( 17,756 )	( 23,994 )
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Notes receivable		4,198	3,547
Accounts receivable		( 365,813 )	74,448
Accounts receivable - related parties		7,358	30,261
Other receivables		612	3,553
Inventories		( 50,687 )	2,654
Prepayments		( 10,673 )	2,877
Net changes in liabilities relating to operating activities			
Contract liabilities - current		2,427	102
Notes payable		( 1,051 )	47
Accounts payable		( 188,330 )	( 13,215 )
Accounts payable - related parties		( 9,367 )	990
Other payables		( 50,910 )	( 28,263 )
Other payables - related parties		( 98 )	72
Provisions - current		( 884 )	( 733 )
Other current liabilities		( 99 )	( 600 )
Other non-current liabilities		( 410 )	( 1,406 )
Cash inflow (outflow) generated from operations		( 17,060 )	106,489
Interest received		18,050	13,645
Dividends received	6(7)(22)	33,033	23,812
Interest paid		( 1,004 )	( 115 )
Income tax paid		( 17,849 )	( 47,421 )
Net cash flows from operating activities		<u>15,170</u>	<u>96,410</u>

(continued)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese  
**AUROTEK CORPORATION**  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2024 and 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2024	2023
<b><u>Cash flow from investing activities</u></b>			
Proceeds from the disposal of property, plant and equipment		\$ 971	\$ 541
Acquisition of property, plant and equipment	6(8)	( 11,611)	( 2,735)
Acquisition of intangible assets		( 875)	-
Decrease in refundable deposits (listed as other non-current assets - others)		( 714)	-
Decrease of other non-current assets -others		( 195)	284
Acquisition of investments accounted for using the equity method		( 5,550)	-
Proceeds from the disposal of investments accounted for using the equity method		12,869	-
(Increase) decrease in financial assets at amortized cost	4(8)	92,840	( 2,130)
Decrease in long-term receivables (listed as other non-current assets - others)		-	19,836
Net cash flows from investing activities		<u>87,735</u>	<u>15,796</u>
<b><u>Cash flow from financing activities</u></b>			
Increase in short-term borrowings	6(28)	95,000	20,000
Distribution of cash dividends	6(18)	( 82,790)	( 149,021)
Lease principal repayment	6(28)	( 694)	( 137)
Increase in guarantee deposits received	6(28)	208	1,080
Net cash flows from financing activities		<u>11,724</u>	<u>( 128,078)</u>
Exchange rate effect		( 187)	-
Increase (decrease) in cash and cash equivalents in the current year		114,442	( 15,872)
Opening balance of cash and cash equivalents		<u>288,173</u>	<u>304,045</u>
Closing balance of cash and cash equivalents		<u>\$ 402,615</u>	<u>\$ 288,173</u>

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

**Attachment 5****AUROTEK CORPORATION****2024 Earnings Distribution Table**

Unit: NT\$

Retained earnings at the beginning of 2024		\$ 152,327,748
Add: Adjustment to retained earnings for the year 2024	(427,332)	
Add: Net profit after tax for the year 2024	174,875,529	
Subtract: Setting aside legal reserve	(17,444,820)	
Add: Reversal of special reserve	772,647	
Earnings available for distribution		310,103,772
Distribution items:		
Cash dividends on common shares: NT\$1.5 per share	(124,184,540)	
Retained earnings at the end of 2024		\$ 185,919,232

Chairman: Cheng,Tien-Chong      Manager: Chu,Chun-Long      Accounting Supervisor: Wang, Shu-Hua

