Stock Code：1540

ROUNDTOP MACHINERY INDUSTRIES CO., LTD
2024 Annual Shareholders' Meeting
Meeting Handbook Agenda

【translation】

Meeting date: 10:00 a.m., June 25, 113, Republic of China
Place：No. 1056. Zhongshan Rd., Shengang Dist., Taichung City, Taiwan
Tapy of Meeting : Physical meeting

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ROUNDTOP MACHINERY INDUSTRIES CO., LTD

113 Annual General Meeting Agenda

Tapy of Meeting : Physical meeting

Time: 10:00 am on Tuesday, June 25, 113, the Republic of China

Place：No. 1056. Zhongshan Rd., Shengang Dist., Taichung City, Taiwan

一、declare a meeting

二、Speech by the Chairman：

三、Reporting matters：

1.112 Business Report。

2. Audit Committee's Review Report for 2023 Financial Statements。

3.112 Annual employee remuneration and director remuneration distribution report。

四、Acknowledgments

1. Admit the 112 annual financial statements。

2. Acknowledgment of the 112 year surplus distribution case。

五、interim motion

六、break up the meeting

三、Reporting matters

Case 1

case：112 Annual Business Report。

illustrate：Please refer to the company's 112 annual business report（Pages 5-6 of this manual）。

Case 2

case：The audit committee reviews the 112 annual final accounts report。

illustrate：Please refer to the 112 annual financial report reviewed by the audit committee of the company（Pages 7 of this manual）。

Case 3

case：112 Annual employee remuneration and director remuneration distribution report。

illustrate：The company's 112-year employee and director remuneration is in accordance with the company's articles of association. It plans to distribute approximately 1% of the employee remuneration of NT$1,459,750 in cash, and the director's remuneration of NT$0. And submit it to the Salary and Remuneration Committee and the Board of Directors for review and approval in accordance with the law. (Page 20 of this manual)

四、Acknowledgments

Case 1(board of directors)

case：Recognize the 112 annual financial statements and submit for recognition。

illustrate：The company's financial statements for 2023 were reviewed and approved by two accountants Liu Meilan and Lai Zhiwei of Zicheng United Accounting Firm. The draft financial statements and business report were reviewed and approved by the audit committee and sent to the board of directors for approval. (Please refer to pages 5 to 6 and 8 to 19 of this manual).

resolution：

Case 2 (board of directors)

case：Recognize the 112 year surplus distribution case and submit for recognition。

illustrate：1.The board of directors prepares the 112-year earnings distribution statement in accordance with the company's articles of association (please refer to page 20 of this manual).

2. It is proposed to allocate a cash dividend of NT$1.1 per share. After the resolution of the shareholders' regular meeting is passed, the chairman is

authorized to set a separate ex-dividend base date and distribute the dividend according to the shareholders recorded in the shareholder list on that day and the proportion of their shares held. Cash dividends distributed by shareholders are calculated up to the dollar, and the amount below the dollar is rounded off. The total amount of odd amounts distributed less than 1 yuan is transferred to the company's employee welfare committee.

3. This surplus distribution plan gives priority to the 112-year surplus.

4. After this case is approved by the shareholders' meeting, the chairman is authorized to set another ex-dividend base date, payment date and other related matters; if there is a subsequent change in the company's share capital, which affects the number of outstanding shares and the dividend distribution rate changes, the chairman is authorized to set an additional ex-dividend base date, payout date and other related matters. The Company Law or its relevant laws and regulations have full authority to handle the matter.

resolution：

五、interim motion

六、break up the meeting

appendix 一

ROUNDTOP MACHINERY INDUSTRIES CO., LTD
112 Annual Business Report

一、112 Annual Operating Results

2023 was a smooth year after the epidemic. The company's safety machine colleagues were able to successfully conduct safety tests on special machines abroad. With the full support of its third parties, the company's operations were growing and developing. Moreover, because all employees worked hard to produce , to meet customer needs and allow the company to grow its revenue and profits in 2023.

The operating results, financial structure and profitability of individual financial reports are analyzed as follows:

Unit: NT$ thousand

Item		individual financial report	
		112 year	111 year
business results	net operating income	575,699	473,291
	operating profit	184,551	141,339
	business interest	115,787	75,212
	Net profit before tax	144,515	135,182
	net profit after tax	109,870	108,748
financial structure	Liabilities to Assets Ratio (%)	16.63	12.05
	Ratio of long-term funds to real estate, plant and equipment (%)	478.23	454.33
Profitability	Return on assets (%)	6.70	6.97
	Return on shareholders' equity (%)	7.83	7.91
	Profit rate (%)	19.08	22.97
	Earnings per share (yuan)	1.30	1.26

In terms of research and development, new products successfully developed in 2023

1.SDMC-18000X6300X1400-W2200 Development of gantry moving column and moving beam multi-milling head exchange processing machine

2.SDMC-10000X4500X1200-2HDevelopment of gantry dual-spindle processing machine

3.SL-500C-2S+C+Y 6” Development of large-diameter dual-spindle turning and milling compound processing machine

4.ST-60EH 9” Development of large-diameter double chuck (pipe) processing lathe

5.VMC-2000SHD+APC Vertical machining center with automatic exchange worktable

二、113 annual operating plan

(一) operating strategy

1. Strengthen the production, marketing and research system and actively explore new markets.
2. Continue employee education and training to improve product quality and meet customer needs.
3. Promote circular economy such as water conservation, energy conservation, consumption reduction and emission reduction.
4. Improve safety, health, and environmental management, and actively promote employee safety awareness to eliminate potential industrial safety risks.
5. Commitment to a diverse and inclusive workplace, diversity and inclusion.
6. Replace old transportation equipment to reduce air pollution.

(二) business goals

1. It is estimated that the sales volume of cutting centers and computer lathes in 2013 will be 50 units and 30 units respectively.
2. Provide customer-oriented services and solutions, strengthen teamwork and execution, and optimize production processes.
3. Deepen R&D innovation capabilities, improve product added value, and rationalize production costs.
4. Explore European and American markets, emerging markets, and global layout.

三、Future company development strategy

(1) Stimulate the unlimited potential of employees and train personnel to increase the output value of each unit.
(2) Enhance product differentiation and differentiate from market competition.
(3) Provide high-quality services and more competitive prices to meet customer needs.
(4) Pay attention to environmental protection and social responsibility in ESG corporate

governance, reduce carbon emissions and sustainably utilize water resources.
(5) Respond to the trend of going green, paying attention to environmental protection, ecology, and recycling, and focus on the research and development and purchase ratio of green products.

(六)113 New products developed in the annual plan:

1.FBMC-160 Development of giant floor-standing fully hydrostatic boring machine
2. Technical development of automatic precision compensation system for hydrostatic ram
3.SDMC-6000X4400X1100 Development of gantry moving column and moving beam multi-milling head exchange processing machine
4.VTC-1200+2ATC+CDevelopment of full-cover vertical turning machine with dual-axis tool magazine
5.HT-40CX-2DDevelopment of special processing machines for aerospace parts
6.ST-40HX 14” Development of large-diameter double chuck (pipe) processing lathe
7.SL-650CS+C+Y 6” Development of large-diameter double-chuck turning machine

四、Affected by external factors, regulations and overall operating environment：

(一) External competitive environment:

Actively develop differentiated products and expand domestic and foreign markets。

(二) Regulatory environment:

1. Before the company's products are developed, all laws and patent specifications of each country have been collected and risk control has been collected.
2. Pay attention to labor rights, care for the disadvantaged and comply with laws and regulations.
3. Comply with the laws and regulations of the competent authorities and the country, as well as the client's national laws and regulations and risk control.

