



ROUNDTOP Machinery Industry Co., Ltd.
115th Annual General Meeting of Shareholders

Meeting Procedure Manual

Meeting Date: June 29 , 2026 (Republic of China Year 115) at 10:00 AM

Shareholders' meeting location: No. 1056, Zhongshan Rd., Shengang
District, Taichung City

Meeting format: In-person meeting

Table of contents

	Page
Meeting Agenda.....	2
Reporting Items.....	4
Matters acknowledged..	4-5
Election matters	7-8
Other matters	8-10
A temporary motion.....	11
Meeting adjourned.....	11
appendix:	
I. 2025 Annual Business	
Report.....	12-16
II. Audit Committee Review Report.....	17
III. Auditor's Audit Report and Financial Statements for the Year	
114.....	18-37
IV. 2025 Profit Distribution Statement.....	38
V. Comparison Table of Amended Provisions for the Procedures for	
Acquiring or Disposing of Assets and the Amended Version.....	38-59
VI. Articles of Association	60-64
VII. Rules of Procedure for Shareholders' Meetings.....	65-76
VIII. Procedures for Electing Directors.....	76-79
IX. List of candidates nominated by the Board of Directors for the	
16th Board of Directors and Independent Directors at the 115th Annual	
General Meeting of Shareholders (79 candidates)	79
10. Shareholding Status of All Directors	80

ROUNDTOP Machinery Industry Co., Ltd.

115th Annual General Meeting

Agenda

Meeting format: In-person meeting

Time: 10:00 AM, Monday, June 29, 2026 (Republic of China year 115)

Location: Our company (No. 1056, Zhongshan Rd., Shengang Dist., Taichung City)

I. Announce the start of the meeting

II. Chairman's Address:

III. Reporting Items:

1. 2025 Annual Business Report .

2. Audit Committee reviews 2025 Financial Statements.

3. Report on the distribution of remuneration to employees (including junior employees) and directors in 2025.

IV. Matters of Acknowledgment

1. The 2025 Annual Report and Financial Statements, for your approval.

2. The 2025 Profit Distribution Plan, for your approval.

V. Election Matters

Election of the 16th Board of Directors (including independent directors) of the Company

VI. Other matters

1. We propose to lift the non-compete restriction on the

newly appointed directors of the Company, and submit this for discussion.

2. Revise certain clauses of the Company's "Procedures for Acquiring or Disposing of Assets " and submit them for discussion.

VII. Provisional Motion

8. Meeting adjourned

III. Reporting Matters

Case 1

Case: 114th Annual Business Report.

Note: Please refer to our company's 2025 annual business report (pages 6-7 of this manual).

Case 2

Case: The Audit Committee reviews the 2025 financial statements.

Note: Please refer to the Company's Audit Committee's review of the 2025 financial statements (page 8 of this manual).

Case 3

Case: Report on the distribution of remuneration to employees (including junior employees) and directors for the year 114 .

Note: 1. The Company's pre-tax profit for 2025 , excluding directors' and employees' compensation, was NT \$ 120,569,476 . In accordance with the Company's Articles of Association, it is proposed to distribute approximately NT\$ 1,209,695 in cash as employee compensation . % (of which the remuneration of grassroots employees is NT\$846,787, approximately 70 %), and the remuneration of directors is NT\$0.

2. In accordance with the Company's Articles of Association, the Company shall allocate no less than one percent of its annual pre-tax profit

before deducting employee remuneration and directors' remuneration to employee remuneration, of which no less than 50 % shall be allocated to adjusting the salaries or distributing remuneration to grassroots employees.

Third , this case has been approved by the Remuneration and Compensation Committee and subsequently by the Board of Directors.

IV. Matters of Acknowledgment

Item 1 (Proposed by the Board of Directors)

Case: Request for approval of the 2025 annual business report and financial statements.

Note: 1. The Company' s 2025 Annual Report, Balance Sheet and Consolidated Income Statement, Statement of Changes in Equity, Cash Flow Statement and Notes to the Financial Statements have been completed.

II. The above-mentioned form, together with the draft unqualified audit report to be issued by Lai Chih-Wei and Wu Sung-Yuan of PricewaterhouseCoopers, please refer to this manual (pages 9-20).

III. This case was reviewed and approved by the Audit Committee on March 6, 2025, and is submitted to the Board of Directors for approval.

IV. Request for recognition.

resolution:

Proposal 2 (Submitted by the Board of Directors)

Case: Profit distribution proposal for fiscal year 114 ,
requesting approval.

Note: 1. For the Company's profit distribution plan for
fiscal year 2025 , please refer to page 21 of
this manual .

2. It is proposed to allocate NT \$ 85,473,612 from
the distributable surplus of NT \$ 174,245,164 in
fiscal year 2025 to distribute cash dividends to
shareholders. The dividends will be calculated
based on the proportion of shares held as
recorded in the shareholder register on the
distribution benchmark date, with each share
receiving NT\$1. The calculation will be rounded
down to the nearest NT\$. Any fractional amounts
less than NT\$1 will be transferred to the
company's employee welfare committee.

III. The distribution of profits in this case is
prioritized for the fiscal year 2025 .

IV. After the shareholders' meeting approves this
proposal , the chairman is authorized to set the
ex-dividend date, payment date and other related
matters.

V. If the dividend distribution changes subsequently
due to changes in the company's share capital,
affecting the number of outstanding shares and
thus causing a change in the dividend payout

ratio, the Chairman is authorized to handle the matter in accordance with the Company Act or other relevant laws and regulations .

VI. This case was submitted to the Board of Directors for approval after being reviewed and approved by the Audit Committee .

VII. Request for Recognition

resolution:

V. Election Matters

Item 1 (Proposed by the Board of Directors)

Case: Election of the 16th Board of Directors (including independent directors) of the Company

Note: 1. The term of office of the original 15th Board of Directors (including independent directors) of the Company will expire on June 29, 2026. In accordance with the Company's Articles of Association and relevant provisions of the Company Act, it is proposed to elect 7 new directors (including 3 independent directors) for the 16th Board of Directors. Their term of office will be from the adjournment of the shareholders' meeting on June 29, 2026 to June 28, 2029, for a term of three years. They may be re-elected. The original 15th Board of Directors (including independent directors) of the Company will be dismissed upon the appointment of the new directors (including independent directors) of the 16th Board of Directors.

- II. The Company has established an Audit Committee in accordance with its Articles of Association. Therefore, the Audit Committee should be composed of all independent directors , and the Audit Committee is established upon the appointment of all independent directors.
- III. In accordance with the Company's Articles of Association, the Company's directors (including independent directors) are nominated by a candidate system, and the nomination is reviewed and approved by the Company's Board of Directors before being included in the list of candidates at the shareholders' meeting. Shareholders may only appoint candidates from the list approved by the Board of Directors. Please refer to page 44 of this manual.
- IV. The directors (including independent directors) elected at this shareholders' meeting shall be in accordance with the Company' s director election procedures. Please refer to (pages 42-43 of this manual) .
- V. Please conduct the election.

Election results:

V. Other matters

Item 1 (Proposed by the Board of Directors)

Subject of the proposal: To lift the non-compete restriction on the newly appointed directors of the company, and to

request discussion.

Note: 1. According to Article 209 of the Company Law , if a director performs an act within the scope of the company's business for himself or another person, he or she shall explain the important contents of the act to the shareholders' meeting and obtain their permission.

II. In order to enable the Company's directors and their representatives to smoothly promote the Company's business, it is proposed to lift the non -competition restrictions under Article 209, Paragraph 1 of the Company Law for all the Company's directors and their representatives regarding their current concurrent positions related to non-competition agreements and their future actions that compete with the Company's business. If a corporate director subsequently changes their representative, the appointed representative will also be subject to the same lifting of this restriction.

Director's Name	Currently holding concurrent positions in companies and organizations related to non-compete agreements.
Zhan Zhenggan	Yijin Industrial Co., Ltd.
Chen Peiran	Juhe Industrial (Stock) Co., Ltd.
Cai Jinxiang	Director of Guangcheng Industry Co., Ltd.

Jiang Zongyou	Songxun Commercial Co., Ltd. and Chairman of Dentsu Precision Co., Ltd.
Wu Caiqian	Business Manager of Changjing Xingye Co., Ltd.

III. This case has been approved by the Board of Directors.

IV. To be discussed .

resolution:

Proposal 2 (Submitted by the Board of Directors)

Subject of the proposal: To amend certain clauses of the Company' s "Procedures for Acquiring or Disposing of Assets" and submit them for discussion.

Note: 1. This is amended in accordance with the "Guidelines for the Handling of Assets Acquired or Disposed of by Publicly Issued Companies" issued by the Financial Supervisory Commission on July 24, 2025, under Order No. 1140383333.

II. The Company' s "Procedures for Acquiring or Disposing of Assets" have been amended. Please refer to the table of amendments (pages 22-32 of this manual).

III. This case was reviewed and approved by the Audit Committee on March 6, 2025, and submitted to the Board of Directors for resolution.

IV. Request for Discussion

resolution:

VI. Provisional Motion

VII. Meeting adjourned

Appendix 1

ROUNDTOP Machinery Industry Co., Ltd. Business Report



I. Fiscal Results for 2025

2025 was a year of international turmoil, marked by US tariffs, the Russia-Ukraine conflict, export controls on high-end equipment, and an uncompetitive domestic exchange rate. Although overall operating revenue declined slightly by 0.5% compared to the same period last year, and gross profit and net profit both declined by 1%, the international exchange rate at the end of the year significantly impacted the company's export declarations, resulting in a substantial increase in the valuation loss of the company's US dollar holdings. This led to a significant decline in the company's non-operating income and expenses, from a positive NT\$45 million to a negative NT\$26 million. This massive decline was due to the uncontrollable nature of international exchange rates. Overall, the company's operating profit after tax was NT\$1.11, which was within an acceptable range despite the poor performance.

The following is an analysis of the operating results, financial structure, and profitability of the individual financial reports:

Unit: NT\$1,000

project		Individual financial reports	
		114th year	113th year
Operating results	Net operating revenue	495,440	498,100
	Gross profit	168,031	173,160
	Operating profit	99,716	103,894
	Net profit before tax	120,568	226,300
	Net profit after tax	94,872	180,954

Financial Structure	Debt to Asset Ratio (%)	9.82	16.87
	Long-term funds as a percentage of real estate, plant and equipment (%)	512.92	513.02
Profitability	Return on assets (%)	5.47	10.20
	Return on equity (%)	6.33	12.25
	Earnings Ratio (%)	19.15	36.33
	Earnings per share (RMB)	1.11	2.12

In terms of research and development, new products successfully developed in fiscal year 2025 (114)

- (1) Development of DMC -4100LH Gantry Machining Center
- (2) Development of SDMC-11000X6000X1500 Dynamic Injection Gantry Machining Center
- (3) Development of LC-60120C-2D high-performance computer lathe
- (4) Development of BMC-110 horizontal milling machine
- (5) Development of BMC-130 medium and large horizontal milling machine
- (6) Development of ST-480A Super Horizontal CNC Lathe
- (7) Development of VTC-2500ATC vertical CNC lathe

II. 2026 (115) Operating Plan

(I) Business Policy

1. Strengthen the production, sales, and research system, and actively explore new markets in India, Canada, and Central and South America.
2. Strengthen employee skills training to improve product quality and meet customer needs.
3. Promote a circular economy that saves water, electricity , and energy, and reduces consumption and emissions.

4. Enhance safety, hygiene, and environmental management; strengthen fire prevention awareness and actively promote safety consciousness among employees to eliminate potential hazards.

Industrial safety risks.

5. Committed to a diverse and inclusive workplace, diversity, and inclusion.

6. Replace outdated transportation equipment and energy-saving air compressor units to reduce air pollution.

(II) Business Targets

1. It is estimated that in 2026, the sales of cutting centers and CNC lathes will be 20 units and 16 units respectively.

2. Provide customer-oriented services and solutions, strengthen teamwork and execution, and optimize production processes.

3. Enhance R&D and innovation capabilities, improve product added value, and rationalize production costs.

4. Expand into European and American markets and emerging markets, and establish a global presence.

III. Future Company Development Strategy

(a) To improve the happiness index of employees and the happiness of their families ,and to train personnel, so as to increase the output value of each unit.

(ii) Enhance product differentiation and differentiate market competition.

(iii) Provide high-quality services and more competitive prices to meet customer needs.

(iv) In terms of ESG corporate governance, we should focus on environmental protection and social responsibility, reduce carbon emissions and make sustainable use of water resources.

(v) Respond to the trend of green development, attach importance to environmental protection and ecology, and focus on the research and development and purchase ratio of green products .

(vi) New products developed under the 2026 plan:

Development of FBMC-X10-2H Giant Floor-Standing All-Hydraulic Spiral Boring Machine

2. AHC-1600 Horizontal Machining Center

3. Development of VTC-1600ATC Axis Dual Tool Magazine Full-Cover Vertical Turning Machine

Development of ST-480A Orthogonal Turning and Milling Composite Machine

5. Development of VTC-2500ATC -axis dual-tool magazine fully enclosed vertical turning machine

6. Development of SDMC-8500*3000*1066+1MW Gantry Moving Column and Moving Beam Multi-milling Head Exchange Machining Machine

SL-650CS+C+Y 6 " Large Diameter Double Chuck Turning Machine

IV. Impact of external factors, regulations, and the overall business environment:

(I) External competitive environment:

In response to the price competition from mainland China, Japan has a relative advantage in exchange rate pricing compared to the domestic market, and is actively developing differentiated medium-sized multi-functional products to expand into domestic and international markets.

(II) Regulatory Environment:

1. Before developing our products, we have consulted and collected the laws, patent regulations, and risk management of various countries.

2. Emphasize labor rights, care for the vulnerable, abide by laws and regulations, participate in local community public welfare organizations, and make donations.
3. Comply with the laws and regulations of the competent authorities and the state, as well as the laws and regulations of the client country and risk control.

(III) Overall Operating Environment:

uncertainties such as inflation, US tariffs, the US-China trade war, interest rate hikes, geopolitical conflicts, the termination of the cross-strait ECFA, government controls on export cash flow and licensing of machine tools, exchange rate risks, energy crises, and economic disruptions. In the face of this volatile economic environment, we encourage our colleagues to seize business opportunities, provide customers with exceptional service, and bring dividends to our shareholders. We thank our shareholders for choosing our company and look forward to creating a prosperous future together with them.

Chairman: Lin Shengming; Ma  Zhan Zhenggan; Accounting Supervisor: Cai Zhiqing 



Appendix II

ROUNDTOP Machinery Industry Co., Ltd.

Audit Committee Review Report

The Board of Directors has prepared the Company's 2025 Annual Report, Financial Statements and Profit Distribution Statement, etc. The Financial Statements have been audited by the appointed PwC Certified Public Accountants, Mr. Lai Chih-Wei and Mr. Wu Sung-Yuan, and an audit report has been issued. The aforementioned Report, Financial Statements and Profit Distribution Statement have been reviewed and approved by this Committee and are deemed to be in compliance with the provisions of the Securities and Exchange Act and the Company Act. The report is as above and requested your review.