## Attachment 6

### AUROTEK CORPORATION

#### Comparison Table of Amendments to the “Articles of Incorporation”

Article after revision	Article before revision	Explanation
<p>If there is profit in the year, the Company shall set aside no less than 5% as employee's remuneration <u>(no less than 30% of the employees' remuneration shall be allocated to non-managerial employees)</u>, which shall be distributed in shares or cash by resolution of the board of directors. The recipients of the distribution may include subordinate employees who meet certain conditions; the Company The board of directors may resolve to appropriate no more than 5% of the above profits as directors' remuneration.</p> <p>However, if the Company still has any accumulated losses, it shall reserve adequate amount to make up for it, and then provide employees' remuneration and directors' remuneration in accordance with the aforementioned percentages.</p>	<p>If there is profit in the year, the Company shall set aside no less than 5% as employee's remuneration, which shall be distributed in shares or cash by resolution of the board of directors. The recipients of the distribution may include subordinate employees who meet certain conditions; the Company The board of directors may resolve to appropriate no more than 5% of the above profits as directors' remuneration.</p> <p>However, if the Company still has any accumulated losses, it shall reserve adequate amount to make up for it, and then provide employees' remuneration and directors' remuneration in accordance with the aforementioned percentages.</p>	<p>Amended to reflect regulatory changes.</p>
<p>The Articles of Incorporation were established on October 30, 1980.</p> <p>The first amendment was made on December 4, 1981 .</p> <p>(...)</p> <p>The 38th amendment was made on June 9, 2023.</p> <p><u>The 39th amendment was made on June 4, 2025.</u></p>	<p>The Articles of Incorporation were established on October 30, 1980.</p> <p>The first amendment was made on December 4, 1981 .</p> <p>(...)</p> <p>The 38th amendment was made on June 9, 2023.</p>	<p>Amendment number and date added.</p>

## Appendix 1

### AUROTEK CORPORATION

#### Articles of Incorporation (Before Amendment)

##### Chapter 1 General Provisions

Article 1: The Company is duly incorporated in accordance with the Company Act and is named Aurotek Corporation.

Article 2: The Company's business items are as follows:

1. CC01080 Electronics Components Manufacturing.
2. F118010 Wholesale of Computer Software.
3. F119010 Wholesale of Electronic Materials.
4. CB01010 Mechanical Equipment Manufacturing.
5. CB01990 Other Machinery Manufacturing.
6. E604010 Machinery Installation.
7. F113010 Wholesale of Machinery.
8. F113990 Wholesale of Other Machinery and Tools (Motors, Bearings, Slide Rails and Screws).
9. E603040 Fire Safety Equipment Installation Engineering.
10. E303020 Noise and Vibration Restricting Engineering.
11. F117010 Wholesale of Fire Safety Equipment.
12. F401010 International Trade.
13. F401021 Restrained Telecom Radio Frequency Equipments and Materials Import.
14. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company has its head office in Taipei City, and may establish branches domestically and abroad with the resolution of the Board of Directors if necessary.

Article 4: The Company may provide guarantees to external parties for business needs.

Article 5: The total amount of the Company's external investment may exceed 40% of the paid-in capital, and the board of directors is authorized to execute such investment.

##### Chapter 2 Shares

Article 6: The capital of the Company is NTD 1.5 billion, divided into 150 million shares at NTD 10 per share, and the board of directors is authorized to issue the shares in installments.

Within the total capital mentioned in the preceding Paragraph, an amount of NTD 100 million is reserved for the issuance of employee stock options, with a total of 10 million shares at NTD 10 per share, which may be issued in installments as resolved by the board of directors.

Article 7: The shares of the Company are all registered, which shall be affixed with the signature or seal of the director representing the Company and shall be certified according to laws before issuance.

The Company may also issue shares without printing share certificates, or may combine the total number of shares issued for registration or custody, but shall contact a centralized securities depository for registration or custody; the same shall be said for other securities issued.

Article 8: The change and transfer registration of shares shall be suspended within 60 days prior to the convening date of a regular shareholders meeting, within 30 days prior to the convening date of a special shareholders meeting, or within 5 days prior to the record date for the distribution of dividends and bonuses or other benefits by the Company.

Article 9: The Company's stock affairs shall be handled in accordance with the Company Act, the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority and relevant laws and regulations.

### **Chapter 3 Shareholders' Meeting**

Article 10: The Company's shareholders' meeting is divided into two types respectively known as regular shareholders' meetings and extraordinary shareholders' meetings. The regular shareholders' meeting is convened once a year, within six months after the end of each fiscal year, and each shareholder is notified 30 days in advance; and convene in accordance with the law, and give notice to all shareholders 15 days before the meeting.

The notice referred to in the preceding Paragraph shall specify the date and place of the meeting and the reason for convening the meeting.

The shareholders' meetings shall be convened by the board of directors, unless otherwise provided in the Company Act.

The Company may hold shareholders' meetings in the virtual manner or any other manners as announced by the central competent authority, and all relevant matters shall be handled in accordance with the laws and regulations.