(三) Overall business environment: Looking forward to this year, there are uncertain factors such as inflation, interest rate hikes, geopolitical conflicts, and government controls on machine tool export cash flow and licensing, which will disrupt the economy. In the face of the volatile business climate, I encourage my colleagues to seize business opportunities and provide customers with value for money. Our services bring dividends to shareholders. We thank all shareholders for choosing the company and look forward to creating a prosperous future with all shareholders.

Chairman: Lin Shengming　Manager: Zhan Zhenggan　Accounting Supervisor: Cai Zhiqing appendix 二

ROUNDTOP MACHINERY INDUSTRIES CO., LTD

Audit Committee Review Report

The board of directors prepared the company's 112 annual business report, financial statements and profit distribution table proposals, etc., among which the financial statements have been audited by the appointed accountants Liu Meilan and Wu Songyuan of Zicheng United Accounting Firm and issued an audit report. The above-mentioned business report, financial The report and the profit distribution statement have been reviewed by the committee, and there is no discrepancy. Please report as above in accordance with the provisions of the Securities Exchange Law and the Company Law. Please review。

Sincerely,
Roundtop Machinery Industries Co., LTD.
113 annual general meeting

Convener of Audit Committee: Jiang Wenqing

March 14, 113, Republic of China

appendix 三

ROUNDTOP MACHINERY INDUSTRIES CO., LTD

Consolidated Financial Statements for

2023 and 2022 and

Independent Auditor’ s Review Report

(stock code 1540)

Address: No. 1056, Zhongshan RD., Shengang Dist., Taichung City 42952, Taiwan (R.O.C.)
TEL:886-4-2562-4721

ROUNDTOP MACHINERY INDUSTRIES CO., LTD

Consolidated Financial Statements for

2023 and 2022 and

Independent Auditor’ s Review Report Contents

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Pwc Zicheng

Independent Auditor’ s Review Report

(113) Cai Shen Bao Zi No. 23004961

The Board of Directors and Shareholders
Roundtop Machinery Industries Co., Ltd.

Review Opinion

We have reviewed the accompanying consolidated balance sheets of Roundtop Machinery Industries Co., Ltd. (the “Company”) as of December 31, 2023, and December 31, 2022, the consolidated statements of comprehensive income, changes in equity, and cash flows for January 1 to December 31, 2023, and January 1 to December 31, 2022, and related notes, including a summary of significant accounting policies.

According to the opinion of the auditors, the above-mentioned financial statements are prepared in all material aspects by the Financial Reporting Standards for Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretation Announcements approved and issued by the Financial Supervisory Commission. It is sufficient to express the Company’ s financial status on December 31, 2023, and December 31, 2022, and the financial performance and cash flow from January 1 to December 31, 2023, and January 1 to December 31, 2022.

Basis of Review Opinions

The auditors perform the audit work by the rules for auditing financial statements by accountants and the auditing standards of the Republic of China. The auditor's responsibilities under these standards will be further explained in the section on accountants' responsibilities for auditing financial statements. The firm's staff to which the accountant is affiliated maintains detached independence from the Company by the Code of Professional Ethics for Accountants of the Republic of China and performs other code responsibilities. The auditors believe they obtained sufficient and appropriate audit evidence to express their opinions.

Key Review Items

Key Review Items refer to the most important items in the audit of the Company's 2023 financial statements based on the professional judgment of accountants. These items have been dealt with in the process of checking the financial statements and forming audit opinions, and the auditors do not express independent opinions on these items.

The key review items of the Company's 2023 financial statements are as follows.

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The Occurrence of Sales Revenue Recognition

Item Description

For the accounting policy of revenue recognition, please refer to Appendix 4 (24) of the financial report; for details of sales revenue, please refer to Note 6 (11) of the financial report. The sales pattern of Roundtop Machinery Industries Co., Ltd. is through overseas Dealers sell machine tools. Due to the significant changes in the top ten dealers of Roundtop Machinery Industries Co., Ltd., considering the sales changes of the top ten dealers, it has a significant impact on the financial statements and the sales revenue has an inherent high risk. Therefore, The accountant believes that the recognition of sales revenue is one of the most important matters in this year's audit.

Corresponding verification procedures

The main audit procedures performed by our accountants are as follows:

1. Understand and evaluate sales transaction operating procedures and internal controls, and then test these controls.
2. Review the basic company information of the top ten sales targets, background information such as business content, and relevant sales transaction contents and conditions to evaluate the rationality of the sales transaction.
3. For the sales revenue transactions of the top ten sales objects, check the consistency of the transaction details and supporting documents to confirm that these sales revenue transactions have indeed occurred.
4. Obtain the details of sales returns after the period, check the supporting documents and find out the reasons for the sales returns to confirm whether there are any major abnormal sales returns.

Responsibility of management and governance entities for financial statements

sponsibility of management and governance entities for financial statements The responsibility of management is to prepare financial statements that are adequately expressed in accordance with the Financial Reporting Standards for Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations and Interpretation Announcements approved and issued by the Financial Supervisory Commission, and to maintain compliance with the preparation of financial statements. Relevant necessary internal controls to ensure that there are no material statements in the financial statements that may lead to fraud or error.

In preparing the financial statements, management's responsibilities also include the assessment of Roundtop Machinery Industries Co., Ltd's ability to continue as a going concern, the disclosure of relevant matters, and the adoption of the going concern basis of accounting, unless management intends to liquidate Roundtop Machinery Industries Co., Ltd. or cease operations, or there is no practical alternative other than liquidation or suspension of operations.

The governance unit of Roundtop Machinery Industries Co., Ltd. (including the Audit Committee) is responsible for overseeing the financial reporting process.

Accountants' responsibilities for reviewing financial statements

The purpose of the auditor's reviewing of the financial statements is to obtain reasonable assurance as to whether there is any material misrepresentation in the financial statements resulting from fraud or error and to issue an audit report. Reasonable certainty means a high degree of certainty. However, there is no guarantee that the audit work performed following the auditing standards of the Republic of China will be able to detect material misrepresentations in the financial statements. Misrepresentation may result from error or fraud. Misrepresentation of individual amounts, or aggregated amounts that could reasonably be expected, would affect economic decisions made by users of financial statements. It would be considered significant.

The auditors use professional judgment and professional skepticism when auditing by the Auditing Standards of the Republic of China. The auditors also perform the following tasks:

- 1. Identify and estimate the risk of material misrepresentation of financial statement presentation due to fraud or error. Design and implement appropriate responses to the assessed risks. Obtain sufficient and appropriate verification evidence as the basis for the verification opinion. Because the fraud may involve collusion, forgery, willful omissions, misrepresentations, or transgressing internal controls, the risk of not detecting a material misrepresentation resulting from fraud is higher than the one resulting from the error.
- 2. Understand internal controls relevant to auditing to design auditing procedures appropriate to the circumstances. However, its purpose is not to express an opinion on the effectiveness of the internal control of Roundtop Machinery Industries Co., Ltd.
- 3. Evaluate the appropriateness of the accounting policies adopted by the management and the reasonableness of the accounting estimates and related disclosures.
- 4. Based on the obtained audit evidence, conclude on the appropriateness of the management's adoption of the going-concern accounting basis and whether there are significant uncertainties in events or circumstances that may result in considerable doubt in the ability of Roundtop Machinery Industries Co., Ltd. to continue operating. If the auditors believe that there are significant uncertainties in such events or situations, they must remind the users of the financial statements in the audit report to pay attention to the relevant disclosures in the financial statements or revise the audit opinion when the disclosures are inappropriate. The accountant's conclusion is based on the obtained audit evidence up to the date of the audit report. However, future events or conditions may cause Roundtop Machinery Industries Co., Ltd. to no longer could continue operating.

