



直得科技股份有限公司  
CHIEFTEK PRECISION CO., LTD.

cpcCells

cpcSystem

cpcRobot

cpcStudio

## 2026 Annual Shareholders' Meeting Handbook



Stock Code: 1597

Convention method of shareholders' meeting: convening physically

Time : 9:00 a.m., May 27, 2026(Wednesday)

Place : 2F-1, No. 26, Nanke 3rd Rd., Xinshi Dist., Southern Taiwan Science Park,  
Tainan City. (STSPA Association Building / STSPA Business Center).

(This document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.)

**Chieftek Precision Co., LTD.**  
**2026 Annual Shareholders' Meeting**

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**Chieftek Precision Co., Ltd.**  
**2026 Annual Shareholders' Meeting Meeting Procedure**

- 1. Report the Number of Attendance**
- 2. Call Meeting to Order**
- 3. Chairman's Address**
- 4. Report Items**
- 5. Approval Matters**
- 6. Discussion and Election Items**
- 7. Extemporaneous Motion**
- 8. Meeting Adjourned**

**Chieftek Precision Co., Ltd.**  
**2026 Annual Shareholders' Meeting Agenda**

1. Time : 9:00 a.m., May 27, 2026 (Wednesday)
2. Place: 2F-1, No. 26, Nanke 3rd Rd., Xinshi Dist., Southern Taiwan Science Park, Tainan City. (STSP Business Center)
3. Attendance : Announcement of Commencement of Meeting (Report on the Total Number of Shares Represented by Shareholders Present)
4. Chairperson's Remarks
5. Report Items:
  - (1) 2025 Business Report.
  - (2) Audit Committee's Review Report on the 2025 Financial Statements and Accounts.
  - (3) Report on Distribution of 2025 Employee Compensation and Directors' Remuneration.
  - (4) Report on Share Repurchase Resolutions and Implementation.
  - (5) Report on External Endorsements and Guarantees in 2025.
  - (6) Distribution of Cash Dividends from 2025 Earnings
6. Approval Matters:
  - (1) Approval of the 2025 Business Report and Financial Statements.
  - (2) Approval of the 2025 Earnings Distribution Proposal.
7. Discussion and Election Items:
  - (1) Election of the 10th Board of Directors.
  - (2) Release Newly Elected Directors from Non-Competition Restrictions.
8. Extemporaneous Motion
9. Meeting Adjournment

## Report Items

### 1. 2025 Business Report.

**Explanation:** The 2025 Business Report, please refer to the Attachment 1 of this Handbook.

### 2. Audit Committee’s Review Report on the 2025 Financial Statements and Accounts.

**Explanation:** The 2025 Audit Committee’s Review Report, please refer to the Attachment 2 of this Handbook.

### 3. Report on the Distribution of Employee Compensation and Directors’ Remuneration for 2025.

**Explanation:** The 2025 Employees’ Profit Sharing Bonus and Directors’ Compensation Report, please refer to the Attachment 3 of this Handbook.

### 4. Report on the Resolution and Implementation of the Share Repurchase Program.

**Explanation:** the resolution and execution of purchasing company shares are as follows:

1. The execution of purchasing company shares (the implementation was finished)

December 31, 2025

Batch Order	The First Period	The Second Period	The Third Period
Purpose of the buy-back	Transferred the shares to employees	Transferred the shares to employees	Transferred the shares to employees
Timeframe of buy-back	November 12, 2014 to January 9, 2015	March. 23, 2020 to May 20, 2020	September 30, 2022 to November 29, 2022
Price range	NT\$22.30 to NT\$50.40, as the share price of the Company was lower than the price range of the lower limit, the Company continued buy-back.	NT\$37.25 to NT\$131.00, as the share price of the Company was lower than the price range of the lower limit, the Company continued buy-back.	NT\$46.20 to NT\$100.00 as the share price of the Company was lower than the price range of the lower limit, the Company continued to buy-back.
Type and amount of shares buyback	Common stock 3,000,000 shares	Common stocks 445,000 shares	Common stocks 2,000,000 shares