Article 11: Unless otherwise provided by laws and regulations, the Company's shareholders have one voting right per share.

Article 12: If a shareholder is unable to attend a shareholders' meeting for any reason, he/she/it may appoint a proxy to attend the meeting on the basis of a proxy form issued by the Company and stating the scope of the authorization.

Unless otherwise specified in the Company Act, shareholders' attendance by proxy shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 13: Unless otherwise provided in the Company Act, the resolutions of the shareholders' meeting shall be attended by the shareholders who represent more than half of the total number of issued shares, and the consent of more than half of the voting rights of the shareholders shall be adopted. The minutes of the meeting shall be distributed to the shareholders within 20 days after the meeting. The distribution of the meeting minutes may be made by public announcement.

Article 14: The shareholders' meeting shall be handled in accordance with the Company's Rules of Procedure for Shareholders' Meetings.

Article 14-1: If the Company intends to cancel its status as a public company, it shall submit the proposal to the shareholders' meeting for a resolution.

## Chapter 4 Directors and Audit Committee

Article 15: The Company shall have five to nine directors, who shall be elected by the shareholders' meeting from the candidate list in accordance with the candidate nomination system under Article 192-1 of the Company Act, for a term of office of three years. If a director is elected for re-election, he/she may, after being elected, take out liability insurance for the liability of the directors in accordance with the law within the scope of business performed by a resolution of the board of directors.

Among the number of directors in the preceding Paragraph, there shall be at least three independent directors and no less than one-fifth of the number of seats of directors. The professional qualifications, shareholding and restrictions on holding other positions concurrently by the independent directors, the definitions of independence, nomination methods, attendance proxies and other matters shall be handled in accordance with the relevant regulations of the securities regulatory authority. The total number of registered shares of the Company held by all directors shall comply with the requirements set forth by the securities competent authority.

Article 16: The directors shall organize a board meeting with the attendance of at least two-thirds of the directors and the consent of a majority of the directors present to elect from among themselves one person to be the chairman of the board of directors. In addition, one person may be elected as the vice chairman of the board of directors in the same manner in accordance with the Articles of Incorporation.

The Chairman serves as the chair of the shareholders' meeting and the Board of Directors and represents the Company externally. When the chairman is on leave or for any reason unable to exercise the powers of the chair, the vice chairman shall be appointed as the proxy. If the vice chairman also is unable to exercise the powers of the chair for any reason, the chairman shall appoint one director to act as the proxy; and if the chairman fails to designate such proxy, the directors shall elect one among themselves to act as such proxy.

Article 17: The convening of the board of directors shall be handled in accordance with the provisions of the Company Act. The method of convening of the board of directors may be communicated to each director in writing, by fax or electronically. It may be convened at any time in case of emergency. In case a meeting of the board of directors is proceeded in virtual manner, then the directors taking part in such a virtual meeting shall be deemed to have attended the meeting in person. If the director is unable to attend the board meeting for any reason, he/she/it may appoint another director to attend the meeting by issuing a proxy form specifying the scope of authorization.

The proxy referred to in the preceding Paragraph may only be appointed by one person.

Article 18: 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.

Article 19: The Company has established the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act to replace the positions of supervisors. The exercise of its powers and related matters shall be handled in accordance with the relevant laws and regulations, which shall be separately determined by the board of directors.

Article 20: When the Company's directors perform their duties, the Company may pay remuneration, regardless of the operating profits and losses, based on their engagement in the Company's operations and the value of their contributions, but shall not exceed the highest salary scale specified in Company's wage assessment regulations. If the Company has surplus, the remuneration shall be distributed in accordance with Article 23.

## **Chapter 5 Managers**

Article 21: The Company may have a president and a number of vice presidents. The appointment, dismissal and remuneration of these presidents shall be handled in accordance with Article 29 of the Company Act.

## **Chapter 6 Accounting**

Article 22: The Company's fiscal year is from January 1 to December 31 of each year. At the end of each fiscal year, the board of directors shall prepare the following tables and submit them to the regular shareholders' meeting for recognition in accordance with the laws:

- I. Business report.
- II. Financial Statements
- III. Earnings distribution or loss appropriation proposals.