Sincerely yours

ROUNDTOP Machinery Industry Co., Ltd.

115th Annual General Meeting of Shareholders

Audit Committee Convenor: Jiang
Wenqing



March 6, 115th year of the Republic of China

Appendix 3

ROUNDTOP Machinery Industry Co., Ltd.
Financial Reports and Auditor's
Verification Report
114 and 113 of the Republic of China
(Stock code 1540)

Company Address: No. 1056, Zhongshan Rd., Beizhuang
Village , Shengang District , Taichung City
Telephone: (04)2562-4721

ROUNDTOP Machinery Industry Co., Ltd.
Financial Reports and Auditor's Audit Reports for 2025 and
2024
Table of contents

<u>project</u>	<u>Page</u>
I. Cover	1
II. Table of Contents	2 ~ 3
III. Auditor's Verification Report	4 ~ 7
IV. Balance Sheet	8 ~ 9
V. Comprehensive Profit and Loss Statement	10
VI. Statement of Changes in Equity	11
VII. Cash Flow Statement	12
VIII. Notes to the Financial Statements	13 ~ 37
(I) Company History	13
(ii) Date and procedure for financial reporting	13

<u>project</u>	<u>Page</u>
(III) Application of Newly Issued and Revised Guidelines and Interpretations	13 ~ 14
(iv) Summary of major accounting policies	14 ~ 19
(v) Major sources of uncertainty in significant accounting judgments, assumptions and estimates	19 ~ 20
(vi) Explanation of significant accounting items	20 ~ 31
(vii) Related-party transactions	32
(viii) Pledged Assets	32
(ix) Material contingent liabilities and unrecognized contractual commitments	32
(x) Major disaster losses	32
(xi) Significant Subsequent Events	32
(xii) Other	32 ~ 36
(xiii) Matters disclosed in the notes	36 ~ 37
(XIV) Departmental Information	37
IX. Detailed Schedule of Significant Accounting Items	38 ~ 48

Accountant Verification Report
(115)Financial Audit Report 25004844No.
Official document of RoundTop Machinery Industry Co., Ltd.:

Verification comments

The balance sheets of JohnFord Machinery Industrial Co., Ltd. as of December 31, 2025 and 2024, as well as the consolidated profit and loss statements, statements of changes in equity and cash flow statements from January 1 to December 31, 2025 and 2024, and the notes to the financial statements (including a summary of significant accounting policies) have been reviewed and approved by this accountant.

In the opinion of this accountant, the above financial statements are prepared, in all material respects, in accordance with the Financial Reporting Standards for Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, interpretations and explanatory notices approved and issued by the Financial Supervisory Commission, and are sufficient to reasonably present the financial position of Chiao Fu Machinery Industrial Co., Ltd. as of December 31, 2025 and 2024, and its financial performance and cash flows from January 1 to December 31, 2025 and 2024.

Basis of verification opinions

This accountant performed the audit in accordance with the Rules for Auditors' Auditing and Verification of Financial Statements and the Auditing Standards of the Republic of China. The accountant's

responsibilities under these standards will be further explained in the section on Auditors' Responsibilities in Auditing Financial Statements. Personnel of the firm to which this accountant belongs, who are subject to independence regulations, have maintained absolute independence from Chiao Fu Machinery Industrial Co., Ltd. in accordance with the Code of Ethics for Certified Public Accountants of the Republic of China and have fulfilled other responsibilities under that code. This accountant believes that sufficient and appropriate audit evidence has been obtained to form the basis for expressing the audit opinion.

Key Verification Items

Key audit matters refer to those matters that, in the auditor's professional judgment, are of most significance in the audit of the financial statements of JohnFord Machinery Industrial Co., Ltd. for the fiscal year 2025. These matters have been addressed in the audit of the financial statements as a whole and in the formation of the audit opinion, and the auditor does not express a separate opinion on these matters.

The key audit items for the financial statements of JohnFord Machinery Industrial Co., Ltd. for the fiscal year 2025 are as follows:

Revenue recognition

Explanation of matters

For details regarding the accounting policies for revenue recognition , please refer to Note 4 (XXIII) to the Financial Statements; for details of sales revenue, please refer to Note 6 (XI) to the Financial Statements. **JohnFord** Machinery Industrial Co., Ltd. primarily sells

machine tool products through overseas distributors. Given the significant changes in **JohnFord** Machinery Industrial Co., Ltd.'s top ten distributors, and **considering** the substantial impact of these sales fluctuations on the financial statements and the inherent high risk associated with sales revenue, this accountant considers the occurrence of sales revenue recognition to be one of the most important matters audited this year .

Corresponding verification procedures

The main audit procedures performed by this accountant are as follows:

1. Understand and assess the sales transaction procedures and internal controls, and then test these controls.
2. Examine the basic information of the top ten sales targets, their business operations, and other background information, as well as the relevant sales transaction details and conditions, to assess the reasonableness of the sales transactions.
3. For sales revenue transactions of the top ten customers, check the consistency between the transaction details and supporting documents to confirm that such sales revenue transactions actually occurred.
4. Obtain a detailed list of sales returns after the period, review supporting documents, and investigate the reasons for the sales returns to confirm whether there are any significant abnormalities in the sales returns.

management and governance units for financial statements

Management is responsible for preparing adequately presented financial statements in accordance with the Financial Reporting Standards for Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, interpretations and explanatory notices approved and issued by the Financial Supervisory Commission, and for maintaining necessary internal controls relating to the preparation of financial statements to ensure that the financial statements are free from material misrepresentation that could result from fraud or error.

In preparing financial statements, management's responsibilities also include assessing the ability of **JohnFord** Machinery Industry Co., Ltd. to continue as a business, disclosing relevant matters, and adopting the going concern accounting basis, unless management intends to liquidate **JohnFord** Machinery Industry Co., Ltd. or cease operations, or there are no other practically feasible options other than liquidation or cessation of operations.

The governance body (including the audit committee) of **JohnFord** Machinery Industry Co., Ltd. is responsible for overseeing the financial reporting process.

Accountant's responsibility to audit financial statements

The purpose of this audit is to obtain reasonable confidence in whether the financial statements as a whole contain any material misstatement that may result from fraud or error, and to issue an audit report. Reasonable confidence is a high degree of confidence; however, an audit conducted in accordance with the auditing standards of the Republic of China cannot guarantee that any material misstatement in the financial statements will be detected. A misstatement may result from error or fraud. A misstatement is considered material if the

individual amounts or aggregates of the misstatement are reasonably expected to influence the economic decisions of users of the financial statements.

In conducting this audit in accordance with the Auditing Standards of the Republic of China, this accountant exercised professional judgment and professional skepticism. This accountant also performed the following work:

1. Identify and assess the risks of material misstatement in the financial statements resulting from fraud or error; design and implement appropriate countermeasures for the assessed risks; and obtain sufficient and appropriate audit evidence to form the basis of the audit opinion. Because fraud may involve conspiracy, forgery, intentional omissions, misrepresentations, or breaches of internal control, the risk of failing to detect a material misstatement resulting from fraud is higher than that resulting from error.
2. To obtain the necessary understanding of the internal controls relevant to the audit in order to design appropriate audit procedures under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of **JohnFord** Machinery Industry Co., Ltd.
3. Assess the appropriateness of the accounting policies adopted by management and the reasonableness of their accounting estimates and related disclosures.
4. Based on the audit evidence obtained, the auditor will conclude on the appropriateness of management's adoption of the going concern accounting basis and whether there is material uncertainty regarding events or circumstances that may cast significant doubt on the ability of Qiaofu Machinery Industrial Co., Ltd. to continue

as a going concern. If the auditor believes that such events or circumstances involve material uncertainty, the auditor will draw the attention of financial statement users to the relevant disclosures in the financial statements in the audit report, or revise the audit opinion if such disclosures are deemed inappropriate. The auditor's conclusion is based on the audit evidence obtained up to the date of the audit report. However, future events or circumstances may cause **JohnFord** Machinery Industrial Co., Ltd. to cease to be able to continue as a going concern.

5. Assess the overall presentation, structure and content of the financial statements (including related notes), and whether the financial statements adequately present the relevant transactions and events.

The matters communicated by the accountant with the governing body include the planned scope and timing of the audit, as well as significant audit findings (including significant deficiencies in internal control identified during the audit process).

The accountant also provided the governing body with a statement that the personnel of the firm to which the accountant belongs have complied with the independence declaration in the Code of Ethics for Accountants of the Republic of China, and communicated with the governing body all relationships and other matters (including relevant safeguards) that may be considered to affect the accountant's independence.

Among the matters discussed with the governing body, this accountant determined the key audit matters for the audit of the financial statements of Chiao Fu Machinery Industrial Co., Ltd. for the

year 2025. This accountant describes these matters in the audit report. Unless the law prohibits the public disclosure of specific matters, or in extremely rare circumstances, this accountant decides not to discuss specific matters in the audit report, as it is reasonably expected that the negative impact of such communication would outweigh the public interest gained.

P r i c e w a t e r h o u s e C o o p e r s

Lai Zhiwei

accountant

Wu Songyuan



Financial Supervisory Commission

Approval Document Number: Financial Institutional
Qualification Examination No.1120348565N0

Financial Institutional Qualification Examination
No.1090350620N0

March 6, 2026 (Republic of China Year 115)

ROUNDTOP MACHINERY INDUSTRIAL CO., LTD

Balance Sheet
December 31, 2025 and 2024

Unit: NT\$1,000

assets		Notes	December 31, 114		December 31, 113	
			A m o u n t	%	A m o u n t	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 206,004	13	\$ 386,803	21
1136	Financial assets measured at amortized cost - Current	6(2) and 8	815,880	50	760,532	42
1150	Net amount of notes receivable	6(3)	6,867	-	28	-
1170	Net accounts receivable	6(3)	27,099	2	26,929	1
1200	Other receivables		3,007	-	3,827	-
130X	stock	6(4)	245,173	15	291,251	16
1470	Other current assets		5,348	-	20,551	1
11XX	Total current assets		<u>1,309,378</u>	<u>80</u>	<u>1,489,921</u>	<u>81</u>
Non-current assets						
1600	Real estate, plant and equipment	6 (5) and 8	288,393	17	296,333	16
1780	Intangible assets		302	-	737	-
1840	Deferred tax assets	6 (15)	42,263	3	41,667	3
1900	Other non-current assets		22	-	22	-
15XX	Total non-current assets		<u>330,980</u>	<u>20</u>	<u>338,759</u>	<u>19</u>
1XXX	Total assets		<u>\$ 1,640,358</u>	<u>100</u>	<u>\$ 1,828,680</u>	<u>100</u>

(Continued on next page)

ROUNDTOP MACHINERY INDUSTRIAL CO., LTD

Balance Sheet
December 31, 2025, and 2024

Unit: NT\$1,000

Liabilities and Equity		Notes	December 31, 114		December 31, 113	
			A m o u n t	%	A m o u n t	%
Current liabilities						
2130	Contractual Liabilities -	6(11)				
	Current		\$ 49,163	3	\$ 162,973	9
2150	Notes Payable		8,497	1	13,645	1
2170	Accounts Payable		34,598	2	67,222	4
2200	Other payables	6(6)	24,155	2	27,510	1
2230	Current period income tax liabilities		34,387	2	12,437	1
2250	Liability Provisions - Current		914	-	914	-
2399	Other current liabilities -					
	Other		4,597	-	4,412	-
21XX	Total current liabilities		<u>156,311</u>	<u>10</u>	<u>289,113</u>	<u>16</u>
Non-current liabilities						
2570	Deferred tax liabilities	6 (15)	3,082	-	14,674	1
2640	Net Certainty Benefits	6 (7)				
	Liabilities - Non-current		<u>1,726</u>	<u>-</u>	<u>4,641</u>	<u>-</u>
25XX	Total non-current liabilities		<u>4,808</u>	<u>-</u>	<u>19,315</u>	<u>1</u>
2XXX	Total Liabilities		<u>161,119</u>	<u>10</u>	<u>308,428</u>	<u>17</u>
rights and interests						
	Share capital	6 (8)				
3110	Common stock capital		854,736	52	854,736	47
	Capital Reserve	6 (9)				
3200	Capital Reserve		154,252	10	154,252	8

The accompanying notes to the financial statements are an integral part of this financial report and should be consulted together with them.

Chairman: Lin Shengmin



President: Zhan Zhenggan



Accounting supervising



ROUNDTOP MACHINERY INDUSTRIAL CO., LTD

Balance Sheet
December 31, 2025, and 2024

Unit: NT\$1,000

	Retained Earnings	sixty)				
3310	Statutory surplus reserve		286,433	17	268,298	15
3350	Undistributed surplus		183,818	11	242,966	13
3XXX	Total equity		1,479,239	90	1,520,252	83
	Post-major events	eleven				
3X2X	Total liabilities and equity		\$ 1,640,358	100	\$ 1,828,680	100

The accompanying notes to the financial statements are an integral part of this financial report and should be consulted together with them.

Chairman: Lin Shengmin

President: Zhan Zhenggan

Accounting supervisor: [Name]

ROUNDTOP MACHINERY INDUSTRIAL CO., LTD

Comprehensive profit and loss statement

January 1 to December 31, 2023 and 2024 (Republic of China year 114 and 113)

Unit: NT\$1,000

(Except for earnings per share being NT\$)

project	Notes	1 1 4 t h y e a r		1 1 3 t h y e a r	
		A m o u n t	%	A m o u n t	%
4000 Operating revenue	6(11)	\$ 495,440	100	\$ 498,100	100
5000 Operating costs	6(4)(14)	(327,409)	(66)	(324,940)	(65)
5900 Gross profit		168,031	34	173,160	35
Operating expenses	6(14)				
6100 Sales expenses		(31,982)	(7)	(32,602)	(6)
6200 Management expenses		(21,682)	(4)	(22,849)	(5)
6300 Research and development expenses		(13,161)	(3)	(13,815)	(3)
6450 Expected credit impairment loss	12 (II)	(1,490)	-	-	-
6000 Total operating expenses		(68,315)	(14)	(69,266)	(14)
6900 Operating profit		99,716	20	103,894	21
Non-operating income and expenses					
7100 Interest income	6(2)(12)	37,757	8	52,153	10
7010 Other income		78	-	349	-
7020 Other benefits and losses	6 (13)	(16,983)	(4)	69,904	14
7000 Total non-operating income and expenses		20,852	4	122,406	24
7900 Net profit before tax		120,568	24	226,300	45
7950 Income tax expense	6 (15)	(25,696)	(5)	(45,346)	(9)
8200 Net profit for this period		\$ 94,872	19	\$ 180,954	36
Other comprehensive income and loss (net)					
Items not reclassified to profit or loss					
8311 Determining the	6 (7)	\$ 1,091	-	\$ 494	-

The accompanying notes to the financial statements are an integral part of this financial statement and should be consulted together with them.