5. Evaluate the overall presentation, structure and content of the financial statements with related notes, and whether the financial statements adequately represent relevant transactions and events

The matters communicated by the auditors with the governing body include the planned scope and time of the audit, as well as significant audit findings, which include significant deficiencies in internal control identified during the audit process.

The auditors also provide the governing body with the personnel of the affiliated firm subject to independence regulations, who have complied with the declaration of independence in the Code of Ethics for Accountants of the Republic of China. They also communicate with the governing body about all relationships and other matters that may affect the independence of the auditors, including relevant protective measures.

Among the matters communicated between the auditors and the management unit, the key audit items for the audit of the Company's 2023 financial statements were decided. The auditors stated these matters in the review report. Unless the statute prohibits public disclosure of specific matters, or in extremely rare conditions, the auditors will not communicate specific matters in the review report, because it can be reasonably expected that the negative impact of such communication will outweigh the promotion of public interest.

Pwc United Accounting Firm

Accountant Liu Meilan
Lai Zhixiong

financial regulatory commission
Approved visa number: Financial Management Certificate No. 1070323061
Financial Management Certificate No. 1120348565

Roundtop Machinery Industries Co., LTD.

Balance Sheets

(In Thousands of New Taiwan Dollars)

	ASSETS	Note	December 31, 2023 Amount		%	December 31, 2022 Amount		%
	Current Assets							
1100	Cash and Cash equivalents	6(1)	$	34,212	2	$	182,205	12
1136	Financial assets measured at amortized cost – current	6(3) & 8		1,034,485	60		722,714	46
1150	Notes receivable, net	6(4)		4	-		1,253	-
1170	Accounts receivable, net	6(4)		42,025	3		36,827	3
1200	Other receivables			4,389	-		2,366	-
130X	Inventories	6(5)		241,006	14		259,361	17
1470	Other current assets			18,938	1		4,341	-
11XX	Total current assets			1,375,059	80		1,209,067	78
	Non-Current Assets							
1600	Property, plant and equipment	6(6) & 8		299,631	17		305,796	19
1780	Intangible assets			1,124	-		376	-
1840	Deferred tax assets	6(15)		42,827	3		44,053	3
1900	Other non-current assets			22	-		22	-
15XX	Total non-current assets			343,604	20		350,247	22
1XXX	Total assets		$	1,718,663	100	$	1,559,314	100

Roundtop Machinery Industries Co., LTD.

Balance Sheets

(In Thousands of New Taiwan Dollars)

	Liabilities and Equity	Note	December 31, 2023 Amount	%	December 31, 2022 Amount	%
	Current Liabilities					
2120	Financial liabilities at fair value through profit or loss - current	6(2)	-	-	2,816	-
2130	Contract liabilities - current	6(11)	135,709	8	70,947	5
2150	Notes payable		10,007	1	5,868	-
2170	Accounts payable		55,082	3	42,796	3
2200	Other payables		26,178	1	31,902	2
2230	Current tax liabilities		40,775	2	6,991	-
2250	Provisions － current		894	-	243	-
2280	Lease liabilities － current		-	-	-	-
2320	Current portion of long-term bank borrowings		-	-	-	-
2399	Other current liabilities		9,429	1	8,405	1
21XX	Total current liabilities		278,074	16	169,968	11
	Non-current liabilities					
2540	Long-term bank borrowings		-	-	-	-
2570	Deferred tax liabilities	6(15)	2,636	-	7,429	-
2580	Lease liabilities － noncurrent		-	-	-	-
2640	Net defined benefit liabilities － noncurrent	6(7)	5,029	1	7,579	1
25XX	Total non-current liabilities		7,665	1	15,008	1
2XXX	Total liabilities		285,739	17	184,976	12
	Equity					
	Shares	6(8)				
3110	Ordinary shares		854,736	50	854,736	55
	Capital surplus	6(9)				
3200	Capital surplus		154,252	8	154,252	9
	Retained earnings	6(10)				
3310	Legal reserve		257,311	15	246,436	16
3350	Unappropriated earnings		166,625	10	118,914	8
3XXX	Total equity		1,432,924	83	1,374,338	88
	Significant contingent liabilities and unrecognized contractual commitments	9				
	Material subsequent events	11				
3X2X	Total liabilities and equity		$ 1,718,663	100	$ 1,559,314	100

Roundtop Machinery Industries Co., LTD.

Comprehensive Income Statements
(In thousands of new Taiwan dollars, except for earnings (losses) per share in NT dollars)

	Item	Note	2023 Amount	2023 %	2022 Amount	2022 %
4000	OPERATING REVENUES	6(11)	$ 575,699	100	$ 473,291	100
5000	OPERATING COSTS	6(5)(14)	(391,148)	(68)	(331,952)	(70)
5900	GROSS PROFIT		184,551	32	141,339	30
	OPERATING EXPENSES	6(14)				
6100	Selling and marketing expenses		(31,720)	(6)	(34,900)	(7)
6200	General and administrative expenses		(22,519)	(4)	(19,667)	(4)
6300	Research and development expenses		(13,765)	(2)	(11,560)	(3)
6450	Expected credit impairment losses	12(2)	(760)	-	-	-
6000	Total operating expenses		(68,764)	(12)	(66,127)	(14)
6900	PROFIT FROM OPERATIONS		115,787	20	75,212	16
	NON-OPERATIONG INCOME AND EXPENSES					
7100	Interest income	6(3)(12)	33,073	6	5,290	1
7010	Other income		156	-	104	-
7020	Other gains and losses	6(13)	(4,501)	(1)	54,594	12
7050	Finance costs		-	-	(18)	-
7000	Total non-operating income and expenses		28,728	5	59,970	13
7900	PROFIT BEFORE INCOME TAX (NET LOSS)		144,515	25	135,182	29
7950	INCOME TAX EXPENSE (BENEFIT)	6(15)	(33,437)	(6)	(27,046)	(6)
8200	NET PROFIT (LOSS) FOR THE PERIOD		$ 111,078	19	$ 108,136	23
8311	Defined benefit plan remeasurements	6(7)	($ 1,510)	-	$ 765	-
8349	Income tax related to items not reclassified	6(15)	302	-	(153)	-
8300	OTHER COMPREHENSIVE PROFIT AND LOSS (NET)		($ 1,208)	-	$ 612	-
8500	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		$ 109,870	19	$ 108,748	23
	EARNINGS (LOSSES) PER SHARE	6(16)				
9750	Basic		$ 1.30		($ 1.27	
9850	Diluted		$ 1.30		$ 1.26	

Roundtop Machinery Industries Co., LTD.

Changes in Equity Statements
(In Thousands of New Taiwan Dollars)

	Note	Ordinary Shares	Capital Surplus		Retained Earnings		Total Equity
			Issue Premium	Treasury Stock Trading	Legal Reserve	Unappropriated Earnings	
January 1 to December 31, 2022							
Balance At January 1, 2022		$ 854,736	$ 23,966	$ 155,928	$ 246,436	$ 10,166	$ 1,291,232
Net profit (loss) for the period		-	-	-	-	108,136	108,136
Other comprehensive income (loss) for the period		-	-	-	-	612	612
Total comprehensive income (loss) for the period		-	-	-	-	108,748	108,748
Cash dividends distributed by capital reserves	6(9)	-	-	(25,642)	-	-	(25,642)
Balance at December 31, 2022		$ 854,736	$ 23,966	$ 130,286	$ 246,436	$ 118,914	$ 1,374,338
January 1 to December 31, 2023							
Balance At January 1, 2023		$ 854,736	$ 23,966	$ 130,286	$ 246,436	$ 118,914	$ 1,374,338
Net profit (loss) for the period		-	-	-	-	111,078	111,078
Other comprehensive income (loss) for the period		-	-	-	-	(1,208)	(1,208)
Total comprehensive income (loss) for the period		-	-	-		109,870	109,870
Profit allocation and distribution of statutory surplus reserve in 2022	6(10)	-	-		10,875	(10,875)	
Cash interest						(51,284)	(51,284)
Balance at December 31, 2023		$ 854,736	$ 23,966	$ 130,286	$ 257,311	$ 166,625	$ 1,432,924