Article 23: If there is profit in the year, the Company shall set aside no less than 5% as employee's remuneration, which shall be distributed in shares or cash by resolution of the board of directors. The recipients of the distribution may include subordinate employees who meet certain conditions; the Company The board of directors may resolve to appropriate no more than 5% of the above profits as directors' remuneration.

However, if the Company still has any accumulated losses, it shall reserve adequate amount to make up for it, and then provide employees' remuneration and directors' remuneration in accordance with the aforementioned percentages.

Article 23-1: If there are earnings in the Company's annual final accounts, the remaining earnings after paying income tax and making up for previous losses in accordance with the law shall be distributed as follows:

1. Allocate 10% of the legal reserve; however, when the legal reserve amounts to the total paid-in capital of the Company, this provision shall not apply.
2. When necessary, the special reserve may be set aside or reversed in accordance with the laws and regulations; if there is any surplus, the remaining balance together with the accumulated undistributed surplus in the previous period shall be subject to a proposal by the board of directors for issuance of new shares, and shall be submitted to the shareholders' meeting for resolution. The board of directors is authorized to make distribution in cash with a resolution adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors, and such distribution shall be reported to the shareholders' meeting.

When the Company issues all or part of the legal reserve and capital reserve in accordance with Article 241 of the Company Act, when issuing new shares or cash in proportion to the original shareholding ratio of the shareholders, the resolution shall be distributed in accordance with the aforesaid method.

The Company's dividend policy is based on the current and future development plans, considering the investment environment, capital requirements, and taking into account factors such as shareholders' interests. For each fiscal year, no less than 10% of the distributable earnings will be allocated as shareholder dividends. However, if the accumulated distributable earnings is less than 2% of the paid-in capital, it may not be distributed; and the allocation may be made in the form of cash or stocks, of which the cash dividend shall not be less than 20% of the total dividends.

## **Chapter 7 Miscellaneous**

Article 24: The Company's organizational charter and working rules shall be stipulated separately.

Article 25: Any matters not covered by these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 26: The Articles of Incorporation were established on October 30, 1980.

The first amendment was made on December 4, 1981 .

The 2nd amendment was made on March 2, 1983.

The 3rd amendment was made on September 8, 1986.

The 4th amendment was made on September 25, 1987.

The 5th amendment was made on January 25, 1988.

The 6th amendment was made on January 16, 1989.

The 7th amendment was made on June 1, 1989.

The 8th amendment was made on July 4, 1990.

The ninth amendment was made on November 20, 1990.

The 10th amendment was made on March 1, 1991.

The 11th amendment was made on January 16, 1992.

The 12th amendment was made on June 27, 1992.

The 13th amendment was made on December 1, 1992.

The 14th amendment was made on February 1, 1994.

The 15th amendments was made on May 9, 1998.

The 16th amendment was made on July 1, 2000.

The 17th amendment was made on May 24, 2001.

The 18th amendment was made on August 15, 2001.

The 19th amendment was made on May 30, 2002.

The 20th amendment was made on May 9, 2003.

The 21st amendment was made on May 9, 2003.

The 22nd amendment was made on June 15, 2004.

The 23rd amendment was made on May 20, 2005.

The 24th amendment was made on May 20, 2005.

The 25th amendment was made on June 15, 2006.

The 26th amendment was made on June 15, 2007.

The 27th amendment was made on June 13, 2008.

The 28th amendment was made on June 13, 2008.

The 29th amendment was made on June 16, 2009.

The 30th amendment was made on June 17, 2010.

The 31st amendment was made on June 13, 2012.

The 32nd amendment was made on June 10, 2013.

The 33rd amendment was made on June 15, 2016.

The 34th amendment was made on June 20, 2018.

The 35th amendment was made on June 11, 2020.

The 36th amendment was made on August 4, 2021.

The 37th amendment was made on June 22, 2022.

The 38th amendment was made on June 9, 2023.

## Appendix 2

### AUROTEK CORPORATION

#### Rules and Procedures of Shareholders' Meeting

##### Article 1

In order to establish a good governance system, improve the supervisory function and strengthen the management function of the Company's shareholders' meeting, these Rules are adopted in accordance with Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

##### Article 2

The rules of procedure for the Company's shareholders' meetings, except as otherwise provided by laws and regulations or the articles of association, shall be in accordance with these Rules.

##### Article 3

Shareholders' meetings of the Company shall be convened by the Board of Directors, unless otherwise provided in the law.