Chairman: Lin Shengmin

President: Zhan Zhenggan

Accounting supervisor:
Zhiqing:

ROUNDTOP MACHINERY INDUSTRIAL CO., LTD

Comprehensive profit and loss statement

January 1 to December 31, 2023 and 2024 (Republic of China year 114 and 113)

Unit: NT\$1,000

(Except for earnings per share being NT\$)

	remeasurement of welfare plans				
8349	Income tax related to items not reclassified	6 (15)	(218)	-	(99) -
8300	Other comprehensive income and loss (net)		\$ 873	-	\$ 395 -
8500	Total comprehensive profit and loss for the period		\$ 95,745	19	\$ 181,349 36
	Earnings per share	6 (16)			
9750	Basic		\$ 1.11	\$ 2.12	
9850	dilution		\$ 1.11	\$ 2.12	

The accompanying notes to the financial statements are an integral part of this financial statement and should be consulted together with them.

Chairman: Lin Shengmin

President: Zhan Zhenggan

Accounting supervisor:
Zhiqing:

ROUNDTOP MACHINERY INDUSTRIAL CO., LTD

Statement of Changes in Equity
January 1 to December 31, 2025 and 2024 (Republic of China year 114 and 113)

Unit: NT\$1,000

Notes	Capital		Reserve		Retained Earnings		Total equity
	Common stock	Issuance premium	Treasury stock	Statutory surplus	Undistributed	surplus	
			trading	reserve			
<u>January 1 to December 31, 113</u>							
Balance as of January 1, 113	\$ 854,736	\$ 23,966	\$ 130,286	\$ 257,311	\$ 166,625		\$ 1,432,924
Net profit for this period	-	-	-	-	180,954		180,954
Other comprehensive profit and loss for this period	-	-	-	-	395		395
Total comprehensive profit and loss for the period	-	-	-	-	181,349		181,349
2012 Surplus Allocation and Distribution							
Statutory surplus reserve	-	-	-	10,987	(10,987)		-
Cash dividends	-	-	-	-	(94,021)	(94,021)	
Balance as of December 31, 113	\$ 854,736	\$ 23,966	\$ 130,286	\$ 268,298	\$ 242,966		\$ 1,520,252
<u>January 1 to December 31, 114</u>							
Balance as of January 1, 114	\$ 854,736	\$ 23,966	\$ 130,286	\$ 268,298	\$ 242,966		\$ 1,520,252
Net profit for this period	-	-	-	-	94,872		94,872
Other comprehensive profit and loss for this period	-	-	-	-	873		873
Total comprehensive profit and loss for the period	-	-	-	-	95,745		95,745

The accompanying notes to the financial statements are an integral part of this financial report and should be consulted together with them

Chairman: Lin Shengmin



President: Zhan Zhenggan



Accounting supervisor:
Cai Zhiqing



ROUNDTOP MACHINERY INDUSTRIAL CO., LTD

Statement of Changes in Equity

January 1 to December 31, 2025 and 2024 (Republic of China year 114 and 113)

Unit: NT\$1,000

	C a p i t a l		R e s e r v e		R e t a i n e d		E a r n i n g s		Total equity
	Common stock	Issuance premium	Treasury stock	Trading reserve	Statutory surplus	Undistributed	surplus		
	N o t e s	c a p i t a l		t r a d i n g	r e s e r v e s		u r p l u s		
113 Year Surplus Allocation and Distribution	sixty)								
Statutory surplus reserve		-	-	-	18,135	(	18,135)	-	
Cash dividends		-	-	-	-	(	136,758)	(	136,758)
Balance as of December 31, 114		\$ 854,736	\$ 23,966	\$ 130,286	\$ 286,433	\$	183,818	\$	1,479,239

The accompanying notes to the financial statements are an integral part of this financial report and should be consulted together with them

Chairman : Lin Shengmin



President : Zhan Zhenggan



Accounting super-
Cai Zhiqing



	Notes	January 1, 114 Until December 31	January 1, 113 Until December 31
<u>Cash flow from operating activities</u>			
Pre-tax net profit for the period		\$ 120,568	\$ 226,300
Adjustment Project			
Revenue and expense items			
Depreciation expense - real estate, plant and equipment	6(5)(14)	8,080	7,740
Amortization expenses	6(14)	435	484
Expected credit impairment loss	12 (II)	1,490	-
Interest income	6 (12)	(37,757)	(52,153)
Unrealized foreign exchange gains		(7,857)	(66,235)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Net amount of notes receivable		(6,839)	(24)
Net accounts receivable		(1,660)	15,096
Other receivables		530	400
stock		46,078	(50,245)
Other current assets		15,203	(1,613)
Net change in liabilities related to operating activities			
Contractual liabilities		(113,810)	27,264
Notes Payable		(5,148)	3,638
Accounts Payable		(32,624)	12,140
Other payables		(3,355)	1,332
Liability Provisions - Current		-	20
Other current liabilities		185	(5,017)
Net Certainty Benefits Liabilities - Non-current		(1,824)	106
Cash inflows from operations (outflows)		(18,305)	119,233
Interest collected		38,047	52,315
Income tax paid		(16,152)	(60,585)
Net cash inflow from operating activities		3,590	110,963
<u>Cash flows from investing activities</u>			
Acquisition of financial assets measured at amortized cost		(808,417)	(694,224)
Disposal of financial assets measured at amortized cost		760,532	1,034,485
Purchase of real estate, factory buildings and equipment	6 (5)	(140)	(4,442)
Acquisition of intangible assets		-	(97)
Net cash inflow from investing activities		(48,025)	335,722

The accompanying notes to the financial statements are an integral part of this financial report and should be consulted together with them.

Chairman: Lin Shengmin



President: Zhan Zhenggan



Accounting supervisor: Cai Zhiqing





	Notes	January 1, 114 Until December 31	January 1, 113 Until December 31
<u>Cash flows from financing activities</u>			
Cash dividends	6 (10) (17)	(136,758)	(94,021)
Net cash outflow from financing activities		(136,758)	(94,021)
The impact of exchange rate changes on cash and cash equivalents		394	(73)
Cash and cash equivalents (decrease) increased during the period		(180,799)	352,591
Beginning cash and cash equivalents		386,803	34,212
Cash and cash equivalents at the end of the period		\$ 206,004	\$ 386,803

The accompanying notes to the financial statements are an integral part of this financial report and should be consulted together with them.

Chairman: Lin Shengmin



President: Zhan Zhenggan



Accounting supervisor: Cai Zhiqing



Appendix 4

 ROUNDTOP Machinery Industry Co., Ltd.
 114 Year Profit Distribution Statement

project	Amount in New Taiwan Dollars: Yuan
Beginning retained earnings	88,073,700
Add: Retained Earnings Adjustment for 2025	0
Add: 2025 net profit after tax	95,746,071
Reduce: 10% of statutory reserves	9,574,607
Less: to make up for losses	—
Distributable surplus (A)	174,245,164
Less: Distribution of cash dividends to shareholders (B) A cash dividend of NT\$1 per share will be distributed.	85,473,612
Ending Retained Earnings	88,771,552
Note: 1. $(B)/(A) \times 100 \geq 49.05\%$	

Chairman: Lin Shengming;  General Manager: Zhan Zhenggan; 
 Accounting Supervisor: Cai Zhiqing 

Appendix Five

Comparison Table of Amended Provisions for the Procedures for Acquiring or Disposing of Assets

Amended Clauses	Current provisions	illustrate
Article 1: This procedure is based on Article 36-1 of the Securities and Exchange Act, Letter No. 0910006105 issued by the Securities and Exchange Commission of the Ministry of Finance on December 10, 2002 ... The following text is omitted... Revised by Order No. 1110380465 issued by the Financial Supervisory Commission on January 28, 2010. Revised by Order No. 1140383333 issued by the Financial Supervisory Commission on July 24, 2025.	This procedure is based on Article 36-1 of the Securities and Exchange Act, the letter from the Securities and Exchange Commission of the Ministry of Finance dated December 10, 2002 (Taiwan Finance Securities (I) No. 0910006105)... The following text is omitted ... Revised by the Financial Supervisory Commission on January 28, 2025 (Jin Guan Zheng Fa Zi No. 1110380465).	in accordance with Order No. 1140383333 of the Financial Supervisory Commission issued on July 24, 2025
Article 31: IV. In the event of a company acquiring or disposing of assets under any of the following circumstances, it shall, according to the nature of the asset and in accordance with the prescribed format, submit a public announcement on the website designated by the Financial Supervisory Commission within two days from the date of the event: IV. Acquiring or disposing of equipment or its right to use for business purposes, provided that the counterparty is not a related party and the transaction amount <u>does not</u> meet any of the following requirements : (i) Publicly listed companies with paid-in capital of less than NT\$10 billion, with a transaction amount of more than NT\$500 million. Publicly listed companies with paid-in capital of NT\$10 billion or more <u>but less than NT\$50 billion, and transaction amounts of NT\$1 billion or more.</u>	Article 31: IV. In the event of a company acquiring or disposing of assets under any of the following circumstances, it shall, according to the nature of the asset and in accordance with the prescribed format, submit a public announcement on the website designated by the Financial Supervisory Commission within two days from the date of the event: IV. Acquiring or disposing of equipment or its right to use for business purposes, provided that the counterparty is not a related party and the transaction amount <u>does not</u> meet any of the following requirements : (i) Publicly listed companies with paid-in capital of less than NT\$10 billion, with a transaction amount of more than NT\$500 million. (ii) Publicly listed companies with paid-in capital of NT\$10 billion or more, and transaction amounts of NT\$1 billion or more.	I. Acquiring or disposing of equipment for business use is necessary for the company's normal operations. Considering the materiality of information disclosure, a third item is added to Section I, Subsection IV, specifically targeting paid-in capital of NT\$50 billion or more. For publicly listed companies, the disclosure threshold for acquiring or disposing of equipment for business use, provided the counterparty is not a related party, is raised to a transaction amount exceeding 5% of the company's paid-in capital. Furthermore , Section 4, Subsection 2 of Paragraph 1 is amended to apply to publicly listed companies with paid-in capital exceeding NT\$10 billion but less than NT\$50 billion, for acquiring or disposing of equipment for business use, provided the counterparty is not a related party.

<u>(iii) Publicly listed companies with paid-in capital of NT\$50 billion or more, whose transaction amount reaches 5% or more of the company's paid-in capital.</u> <u>7. Publicly issued companies with paid-in capital of NT\$50 billion or more, whose government bonds, ordinary corporate bonds, and general financial bonds (excluding subordinated bonds) that do not involve equity are traded on stock exchanges or securities firms' offices, are not subject to the circumstances of the proviso in paragraph 8, and whose counterparties are not related parties, and whose transaction amounts reach 5% of the company' s paid-in capital.</u> <u>87. Asset transactions, financial institutions' disposal of claims, or investments in mainland China,</u> excluding those mentioned in paragraphs 6 and 7 above, where the transaction amount exceeds 20% of the company's paid-in capital or NT\$300 million. However, the following situations are exempt from this restriction: (i) Buying and selling domestic government bonds or foreign government bonds with a credit rating no lower than China's sovereign rating.	VII. Asset transactions, disposal of claims by financial institutions, or investments in mainland China, other than those listed in the preceding six paragraphs, where the transaction amount exceeds 20% of the company's paid-in capital or NT\$300 million. However, the following situations are exempt from this restriction: (i) Buying and selling domestic government bonds or foreign government bonds with a credit rating no lower than China's sovereign rating.	a party is not a related party is a transaction amount of NT\$1 billion. II. Considering that companies need to improve their cash yield by investing in fixed-income products to better utilize their working capital, but the current disclosure threshold of NT\$300 million for transactions may lead to frequent disclosures for large enterprises, and based on the materiality of information disclosure and the risk attributes of the products, a seventh clause is added to Section I. This clause applies to publicly traded companies with paid-in capital of NT\$50 billion or more, whose government bonds, ordinary corporate bonds, and general financial bonds (excluding subordinated bonds) traded on stock exchanges or securities firms' offices are not subject to the provisions of the proviso in Section VIII, and whose trading counterparties are not involved in these transactions. The threshold for public disclosure of non-related parties has been raised to a transaction amount exceeding 5% of the paid-in capital. III. The current Article 1, Section 7 is moved to Section 8, with appropriate textual revisions.
---	---	--

Article 34: this procedure shall be calculated based on the total asset amount in the most recent individual or separate financial report as stipulated in the financial reporting preparation standards for securities issuers. For company shares without par value or with a par value other than NT\$10 per share, the transaction amount stipulated in this procedure for 20% of the paid-in capital shall be calculated as 10% of the equity attributable to the parent company's owners ÷the transaction amount stipulated in this procedure for 5% of the paid-in capital shall be calculated as 2.5% of the equity attributable to the parent company's owners; the transaction amount stipulated in this procedure for paid-in capital reaching NT\$10 billion shall be calculated as NT\$20 billion of the equity attributable to the parent company's owners ÷the transaction amount stipulated in this procedure for paid-in capital reaching NT\$50 billion shall be calculated as NT\$100 billion of the equity attributable to the parent company's owners.	Article 34: The requirement of 10% of total assets in this procedure shall be calculated based on the total asset amount in the most recent individual or separate financial report as stipulated in the financial reporting preparation standards for securities issuers. For company shares without par value or with a par value other than NT\$10 per share, the transaction amount for 20% of the paid-in capital shall be calculated based on 10% of the equity attributable to the parent company's owners. The provisions of this procedure regarding transaction amounts with paid-in capital reaching NT\$10 billion shall be calculated based on the equity attributable to the parent company's owners of NT\$20 billion.	In accordance with Article 31, Paragraph 1 The newly added paid-in capital amount reached The public disclosure of NT\$50 billion The issuing company should announce the application for the tender. Therefore , the second item is amended to clearly define... The company's stock has no par value or per share For denominations other than NT\$10, Regarding the percentage of paid-in capital Fifth, the paid-in capital reached a new Taiwan dollar. The calculation method for RMB 50 billion.
Article 38: Implementation Date: July 31, 1985; First Revision: June 27, 1990; Second Revision: April 11, 1992; Third Revision: March 17, 2025; Fourth Revision: March 10, 2017; Fifth Revision: March 22, 2019; Sixth Revision: June 29, 2022; <u>Seventh Revision: June 29, 2026 .</u>	Article 38: Implementation date: July 31, 1985; First revision: June 27, 1990; Second revision: April 11, 1992; Third revision: March 17, 2025; Fourth revision: March 10, 2017; Fifth revision: March 22, 2019; Sixth revision: June 29, 2022.	Add revision date

After modification

ROUNDTOP Machinery Industry Co., Ltd.