Amount of shares buyback	NT\$ 118,543,503 (average buyback price per share is NT\$39.51)	NT\$ 26,550,420 (average buyback price per share is NT\$59.66)	NT\$ 147,569,895 (average buyback price per share is NT\$73.78)
Percentage of expected number of shares buyback held (%)	100.00%	8.90%	100.00%
Eliminated and transferred shares	3,000,000 shares have been eliminated (Note 1)	445,000 shares	0 shares
Accumulated number of Company shares held	0	0	2,000,000 shares
Percentage of total Company shares held(%)	0%	0%	2.24%

Note 1: In the case of the 3,000,000 shares of elimination listed above, the registration process was approved by the Ministry of Science and Technology Southern Science and Technology Industrial Park Administration on February 27, 2018.

2. The execution of purchasing company shares (still remains in the status of the implementation): None.

## 5. Report on External Endorsements and Guarantees in 2025.

### Explanation:

1. As of December 31, 2025, the amount of making endorsements/ guarantees for others is as follows:

Company's Name	Outstanding endorsement/ guarantee amount (NT\$ thousand)	Actual amount drawn down (NT\$ thousand)	Relationship with the Company
cpc Europa GmbH	332,100	79,950	Subsidiary of 100% shareholding

2. The above amount does not exceed the prescribed limit.

## 6. Distribution of Cash Dividends from 2025 Earnings.

### Explanation:

(1) Pursuant to Article 240 of the Company Act and Article 21 of the Company's Articles of Incorporation, the Board of Directors is authorized, by a special resolution, to distribute all or part of the dividends and bonuses in cash and report the same to the shareholders' meeting. The Company's 2025 earnings distribution statement (please refer to Attachment 5 of this Handbook.) provides for the distribution of

cash dividends in the amount of NT\$61,083,263 to shareholders (NT\$0.7 per share). The proposal was approved by the Board of Directors on February 26, 2026, reviewed by the Audit Committee, and is submitted to the Company's 2026 Annual Shareholders' Meeting for reporting and approval in accordance with applicable laws and regulations.

- (2) The cash dividend distribution shall be calculated based on each shareholder's shareholding ratio as recorded in the shareholders' register on the dividend record date and rounded down to the nearest NT dollar (with any fractional amount of less than NT\$1 disregarded). Subject to approval by the Annual Shareholders' Meeting, the Board of Directors shall determine the dividend record date separately and arrange for the handling of any cash dividend amount of less than NT\$1 payable to shareholders, and report the same to the 2026 Annual Shareholders' Meeting. In the event that the number of outstanding shares changes thereafter due to the repurchase of the Company's shares, transfer or cancellation of treasury shares, or any other reason, thereby resulting in a change in the cash dividend rate, the Board of Directors is fully authorized to handle all related matters. The Chairman is further authorized to take all actions in accordance with the Company Act and applicable laws and regulations, including but not limited to determining the cash dividend payment date and the ex-dividend record date.

## **Approval Matters**

### **1. Approval of the 2025 Business Report and Financial Statements.**

*Proposed by the Board of Directors*

#### **Explanation:**

- (1) The Company's 2025 closing statements, including the Business Report and Financial Statements, have been completed. The Financial Statements have been audited and certified by CPAs Chung-Yu Tien and Fang-Ting Yeh of PwC Taiwan. The same have been reviewed and approved by the Board of Directors and reviewed by the Audit Committee, and are hereby submitted to the Annual Shareholders' Meeting for recognition.
- (2) For the 2025 Business Report, please refer to Attachment 1 of this Handbook. For the Independent Auditors' Report and Financial Statements issued by PwC Taiwan, please refer to Attachment 4 of this Handbook.

#### **Resolution:**

### **2. Approval of the 2025 Earnings Distribution Proposal.**

*Proposed by the Board of Directors*

#### **Explanation:**

- (1) The Company's 2025 earnings distribution proposal has been prepared in accordance with the Company Act and the Company's Articles of Incorporation. The proposal was approved by the Board of Directors on February 26, 2026 and reviewed by the Audit Committee.
- (2) For the Earnings distribution statement, please refer to Attachment 5 of this Handbook.