Changes to the method of convening a shareholders' meeting of the Company shall be subject to a resolution of the board of directors, and no later than the dispatch of the notice of the shareholders' meeting.

30 days before a company convenes a regular shareholders' meeting or 15 days before a special shareholders' meeting, the company shall prepare electronic files of the meeting announcement, proxy form, explanatory materials relating to proposals for ratification, matters for deliberation, election or dismissal of directors or independent directors, and other matters on the shareholders' meeting agenda, and upload them to MOPS. The Company shall prepare an electronic version of the agenda handbook and supplementary materials for the meeting on the Market Observation Post System (MOPS) within 21 days before the date of a regular shareholders meeting or 15 days before the date of a special shareholders meeting. However, if the Company's paid-in capital reaches NT\$10 billion or more as of the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reached 30% or more as recorded in the shareholders' register at the time of holding of the regular shareholders' meeting in the most recent fiscal year, it shall upload the aforesaid electronic file by 30 days prior to the day on which the regular shareholders' meeting is to be held. 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 this Corporation and the professional shareholder services agent designated thereby.

The shareholders' meeting agenda handbook and supplemental materials under the preceding paragraph shall be provided by the Company for review by the shareholders by the following means on the date the shareholder's meeting is convened:

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

The reasons for convening the meeting shall be specified in the notice and announcement.

Election or dismissal of directors, independent directors, change of Articles of Incorporation, capital reduction, application for cessation of public offering, directors' or independent directors' competition permission, capital increase from earnings, capital reserve, company dissolution, merger, spin-off, or Article 185 of the Company Act Subparagraphs of paragraph 1 of the article, Article 26-1 and Article 43-6 of the Securities and Exchange Act, Article 56-1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, and Article 60-2 of the Securities and Exchange Act 2. The main contents of the meeting shall be listed and explained in the reasons for convening the meeting, and shall not be proposed by a provisional motion.

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

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

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

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

Shareholder-submitted proposals are limited to 300 words, and 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.

The Company shall notify the results of the motions to the shareholders before the date of notice for the shareholders' meeting, and list the motions in compliance with the requirements of this Article in the meeting notice. 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 this Corporation 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 2 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 2 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 (Guidelines for Place and Time of Shareholders' Meetings)

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 location of a shareholders' meeting of the Company convened in the manner of virtual-only conference is not limited by the preceding Paragraph.

#### Article 6 (Preparation of Documents including Signature Book)

The Company shall specify in the meeting notice the time and place where the registration will be accepted by shareholders, requesting parties and proxy (hereinafter referred to as "shareholders") and any other matters to be noted.

The registration time shall be at least 30 minutes before the commencement of the meeting, and the location shall be clearly marked and sufficient qualified personnel shall be assigned to handle the registration; the virtual shareholders' meeting will accept registrations for shareholders at the virtual meeting platform 30 minutes before the commencement of the meeting, and shareholders who have completed registrations shall be deemed to have attended the meeting in person.

Shareholders shall attend the shareholders meeting with the attendance card, sign-in card or other attendance documents. The Company shall not arbitrarily add requirements for other supporting documents; the solicitor for the solicitation of proxy forms shall also bring identification documents for future reference.

The Company shall prepare a signature book for the attending shareholders to sign in, or the attending shareholders shall hand in a sign-in card in lieu of signing in.

The Company shall provide the attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

If the shareholder is a government agency or institution, more than one representative may be represented at the shareholders' meeting. When a legal person is entrusted to attend a shareholders' meeting, it may appoint only one representative to attend the meeting.

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

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

#### Article 6-1 (Convening Virtual Shareholders' Meetings and Particulars to be included in Shareholders' Meeting Notice)

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

- I. How shareholders attend the virtual meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
  - (I) To what time the meeting is postponed or from what time the meeting will resume if the above

obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

- (II) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
- (III) If the hybrid shareholders' meeting cannot be continued, the shareholders' meeting shall proceed to the meeting when the total number of shares represented by the attending shareholders after deducting the number of shares attending the meeting in the virtual manner. The number of shares in attendance shall be counted in the total number of shares held by the shareholders present, and it shall be deemed their abstention on all proposals at the shareholders' meeting.
- (IV) The way in which an extraordinary motion has not been carried out after all the proposals have been announced.

III. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

#### Article 7 (Chair of the Shareholders' Meeting and Personnel in attendance)

If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman. When the chairman of the board is on leave or for any reason is unable to exercise the powers of the chairperson, the vice chairman shall do so in place of the chairman, or, if there is no vice chairman or the vice chairman also is on leave or for any reason is unable to act, by a managing director designated by the chairman, or, if there is no managing director, by a director designated thereby, or, if the chairman does not make such a designation, by a managing director or director elected by and from among themselves.

If a managing director or a director serves as chair in the preceding Paragraph, the managing director or director shall be the one who has held the position for more than six months and who understands the financial and business conditions of the Company. The same shall apply to a representative of any legal entity as director.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairman of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders' meeting is convened by anyone with the power to convene other than the Board of Directors, the convener shall chair the meeting. When there are two or more such conveners, 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 (Audio or Video Recording of Shareholders' Meeting)

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

The recorded materials of the preceding paragraph shall be retained for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, 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.

## 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 sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

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

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation 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 one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

## Article 10

If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors, and voting on relevant proposals (including extraordinary motions and amendments to the original proposals) shall be conducted one by one. The meeting shall proceed in accordance with the scheduled agenda and 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 other than the board.

The chair shall not adjourn the meeting without a resolution before the conclusion of the agenda of the preceding two paragraphs (including extempore motions); if the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board shall promptly assist the shareholders attending the meeting in accordance with the statutory procedures to The shareholders present at the meeting, with more than half of the voting rights, nominate one person to chair the meeting and 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 end of the discussion, call for a vote, and arrange sufficient time for voting.

## Article 11 (Speech by Shareholders)

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.

An attending shareholder who has submitted a speaker slip but does not speak shall be deemed to have not spoken. The content of the speech shall prevail if it is inconsistent with the statement slip.

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 five minutes. However, if the shareholder's speech violates the rules or exceeds the scope of the agenda, 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 speaking shareholder; the chair shall stop any violation.

When a corporate shareholder appoints two or more representatives to attend a shareholders' meeting, only one person may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or designate relevant personnel to respond. If a shareholders' meeting is convened by in the virtual manner, shareholders participating by way of videoconference may ask questions in writing on the virtual meeting platform of the shareholders' meeting after the chair declares the meeting to order. Each question may not be asked more than twice for each proposal. It is limited to 200 words, and the provisions of Paragraphs 1 to 5 will not apply.

## Article 12 (Calculation of Voting Shares and Recusal System)

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

For resolution of a shareholders' meeting, the number of shares held by shareholders without voting rights shall not be counted in the total number of issued shares.

Shareholders may not participate in the voting on matters that involve their own interests and may be detrimental to the interests of the Company, nor may they exercise voting rights on behalf of other shareholders.

The number of shares bearing no voting right is excluded from the number of shares represented by the shareholders present at the meeting.

Except for a trust enterprise or a stock affairs agency approved by the securities competent authority, when a person is concurrently appointed as proxy by two or more shareholders, the voting rights of the proxy shall not exceed 3% of the voting rights of the total number of shares issued. Not counted.

## Article 13

Shareholders are entitled to one vote for each share held, except when the shares are restricted or deemed non-voting as stated in Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence; when voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. Shareholders casting their votes by correspondence or electronic means shall be deemed to have attended the meeting in person. However, the shareholder shall be deemed a waiver of voting rights in respect of any extempore motion and amendment to the original proposal.

Shareholders who elect to cast their votes by correspondence or electronic means shall express their intents to the Company at least 2 days before the scheduled date of the meeting. Except for the declaration to revoke the previous declaration of intent.

After a shareholder has exercised voting rights in writing or electronically, if he/she intends to attend the shareholders' meeting in person or via videoconference, he/she shall express his/her intent to rescind the aforementioned exercise of the voting right in the same manner as for the exercise of the voting right 2 days prior to the scheduled date of the meeting. If the voting right is exercised in writing or by way of electronic transmission, and a proxy is appointed to attend the shareholders' meeting, the voting right exercised by the proxy attending the meeting shall prevail.