Section 16: Procedures for Acquiring or Disposing of Assets

Article 1: This procedure is based on Article 36-1 of the Securities and Exchange Act, the letter from the Securities and Exchange Commission of the Ministry of Finance dated December 10, 2002 (Taiwan Finance Certificate (I) No. 0910006105), the Presidential Order No. 09500002801 issued on January 11, 2006, the relevant provisions of the Securities and Exchange Act, the relevant provisions of the "Technical Rules for Real Estate Valuation" issued by the Ministry of the Interior on June 12, 2006, the amendments made by the Financial Supervisory Commission (FSC) in Announcement No. 1020053073 issued on December 30, 2013, the FSC Order No. 1060001296 issued on February 9, 2017, the FSC Order No. 1070341072 issued on November 29, 2018, and the FSC Order No. 1110380465 issued on January 28, 2010. Revised by the Financial Supervisory Commission on July 24, 2025, under Order No. 1140383333.

Article 2: The acquisition or disposal of assets by the company shall be handled in accordance with the provisions of this Guideline. However, if other laws and regulations provide otherwise, those provisions shall prevail.

The scope of the assets referred to in this procedure is as follows:

- I. Investments in stocks, government bonds, corporate bonds, financial bonds, securities of award funds, depositary receipts, call (sell) warrants, beneficiary securities, and asset-backed securities.
- II. Real estate (including land, buildings and structures, investment properties, land use rights, and inventory of construction companies) and equipment.
- III. Membership Card
- IV. Intangible assets such as patent rights, copyrights, trademark rights, and franchise rights.
- V. Right-of-use assets.
- VI. Claims of financial institutions (including accounts receivable, foreign exchange purchases and discounts, loans, and collections).

VII. Derivative products.

8. Assets acquired or disposed of through merger, division, acquisition or share transfer in accordance with the law.

IX. Other Important Assets.

Article 4: The terms used in this processing procedure are defined as follows:

- I. Derivatives: These refer to forward contracts, option contracts, futures contracts, leveraged margin contracts, exchange contracts, and combinations of the above contracts , or combined contracts or structured products embedded with derivatives, whose value is derived from specific interest rates, financial instrument prices, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. Forward contracts do not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (sale) contracts.
- II. Assets acquired or disposed of through merger, division, acquisition or share transfer in accordance with the law: refers to assets acquired or disposed of through merger, division or acquisition in accordance with the Enterprise Merger and Acquisition Act , the Financial Holding Company Act, the Financial Institutions Merger Act or other laws, or assets acquired by issuing new shares to acquire shares of other companies in accordance with Article 156, Paragraph 38 of the Company Act (hereinafter referred to as share transfer).
- III. Related parties and subsidiaries: refers to those identified in accordance with the financial reporting standards for securities issuers.
- IV. Professional appraisers: refers to real estate appraisers or other persons who are legally authorized to engage in the appraisal of real estate and equipment.
- V. Date of Occurrence: This refers to the earlier of the following dates: the date of signing the transaction agreement, the date of payment, the date of completion of the order, the date of transfer of ownership, the date of the board resolution, or other date on which the transaction counterparty and transaction amount are sufficiently determined . However , for investors requiring approval from the competent authority, the earlier of the above-mentioned date or the date of receiving approval from the competent authority shall prevail .
- VI. Investment in Mainland China: refers to investment in Mainland China conducted in accordance with the Regulations Governing Investment or Technological Cooperation in Mainland China issued by the Investment Commission of the Ministry of Economic Affairs.

Article 5: The valuation report or opinion letter from the accountant, lawyer, or securities underwriter obtained by the company, and the professional valuer and their valuers, accountants, lawyers, or securities underwriters. It should meet the following requirements:

- I. The person must not have been convicted of violating this law, the

Company Law, the Banking Law, the Insurance Law, the Financial Holding Company Law, or the Commercial Accounting Law, or of fraud, breach of trust, embezzlement, forgery, or business-related crimes, and must not have been sentenced to imprisonment for a term of one year or more. However, this does not apply to those who have completed their sentence, whose probation period has expired, or who have been pardoned for more than three years.

Second, the parties to the transaction must not be related parties or have a substantial relationship with each other.

3. If the company is required to obtain valuation reports from two or more professional valuers, the different professional valuers or valuers shall not be related parties or have substantial relationships with each other.

When issuing valuation reports or opinions, the personnel mentioned above shall comply with the self-regulatory guidelines of their respective trade associations and the following matters:

First, before taking on a case, one should carefully assess one's own professional competence, practical experience, and independence.

2. When executing a case, appropriate work procedures should be properly planned and implemented to form a conclusion and issue a report or opinion accordingly; and the procedures executed, the data collected and the conclusions should be recorded in detail in the case working papers.

Third, the appropriateness and reasonableness of each data source, parameter, and information used should be evaluated to form the basis for issuing valuation reports or opinions.

- IV. The declaration should include matters such as the professionalism and independence of the relevant personnel, the assessment that the information used is appropriate, reasonable and correct, and compliance with relevant laws and regulations.

Article 6: The procedures for acquiring or disposing of assets shall be approved by the Board of Directors and submitted to the supervisors and the shareholders' meeting for approval, as shall be amended. If any director objects and there is a record or written statement, the company shall send the director's objection information to the supervisors.

If an independent director has been appointed in accordance with the provisions of this procedure, when submitting the procedures for acquiring or disposing of assets to the board of directors for discussion in accordance with the preceding paragraph, the opinions of each independent director shall be fully considered. If any independent director has any objection or reservation, it shall be recorded in the minutes of the board meeting .

If an audit committee has been established in accordance with these procedures, any procedures for acquiring or disposing of assets shall be approved by more than half of all members of the audit committee and submitted to the board of directors for resolution.

If the preceding paragraph does not require the consent of more than half of all members of the audit committee, it may be carried out with the

consent of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board meeting . The term "all members of the audit committee" as used in paragraph three and "all directors" as used in the preceding paragraph shall be calculated based on those actually in office.

Article 7: This processing procedure shall record the following matters and shall be carried out in accordance with the established processing procedure:

- I. Scope of Assets.
- II. Evaluation Procedure: This should include the method of price determination and the reference basis, etc.
- III. Operating Procedures: These should include authorized limits, levels, implementing units, and transaction processes.
- IV. Announcement Application Procedures.
- V. The total amount of real estate and its right-to-use assets or securities acquired by the Company and its subsidiaries that are not for business use, and the limit of individual securities.
- VI. Control procedures for the acquisition or disposal of assets by subsidiaries.
- VII. Penalties for relevant personnel who violate this procedure or the company's procedures for acquiring or disposing of assets.
- VIII. Other Important Matters.

In addition to complying with the preceding provisions, transactions involving related parties of publicly traded companies, transactions involving derivative products, mergers, divisions, acquisitions, or share transfers shall be handled in accordance with the procedures stipulated in Articles 9 to 17 of this Procedure.

The parent company shall urge its subsidiaries to formulate and implement this procedure in accordance with its provisions.

Article 8: The acquisition or disposal of assets by the company shall be subject to the approval of the board of directors in accordance with the established procedures or other legal provisions. If any director objects and there is a record or written statement, the company shall also send the director's objection information to the supervisors.

If an independent director has been appointed in accordance with the provisions of this procedure, when submitting a transaction involving the acquisition or disposal of assets to the board of directors for discussion in accordance with the preceding paragraph, the opinions of each independent director shall be fully considered. If any independent director has any objection or reservation, it shall be recorded in the minutes of the board meeting .

For companies that have established an audit committee in accordance with this procedure, significant asset or derivative transactions shall require the consent of more than half of all members of the audit committee and a resolution of the board of directors, and the provisions of Article 6, Paragraphs 4 and 5 shall apply .

Article 9: When a company acquires or disposes of real estate, equipment , or the right to use them , except for transactions with government agencies,

construction commissioned from its own land, construction commissioned from leased land, or acquisition or disposal of equipment or the right to use them for business purposes, if the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, a valuation report issued by a professional appraiser shall be obtained before the date of the event, and the following requirements shall be met:

1. If, due to special circumstances, a limited price, a specific price, or a special price must be used as a reference for the transaction price, the transaction must first be approved by the board of directors. Any subsequent changes to the transaction terms shall also be handled in accordance with the above procedure.
2. For transactions exceeding NT\$1 billion, at least two professional appraisers should be consulted for valuation.
3. If the valuation results of a professional appraiser fall under any of the following circumstances, except that the valuation results for acquired assets are all higher than the transaction amount, or the valuation results for disposed assets are all lower than the transaction amount, an accountant should be consulted to provide specific opinions on the reasons for the differences and the appropriateness of the transaction price:
 - (i) The difference between the valuation result and the transaction amount is more than 20 percent of the transaction amount.
 - (ii) The difference between the valuation results of two or more professional appraisers is more than 10% of the transaction amount.
4. The date of the professional valuer's report and the date of the contract shall not exceed three months. However, if the same announced present value is applied and the period is within six months, the original professional valuer may issue an opinion letter. In addition to using a fixed price, a specific price, or a special price as a reference for transaction prices, if the construction industry fails to obtain a valuation report in a timely manner for a justifiable reason, it shall obtain the valuation report within two weeks from the date of the occurrence of the event, and obtain the accountant's opinion in paragraph 3 of the preceding paragraph within two weeks from the date of obtaining the valuation report.

Article 10: When a company acquires or disposes of securities, it shall obtain the most recent financial statements of the target company that have been audited and certified by an accountant before the date of the event as a reference for assessing the transaction price. In addition, if the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the company shall consult an accountant for an opinion on the reasonableness of the transaction price before the date of the event. However, this restriction does not apply if the securities have a public quotation in an active market or if the Financial Supervisory Commission (hereinafter referred to as the Commission) stipulates otherwise.

Article 11: If the transaction amount of a company acquiring or disposing of

membership certificates or intangible assets reaches 20% of the company's paid-in capital or NT\$300 million or more, except for transactions with government agencies, the company shall consult an accountant to provide an opinion on the reasonableness of the transaction price before the event occurs.

Article 12: The calculation of the transaction amount in the preceding three articles shall be handled in accordance with the provisions of Article 31, Paragraph 2. The term "within one year " refers to the period one year prior to the date on which the transaction occurred. Valuation reports or accountant opinions issued by professional appraisers that have been obtained in accordance with this procedure shall not be included again.

Article 13: When a company acquires or disposes of assets through court auction procedures, it may use the certification documents issued by the court in lieu of the valuation report or the accountant's opinion.

Article 14: When a company acquires or disposes of assets with related parties, in addition to following the relevant resolution procedures and assessing the reasonableness of the transaction terms as stipulated in this procedure, if the transaction amount reaches 10% or more of the company's total assets, a valuation report issued by a professional appraiser or an accountant's opinion shall also be obtained as stipulated in this procedure .

The calculation of the transaction amount mentioned above shall be handled in accordance with Article 12.

When determining whether a transaction partner is a related party, in addition to paying attention to its legal form, the substantive relationship should also be considered.

Article 15: When a company acquires or disposes of real estate or its right-to-use assets from related parties, or acquires or disposes of other assets besides real estate or its right-to-use assets with related parties, and the transaction amount reaches 20% of the company's paid-in capital, 10% of its total assets, or NT\$300 million or more, except for buying or selling domestic government bonds, bonds with buy-back or sell-back conditions, or subscribing to or buying back money market funds issued by domestic securities investment trust companies , the company shall submit the following documents to the board of directors for approval and the supervisor for acknowledgment before signing the transaction contract and making payment:

1. The purpose, necessity, and expected benefits of acquiring or disposing of the assets.
- II. Reasons for selecting related parties as transaction partners.
3. For the acquisition of real estate or its right to use assets from related parties, relevant information shall be used to assess the reasonableness of the proposed transaction terms in accordance with Articles 16 and 17.
- IV. The original acquisition date and price of related parties, the transaction counterparties and their relationship with the company and related parties, etc.

5. A forecast of cash inflows and outflows for each month of the coming year, starting from the month of contract signing, and an assessment of the necessity of the transaction and the rationality of the use of funds.
6. Valuation report issued by a professional appraiser or an accountant's opinion obtained in accordance with the preceding article.

VII. Restrictions and other important agreements related to this transaction.

The calculation of the transaction amount mentioned above shall be carried out in accordance with the provisions of Article 31, Paragraph 2, and the term " within one year " refers to the one-year period retroactively calculated from the date of occurrence of this transaction . The portion that has been submitted to the board of directors for approval and the supervisor for approval in accordance with this procedure shall not be included again.

on the following transactions between the Company and its subsidiaries or subsidiaries wholly or indirectly hold 100% of the issued shares or total capital , and subsequently submit the transaction to the most recent Board of Directors for ratification:

1. Acquiring or disposing of equipment or its right to use for business purposes.
2. Acquiring or disposing of real estate use rights for business purposes.

If an organization has already appointed independent directors in accordance with the Securities and Exchange Act, when submitting a proposal to the board of directors for discussion in accordance with the first paragraph, it should fully consider the opinions of each independent director. If any independent director has objections or reservations, they should be recorded in the minutes of the board meeting .

For entities that have established an audit committee in accordance with the Securities and Exchange Act, matters that require the approval of the supervisor under paragraph 1 shall first be approved by more than half of all members of the audit committee and submitted to the board of directors for resolution, and the provisions of paragraphs 4 and 5 of Article 6 shall apply mutatis mutandis.

If a publicly listed company or its subsidiary (not a domestic publicly listed company) engages in a transaction as described in Item 1, and the transaction amount exceeds 10% of the publicly listed company's total assets, the publicly listed company shall submit all the information listed in Item 1 to its shareholders' meeting for approval before signing the transaction agreement and making payment. However, this does not apply to transactions between the publicly listed company and its parent company, subsidiaries, or between its subsidiaries. The calculation of the transaction amount in Item 1 and the preceding item shall be handled in accordance with Article 31, Item 2, and the term " within one year" refers to the period preceding the date of the transaction, calculated retroactively for one year. Amounts already submitted to the shareholders'

meeting , board of directors, and supervisor for approval in accordance with these guidelines are exempt from further calculation.

Article 16: When a company acquires real estate or its right-to-use assets from related parties, it shall assess the reasonableness of the transaction costs using the following methods:

1. The transaction price with related parties shall be calculated plus the necessary interest on the funds and the costs that the buyer is legally obligated to bear. The necessary interest cost shall be calculated based on the weighted average interest rate of the loans taken out by the company in the year the assets were purchased, but it shall not exceed the maximum borrowing rate for non-financial industries published by the Ministry of Finance.
2. If a related party has previously used the property as collateral for a loan from a financial institution, the total appraised value of the loan from the financial institution for that property must be at least 70% of the total appraised value, and the loan period must have exceeded one year. However, this does not apply if the financial institution and one of the parties to the transaction are related parties.

purchase or lease land and buildings together may assess the transaction costs of the land and buildings separately using any of the methods listed in the preceding paragraph.

When a company acquires real estate or its right-to-use assets from a related party, it shall assess the cost of the real estate in accordance with the provisions of paragraphs one and two, and shall consult an accountant for review and specific opinion.

If a company acquires real estate or its right to use property from a related party, and one of the following circumstances exists , Article 14 shall apply, and the preceding three provisions shall not apply:

- I. The related party acquired the real estate or its right to use the property through inheritance or gift.

Second, the time since the related party acquired the real estate or its right to use the asset has exceeded five years from the date of the contract for this transaction.