Cash Flows From Operating Activities			
Profit before income tax (Net loss)		$ 144,515	$ 135,182
Adjusting Items			
Adjustments for:			
Depreciation expense - Property, plant and equipment	6(6)(14)	7,790	7,648
Depreciation expense – right-of-use asset			31
Amortization expense	6(14)	463	270
Expected credit losses	12(2)	760	-
Net loss (gain) on fair value change of financial assets and liabilities designated as at fair value through profit or loss	6(2)(13)	(2,816)	16,718
Warranty cost		762	(3,387)
Interest expense			17
Interest expense – lease liability			1
Interest income	6(12)	(33,073)	(5,290)
Lease modification benefit	6(13))		(1)
Disposal of real estate, loss of plant and equipment	6(13)	28	
Unrealized foreign currency exchange benefits		(10,622)	(34,624)
Changes in operating assets and liabilities			
Net changes in operating assets			
Net notes receivable		1,249	(1,159)
Net accounts receivable		(5,958)	(16,378)
Other accounts receivable		(722)	2,872
Inventories		18,355	8,780
Other current assets		(14,597)	4,202
Other non-current assets		-	-
Net changes in operating liabilities			
Contract liabilities		64,762	(17,086)
Notes payable		4,139	(6,042)
Accounts payable		12,286	(11,499)
Other accounts payable		(5,724)	5,736
Provision for liabilities – current		(111)	(413)
Other current liabilities		1,024	(472)
Other non-current liabilities			(8)
Net defined benefit liabilities - noncurrent		(4,060)	(655)
Cash generated from operations		178,450	84,443
Interest received		31,740	4,422
Interest paid			(31)
Income taxes paid		(2,886)	(358)
Net cash generated from operating actvities		207,304	88,476
Cash Flows from Investing Activities			
Decrease (Increase) in financial assets measured at amortized cost	6(12)	(300,834)	(540,958)
Acquisition of financial assets at fair value through profit or loss		-	-
Disposal of financial assets at fair value through profit or loss			70,990
Acquisition of property, plant and equipment	6(6)	(1,653)	(1,281)
Decrease in refundable deposits		(1,211)	-
Net cash used in investing activities		(303,698)	(471,249)
Cash Flows from Financing Activities			
Repayments of short-term borrowings	6(17)		(100)
Repayments of long-term bank borrowings	6(17)		(23,833)
Repayment of principle of lease liabilities	6(17)		(30)
cash dividend	6(10)(17)	(51,284)	
Capital reserve distribution cash	6(9)(17)		(25,642)
Net cash generated from (used in) financing activities		(51,284)	(49,605)
Effect of Exchange Rate Changes on The Balance of Cash and Cash Equivalents Held in Foreign Currencies		(315)	34,624
Net Increase in Cash and Cash Equivalents		(147,993)	(397,754)
Cash and Cash Equivalents at The Beginning of The Period		182,205	579,959
Cash and Cash Equivalents at The End of The Period		$ 34,212	$ 182,205

chairman: Lin Shengming General General Manager: Zhan Zhenggan manager：Lin Shengming appendix 四

Roundtop Machinery Industries Co., LTD.
112 Annual Surplus Distribution Statement

Item	Amount NTD: Yuan
Opening undistributed surplus	56,754,997
add:112 Annual Retained Earnings Adjustment	-1,207,777
add:112 NET PROFIT (LOSS) FOR THE PERIOD	111,078,260
Minus: Provision of legal reserve 10%	10,987,048
minus: make up for the loss	-
surplus available for distribution (A)	155,638,432
Less: distribution of cash dividends to shareholders (B) Cash dividend per share 1.1 NTD	94,020,973
Undistributed surplus at the end of the period	61,617,459
notes : 1.(B)/(A)*100≥47.46%	

chairman: Lin Shengming General General Manager: Zhan Zhenggan manager：Lin Shengming

Appendix 五

Roundtop Machinery Industries Co., LTD.
company policy

Chapter 1 General Provisions

Article 1: The company is organized in accordance with the provisions of the Company Law, and is named as Qiaofu Machinery Industry Co., Ltd. English nameROUNDTOP MACHINERY INDUSTRIES CO.,LTD.

Article 2: The businesses operated by the company are as follows:

1. Manufacturing and trading of various machine tools (lathes, milling machines, planers, grinding machines, drilling machines, computerized cutting centers, computerized lathes, computerized milling machines, etc.) and their spare parts.
2. Plastic injection molding machines, various plastic machines, electric discharge processing machines, boring and grinding processing, and manufacturing and trading of various machinery, parts and accessories.
3. Manufacture and sale of automobile and transportation equipment parts.
4. Manufacturing and trading of aviation equipment parts.
5. Manufacture, sale and agent distribution of computers for automated machinery.
6. Mold development, manufacturing and trading.
7. Manufacturing and trading of inspection and measurement equipment.

Eight, mechanical parts testing business.

9. Manufacture and sale of building materials.
10. Import and export business of related products mentioned above.
11. Investing in the development of public facilities such as parking lots within the scope of urban planning, entrusting builders to build commercial buildings and residential buildings for leasing and selling, and entrusting builders to build factories and warehouses on general industrial land for leasing and selling.
12. CD01020 Rail vehicle and its parts manufacturing industry.
13. In addition to the licensed business, it may operate business that is not prohibited or restricted by law.

Article 3: The head office of the company is located in Taichung City, Taiwan Province. When necessary, it may establish branches at home and abroad according to the resolution of the board of directors.

Article 4: When the company is a limited liability shareholder of another company, the total investment may exceed 40% of the company's paid-in share capital.

Chapter II Shares

Article 5: The total capital of the company is NT$880 million, divided into 88 million shares, NT$10 per share, and issued in installments. Matters concerning the issuance shall be decided by the board meeting.

Article 6: The stock certificates of the company shall be in registered form, and the stock certificates shall be signed or stamped by the director representing the company, and issued after being legally signed. Shares issued by the company may be exempted from printing stock certificates, but shall be registered with the centralized securities depository institution.

Article 7: The stock affairs of the company shall be handled in accordance with the "Standards for the Handling of Stock Affairs of Public Offering Companies" promulgated by the competent authority.

Article 8: The registration of share transfer shall be stopped within 60 days before the regular meeting of shareholders, within 30 days before the extraordinary meeting of shareholders, or within 5 days before the company decides to distribute dividends, bonuses or other benefits.

Chapter III Shareholders' Meeting

Article 9: The company's shareholders' meeting is divided into regular meetings and extraordinary meetings. Regular meetings are held within six months after the end of each fiscal year, and extraordinary meetings are convened in accordance with relevant laws and regulations when necessary.

When the company convenes a general meeting of shareholders, it may be held by video conference or other means announced by the central competent authority. The operating procedures related to video conferencing are handled in accordance with the company law and the regulations of the competent authority.

Article 10: When a shareholder is unable to attend the shareholders' meeting for any reason, he or she shall issue a power of attorney issued by the company specifying the scope of authorization, and sign or seal the proxy to entrust an agent to attend.

Article 11: When the shareholders' meeting is held, the chairman shall be the chairman. When the chairman is unable to perform his duties, his agency shall be handled in accordance with Article 208 of the Company Law.

Article 12: Each shareholder of the company has one voting right per share, except for restricted shares and non-voting shares stipulated by the Company Law.

Article 13: The resolution of the shareholders' meeting, unless otherwise provided by the Company Law, shall be attended by shareholders representing more than half of the total number of issued shares, and shall be carried out with the consent of more than half of the voting rights of the present shareholders.