Except as otherwise provided by the Company Act and the Company's Articles of Incorporation, a proposal shall be passed by an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, the chair or the person designated by the chair shall announce the total number of voting rights of the shareholders present, and then the shareholders shall vote on the matter. On the same day after the shareholders' meeting, the results of the votes for, against, and abstentions shall be entered into the Market Observation Post System. When there is an amendment or substitute to the same proposal, the Chairman shall determine the order of voting together with the original proposal. If any one of the proposals has been passed, the other proposals shall be deemed rejected and no further voting shall be required.

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

The votes for voting or election shall be counted in public at the venue of the shareholders' meeting, and the voting results, including the number of votes, shall be announced on the scene immediately after the completion of the counting and recorded as a record.

Shareholders attending the shareholders' meeting in the virtual manner shall conduct the voting on various proposals and election proposals through the virtual meeting platform after the chair has announced the start of the meeting, and shall complete the voting on various proposals and election proposals before the chair announces the voting is closed in order to avoid being deemed a waiver.

If the shareholders' meeting is convened in the virtual manner, the votes shall be counted in one lump sum and the voting and election results shall be announced after the chairperson announces the close of voting.

When the Company convenes a hybrid shareholders meeting, shareholders who have registered to attend the shareholders' meeting by way of video in accordance with Article 6 and wish to attend the physical shareholders' meeting in person shall cancel the registration in the same manner as for the registration 2 days before the meeting; If the revocation is made after the time limit, the shareholder may only attend the shareholders' meeting in the virtual manner.

A shareholder who exercises his/her right to vote by way of a written or electronic means without revoking his/her declaration of intent and participates in the shareholders' meeting in the virtual manner shall not exercise its voting right on the original proposal, propose any amendment to the original proposal, or exercise voting rights on an amendment to the original proposal except for extraordinary motions.

#### Article 14

The election of directors and independent directors at a shareholders' meeting shall be held in accordance with the relevant election rules established by the Company, and the election results, including the list of elected directors and independent directors, and the number of votes they received, shall be announced on the spot.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signature of the scrutineers and kept in proper custody for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

## Article 15

The resolutions of the shareholders' meeting shall be recorded in the minutes of meeting, signed or sealed by the chairperson, and distributed to each shareholder within 20 days after the meeting. The preparation and distribution of the minutes of meeting on record may be made electronically.

For the distribution of the minutes of meeting in the preceding paragraph, the Company may enter it into the MOPS for announcement.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and shall disclose each candidate for directors and independent directors, if any the number of votes the person was entitled to. They shall be kept permanently during the existence of the Company.

If a shareholders' meeting is convened by videoconference, the minutes of the meeting shall record, in addition to the matters required by the preceding paragraph, the beginning and ending time of the shareholders' meeting, the method of convening the meeting, the name of the chairman and minutes of The method and state of handling in the event of failure of the Company to communicate with the Company or participants in the virtual manner.

The Company shall comply with the preceding Paragraph when convening any virtual-only shareholders meeting and specify in the minutes of the meeting the alternative measures offered to shareholders who are in difficulty for participating in the shareholders meeting in the virtual manner.

## Article 16 (Public Announcement)

On the day of the shareholders' meeting, the Company shall prepare a statistical table in the prescribed format for the purpose of accounting at the venue of the shareholders' meeting. If a shareholders' meeting convened in the virtual manner, the Company shall upload the aforementioned information to the virtual meeting platform at least 30 minutes before the start of the meeting and continue to disclose the information until the end of the meeting.

When the Company convenes any shareholders' meeting in the virtual manner, the total number of shares represented by the shareholders shall be disclosed on the virtual meeting platform. The same shall apply to the statistics on the total number of shares and the number of voting rights of the shareholders present at the meeting.

If a resolution in a shareholders' meeting constitutes material information under relevant laws or regulations or by Taiwan Stock Exchange Corporation, the Company shall transmit the content to the Market Observation Post System within the prescribed time limit.

## Article 17 (Maintenance of Order at the Venue)

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

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

If the meeting place is equipped with sound amplifying equipment, the chair may stop a shareholder from speaking if he/she uses anything other than the equipment provided by the Company.

If a shareholder violates the rules of procedure and refuses to obey the correction of the chairperson, thus obstructing the progress of the meeting and failing to comply after being stopped, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting place.

## Article 18 (Recess and Resumption of the Meeting)

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

If the meeting venue is no longer available for further use before the completion of the agenda of the shareholders' meeting (including extraordinary motions), the shareholders' meeting may decide to continue the meeting at another venue.