Obtaining real estate by signing a joint construction contract with related parties, or by entrusting related parties to construct real estate through self-construction, lease-construction, or other means .

- IV. The Company and its parent company, subsidiaries, or subsidiaries wholly owned by them or wholly owned by them, acquire real estate use rights for business purposes.

Article 17: If the valuation results obtained by the company in accordance with paragraphs 1 and 2 of the preceding article are both lower than the transaction price, Article 18 shall apply. However, this shall not apply if the following circumstances exist, and objective evidence is provided, along with specific and reasonable opinions from real estate appraisers and accountants:

I. If a related party acquires or leases land and then constructs a building thereon, they may provide evidence that one of the following conditions is met :

(i) The land shall be assessed in accordance with the method prescribed in the preceding article, and the building shall be assessed based on the construction cost of the related party plus a reasonable construction profit, the total of which shall exceed the actual transaction price. The so-called reasonable construction profit shall be the lower of the average gross profit margin of the construction department of the related party in the most recent three years or the gross profit margin of the construction industry published by the Ministry of Finance in the most recent period .

Other unrelated transactions of the same property on other floors or in adjacent areas within one year, with similar areas and comparable transaction conditions after assessment of reasonable floor or area price differences as per real estate sales or leasing practices.

2. The company provides evidence that the real estate purchased from related parties or the real estate use rights acquired through leasing are subject to transaction terms that are comparable to other non-related party transactions in the same area within the past year and are of similar size.

The aforementioned "transaction cases in adjacent areas" shall, in principle, be those in the same or adjacent blocks and within 500 meters of the subject property or with similar announced current value; the "similar area" shall, in principle, be those where the area of other non-related parties' transactions is not less than 50% of the area of the subject property; the " within one year " shall be calculated retroactively to one year from the date of acquisition of the real estate or its right of use.

results, as stipulated in Articles 16 and 17, are both lower than the transaction price, the following procedures shall be followed:

I. The difference between the transaction price and the appraised cost of real estate or its right-to-use assets shall be set aside as a special surplus reserve in accordance with Article 41, Paragraph 1 of this Act, and shall not be distributed or transferred to increase capital or issue new shares. If the investor in the company is a publicly traded company and its investment is valued using the equity method, the investor shall also set aside a special surplus reserve in accordance with Article 41, Paragraph 1 of this Act in proportion to its shareholding.

II. Supervisors shall act in accordance with Article 218 of the Company Act. If an audit committee has been established in accordance with this Act, the preceding paragraph of this clause shall apply to the independent directors of the audit committee .

Third, the handling of the first and second paragraphs should be reported

to the shareholders' meeting, and the details of the transaction should be disclosed in the annual report and prospectus.

Those who set aside special surplus reserves in accordance with the preceding paragraph shall only use such special surplus reserves after the assets purchased at high prices have been recognized as depreciated, disposed of, or the lease has been terminated, or appropriate compensation or restoration to the original state has been made, or there is other evidence to determine that there is no unreasonableness, and after obtaining the consent of the Financial Supervisory Commission.

If a company acquires real estate or its right to use assets from a related party, and there is other evidence showing that the transaction is not in accordance with normal business practices, the provisions of the preceding two paragraphs shall also apply.

Article 19: When engaging in derivatives trading, the company shall pay attention to the control and management of the following important risk management and audit matters, and incorporate them into its handling procedures:

I. Trading Principles and Policies: These should include the types of derivative transactions that may be conducted, business or hedging strategies, division of responsibilities, performance evaluation guidelines, the total amount of derivative contracts that may be traded, and the maximum amount of loss for all and individual contracts.

II. Risk Management Measures.

III. Internal Audit System.

IV. Periodic assessment methods and handling of abnormal situations.

Article 20: When engaging in derivatives trading, the company shall adopt the following risk management measures:

1. The scope of risk management should include credit, market price, liquidity, cash flow, operational and legal risks.

2. Personnel engaged in derivatives trading and confirmation, settlement and other operations shall not hold concurrent positions.

3. Personnel responsible for risk measurement, monitoring and control shall be from different departments than those mentioned in the preceding paragraph and shall report to the board of directors or to senior executives who are not responsible for transaction or position decisions.

4. Positions held in derivatives trading should be assessed at least weekly, except for hedging transactions conducted for business purposes, which should be assessed at least twice a month. The assessment report should be submitted to a senior executive authorized by the board of directors.

V. Other important risk management measures.

Article 21: When a company engages in derivatives trading, the board of directors shall supervise and manage it in accordance with the following principles:

1. Designated senior executives should pay close attention to the supervision and control of risks associated with derivatives trading.

2. Regularly evaluate whether the performance of derivatives trading is

in line with the established business strategy and whether the risks undertaken are within the company's acceptable range.

Senior executives authorized by the board of directors shall manage derivative transactions in accordance with the following principles:

1. Regularly assess whether the current risk management measures are appropriate and ensure that they are handled in accordance with this procedure and the company's established procedures for handling derivative transactions.
2. Monitor transactions and profit and loss. If any abnormalities are found, take necessary countermeasures and report to the board of directors immediately. If independent directors have been appointed, the board of directors should have independent directors present and express their opinions.

If a company engages in derivative transactions, and authorizes relevant personnel to handle such transactions in accordance with the established procedures for handling derivative transactions, the matter shall be reported to the most recent board of directors afterwards.

Article 22: When a company engages in derivative transactions, it shall establish a register to record in detail the types and amounts of derivative transactions, the date of board approval, and matters that should be carefully assessed in accordance with Article 20, paragraph 4, Article 21, paragraph 1, subparagraph 2, and paragraph 2, subparagraph 1 .

The internal auditors of publicly listed companies should regularly review the adequacy of internal controls over derivative transactions and audit the trading department's compliance with procedures for handling derivative transactions on a monthly basis, and prepare an audit report. If any major violations are found, they should be notified to the relevant supervisors in writing.

If an organization has appointed independent directors in accordance with this law, it shall notify the independent directors in writing of the matters notified to the supervisors in accordance with the preceding paragraph.

Where an audit committee has been established in accordance with the provisions of this Act, the provisions concerning supervisors in paragraph 2 shall apply to the audit committee .

Article 23: Before a company undertakes a merger, division, acquisition, or share transfer, it shall, prior to convening a board resolution, commission an accountant, lawyer, or securities underwriter to provide an opinion on the reasonableness of the share exchange ratio, acquisition price, or the distribution of cash or other assets to shareholders, and submit it to the board for discussion and approval. However, the aforementioned expert opinion may be waived for mergers of wholly-owned subsidiaries or subsidiaries whose issued shares or total capital are directly or indirectly held by the company, or mergers between subsidiaries whose issued shares or total capital are directly or indirectly held by the company.

Article 24: The company shall prepare a public document to shareholders before the

shareholders' meeting outlining the key terms and related matters of the merger, division, or acquisition, and deliver it to shareholders together with the expert opinion mentioned in paragraph 1 of the preceding article and the notice of the shareholders' meeting, as a reference for whether to approve the merger, division, or acquisition. However, this shall not apply if a shareholders' meeting is exempted from being convened to resolve the merger, division, or acquisition under other laws.

If a shareholders' meeting of any of the companies involved in a merger, division, or acquisition is unable to be convened or pass a resolution due to insufficient attendance, voting rights, or other legal restrictions, or if a resolution is rejected by the shareholders' meeting, the company involved in the merger, division, or acquisition shall immediately publicly explain the reasons for the failure, the subsequent handling procedures, and the expected date for the shareholders' meeting.

Article 25: Unless otherwise stipulated by law or subject to prior approval by the Financial Supervisory Commission, when a company participates in a merger, division, or acquisition, it shall convene a board meeting and a shareholders' meeting on the same day to resolve matters related to the merger, division, or acquisition.

Unless otherwise stipulated by law or subject to prior approval by the Financial Supervisory Commission due to special circumstances, the company shall convene a board meeting on the same day for its participation in the share transfer .

When a company participates in mergers, divisions, acquisitions, or share transfers at a securities firm's business premises, it shall keep a complete written record of the following information for five years for verification:

- I. Basic Information of Personnel: This includes the titles, names, and ID numbers (or passport numbers if the person is a foreigner) of all persons involved in or implementing the merger, division, acquisition, or share transfer plan before the information was made public.
- II. Important Dates: These include dates for signing letters of intent or memorandums of understanding, engaging financial or legal advisors, signing contracts, and board meetings.
- III. Important documents and minutes: including merger, division, acquisition or share transfer plans, letters of intent or memorandums, important contracts and minutes of board meetings, etc.

If a company participates in a merger, division, acquisition, or share transfer and trades at a securities firm's business premises, it shall, within two days from the date of the board resolution, submit the information in paragraphs 1 and 2 of the preceding paragraph to the Financial Supervisory Commission in accordance with the prescribed format via the Internet Information System for record-keeping.

If any company involved in a merger, division, acquisition, or share transfer is not a listed company or whose shares are traded on a securities firm's premises, the listed company or whose shares are traded

on a securities firm's premises shall enter into an agreement with it and comply with the provisions of paragraphs 3 and 4.

Article 26: All persons who participate in or are aware of the company's merger, division, acquisition or share transfer plan shall issue a written confidentiality commitment and shall not disclose the contents of the plan to the outside world before the information is made public, nor shall they buy or sell, either on their own or in the name of others, any shares or other equity securities of any company related to the merger, division, acquisition or share transfer.

Article 27: When a company participates in a merger, division, acquisition, or share transfer, the share exchange ratio or acquisition price shall not be arbitrarily changed except in the following circumstances, and the circumstances under which such changes may be made shall be stipulated in the merger, division, acquisition, or share transfer agreement:

- I. Handling cash capital increases, issuing convertible corporate bonds, granting rights issues, issuing corporate bonds with warrants, preferred shares with warrants, warrants, and other securities with equity characteristics.
- II. Actions that affect the company's financial operations, such as the disposal of significant company assets.
3. Events such as major disasters or significant technological changes that affect the company's shareholders' equity or securities prices.
- IV. Adjustment of the repurchase of treasury shares by any party involved in a merger, division, acquisition, or share transfer in accordance with the law.
- V. Changes in the number or number of entities involved in the merger, division, acquisition, or share transfer.
6. Other conditions that have been stipulated in the contract and are subject to change, and which have been publicly disclosed.

Article 28: When a company participates in a merger, division, acquisition, or share transfer, the contract shall specify the rights and obligations of the company participating in the merger, division, acquisition, or share transfer, and shall specify the following matters:

- I. Handling of Breach of Contract
- II. Principles for handling equity securities or treasury shares that were issued or repurchased before a company was dissolved or divided due to a merger.
- III. The number of treasury shares that participating companies may legally repurchase after the benchmark date for calculating the share exchange ratio, and the principles for handling such repurchase.
- IV. Procedures for handling changes in the number or number of participating entities.
- V. Expected progress and completion schedule of the plan.
- VI. If the plan is not completed by the deadline, the relevant procedures, such as the scheduled date of the shareholders' meeting, shall be followed in accordance with the law.

Article 29: If any party involved in a merger, division, acquisition, or share

transfer intends to merge, divide, acquire, or transfer shares with another company after the information has been made public, the participating companies shall be exempt from holding a new shareholders' meeting unless the number of participating companies decreases and the shareholders' meeting has resolved and authorized the board of directors to change the powers. In the event that the original merger, division, acquisition, or share transfer case has been completed, all participating companies shall repeat the procedures or legal acts.

Article 30: If any of the companies involved in a merger, division, acquisition, or share transfer are not publicly listed companies, the company shall enter into an agreement with them and handle the matter in accordance with Articles 25, 26, and 29.

Article 31: When a company acquires or disposes of assets, it shall, in accordance with the nature of the asset and the prescribed format, submit a public announcement on the website designated by the Financial Supervisory Commission within two days from the date of the event:

1. Acquiring or disposing of real estate or its right-to-use assets from related parties, or acquiring or disposing of other assets besides real estate or its right-to-use assets with related parties, where the transaction amount reaches 20% of the company's paid-in capital, 10% of its total assets, or NT\$300 million or more. However, this does not apply to the purchase or sale of government bonds or bonds with buy-back or sell-back conditions, or the subscription or buy-back of money market funds issued by domestic securities investment trust companies.
2. To conduct mergers, divisions, acquisitions, or share transfers.
3. Losses from derivative transactions that reach the maximum amount of losses for all or individual contracts as stipulated in the established processing procedures.
- IV . Acquiring or disposing of equipment or its right to use for business purposes, provided that the counterparty is not a related party and the transaction amount does not meet any of the following requirements :
 - (i) Publicly listed companies with paid-in capital of less than NT\$10 billion, with a transaction amount of more than NT\$ 500 million.Publicly listed companies with paid-in capital of NT\$10 billion or more but less than NT\$50 billion, and transaction amounts of NT\$1 billion or more.
 - (iii) Publicly listed companies with paid-in capital of NT\$50 billion or more, whose transaction amount reaches 5% or more of the company's paid-in capital.
5. For publicly listed companies engaged in construction business, the acquisition or disposal of real estate or its right to use for construction purposes, and the counterparty is not a related party, and the transaction amount is not more than NT\$500 million ; among them, if the paid-in capital is more than NT\$10 billion, the disposal of real estate of self-constructed and completed construction projects, and the counterparty is not a related party, the transaction amount is

more than NT\$1 billion .

company acquires real estate through self-construction, leased

construction, joint construction of separate units , joint construction of profit sharing, or joint construction of separate sales , and the transaction counterparties are not related parties , and the company expects to invest less than NT\$500 million in transaction amount.

7. Publicly issued companies with paid-in capital of NT\$50 billion or more, whose government bonds, ordinary corporate bonds, and general financial bonds (excluding subordinated bonds) that do not involve equity are traded on stock exchanges or securities firms' offices, are not subject to the circumstances of the proviso in paragraph 8, and whose counterparties are not related parties, and whose transaction amounts reach 5% of the company' s paid-in capital.

87. Asset transactions, financial institutions' disposal of claims, or investments in mainland China, excluding those mentioned in paragraphs 6 and 7 above, where the transaction amount exceeds 20% of the company' s paid-in capital or NT\$300 million. However, the following situations are exempt from this restriction:

- (i) Buying and selling domestic government bonds or foreign government bonds with a credit rating no lower than China' s sovereign rating.
- (ii) Securities trading conducted by professionals in securities exchanges or securities firms' business premises, or subscription of foreign government bonds or corporate bonds issued in the primary market and general financial bonds (excluding subordinated bonds) that do not involve equity, or subscription or repurchase of securities investment trust funds or futures trust funds , or subscription or repurchase of index investment bond certificates, or securities subscribed by securities firms as required by underwriting business or as advisors and recommending securities firms of emerging stock companies in accordance with the regulations of the Taiwan Securities Exchange Center.
- (iii) Buying and selling bonds with buyback or sellback conditions, and subscribing to or buying back money market funds issued by domestic securities investment trust companies.