Article 14: The resolutions of the shareholders' meeting shall be recorded in minutes and handled in accordance with Article 183 of the Company Law.

Chapter IV Directors and Managers

Article 15: The company has five to nine directors, with a term of three years, who are elected by the shareholders' meeting who have the capacity to act, and can be re-elected. The total number of shares held by all directors shall not be less than a certain percentage of the total issued shares of the company, and the percentage shall be determined by the competent authority.

Among the number of directors in the preceding paragraph, there must be at candidate nomination system in Article 192-1 of the Company Law shall be adopted for the election of directors. The method for accepting nominations of director candidates shall be and announcements and other related matters shall be handled in accordance with the Company Law, the Securities and Exchange Law and other relevant laws and regulations. Independent directors and non-independent directors should be elected together and the number of elected directors should be calculated separately. In accordance with Article 14-4 of the Securities and Exchange Act, the company has established an audit committee to replace the supervisory authority. The audit committee is composed of all independent directors.

Article 16: The board of directors shall be attended by more than two-thirds of the directors, and more than half of the directors present shall agree to elect one chairman and one vice chairman; the chairman represents the company externally. Unless otherwise provided by the Company Act, the board of directors shall be convened by the chairman. Resolutions of the board of directors, unless otherwise stipulated by the Company Act, shall be attended by more than half of the directors, and shall be made with the consent of more than half of the directors present. The reason for the convening of the board of directors shall be clearly stated, and all directors and independent directors shall be notified seven days in advance. However, in case of emergency, the convening may be called at any time.

The convening notice in the preceding paragraph may be given in writing, fax or e-mail.

Article 17: The chairman is the chairman of the board of directors. When the chairman is unable to perform his duties, his agency shall be handled in accordance with the provisions of Article 208 of the Company Law. Directors shall attend the board meeting in person. If a director is unable to attend for some reason, he may entrust another director to represent him. The proxy mentioned in the preceding paragraph shall only be entrusted by one person.

The board of directors may hold a video conference, and directors who participate in the meeting through video screens are deemed to have attended the meeting in person.

Article 18: The resolutions of the board of directors shall be recorded in minutes, signed or sealed by the chairman, and distributed to all directors within 20 days after the meeting. The power of attorney shall be kept together with the company.

Article 19: A company may have a manager whose appointment, dismissal and remuneration shall be in accordance with the provisions of the Company Law.

Article 20: The company may employ consultants and important positions upon resolution of the board of directors in accordance with Article 16 of the Articles of Association.

Chapter V Accounting

Article 21: At the end of each fiscal year, the board of directors shall prepare the following forms and submit them to the general meeting of shareholders for approval 30 days before the regular meeting of shareholders.

1. Business report.
2. Financial statements.
3. Proposal on profit distribution or loss compensationArticle 22: The company’ s annual pre-tax benefits before deducting employee remuneration and director’ s remuneration shall allocate no less than 1% as employee remuneration and no more than 4% as director’ s remuneration, but the company When there are accumulated losses (including adjustments to undistributed surplus funds), the compensation amount should be retained first.

The remuneration of employees referred to in the preceding paragraph may be paid in cash or stock, and the recipients of the payment may include the employees of the controlling or subordinate companies who meet the conditions set by the board of directors.

The remuneration of directors referred to in the preceding paragraph may only be paid in cash.

The company's industrial environment is changing, and the life cycle of the company is in the stage of stable growth. Consider the company's future capital expenditure budget and capital needs, and measure the need to use surplus to meet capital needs to determine the amount of surplus retention or distribution.

If the company's annual final accounts have net profit after tax for the current period, in addition to paying profit-seeking enterprise income tax and making up for losses in previous years (including adjusting the amount of undistributed surplus), 10% should be raised as the statutory surplus reserve, but the statutory surplus reserve This restriction does not apply when the total capital of the company has been reached. In addition, after the special surplus reserve is withdrawn or reversed in accordance with relevant laws and regulations, the surplus plus the accumulated undistributed surplus of the previous year (including adjustments to the amount of undistributed surplus) is the accumulated distributable surplus. The aforesaid accumulative distributable surplus shall be resolved by the board of directors, the annual business report and the surplus distribution or loss compensation proposal approved by the audit committee, and shall be submitted to the shareholders’ meeting for approval of the distribution. In the surplus distribution plan proposed by the board of directors, the total amount of shareholder dividends should be 40% to 90% of the accumulated distributable surplus, of which cash dividends should not be less than 20% of the total shareholder dividends。

Chapter VI Supplementary Provisions

Article 23: The company's organizational regulations and working rules shall be separately determined by the board of directors.

Article 24: The company may provide guarantees to affiliated enterprises and companies with business dealings.

Article 25: The remuneration of the directors of the company shall be determined by the board of directors in accordance with the general standards of the industry.

Article 26: Matters not covered in this Articles of Association shall be handled in accordance with the Company Law and relevant laws and regulations.

Article 27: This constitution was established on July 24, 1973

The first revision was on May 20, 1974

The second revision was on July 25, 1974

The third amendment was on May 15, 1975

The fourth amendment was made on May 20, 1977

The fifth amendment was made on November 21, 1977

The sixth revision was on June 27, 1978

The seventh amendment was made on August 3, 1979

The eighth amendment was made on May 12, 1980 in the Republic of China

The ninth amendment was made on September 10, 1980

The tenth amendment was made on January 20, 1981

The eleventh amendment was made on September 22, 1981

The twelfth amendment was made on June 20, 1986

The thirteenth amendment was made on April 30, 1987

The fourteenth amendment was made on June 12, 1987

The fifteenth amendment was on June 22, 1988

The sixteenth amendment was made on June 19, 1989

The seventeenth amendment was made on June 27, 1990

The eighteenth amendment was made on May 28, 1991

The nineteenth amendment was made on June 28, 1996

The twentieth amendment was made on June 28, 100

The twenty-first amendment was made on June 26, 101

The twenty-second amendment was made on June 20, 102

The twenty-third amendment was made on June 30, 105

The twenty-fourth amendment was made on June 28, 108

The twenty-fifth amendment was made on June 24, 109

The twenty-sixth amendment was made on July 5, 110

The twenty-seventh revision was made on June 30, 112

Appendix 六

ROUNDTOP MACHINERY INDUSTRIES CO., LTD

Rules of Procedure for Shareholders' Meeting

Article 1: In order to establish a good governance system of the company's shareholders meeting, improve the supervision function and strengthen the management function, these rules are formulated in accordance with Article 5 of the Code of Practice for Corporate Governance of Listed OTC Companies for compliance.

Article 2: The rules of procedure for the company's shareholders' meeting shall be in accordance with the provisions of these rules, unless otherwise stipulated by laws or the articles of association.

Article 3: The shareholders' meeting of the company shall be convened by the board of directors unless otherwise stipulated by laws and regulations.

Changes in the method of convening the shareholders' meeting of the company shall be resolved by the board of directors, and shall be implemented no later than the dispatch of the notice of the shareholders' meeting.