#### **Resolution:**

## Discussion and Election Items

### 1. Election of the Tenth-Term Directors.

*Proposed by the Board of Directors*

#### **Explanatory Notes:**

- (1) The term of office of the Company's Ninth-Term Directors will expire on May 25, 2026. Accordingly, a re-election shall be conducted in accordance with applicable laws and regulations.
- (2) Pursuant to the Company's Articles of Incorporation and the resolution adopted by the Board of Directors on February 26, 2026, nine directors (including four independent directors under the candidate nomination system) shall be elected at this Annual Shareholders' Meeting. The newly elected directors and independent directors shall assume office immediately after the conclusion of the Annual Shareholders' Meeting for a term of three years, from May 27, 2026 to May 26, 2029.
- (3) The election shall be conducted in accordance with the Company's "Procedures for Election of Directors." Please refer to Appendix 2 of this Handbook.
- (4) The qualifications of the director and independent director candidates were reviewed and approved by the Board of Directors on April 8, 2026. For the list of director and independent director candidates and their educational background, work experience, and shareholdings, please refer to Attachment 6 of this Handbook.

#### **Resolution:**

### 2. Discussion on the Release of the Non-Competition Restrictions for Newly Elected Directors.

*Proposed by the Board of Directors*

#### **Explanatory Notes:**

- (1) Pursuant to Article 209 of the Company Act, a director who engages, either for himself/herself or on behalf of another person, in any act that falls within the scope of the Company's business shall explain to the shareholders' meeting the material content of such act and obtain its approval. The same requirement applies to serving as a director of the Company's subsidiaries in China.

(2) In consideration of the Company's operational needs, it is proposed that the non-competition restrictions applicable to the newly elected directors of the current term be released.

(3) The proposal is hereby submitted for discussion and resolution.

**Resolution:**

**Extemporaneous Motion**

**Meeting Adjournment**

## Chieftek Precision Co., Ltd.

### 2025 Business Report

Affected by the policy reforms and uncertainties arising from Donald Trump's return to the presidency of the United States in 2025, the overall economy experienced fluctuations and volatility. In particular, tariff issues—due to their significance to international trade and supply chain deployment, together with spillover effects and repeated changes in timing and content—caused considerable turbulence in the global economy. Taiwan benefited from the front-loading effect driven by the grace period for reciprocal tariffs, as well as from the global surge in semiconductor demand fueled by the boom in AI technologies. Amid continued strength in merchandise trade, exports and imports of goods and services still maintained an economic growth trend. The machinery and equipment industry gradually improved; however, exchange rate fluctuations became more significant. For example, NTD appreciated by 3.11% against USD and by 2.85% against RMB as compared with 2024, resulting in reduced foreign exchange gains. The Company's consolidated revenue for 2025 amounted to NT\$1,138,316 thousand, representing an increase of NT\$101,735 thousand, or 9.81%, compared with NT\$1,036,581 thousand in 2024. Earnings per share were NT\$0.91, a decrease of NT\$0.17 from NT\$1.08 in 2024.

The operating results for 2025 are summarized as follows:

#### 1. Results of Business Plan Implementation

##### (1) Comparative Consolidated Statements of Comprehensive Income for the Most Recent Two Years

Unit: NT\$ thousand

Items	2025	2024	Increase (Decrease)
Operating Revenues	1,138,316	1,036,581	101,735
Operating Cost	(671,765)	(612,422)	59,343
Operating Margin	466,551	424,159	42,392
Operating Expenses	(361,045)	(329,182)	31,863
Operating Profit	105,506	94,977	10,529
Non-Operating Income and Expenses	5,694	22,978	(17,284)
Profit Before Income Tax	111,200	117,955	(6,755)
Net profit after-tax	79,421	93,813	(14,392)
Other comprehensive income(loss)	(1,849)	24,244	(26,093)
Comprehensive income (loss) for the year	77,572	118,057	(40,485)
Earnings per share	0.91	1.08	(0.17)

As can be seen from the above table:

### 1. Revenue

- (1) Revenue from micro linear guideways amounted to NT\$676,031 thousand, representing an increase of 14.43%; revenue from large linear guideways amounted to NT\$377,625 thousand, representing an increase of 4.74%; and revenue from linear motors amounted to NT\$84,016 thousand, representing a decrease of 0.84%.
- (2) By region, revenue from China decreased by 12.84%, revenue from Europe increased by 13.81%, revenue from the United States increased by 22.37%, domestic sales in Taiwan decreased by 1.32%, and revenue from other regions increased by 12.68%.