The amount of the aforementioned transaction shall be calculated as follows:

1. Amount of each transaction.
2. The total amount of transactions involving the acquisition or disposal of the same type of subject matter with the same counterparty within one year.
3. The amount of real estate or its right to use assets acquired or disposed of within one year (acquisition and disposal are accumulated separately) under the same development project.
4. The total amount of the same securities acquired or disposed of within one year (acquisition and disposal are accumulated separately).

as mentioned above refers to the period preceding the date of this transaction, and the period is calculated backwards for one year. Any part that has already been announced in accordance with this procedure is exempt from being included again.

The company and its subsidiaries that are not publicly listed domestic companies shall submit information on their derivative transactions up to the end of the previous month in accordance with the prescribed format to the information reporting website designated by the Commission before the 10th of each month.

If there are errors or omissions in the announcement of projects that should be announced according to regulations, and corrections are required, all projects should be re-announced and declared within two days from the date of notification.

When acquiring or disposing of assets, relevant contracts, minutes, reference books, valuation reports, and opinions from accountants, lawyers, or securities underwriters shall be kept at the company for at least five years, unless otherwise required by law.

Article 32: After a company has publicly announced a transaction in accordance with the preceding article, it shall, within two days from the date of the occurrence of the transaction, submit a public announcement of the relevant information on the website designated by the Financial Supervisory Commission if any of the following circumstances exist:

1. The original transaction-related contracts have been amended, terminated, or rescinded.
2. Mergers, divisions, acquisitions, or share transfers were not completed according to the agreed schedule.
- III. The content of the original announcement has been changed.

Article 33: If a subsidiary of the Company is not a publicly listed company in China, and its acquisition or disposal of assets falls under the circumstances required to be announced and reported as stipulated in Articles 31 and 32, the parent company shall make the announcement.

The provisions of Article 31, Paragraph 1 regarding the reporting standards for paid-in capital or total assets applicable to the aforementioned subsidiaries shall be based on the company's paid-in capital or total assets.

Article 34: The provision of 10% of total assets in this procedure shall be calculated based on the total asset amount in the most recent individual or separate financial report as stipulated in the financial reporting preparation standards of the securities issuer.

For company shares without par value or with a par value other than NT\$10 per share, the transaction amount stipulated in this procedure for 20% of the paid-in capital shall be calculated as 10% of the equity attributable to the parent company's owners; the transaction amount stipulated in this procedure for 5% of the paid-in capital shall be calculated as 2.5% of the equity attributable to the parent company's owners; the transaction amount stipulated in this procedure for paid-in capital reaching NT\$10 billion shall be calculated as NT\$20 billion of the equity

attributable to the parent company's owners ;~~the transaction amount~~
stipulated in this procedure for paid-in capital reaching NT\$50 billion
shall be calculated as NT\$100 billion of the equity attributable to the
parent company's owners.

Article 35: The acquisition or disposal of company assets shall be decided by the responsible unit within the following authorized scope:

project	Amount	Authority and Responsibility Unit		
		Board of Directors	Chairman	President
Long-term investment, membership cards, land	-	Decision	Trial	Trial
Short-term securities investment (Excluding bond funds and money market funds)	The cumulative amount is less than 30 million yuan (excluding 30 million yuan).	-	Decision	Trial
	The total amount has reached over 30 million yuan.	Decision	Trial	Trial
Real estate (including land, buildings and structures , investment properties , land use rights , and construction inventory) and equipment , as well as intangible assets such as patents, copyrights, trademarks, and franchises.	100,000 yuan (excluding) and below	-	-	Decision
	100,000 to 1,000,000 yuan (excluding)	-	Decision	Trial
	More than 1 million yuan	Decision	Trial	Trial
Claims of financial institutions (including receivables, foreign exchange purchases and discounts, loans, and collections)	-	-	Decision	Trial
Derivatives (Including bond funds)	US\$500,000 (inclusive) or equivalent in other currencies	-	-	Decision
	US\$500,000 (excluding) to US\$1,000,000 (including) or equivalent in other currencies.	-	Decision	Trial
	US\$1 million (excluding) or equivalent in other currencies	Decision	Trial	Trial
Assets acquired or disposed of in accordance with law through merger, division, acquisition or share transfer	-	Decision	Trial	Trial

- Article 36: Any matters not covered in this procedure shall be handled in accordance with relevant laws and regulations and the company's relevant rules and regulations.
- Article 37: This procedure shall be implemented after being approved by the shareholders' meeting, and the same applies when it is amended.
- Article 38: Implementation Date : July 31, 1985; First Revision: June 27, 1990; Second Revision: April 11, 1992; Third Revision: March 17, 2025; Fourth Revision: March 10, 2017 ; Fifth Revision : March 22, 2019; Sixth Revision: June 29, 2022; Seventh Revision: June 29, 2026.

Appendix Six

ROUNDTOP Machinery Industry Co., Ltd.

Articles of Association

Chapter 1 General Provisions

Article 1: This company is organized in accordance with the provisions of the Company Law for joint-stock companies and is named ROUNDTOP Machinery Industry Co., Ltd.

The English name is ROUNDTOP MACHINERY INDUSTRIES CO., LTD.

Article 2: The business operations of this company are as follows:

I. Manufacturing and sales of various machine tools (lathes, milling machines, planers, grinders, drilling machines, CNC cutting centers, CNC lathes, CNC milling machines, etc.) and their spare parts.
Manufacturing and sales of plastic injection molding machines, various plastic machines, electrical discharge machining machines, boring and grinding machines, and various machinery, parts and accessories.

III. Manufacturing and sales of automotive and transportation equipment parts.

IV. Manufacturing and trading of aircraft parts.

V. Manufacturing, sales, and agency distribution of computers for automated machinery.

VI. Mold development, manufacturing, and sales.

VII. Manufacturing and sale of inspection and measurement equipment.

8. Mechanical parts inspection services.

9. Manufacturing and trading of building materials.

10. Import and export business of the aforementioned products.

XI. Investing in and developing public facilities such as parking lots within the scope of urban planning, and engaging in the construction of commercial buildings and residential housing for rent and sale by contracting construction companies, as well as engaging in the construction of factories and warehouses on general industrial land for rent and sale by contracting construction companies.

XII. CD01020 Rail vehicle and parts manufacturing industry.

Thirteen, in addition to licensed businesses, it may operate businesses that are not prohibited or restricted by law.

Article 3: The Company has its head office in Taichung City, Taiwan Province. When necessary, the Company may, with the approval of the Board of Directors, establish branches in China and abroad in accordance with the law.

Article 4: When this company is a limited liability shareholder of another company, the total investment amount shall not exceed 40% of the company's paid-in capital.

Chapter Two Shares

Article 5: The total capital of the Company is set at NT\$880 million, divided into 88 million shares, each worth NT \$10, to be issued in tranches. The matters related to the issuance shall be determined by the Board of Directors.

- Article 6: All shares of this company are registered and issued after being signed or sealed by the directors representing the company and legally certified. Shares issued by this company may be exempted from printing, but must be registered with a securities custodian institution.
- Article 7: The Company's shareholding affairs shall be handled in accordance with the "Guidelines for Shareholding Affairs of Publicly Offered Companies" promulgated by the competent authority .
- Article 8: Registration of share transfers shall cease within sixty days prior to the annual general meeting of shareholders, within thirty days prior to the extraordinary general meeting of shareholders, or within five days prior to the date on which the company decides to distribute dividends, bonuses or other benefits.

Chapter Three Shareholders' Meeting

- Article 9: The Company's shareholders' meetings are divided into regular meetings and extraordinary meetings. Regular meetings shall be held within six months after the end of each fiscal year , and extraordinary meetings shall be convened as necessary in accordance with relevant laws and regulations.
- When convening shareholders' meetings, the Company may conduct them via video conference or other methods announced by the central competent authority. The procedures for such video conferences shall be handled in accordance with the Company Act and the regulations of the competent authority.
- Article 10: If a shareholder is unable to attend a shareholders' meeting due to unforeseen circumstances, he or she shall issue a power of attorney issued by the company, specifying the scope of authorization, and sign or affix his or her seal to authorize an agent to attend the meeting.
- Article 11: The chairman of the board shall preside over the shareholders' meeting. If the chairman is unable to perform his or her duties, his or her proxy shall act in accordance with Article 208 of the Company Law.
- Article 12: Each shareholder of the Company shall have one vote, except for shares that are restricted or have no voting rights as stipulated by the Company Law.
- Article 13: Unless otherwise provided by the Company Law, resolutions of the shareholders' meeting shall be passed with the consent of more than half of the shareholders representing more than half of the total number of issued shares.
- Article 14: Minutes shall be made of the resolutions passed at the shareholders' meeting and the proceedings shall be conducted in accordance with Article 183 of the Company Law.

Chapter Four: Directors and Managers

- Article 15: The Company shall have five to nine directors, serving a term of three years, elected by the shareholders' meeting from persons of legal capacity, and eligible for re-election. 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, as stipulated by the competent

authority.

Of the aforementioned number of directors, there must be at least two independent directors, and their number must not be less than one-fifth of the total number of directors. The election of directors shall be conducted in accordance with the candidate nomination system stipulated in Article 192-1 of the Company Act . The procedures for accepting and announcing director candidate nominations shall be handled in accordance with the Company Act, the Securities and Exchange Act, 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, our 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 convened by the attendance of at least two-thirds of the directors, and by the consent of more than half of the attending directors , one director shall be elected as the chairman and the other as the vice chairman. The chairman shall represent the company externally. Unless otherwise stipulated by the Company Law, the board of directors shall be convened by the chairman. Unless otherwise stipulated by the Company Law, resolutions of the board of directors shall be implemented with the consent of more than half of the attending directors.

independent directors shall be notified seven days in advance , but a board meeting may be convened at any time in case of emergency.

The notice of the aforementioned call may be given in writing, by fax or by email.

Article 17: The chairman of the board is the chairman of the board of directors. If the chairman is unable to perform his/her duties, his/her proxy shall be handled in accordance with Article 208 of the Company Law . Directors shall attend board meetings in person. If a director is unable to attend for any reason, he/she may appoint another director as his/her proxy. The proxy mentioned above is limited to acting on behalf of only one person.

The Board may hold a video conference, and directors who participate in the meeting via video shall be deemed to be present in person.

Article 18: Minutes of the resolutions of the Board of Directors shall be made, signed or sealed by the Chairman, and distributed to all directors within twenty days after the meeting. The minutes, together with the signatory book of attending directors and the proxy forms, shall be kept in the Company.

Article 19: A company may appoint a manager, whose appointment, dismissal and remuneration shall be governed by the provisions of the Company Law.

Article 20: The Company may, with the resolution of the Board of Directors in accordance with Article 16 of the Articles of Association, appoint consultants and key personnel.

Chapter Five 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 prior to the General Meeting of Shareholders.

I. Business Report.

II. Financial Statements.

III. Proposal on Profit Distribution or Loss Coverage

Article 22: Of the Company's pre-tax profit for the current period before deducting employee remuneration and directors' remuneration, not less than one percent shall be allocated to employee remuneration, of which **not less than 50 % shall be allocated to adjusting the salaries or distributing remuneration to junior employees.** Not more than four percent shall be allocated to directors' remuneration, but if the Company has accumulated losses (including adjustments to undistributed surplus), the amount to be offset shall be reserved first.

The aforementioned employee compensation may be paid in cash or stock, and the recipients may include employees of the controlling or subordinate companies who meet the conditions set forth by the board of directors.

The aforementioned directors' remuneration shall be paid in cash only. Given the volatile industry environment in which our company operates, and the fact that our company is currently in a stable growth phase of its life cycle, we will consider our future capital expenditure budget and funding needs, and assess the necessity of using our earnings to meet those needs, in order to determine the amount of earnings to retain or distribute.

If the company's annual final accounts show a net profit after tax for the current period, after paying corporate income tax and offsetting losses from previous years (including adjustments to retained earnings), 10% should be set aside as statutory surplus reserve. However, this does not apply if the statutory surplus reserve has reached the company's total capital. After setting aside or reversing special surplus reserve in accordance with relevant laws and regulations, the remainder, plus the accumulated retained earnings from the previous year (including adjustments to retained earnings), constitutes accumulated distributable earnings. The aforementioned accumulated distributable earnings are subject to a resolution by the board of directors, approved by the audit committee, in the annual business report, and a proposal for profit distribution or loss mitigation, which is then submitted to the shareholders' meeting for approval. The total amount of shareholder dividends proposed by the board of directors should be between 40% and 90% of the accumulated distributable earnings, of which cash dividends should not be less than 20% of the total shareholder dividends.

Chapter Six Supplementary Provisions

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

Article 24: This company may provide guarantees for related companies and companies

with which it has business dealings .

Article 25: The remuneration of the Company' s directors shall be determined by the Board of Directors in accordance with the general standards of the industry.

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

Article 27: This charter was established on July 24, 1984.

The first revision was made on May 20, 1985.

The second revision was made on July 25, 1985.

The third revision was made on May 15, 1986.

The fourth revision was made on May 20th, 1988.

The fifth revision was made on November 21, 1988.

The sixth revision was made on June 27, 1989.

The seventh revision was made on August 3, 1990.

The eighth revision was made on May 12, 1991.

The ninth revision was made on September 10, 1991.

The tenth revision was made on January 20, 1992.

The eleventh revision was made on September 22, 1992.

The twelfth amendment was made on June 20, 1997.

The thirteenth revision was made on April 30, 1998.

The fourteenth amendment was made on June 12, 1998.

The fifteenth amendment was made on June 22, 1999.

The sixteenth amendment was made on June 19, 2000.

The seventeenth amendment was made on June 27, 2001.

The eighteenth amendment was made on May 28, 2002.

The nineteenth amendment was made on June 28, 2007.

The twentieth amendment was made on June 28, 2011.

The twenty-first amendment was made on June 26, 2012.

The 22nd amendment was made on June 20, 2013.

The 23rd amendment was made on June 30, 2016.

The Twenty-Fourth Amendment was made on June 28, 2019.

The 25th amendment was made on June 24, 2020.

The 26th amendment was made on July 5, 2021.

The 27th amendment was made on June 30, 2023.

The 28th revision was made on June 27, 2025.

ROUNDTOP Machinery Industry Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Article 1: This rule is established in accordance with Article 5 of the Code of Conduct for the Governance of Listed and OTC Companies in order to establish a sound shareholder governance system, improve oversight functions and enhance management capabilities.

Article 2: Unless otherwise provided by law or articles of association, the rules of procedure for the shareholders' meetings of this company shall be governed by these rules.

Article 3: Unless otherwise stipulated by law, the shareholders' meetings of this company shall be convened by the board of directors.
Any change to the method of convening the Company's shareholders' meeting shall be subject to a resolution of the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.

The Company shall, 30 days prior to the Annual General Meeting or 15 days prior to the Extraordinary General Meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, relevant approval motions, discussion motions, matters concerning the election or removal of directors, independent directors, and other related proposals, and transmit them to the Public Information Observation Station.