Thirty days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, the company shall submit the notice of the shareholders' meeting, the paper of the power of attorney, the relevant proposals for acknowledgment, discussion, election or dismissal of directors, independent directors, and other proposals. The case and explanatory materials are made into electronic files and sent to the Public Information Observatory. And 21 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, the shareholders' meeting manual and meeting supplementary materials, make electronic files and send them to the public information observation station, and prepare for the current shareholders' meeting 15 days before the shareholders' meeting The meeting manual and supplementary materials for the meeting are available for shareholders to consult at any time, and are

displayed on the company and the professional stock affairs agency appointed by the company.
On the day of the general meeting of shareholders, the Company shall provide shareholders with reference to the procedural manual and meeting supplementary materials mentioned in the preceding paragraph in the following manner:
1. When the physical shareholder meeting is held, it shall be issued on the spot of the shareholder meeting.
2. When convening a video-assisted shareholders' meeting, it shall be distributed at the site of the shareholders' meeting and sent to the video conference platform as an electronic file.
3. When convening a video conference, the electronic file shall be sent to the video conference platform.
The notification and announcement shall specify the reason for the convening; the notification may be done electronically if the counterparty agrees.
Appointment or dismissal of directors, independent directors, change of articles of association, capital reduction, application for cessation of public offering, directors' non-competition permit, capital increase from surplus, capital increase from common reserves, company dissolution, merger, division or Article 185 of the Company Law Items in each subparagraph, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Issuer's Handling Guidelines for Offering and Issuing Securities , should list and explain its main content in the reason for the convening, and should not be raised as an interim motion.
The reason for the convening of the shareholders' meeting has stated the general re-election of directors and independent directors, and the date of inauguration. After the re-election of the shareholders' meeting is completed, the same meeting shall not change the date of inauguration by temporary motion or other means.
Shareholders who hold more than 1% of the total number of issued shares may submit to the company a resolution for the general meeting of shareholders, and no more than one proposal shall be included in the proposal. In addition, if a proposal proposed by a shareholder falls under any of the circumstances in Item 4 of Article 172-1 of the Company Law, the board of directors may not include it as a proposal. Shareholders may submit suggestive proposals to urge the company to promote public interests or fulfill social responsibilities. The procedure shall be limited to one in accordance with the relevant provisions of Article 172-1 of the Company Law. Not included in the motion.
The company shall announce the acceptance of shareholders' proposals, written or electronic acceptance method, acceptance location, and acceptance period before the shareholders' general meeting is held and before the closing date of stock transfer; the acceptance period shall not be less than ten days.

Proposals proposed by shareholders are limited to 300 words, and proposals exceeding 300 words will not be included in the proposals; proposing shareholders should attend the general meeting of shareholders in person or entrust others to participate in the discussion of the proposal.

The company shall notify the proposing shareholders of the results of the handling before the notice date for the convening of the shareholders' meeting, and list the proposals that meet the provisions of this article in the meeting notice. For shareholder proposals that are not included in the proposal, the board of directors shall explain the reasons for not including them at the shareholders' meeting。

Article 4: Shareholders may issue a power of attorney issued by the company at each shareholders' meeting, specifying the scope of authorization, and entrust a proxy to attend the shareholders' meeting.

A shareholder shall issue a power of attorney, limited to one person, and shall deliver it to the company five days before the shareholders' meeting. If there are duplicate powers of attorney, the one delivered first shall prevail. However, this does not apply to those entrusted before the declaration is revoked.

After the power of attorney is delivered to the company, shareholders who wish to attend the shareholders' meeting in person, exercise their voting rights in writing or electronically, or attend the shareholders' meeting via video, should notify the company in writing of the cancellation of the proxy two days before the shareholders' meeting. ; If the cancellation is overdue, the proxy shall be present to exercise the voting rights。

Article 5: The place where the shareholders' meeting is held shall be the location of the company or a place that is convenient for shareholders to attend and is suitable for holding the shareholders' meeting. The starting time of the meeting shall not be earlier than 9 am or later than 3 pm. , shall fully consider the opinions of independent directors.

When the company holds a video-conference shareholders meeting, it is not subject to the restriction on the venue of the preceding paragraph.

Article 6: The company shall specify in the notice of the meeting the time and place of registration of the accepting shareholders, solicitors, and authorized agents (hereinafter referred to as shareholders), and other matters that should be paid attention to.

The time for accepting shareholder registration in the preceding paragraph shall be handled at least 30 minutes before the meeting starts; the registration office shall be clearly marked, and adequate and competent personnel shall be assigned to handle it; the shareholders meeting video meeting shall be held 30 minutes before the meeting starts at the shareholders meeting The meeting platform accepts registration, and shareholders who complete the registration are deemed to have attended the shareholders' meeting in person.

Shareholders should present their attendance certificates, attendance cards or other attendance certificates to attend the shareholders' meeting. The company shall not arbitrarily add other certificates to the certificates that shareholders rely on for attendance; the solicitor who is a solicitation letter of attorney shall bring his identity certificate , for verification.

The company shall set up a signature book for the attendance of shareholders to sign in, or the attendance card shall be submitted by the attending shareholder to sign in.

The company shall deliver the meeting manual, annual report, attendance certificate, speech slips, votes, and other meeting materials to shareholders attending the shareholders' meeting. Those who elect directors and independent directors shall attach election votes.

When the government or legal person is the shareholder, the representative attending the shareholders meeting is not limited to one person. When a legal person is entrusted to attend a shareholders' meeting, it may only designate one representative to attend.

If the shareholders meeting is convened by videoconference, shareholders who wish to attend by videoconference shall register with the company two days before the shareholders meeting.

If the shareholders' meeting is held by video conference, the company shall upload the procedure manual, annual report and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose them until the end of the meeting.

Article 6-1: When the company convenes a shareholders' meeting via videoconference, the following items shall be specified in the shareholders' meeting convening notice:

1. Shareholders' participation in video conferences and methods for exercising their rights.

2. How to deal with obstacles caused by natural disasters, accidents, or other force majeure events, including at least the following items:

(1) The time at which the meeting must be postponed or continued due to the occurrence of previous obstacles that cannot be eliminated, and the date when the meeting must be postponed or continued.

(2) Shareholders who have not registered to participate in the original shareholders' meeting through video conference shall not participate in the postponed or continued meeting.

(3) To convene a video-assisted shareholders' meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders' meeting via video conference, the total number of shares attended reaches the statutory quota for the shareholders' meeting, the shareholders' meeting should continue and participate in the video conference Shareholders, whose number of shares attended shall be included in the total number of shareholders'

shares present, shall be deemed to have abstained from voting on all proposals at the shareholders' meeting.
(4) How to deal with the situation where all the motions have been announced and no provisional motions have been made.
3. To convene a video-conference shareholders meeting, and specify the appropriate alternative measures for shareholders who have difficulty participating in the video conference。

Article 7: If the shareholders meeting is convened by the board of directors, the chairman shall be the chairman. When the chairman asks for leave or is unable to exercise his powers for some reason, the vice chairman shall act on his behalf. Therefore, when the power cannot be exercised, the chairman shall designate a managing director to act as an agent; if there is no managing director, designate a director to act as an agent; if the chairman does not designate an agent, the managing director or the directors shall recommend a person to act as the agent.
The chairman referred to in the preceding paragraph shall be the executive director or a director acting as an agent, and the executive director or director who has served for more than six months and understands the company's financial and business conditions shall serve as the chairman. The same applies if the chairman is the representative of the corporate director.
The chairman of the board of directors should preside over the shareholders' meeting convened by the board of directors in person, and more than half of the directors of the board of directors, at least one independent director should attend in person, and at least one member of various functional committees should attend, and the attendance status should be recorded in the shareholders' meeting agenda. record.
If the shareholders' meeting is convened by a person with the right to convene other than the board of directors, the person with the right to convene shall act as the chairman.
The company may appoint lawyers, accountants or related personnel to attend the shareholders' meeting.

Article 8: The company shall make continuous and uninterrupted audio and video recordings of the shareholder registration process, the meeting process, and the voting and vote counting process from the time the shareholder registration is accepted.
The audio-visual materials mentioned in the preceding paragraph shall be kept for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, it shall be preserved until the lawsuit is concluded.
If the shareholders' meeting is held by video conference, the company shall keep records of shareholders' registration, registration, registration, questioning, voting, and company vote counting results, etc., and record and video the entire process of the video conference continuously.