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

## Article 19 (Information Disclosure of Virtual-only Meeting)

If a shareholders' meeting is convened in the virtual manner, the Company shall disclose the voting results of each proposal and the election results on the virtual meeting platform in accordance with the regulations immediately after the close of voting.

## Article 20 (Location of the Chair and the Secretary of the Virtual-only Shareholders' Meeting)

When the Company convenes any virtual-only shareholders meeting, the chair and the person taking minutes shall be at the same place in Taiwan, and the chair shall announce the address of such place at the time of the meeting.

## Article 21 (Handling of Signal Interruption)

When a shareholders' meeting is convened in the virtual manner, other than the circumstances indicated in Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, before the chair announces the adjournment of the meeting, if the virtual meeting platform or participation in the virtual manner is hindered due to any natural disasters, accidents or other force majeure factors which lasts for more than 30 minutes, the date of the meeting shall be postponed or resumed within 5 days and the provisions of Article 182 of Company Act will not apply.

In the event of the aforementioned meeting that should be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by in the virtual manner shall not participate in the postponed or resumed meeting.

When the Company postpones or reconvenes a meeting under Paragraph 2, shareholders who registered to participate in virtual manner in the originally scheduled shareholders' meeting and completed sign-in, but do not participate in the postponed or reconvened meeting, the number of shares represented by them and voting rights and election rights exercised by them shall be counted toward the total number of shares, number of voting rights and number of election rights of shareholders represented at the postponed or reconvened meeting.

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

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in Paragraph 1, 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 Paragraph 1 is required.

If a shareholder participates in the shareholders' meeting in the virtual manner on any matter that should be proceeded

with the meeting in the preceding paragraph, the number of shares in attendance shall be counted in the total number of shares held by the shareholders in attendance, but the votes shall be deemed as their abstention on all proposals at the shareholders' meeting.

Relevant preparatory works of the Company's postponement or resumption of any meeting in accordance with the provisions of Paragraph 1 shall be handled relevant matters in accordance with the provisions of Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies based on the date of the original shareholders' meeting and the provisions of the respective articles.

For the period specified in the second sentence of Article 12 and Paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Paragraph 2 of Article 44-5, Article 44-15 and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall postpone or resume the shareholders' meeting on the date determined in accordance with the provisions of Paragraph 2.

#### Article 22 (Handling of Digital Gap)

When the Company convenes any virtual-only shareholders meeting, it shall provide appropriate alternatives for shareholders who have difficulty in attending the meeting in such manner.

#### Article 23

These Rules, and any amendments hereto, shall be implemented after approval by the shareholders' meeting.

#### Article 24

These Rules were established on June 15, 2007.

The first amendment was made on June 13, 2012.

The second amendment was made on August 4, 2021.

The third amendment was made on June 9, 2023.

## Appendix 3

### AUROTEK CORPORATION

#### Shareholdings of All Directors of the Company

April 6, 2025

Title	Name	Shareholding Shares	Shareholding Percentage
Chairman	Cheng, Tien-Chong	35,000	0.04%
Director	Chang, I-Sheng	699,248	0.85%
Director	Lee, Cheng-Mo	1,056,27	1.28%
Director	Aurotek Marketing Consultant Corporation Legal Representative: Chu, Chun-Long	14,203,423	17.16%
Independent Director	Huang, Cheng-Tsung	0	0%
Independent Director	Chou, Ta-Jen	0	0%
Independent Director	Liu, Kuan-Ting	0	0%
Total	All directors other than independent directors	15,993,942	19.32%

- I. In accordance with the “Regulations Governing Content and Compliance Requirements for Shareholders’ Meeting Agenda Handbooks of Public Companies,” the Company discloses the shareholdings of all directors as recorded in the shareholders register on the book closure date for the 2025 Annual General Shareholders’ Meeting (April 6, 2025), as shown in the table above.
- II. The Company’s total paid-in capital amounts to NT\$827,896,930, representing 82,789,693 shares. Pursuant to Article 2 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies,” the minimum required shareholding for all directors collectively is 6,623,175 shares (8%). The Company has established an Audit Committee in accordance with the law; therefore, the requirement to appoint supervisors does not apply.