Furthermore, 21 days prior to the Annual General Meeting or 15 days prior to the Extraordinary General Meeting, the Company shall prepare electronic files of the shareholders' meeting proceedings and supplementary materials and transmit them to the Public Information Observation Station. 15 days prior to the shareholders' meeting, the Company shall prepare the shareholders' meeting proceedings and supplementary materials for shareholders to access at any time and display them at the Company and its appointed professional stock brokerage agencies .

The aforementioned meeting procedure and supplementary meeting materials shall be provided to shareholders for their reference on the day of the shareholders' meeting in the following manner:

1. When a physical shareholders' meeting is held, the documents should be distributed at the meeting venue.
2. When holding a video-assisted shareholders' meeting, the documents should be distributed on-site and transmitted to the video conferencing platform as electronic files.
3. When holding a video shareholders' meeting, electronic files should be sent to the video conferencing platform.

The notice and announcement shall specify the reason for the meeting; if the notice is given with the consent of the other party, it may be given electronically.

The main contents of matters concerning the election or removal of directors, independent directors, amendments to the articles of association, capital reduction, application for suspension of public

offering, directors' non-competition licenses, conversion of surplus into capital, conversion of capital reserves into capital, company dissolution, merger, division, or matters under Article 185, Paragraph 1 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Guidelines for the Handling of Issuance and Offering of Securities by Issuers shall be listed and explained in the grounds for convening the meeting, and shall not be proposed by temporary motion.

The reason for convening the shareholders' meeting has specified the complete re-election of directors and independent directors, and the date of their appointment has been specified. After the re-election is completed at this shareholders' meeting, the date of their appointment may not be changed by any temporary motion or other means at the same meeting .

Shareholders holding more than one percent of the total issued shares may submit one proposal to the Company for the Annual General Meeting of Shareholders. Proposals exceeding one item will not be included in the agenda. Furthermore, if a proposal submitted by a shareholder falls under any of the circumstances described in Article 172-1, Paragraph 4 of the Company Law, the Board of Directors may exclude it from the agenda.

Shareholders may submit suggestions to urge the company to enhance public interests or fulfill its social responsibilities. In accordance with the relevant provisions of Article 172-1 of the Company Law , no more than one suggestion may be submitted. Any suggestion exceeding one item shall not be included in the agenda.

The company shall announce the acceptance of shareholder proposals, the method of acceptance in writing or electronically, the place of acceptance, and the period of acceptance before the suspension of share transfers before the convening of the shareholders' meeting; the period of acceptance shall not be less than ten days.

Shareholders' proposals shall be limited to 300 words. Proposals exceeding 300 words shall not be included in the agenda. Shareholders proposing such proposals shall attend the annual general meeting of shareholders in person or by proxy and participate in the discussion of the proposal.

The company shall notify the proposing shareholders of the results of the resolution before the date of the notice of the shareholders' meeting, and list the proposals that comply with this provision in the meeting notice. For shareholder proposals not included in the agenda, the board of directors shall explain the reasons for their exclusion at the shareholders' meeting.

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

A shareholder may issue one proxy form, which may authorize only one person. The proxy form shall be delivered to the Company five days prior to the shareholders' meeting. In the event of duplicate proxy forms, the

one delivered first shall prevail . However, this does not apply to a shareholder who revokes a previous proxy.

After the proxy form is delivered to the Company, if a shareholder wishes to attend the shareholders' meeting in person, exercise voting rights in writing or electronically, or attend the shareholders' meeting via video , the shareholder shall give the Company a written notice of revocation of the proxy two days before the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy shall prevail .

Article 5: The shareholders' meeting shall be held at the location of the Company or at a location convenient for shareholders to attend and suitable for holding the meeting. The meeting shall not start earlier than 9:00 a.m. or later than 3:00 p.m. The location and time of the meeting shall take full consideration of the opinions of the independent directors. When the Company holds a video shareholders' meeting, it is not subject to the aforementioned restrictions on the location.

Article 6: The Company shall specify in the meeting notice the registration time and location of the shareholders, solicitors, and authorized agents (hereinafter referred to as shareholders), as well as other matters requiring attention.

Shareholders must register at least 30 minutes before the start of the meeting; the registration area must be clearly marked and staffed with qualified personnel; for video conferences, registration must be accepted on the video conference platform 30 minutes before the start of the meeting, and shareholders who have completed registration are deemed to be attending the meeting in person.

Shareholders should attend the shareholders' meeting with their attendance certificate, attendance card or other attendance documents.

The Company shall not arbitrarily require shareholders to provide additional supporting documents. If the solicitor is a proxy, he/she should also bring his/her identification documents for verification.

The company should provide a sign-in book for attending shareholders to sign in, or attending shareholders may submit a sign-in card on their behalf.

The Company shall provide shareholders attending the shareholders' meeting with the meeting procedure manual, annual report, attendance certificates, speaking slips, ballots and other meeting materials. If there is an election for directors or independent directors , an election ballot shall be attached.

When a government or legal entity is a shareholder, it may appoint more than one representative to attend the shareholders' meeting. When a legal entity is entrusted to attend the shareholders' meeting, it may appoint only one representative .

If a shareholders' meeting is to be held via video conference, shareholders who wish to attend via video conference should register with the company two days prior to the meeting.

If the shareholders' meeting is held via video conference, the company shall upload the meeting procedure, annual report and other relevant

materials to the shareholders' meeting video conference platform at least thirty minutes before the meeting begins, and continue to disclose them until the end of the meeting.

Article 6.1 : When convening a video conference for shareholders, the Company shall specify the following matters in the notice of the shareholders' meeting:

I. Methods for shareholders to participate in video conferences and exercise their rights.

II. The handling methods for obstacles to the video conferencing platform or participation via video due to natural disasters, incidents, or other force majeure events shall include at least the following:

(a) The time when the prior obstacles cannot be eliminated and the meeting must be postponed or continued, and the date on which the meeting is postponed or continued.

(ii) Shareholders who have not registered to participate in the original shareholders' meeting via video conference are not allowed to participate in the postponed or continued meeting.

(iii) If a video conference cannot be held, and the total number of shares present reaches the statutory quota for holding a shareholders' meeting after deducting the number of shares attended by shareholders participating in the meeting via video, the shareholders' meeting shall continue. Shares attended by shareholders participating via video shall be counted in the total number of shares of the shareholders present, and all resolutions of the meeting shall be deemed as abstentions.

(iv) How to handle situations where all the motions have been announced but no motion has been made.

3. Hold a video shareholders' meeting and specify appropriate alternative measures for shareholders who have difficulty participating in the meeting via video.

Article 7: If the shareholders' meeting is convened by the board of directors, the chairman shall serve as the chairman. If the chairman is on leave or unable to exercise his or her powers, the vice chairman shall act on his behalf. If there is no vice chairman or the vice chairman is also on leave or unable to exercise his or her powers, the chairman shall designate one of the standing directors to act on his behalf. If there is no standing director, one director shall be designated to act on his behalf. If the chairman does not designate a proxy, one of the standing directors or directors shall elect one of their own to act on his behalf. The chairman mentioned above shall be a managing director or a director acting on his behalf, who has served for more than six months and is familiar with the company's financial and business situation. The same applies if the chairman is a representative of a corporate director. The chairman should personally preside over the shareholders' meeting convened by the board of directors, and more than half of the directors of the board, at least one independent director should attend in person, and at least one representative of each functional committee should attend, and the attendance should be recorded in the minutes of the shareholders' meeting.

If a shareholders' meeting is convened by a person other than the board of directors, the person who convened the meeting shall serve as the chairperson. If there are two or more persons who have the right to convene the meeting, they shall elect one of them to serve as chairperson.

The Company may appoint its lawyers, accountants or other relevant personnel to attend shareholders' meetings.

Article 8: The Company shall continuously and uninterruptedly record the entire process of shareholder registration, meeting proceedings, and voting and counting from the time the shareholder registration is accepted.

The aforementioned audio-visual materials should be retained for at least one year. However, if a shareholder files a lawsuit under Article 189 of the Company Law, the materials should be retained until the lawsuit is concluded.

When a shareholders' meeting is held via video conference, the company shall record and retain information such as shareholders' registration, attendance, questions, voting, and the company's vote count, and shall record the entire video conference continuously without interruption.

The aforementioned materials and audio/video recordings shall be properly preserved by the Company during its operation, and the audio/video recordings shall be provided to the entrusted party for video conferencing affairs for safekeeping.

If the shareholders' meeting is held via video conference, the company should record the audio and video of the video conference platform's backend interface.

Article 9: Attendance at shareholders' meetings shall be calculated based on shares. The number of shares present shall be calculated based on the number of shares registered in the register or submitted on the attendance card and via video conference platform, plus the number of shares exercised in writing or electronically.

When the meeting is due, the chairman shall immediately announce the commencement of the meeting and at the same time authorize the emcee to announce relevant information such as the number of shares without voting rights and the number of shares present.

However, if no shareholders representing more than half of the total issued shares are present, the chairman may postpone the meeting, with a limit of two postponements, and the total postponement time shall not exceed one hour. If two postponements still fail to attract shareholders representing more than one-third of the total issued shares, the chairman shall declare the meeting adjourned ; if the shareholders' meeting is held via video conference, the company shall also announce the adjournment on the shareholders' meeting video conference platform. , after two postponements , the number of shareholders is still insufficient but more than one-third of the total issued shares are present, a false resolution may be made in accordance with Article 175, Paragraph 1 of the Company Law, and all shareholders shall be notified of the false resolution and a new shareholders' meeting shall be convened within one month. If the shareholders' meeting is held via

video conference, shareholders who wish to attend via video conference shall re-register with the Company in accordance with Article 6 .

If, before the conclusion of the meeting, the number of shares represented by the attending shareholders reaches more than half of the total issued shares, the chairman may resubmit the proposed resolution to the shareholders' meeting for a vote in accordance with Article 174 of the Companies Act.

Article 10: If the shareholders' meeting is convened by the board of directors, the agenda shall be determined by the board of directors. All relevant proposals (including temporary motions and amendments to the original proposals) shall be voted on individually. The meeting shall proceed according to the scheduled agenda and shall not be changed without a resolution of the shareholders' meeting.

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

Before the conclusion of the proceedings (including any motions) of the first two agenda items, the chairman shall not adjourn the meeting without a resolution. If the chairman violates the rules of procedure and adjourns the meeting, the other members of the board shall promptly assist the attending shareholders in electing a person as chairman by a majority vote of the attending shareholders in accordance with legal procedures to continue the meeting.

The chairman shall give full opportunity to explain and discuss the motions and amendments or temporary motions proposed by shareholders. When he deems the motions to be ready for a vote, he may declare the discussion closed, submit the motions for a vote, and arrange an appropriate time for voting.

Article 11: Before attending a shareholder meeting to speak, a speech form must be filled out, specifying the main points of the speech, the shareholder's account number (or attendance certificate number) and name. The chairman will determine the order of their speeches.

Shareholders who submit a statement slip but do not speak will be deemed not to have spoken. In case of any discrepancy between the content of their statement and the information recorded on the statement slip, the content of the statement shall prevail .

Each shareholder may speak on the same motion no more than twice without the chairman's permission, and each time may not exceed five minutes.

However, the chairman may stop a shareholder from speaking if the speech violates the rules or goes beyond the scope of the agenda.

When attending a shareholder's speech, other shareholders shall not speak or interfere without the consent of the chairman and the speaking shareholder. The chairman shall stop any violator who violates this rule. When a corporate shareholder appoints two or more representatives to attend a shareholders' meeting, only one representative may speak on the same proposal.

After the attending shareholders speak, the chairman may personally or designate a relevant person to respond.

If the shareholders' meeting is held via video conference, shareholders participating via video conference may ask questions in writing on the video conference platform after the chairman announces the start of the meeting and before the chairman announces the adjournment. Each question may be asked no more than twice, and each question may be limited to 200 characters. The provisions of items one through five do not apply.

Those who raise questions that do not violate regulations or exceed the scope of the proposal should disclose such questions on the shareholders' meeting video conference platform for public awareness.

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

Shareholders' resolutions do not include the number of shares held by shareholders without voting rights in the total number of issued shares. Shareholders who have a conflict of interest with respect to any matter at the meeting that could potentially harm the interests of the company shall not participate in the voting, nor shall they act as proxies for other shareholders to exercise their voting rights.

The number of shares that are not eligible to exercise voting rights under the preceding paragraph shall not be counted in the number of voting rights of shareholders who are present.

stock brokerage agencies approved by the securities regulatory authority, when one person is entrusted by two or more shareholders at the same time, the voting rights he/she represents shall not exceed three percent of the total voting rights of the issued shares. If the voting rights exceed this limit, the excess voting rights shall not be counted.

are not entitled to vote as listed in Article 179, Paragraph 2 of the Company Law.

When convening a shareholders' meeting, the Company shall exercise its voting rights electronically and may also exercise them in writing; the method of exercising voting rights, whether in writing or electronically, shall be specified in the notice of the shareholders' meeting.

Shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, in respect of any temporary motions at that shareholders' meeting or amendments to the original resolutions, such motions shall be deemed as abstentions, and therefore the Company should refrain from proposing temporary motions or amendments to the original resolutions.

Those who exercise their voting rights in writing or electronically as mentioned above shall deliver their declaration of intent to the company two days prior to the shareholders' meeting. In the event of duplicate declarations of intent, the earliest delivery shall prevail. However, this shall not apply to declarations of intent that are revoked.

If a shareholder exercises their voting rights in writing or electronically and wishes to attend the shareholders' meeting in person or via video, they should revoke their declaration of intent to exercise those rights two days prior to the meeting in the same manner as exercising the voting rights. If the revocation is made after this period, the voting rights exercised in writing or electronically shall

prevail . If a shareholder exercises their voting rights in writing or electronically and appoints a proxy to attend the shareholders' meeting on their behalf, the voting rights exercised by the proxy shall prevail . Unless otherwise stipulated by the Company Law and the Company's Articles of Association, resolutions shall be passed by a majority vote of the shareholders present. During the voting process, the Chairman or his designated person shall announce the total number of voting rights of the shareholders present for each resolution, and the shareholders shall vote on each resolution individually. The results of votes in favor, against, and abstentions shall be entered into the public information observation station on the same day after the shareholders' meeting.

When there are amendments or alternatives to the same motion, the chairperson shall determine the order of voting in conjunction with the original motion. If one motion has been passed, the others shall be deemed rejected and no further votes shall be required.

The vote counters and supervisors for the voting on the resolutions shall be appointed by the chairman, but the vote counters shall be shareholders.

The vote counting for resolutions voted on or elected at a shareholders' meeting shall be conducted in a public area within the shareholders' meeting venue, and the voting results, including the weights used in the tally, shall be announced on the spot after the vote counting is completed and a record shall be made.

The Company is holding a shareholders' meeting via video conference. Shareholders participating via video conference shall vote on all resolutions and election proposals through the video conference platform after the chairman announces the start of the meeting. Voting shall be completed before the chairman announces the end of the voting period. Those who fail to do so shall be deemed to have abstained.

a one-time vote count shall be conducted after the chairman announces the end of the voting period , 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 meeting via video in accordance with Article 6 and wish to attend the meeting in person should cancel their registration in the same manner as they registered two days before the meeting. Those who cancel their registration after the deadline may only attend the meeting via video.