The company shall properly preserve the materials and audio and video recordings in the preceding paragraph during the period of existence, and provide the audio and video recordings to the person entrusted to handle the video conferencing affairs for storage.

If the shareholder meeting is held by video conference, the company should record and record the background operation interface of the video conference platform。

Article 9: Attendance at the shareholders' meeting shall be calculated based on shares. The number of shares attended is calculated based on the number of shares registered on the signature book or attendance card and video conferencing platform, plus the number of shares that exercise voting rights in written or electronic means.

When the meeting time has expired, the chairman shall immediately announce the opening of the meeting, and at the same time appoint a master of ceremonies to announce relevant information such as the number of non-voting rights and the number of shares present.

However, when shareholders representing more than half of the total number of issued shares are not present, the chairman may announce the postponement of the meeting. The number of postponements is limited to two, and the total delay time shall not exceed one hour. If there are still not enough shareholders representing more than one-third of the total issued shares to attend after two delays, the chairman will announce the adjournment; if the shareholders' meeting is held by video conference, the company shall also announce the adjournment on the shareholders' meeting video conference platform.

If the preceding paragraph is postponed twice and the amount is still insufficient and there are shareholders representing more than one-third of the total issued shares present, a false resolution may be made in accordance with Article 175, Paragraph 1 of the Company Law, and the false resolution shall be notified to all parties.

Shareholders shall convene a shareholders' meeting again within one month; if the shareholders' meeting is convened by videoconference, shareholders who wish to attend by videoconference shall re-register with the company in accordance with Article 6.

Before the end of the current meeting, if the number of shares represented by the attending shareholders reaches more than half of the total number of issued shares, the chairman may resubmit the false resolution made to the shareholders' meeting for voting in accordance with Article 174 of the Company Law.。

Article 10: If the shareholders' meeting is convened by the board of directors, the agenda shall be determined by the board of directors. Relevant proposals (including temporary motions and amendments to original proposals) shall be voted on case by case. The resolution cannot be changed.

If the shareholders' meeting is convened by a person other than the board of directors who has the right to convene, the provisions of the preceding paragraph shall apply mutatis mutandis.

Before the conclusion of the agenda (including temporary motions) scheduled in the first two items, the chairman shall not announce the adjournment of the meeting without a resolution; if the chairman violates the rules of procedure and announces the adjournment of the meeting, other members of the board of directors shall promptly assist the attending shareholders in accordance with legal procedures to More than half of the voting rights of the present shareholders agree to elect one person as the chairman to continue the meeting.

The chairman shall give full explanations and opportunities for discussion on proposals and amendments or interim motions proposed by shareholders. When he thinks that the proposals have reached the level that can be voted on, he may announce the suspension of discussions, put them up for voting, and arrange adequate voting time.

Article 11: Before a shareholder presents a speech, he must first fill in a speech slip to specify the gist of the speech, shareholder account number (or attendance card number) and account name, and the chairman will determine the order of their speeches.

Shareholders attending the meeting who only put forward speech slips but did not make a speech shall be deemed as having not made a speech. If the content of the speech is inconsistent with the record of the speech, the content of the speech shall prevail.

Each shareholder's speech on the same proposal shall not exceed two times without the consent of the chairman, and each time shall not exceed five minutes. However, if a shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop the speech.

When a shareholder present speaks, other shareholders are not allowed to interfere with the speech unless the chairman and the shareholder who speaks agree, and the chairman should stop the violation.

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

After attending shareholders' speeches, the chairman may reply in person or by designating relevant personnel.

If the shareholders meeting is convened by video conference, shareholders who participate in the video conference may ask questions in text on the shareholders meeting video conference platform after the chairman announces the meeting and before the meeting is closed. The number of questions for each proposal shall not exceed two times. The limit is 200 characters, and the provisions of items 1 to 5 do not apply.

If the question in the preceding paragraph does not violate the regulations or does not exceed the scope of the proposal, it is advisable to disclose the question on the video conferencing platform of the shareholders meeting for public awareness。

Article 12: Voting at the shareholders' meeting shall be based on shares.

The number of shares of non-voting shareholders shall not be included

in the total number of issued shares for the resolutions of the shareholders' meeting.
Shareholders who have their own interests in matters at the meeting that may harm the interests of the company may not participate in voting, and may not exercise their voting rights on behalf of other shareholders.
The number of shares that cannot exercise voting rights in the preceding paragraph shall not be included in the number of voting rights of shareholders present.
Except for a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is entrusted by two or more shareholders at the same time, the voting rights of the proxy shall not exceed 3% of the total number of issued shares. Not counted.

Article 13: Shareholders have one voting right per share; however, those who are restricted or have no voting rights listed in Item 2 of Article 179 of the Company Law are not subject to this restriction.
When the company convenes a general meeting of shareholders, it shall exercise its voting rights electronically and may exercise its voting rights in written form; when exercising its voting rights in written or electronic form, the method of exercise shall be specified in the shareholders' meeting convening notice. Shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, the interim motions and amendments to the original proposals at the shareholders' meeting are deemed as abstentions, so the company should avoid proposing interim motions and amendments to the original proposals.
For those who exercise their voting rights in writing or electronically in the preceding paragraph, their declaration of intent shall be delivered to the company two days before the shareholders' meeting. However, this does not apply to those who express their intention before the declaration is revoked.
After shareholders exercise their voting rights in writing or electronically, if they want to attend the shareholders' meeting in person or via video, they should revoke the declaration of intention to exercise voting rights in the preceding paragraph in the same way as exercising voting rights two days before the shareholders' meeting; Voting rights exercised electronically shall prevail. If voting rights are exercised in written or electronic means and a proxy is authorized to attend the shareholders' meeting with a power of attorney, the voting rights performed by the proxy shall prevail.
Unless otherwise provided for by the Company Law and the Articles of Association of the company, voting on proposals shall be passed with the consent of more than half of the voting rights of the shareholders present. When voting, the chairman or the person designated by him shall announce the total number of voting rights of the attending

shareholders on a case-by-case basis, and the shareholders shall vote on a case-by-case basis, and on the day after the shareholders' meeting, the shareholders' approval, objection and abstention results shall be entered into the Public Information Observatory.

When there is an amendment or alternative to the same proposal, the chairman shall determine the order of voting with the original proposal. If one of the proposals has been passed, the other proposals shall be deemed to be rejected, and there is no need to vote again.

The scrutiny and counting personnel for voting on proposals shall be designated by the chairman, but the scrutiny personnel shall have the status of shareholders.

The counting of votes or election proposals at the shareholders' meeting shall be done in a public place at the shareholders' meeting, and after the counting of votes is completed, the voting results shall be announced on the spot, including the counting weights, and shall be recorded.

The company holds a video meeting of the shareholders meeting. Shareholders who participate in the video conference shall vote on various proposals and election proposals through the video conference platform after the chairman announces the opening of the meeting. deemed a waiver.

If the shareholders' meeting is convened by videoconference, after the chairman announces that the voting is over, the votes shall be counted at one time, and the voting and election results shall be announced.

When the company holds a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via videoconference in accordance with the provisions of Article 6, and wish to attend the physical shareholders' meeting in person, shall cancel the registration in the same manner as the registration two days before the shareholders' meeting; Those who cancel after the deadline can only attend the shareholders' meeting via video conference.

Those who exercise voting rights in writing or electronically without revoking their declaration of intention and participate in the shareholders' meeting through video conference shall not vote on the original proposal, propose amendments to the original proposal, or exercise voting rights on amendments to the original proposal, except for temporary motions.。

Article 14: When the shareholders' meeting elects directors and independent directors, it shall follow the relevant selection and appointment rules set by the company, and shall announce the election results on the spot, including the list of elected directors and independent directors, the number of elected directors and the unsuccessful directors and independent directors The list and the number of voting rights it has obtained.

The ballots for the elections mentioned in the preceding paragraph shall be sealed and signed by the scrutineers, and shall be kept in a safe place for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be preserved until the conclusion of the lawsuit.。

Article 15: The resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the chairman, and distributed to all shareholders within 20 days after the meeting. The production and distribution of the meeting minutes may be done electronically.

The distribution of the minutes of the proceedings mentioned in the preceding paragraph may be done by means of an announcement entered by the Public Information Observatory.

The minutes of the meeting shall be recorded in accordance with the year, month, day, place, name of the chairman, resolution method, essentials of the proceedings and voting results (including statistical weights) of the meeting. When directors and independent directors are elected, each candidate shall be disclosed. The number of votes a person has. During the existence of the company, it shall be permanently preserved.

If the shareholders meeting is convened by videoconference, in addition to the matters that shall be recorded in accordance with the provisions of the preceding paragraph, the minutes shall also record the start and end time of the shareholders meeting, the method of convening the meeting, the name of the chairman and the minutes, and records of events caused by natural disasters, accidents or other force majeure. The handling method and handling situation when there is an obstacle to the video conferencing platform or participation in the form of video.

The Company shall hold a video-conference shareholders meeting, in addition to following the provisions of the preceding paragraph, and shall state in the minutes of the meeting that there are alternative measures provided by shareholders who have difficulties participating in video-conferencing.

Article 16: For the number of shares acquired by the solicitor, the number of shares represented by the entrusted agent, and the number of shares attended by shareholders in written or electronic means, the company shall prepare a statistical table in accordance with the prescribed format on the day of the shareholders' meeting Clear announcements are made at the shareholders meeting; if the shareholders meeting is held by video conference, the company shall upload the above-mentioned information to the shareholders meeting video conference platform at least 30 minutes before the meeting, and continue to disclose it until the end of the meeting.

When the company holds a video conference of the shareholders' meeting and announces the meeting, the total number of shareholders' shares present shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights of shareholders present are counted separately during the meeting.

For resolutions of the shareholders' meeting, if there is significant information required by laws and regulations or Taiwan Stock Exchange

Co., Ltd., the company shall transmit the content to the public information observation station within the specified time.

Article 17: The staff handling the shareholders' meeting shall wear identification cards or armbands.

The chairman may direct pickets or security personnel to assist in maintaining order at the venue. When pickets or security personnel are present to help maintain order, they should wear armbands or identification cards with the words "Pickets".

If the venue is equipped with sound amplification equipment, the chairman may stop the shareholders from speaking through the equipment provided by the company.

Shareholders who violate the rules of procedure and refuse to obey the chairman's correction, obstruct the progress of the meeting and refuse to comply, may be ordered by the chairman to ask the pickets or security personnel to leave the meeting place.

Article 18: When the meeting is in progress, the chairman may announce a break at a discretionary time. In the event of an irresistible event, the chairman may rule to temporarily suspend the meeting and announce the time for the continuation of the meeting depending on the situation.

Before the conclusion of the agenda scheduled by the shareholders' meeting (including temporary motions), the venue for the meeting cannot continue to be used at that time, and the shareholders' meeting may decide to find another venue to continue the meeting.

The shareholders' meeting may, in accordance with Article 182 of the Company Law, resolve to postpone or continue the meeting within five days.

Article 19: If the shareholders meeting is convened by video conference, the company shall immediately disclose the voting results of various proposals and election results on the video conference platform of the shareholders meeting in accordance with the regulations after the voting ends, and shall, after the chairman announces the adjournment of the meeting, Continue to expose for at least fifteen minutesArticle 20: When the company holds a video-conference shareholders meeting, the chairman and the recorder should be at the same place in the country, and the chairman should announce the address of the place when the meeting is held。

Article 21: If the shareholders' meeting is held by video conference, the company may provide shareholders with a simple connection test before the meeting, and provide relevant services immediately before the meeting and during the meeting to assist in dealing with technical problems in communication.

If the shareholders' meeting is convened by videoconference, the chairman shall, when announcing the opening of the meeting, separately announce that there is no need to postpone or continue the meeting except for the circumstances specified in Item 24, Article 44 of the Standards for the Handling of Stock Affairs of Public Offering Companies. Before the adjournment of the meeting, due to natural disasters, accidents or other force majeure, if the video conferencing platform or participation in video conferencing is obstructed and lasts for more than 30 minutes, the date of the meeting shall be postponed or continued within five days, and the company law does not apply. Article 182. Shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting in the event of the occurrence of the preceding paragraph.

The meeting shall be postponed or resumed according to the provisions of Paragraph 2. Shareholders who have registered to participate in the original shareholders' meeting and completed the registration through video conference, and those who have not participated in the postponed or continued meeting, the number of shares attended at the original shareholders' meeting, the voting rights exercised and Voting rights shall be included in the total number of shares, voting rights and voting rights of shareholders present at the postponed or resumed meeting.

When adjourning or resuming a general meeting of shareholders in accordance with the provisions of Paragraph 2, no re-discussion and resolution is required for proposals that have completed voting and counting, and announced the voting results or the list of elected directors and independent directors.

When the company convenes a video-assisted shareholders' meeting and the video conference cannot be continued under Paragraph 2, if after deducting the number of shares present at the shareholders' meeting by video-conference, the total number of shares present still reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue There is no need to postpone or continue the meeting in accordance with the provisions of the second paragraph.

In the event that the meeting should continue as mentioned in the preceding paragraph, the shareholders who participate in the shareholders meeting via videoconference shall be included in the total number of shares of the shareholders present, but shall be deemed to have abstained from voting on all the resolutions of the shareholders meeting.

provisions of the second paragraph, it shall follow the provisions listed in Article 44-27 of the Standards for the Handling of Share Affairs of Public Offering Companies, and handle relevant matters in accordance with the original date of the shareholders' meeting and the provisions of each article. Preliminary work.

The second paragraph of Article 12 and Item 3 of Article 13 of the Rules for the Use of Power of Attorneys for Attending Shareholders' Meetings by Public Issue Companies, the Second Item of Article 44-5, and Article 44-10 of the Guidelines for the Handling of Stock Affairs of Public Issue Companies 5. During the period specified in Paragraph 1 of Article 44-17, the company shall postpone or continue the date of the shareholder meeting in accordance with the provisions of Paragraph 2.

Article 22: When the company holds a video conference of shareholders, it shall provide appropriate alternative measures for shareholders who have difficulty in attending the shareholders meeting via video。

Article 23: These rules will come into force after being approved by the shareholders' meeting, and the same will apply when amending。

<u>Article 24: This rule was revised on June 28, 110. The first revision was on June 30, 112.</u>

Appendix 七

ROUNDTOP MACHINERY INDUSTRIES CO., LTD

All Directors' shareholdings

Record Date: April 27, 2024

Title	Name	Number of shares held at present	Shareholding ratio(%)
Chairman	Lin,Sheng-ming	9,366,847	10.96
Director	Chan, zhen-ggan	1,382,218	1.62
Director	Tsai ,xiu-qin	5,204,254	6.09
Director	Chen,pei-ran	1,167,171	1.37
Independent Director	Jiang,wen-qing	–	–
Independent Director	Wu,Jia-xing	600,023	0.70
Independent Director	Tsai,Jin-xiang	128,000	0.15
Total of 7 directors		17,848,513	20.88

Note 1: The company's paid-in share capital as of April 27, 2024 was 85,473,612 shares.

Note 2: The minimum number of shares that all directors of the company should hold in total is 6,837,889 shares.
(85,473,612*10/100*0.8)=6,837,889 shares.

Note 3: Closing date of transfer: April 27, 2024 to June 25, 2024.