Those who exercise their voting rights in writing or electronically, without withdrawing their declaration of intent, and who participate in the shareholders' meeting via video, may not exercise their voting rights on the original proposals or to propose amendments to or amendments to the original proposals, except for temporary motions.

Article 14: When the shareholders' meeting elects directors and independent directors, it shall be conducted in accordance with the relevant election rules established by the company, and the election results shall be announced on the spot, including the list of elected directors

and independent directors and their number of elected votes, as well as the list of unelected directors and independent directors and their number of votes.

The ballots for the aforementioned election items shall be sealed and signed by the ballot supervisors, properly kept, and retained for at least one year. However, if a shareholder initiates a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the lawsuit is concluded.

Article 15: Minutes of the resolutions passed at the shareholders' meeting shall be made, signed or sealed by the chairman, and distributed to all shareholders within twenty days after the meeting. The minutes may be made and distributed electronically.

The distribution of the aforementioned minutes may be carried out by the Company through the method of posting on the Public Information Observatory.

The minutes of the meeting shall accurately record the year, month, day, venue, chairman's name, resolution method, key points of the proceedings, and voting results (including the weighting of the votes). When electing directors or independent directors, the number of votes received by each candidate shall be disclosed. The minutes shall be kept in perpetuity for the duration of the company's existence.

When a shareholders' meeting is held via video conference, the minutes shall, in addition to the matters required to be recorded in the preceding paragraph, record the start and end times of the meeting, the method of convening the meeting, the names of the chairperson and the recorder, and the handling methods and circumstances in the event of obstacles to the video conference platform or participation via video due to natural disasters, incidents or other force majeure.

In addition to complying with the preceding provisions, when the Company holds a video shareholders' meeting, it shall also specify in the minutes the alternative measures provided to shareholders who have difficulty participating in the shareholders' meeting via video.

Article 16: The Company shall, on the day of the shareholders' meeting, compile a statistical table in accordance with the prescribed format to clearly display the number of shares solicited by the solicitor, the number of shares represented by the proxy, and the number of shares attended by shareholders in writing or electronically. If the shareholders' meeting is held via video conference, the Company shall upload the aforementioned information to the shareholders' meeting video conference platform at least thirty minutes before the start of the meeting and continue to display it until the end of the meeting.

When the Company holds a shareholders' meeting via video conference, the total number of shares held by shareholders present shall be disclosed on the video conference platform upon the announcement of the meeting. The same applies if a separate tally of the total number of shares and voting rights of shareholders present is conducted during the meeting. If any matter resolved at the shareholders' meeting constitutes material information as required by law or the regulations of the Taiwan Stock

Exchange Corporation, the Company shall transmit the content to the Public Information Observation Station within the prescribed time.

Article 17: Staff members handling shareholder meetings shall wear identification badges or armbands.

The chairperson may direct marshals or security personnel to assist in maintaining order in the meeting room. When marshals or security personnel are present to assist in maintaining order, they should wear armbands or identification badges with the word "Marshal" on them.

If the venue is equipped with amplification equipment, the chairman may stop a shareholder from speaking using equipment not provided by the company.

If a shareholder violates the rules of procedure, refuses to comply with the chairman's corrections, and obstructs the meeting, and still refuses to comply after being stopped, the chairman may instruct the marshals or security personnel to ask them to leave the meeting room.

Article 18: During a meeting, the chairman may decide on a time to announce a recess. In the event of force majeure, the chairman may decide to temporarily suspend the meeting and announce the time for the meeting to resume as appropriate.

The agenda set by the shareholders' meeting shall be discussed in the proceedings (including temporary motions). If the venue for the meeting becomes unusable before the meeting concludes, 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 held via video conference, the company shall, immediately after the voting concludes, disclose the voting results and election results on the shareholders' meeting video conference platform in accordance with regulations, and shall continue to disclose them for at least fifteen minutes after the chairman announces the adjournment.

Article 20: When the Company holds a video shareholders' meeting, the chairman and the recorder shall be at the same location in the country, and the chairman shall announce the address of that location at the start of the meeting.

Article 21: If the shareholders' meeting is held via video conference, the Company may provide shareholders with a simple connection test before the meeting and provide relevant services in real time before and during the meeting to assist in handling technical communication problems.

When a shareholders' meeting is convened via video conference, the chairman shall, upon announcing the commencement of the meeting, separately announce that, except for the circumstances under Article 44, Paragraph 24 of the Shareholders' Affairs Guidelines for Publicly Offered Companies where postponement or continuation of the meeting is not required, if, before the chairman announces the adjournment of the meeting, the video conference platform or participation via video is impaired for more than 30 minutes due to natural disasters, incidents,

or other force majeure events, the date for postponement or continuation of the meeting within five days shall not be subject to the provisions of Article 182 of the Companies Act.

If the meeting is postponed or rescheduled as described above, shareholders who did not register to participate in the original shareholders' meeting via video conference are not allowed to participate in the postponed or rescheduled meeting.

If a meeting is postponed or extended in accordance with the second provision, the number of shares, voting rights and election rights exercised by shareholders who have registered to participate in the original shareholders' meeting via video and have completed the registration but do not participate in the postponed or extended meeting shall be included in the total number of shares, voting rights and election rights of shareholders attending the original shareholders' meeting.

When a shareholders' meeting is postponed or extended in accordance with the second provision, there is no need to discuss and resolve again any resolutions that have already been voted on and counted and whose voting results or the list of elected directors or independent directors has been announced.

If, during a video-assisted shareholders' meeting, the meeting cannot be continued due to the second provision, and if the total number of shares present, after deducting the number of shares present via video, still reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue without the need for postponement or continuation of the meeting as stipulated in the second provision.

If the circumstances described above require the meeting to continue, the number of shares held by a shareholder participating in the meeting via video conference shall be counted in the total number of shares held by the shareholders present, but shall be deemed to have abstained from voting on all resolutions of that meeting.

If the Company postpones or reschedules a meeting in accordance with the provisions of Paragraph 2, it shall complete the relevant preparatory procedures in accordance with the provisions of Article 44-27 of the Shareholders' Meeting Guidelines for Publicly Issued Companies, based on the original date of the shareholders' meeting and the provisions of that article.

Meetings by Publicly Issued Companies, and Article 44-5 (2), Article 44-15, and Article 44-17 (1) of the Guidelines for the Handling of Shareholder Affairs by Publicly Issued Companies, the Company shall handle the postponement or reschedule of the shareholders' meeting in accordance with the provisions of Article 2.

Article 22: When the Company holds a video shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the meeting via video.

Article 23: This rule shall come into effect upon being adopted by the shareholders' meeting, and the same applies to any amendments thereto.

Article 24: These rules were revised on June 28, 110 of the Republic of China. The first amendment was made on June 30, 112 of the Republic of China.

Appendix 8

ROUNDTOP Machinery Industry Co., Ltd. Board of Directors Election Method

- Article 1: In order to ensure a fair, impartial and open selection of directors, this method is established in accordance with Articles 21 and 41 of the "Code of Conduct for the Governance of Listed Companies". Unless otherwise stipulated by law or articles of association, the election of directors of this company shall be conducted in accordance with these procedures.
- Article 2: The selection of directors of the Company shall take into account the overall composition of the Board of Directors. The composition of the Board of Directors shall be diversified, and an appropriate diversification strategy shall be formulated based on the Company's own operations, business model, and development needs, which should include, but is not limited to, the following two major criteria:
- I. Basic conditions and values: gender, age, nationality and culture, etc.
 - II. Professional knowledge and skills: professional background (such as

law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.

Board members should generally possess the knowledge, skills, and qualities necessary to perform their duties, and their overall capabilities should be as follows:

- (a) Operational judgment ability.
- (ii) Accounting and financial analysis skills.
- (III) Business management capabilities.
- (iv) Crisis management capabilities.
- (v) Industry knowledge.
- (vi) International market perspective.
- (vii) Leadership ability.
- (viii) Decision-making ability.

More than half of the seats on the board must be held by the board members, and they must not be spouses or relatives within the second degree of kinship.

The Board of Directors shall consider adjusting the composition of the Board of Directors based on the results of the performance evaluation.

Article 3: The qualifications of the independent directors of the Company shall comply with the provisions of the "Measures for the Establishment and Compliance of Independent Directors of Publicly Offered Companies". The selection of independent directors of the Company shall comply with the provisions of the "Measures for the Establishment and Compliance of Independent Directors of Publicly Offered Companies" and the "Code of Conduct for the Governance of Listed Companies".

shall be conducted through a candidate nomination system in accordance with Article 192-1 of the Company Law , and the shareholders' meeting shall approve the list of candidates. Independent directors and non-independent directors should be elected together, with the number of elected directors counted separately, and the votes received representing their respective positions. Those with more voting rights will be elected as independent directors and non-independent directors. If two or more candidates have the same number of votes, exceeding the prescribed number, the candidates with the same number of votes will be decided by drawing lots. If a candidate is absent, the chairman will draw lots on their behalf.

If a director's resignation results in a shortage of five directors, the company shall elect a replacement at the most recent shareholders' meeting. However, if the vacancy reaches one-third of the seats stipulated in the articles of association, the company shall convene an extraordinary shareholders' meeting within sixty days from the date of the event to elect a replacement. If an independent director's resignation results in a shortage of the number required by the competent authority or the articles of association, a replacement shall be elected at the most recent shareholders' meeting. If all independent directors are resigned, an extraordinary shareholders' meeting shall be convened within sixty days from the date of the event to elect a replacement.

shall be conducted by cumulative voting in accordance with Article 198 of the Company Act. Each share shall have the same number of votes as the number of directors to be elected, and the directors may be elected by a single vote or by a distribution of votes among a number of directors.

Article 6: (Deleted)

Article 7: The board of directors shall prepare ballots equal to the number of directors to be elected, fill in their weights, and distribute them to the shareholders attending the shareholders' meeting. The registration of voters may be done by the attendance certificate number printed on the ballot.

Article 8: Before the election begins, the chairman shall appoint several scrutineers and vote counters who are shareholders to perform their respective duties. The ballot boxes shall be prepared by the board of directors and opened in public by the scrutineers before the vote.

Article 9: A ballot is invalid if any of the following circumstances exist:

- (a) No ballot prepared by the person with the right to convene the meeting shall be used.
- (ii) Those who put blank ballots into the ballot box.
- (iii) The handwriting is illegible or has been altered.
- (iv) If the candidate is a shareholder, the name and shareholder number do not match the shareholder register ; if the candidate is not a shareholder, the name and identity document number do not match after verification.
- (v) In addition to filling in the name of the candidate or the shareholder number (identity document number) and the number of voting rights allocated, other text may be written .
- (vi) Those who fail to fill in the name of the candidate or the shareholder number (identity document number).
- (vii) The same ballot lists two or more candidates.
- (viii) The candidates filled in do not match the list of directors after verification.

Article 10: The ballots shall be counted on the spot after the voting is completed, and the results shall be announced on the spot, including the list of elected directors and independent directors and their elected weights.

Article 11: Matters not covered by these Measures shall be handled in accordance with the Company Law, the Company's Articles of Association, and other relevant laws and regulations.

Article 12: This regulation shall be implemented after being approved by the shareholders' meeting, and the same applies to any amendments.

Article 13: This election procedure was established on June 26, 107th year of the Republic of China. It was first revised on June 24, 109th year of the Republic of China. It was revised for the second time on June 30, 112th year of the Republic of China.

Appendix Nine

ROUNDTOP Machinery Industry Co., Ltd.

The Board of Directors nominates a list of candidates for the 16th Board of Directors and Independent Directors at the 115th Annual General Meeting of Shareholders.

category Serial Number	candidate name gender	Education	Main Experience	Currently also serves as the company's and Positions in other companies	Number of shares held (shares)	Whether independent directors have served three terms
director Serial Number: 1	Lin Shengming male	Department of Mechanical Engineering, Feng Chia University	Chairman of the 14th Board of Directors and General Manager of ROUNDTOP Machinery Industry Co., Ltd.	Chairman of the 15th Board of Directors of ROUNDTOP Machinery Industry Co., Ltd.	9,366,847	not applicable
director Serial Number: 2	Zhan Zhenggan male	Junior high school graduation	14th Vice Chairman of ROUNDTOP Machinery Industry Co., Ltd.	15th Vice Chairman of ROUNDTOP Machinery Industry Co., Ltd. , General Manager of ROUNDTOP Machinery Industry Co., Ltd. , and Chairman of Yijin Industrial Co., Ltd.	1,407,218	not applicable
director Serial Number: 3	Cai Xiuqin female	High school graduation	The 14th Board of Directors of ROUNDTOP Machinery Industry Co., Ltd.	The 15th Board of Directors of ROUNDTOP Machinery Industry Co., Ltd.	5,204,524	not applicable
director Serial Number: 4	Chen Peiran male	High school graduation	The 14th Board of Directors of ROUNDTOP Machinery Industry Co., Ltd.	The 15th Board of Directors of ROUNDTOP Machinery Industry Co., Ltd. Juhe	1,153,171	not applicable

				Industrial (Stock) Co., Ltd.		
Independent Directors Serial Number: 5	Cai Jinxiang male	Changhua High School Research Program at Tunghai University	Independent Directors of the 14th Session of ROUNDTOP Machinery Industry Co., Ltd. Director of Yixin Industrial (stock)	The 15th Independent Directors of ROUNDTOP Machinery Industry Co., Ltd. Director of Guangcheng Industry Co., Ltd.	138,000	no
Independent Directors Serial Number: 6	Jiang Zongyou male	Pre-doctoral Fellowship (Master's Degree) in Mechanical Control Engineering , National University of Electro- Communications, Japan		Songxun Commercial Co., Ltd. and General Manager of Dentsu Precision Co., Ltd.	0	no
Independent Directors Serial Number: 7	Wu Caiqian female	National Yunlin University of Science and Technology		Business Manager of Changjing Xingye Co., Ltd. Changhan Investment (Stock)	0	no

Appendix 10

ROUNDTOP Machinery Industry Co., Ltd.

Shareholding of all directors

As of the date this shareholders' meeting was adjourned: May 1, 2026

job title	Name	Number of shares held	Shareholding percentage (%)
Chairman	Lin Shengming	9,366,847	10.96

director	Zhan Zhenggan	1, 407, 218	1. 65
director	Cai Xiugin	5, 204, 254	6. 09
director	Chen Peiran	1, 153, 171	1. 35
Independent Directors	Jiang Wenqing	600, 023	0. 70
Independent Directors	Wu Jiaxing	0	
Independent Directors	Cai Jinxiang	138, 000	0. 16
Total shareholding of all directors		17, 869, 513	20. 91

Note 1 : The Company 's paid - in capital as of May 1 , 2026 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.

$(85,473,612 \times 10 / 100 \times 0.8) = 6,837,889$ shares.

Note 3: The period for stopping the transfer of ownership is from May 1, 115 to June 29, 115.