### 2. Gross Profit Margin

In 2025, driven by increased demand from the semiconductor industry, capacity utilization improved and unit costs declined. As a result, the gross profit margin for 2025 was 40.99%, representing an increase of 0.07 percentage points from 40.92% in 2024.

### 3. Earnings

- (1) Net income after tax for 2025 amounted to NT\$79,421 thousand, a decrease of NT\$14,392 thousand compared with NT\$93,813 thousand in 2024.
- (2) Earnings per share after tax for 2025 amounted to NT\$0.91, representing a decrease of NT\$0.17 from NT\$1.08 in 2024.

## (2) Comparative Parent Company Only Statements of Comprehensive Income for the Most Recent Two Years

Unit: NT\$ thousand

Items	2025	2024	Increase (Decrease)
Operating revenues	791,842	811,259	(19,417)
Operating costs	(552,165)	(557,993)	(5,828)
Gross profit	239,677	253,266	(13,589)
Unrealized gain from inter-affiliate accounts	(77,865)	(89,571)	(11,706)
Realized gain from inter-affiliate accounts	89,571	85,343	4,228
Net operating margin	251,383	249,038	2,345
Operating expenses	(209,947)	(193,262)	16,685
Operating profit	41,436	55,776	(14,340)
Non-operating income and expenses	51,218	54,391	(3,173)
Profit before income tax	92,654	110,167	(17,513)
Income tax expense	(13,233)	(16,354)	(3,121)
Net profit after-tax	79,421	93,813	(14,392)
Other comprehensive income (loss)	(1,849)	24,244	(26,093)
Comprehensive income for the year	77,572	118,057	(40,485)

### (3) Analysis of Profitability (Parent Company Only)

Items	2025	2024
Return on Total Assets (%)	2.60%	2.82%
Return on Equity (%)	3.31%	3.96%
Operating Income to Paid-in Capital Ratio (%)	4.64%	6.25%
Pre-tax Income to Paid-in Capital Ratio (%)	10.38%	12.34%
Net Margin (%)	10.03%	11.56%
Basic Earnings Per Share (NT\$)	0.91	1.08

### (4) Analysis of Profitability (consolidated)

Items	2025	2024
Return on Total Assets (%)	2.58%	2.80%
Return on Equity (%)	3.31%	3.96%
Operating Income to Paid-in Capital Ratio (%)	11.82%	10.64%
Pre-tax Income to Paid-in Capital Ratio (%)	12.46%	13.21%
Net Margin (%)	6.98%	9.05%
Basic Earnings Per Share (NT\$)	0.91	1.08

## 2. Business Development

Since its establishment, **cpc** has continuously focused on the research, development and manufacturing of core technologies in automation and mechatronic integration. Its applications span diverse markets, including semiconductors, optoelectronics, biotechnology and medical devices, electronics, precision measurement, machine tools, automation and intelligent manufacturing, as well as industrial digital transformation.

Leveraging its strong capabilities in mechanical design, motion control and system integration, **cpc** has established a comprehensive solution portfolio ranging from precision components and modularized products to systems and software platforms. The Company has become a key supplier of automation technologies with strong in-house R&D capabilities and continues to create value for customers across various industries.

#### (1) Core Products and Technological Innovation

The Company's principal products and services currently include cpcCells, cpcSystem, cpcRobot and cpcStudio. Through these product lines, the Company has established a complete product architecture extending from key components and modular systems to turnkey solutions and software platforms, thereby comprehensively strengthening its overall solution capabilities in the automation and semiconductor equipment markets.

##### a. cpcCells

**cpc** has long been dedicated to advanced precision linear motion and transmission component technologies, and continues to invest in the development of products featuring high precision, low noise and high reliability. In addition to its existing silent-type linear

transmission components, the Company continues to expand its product portfolio to include crossed-roller types, ball screws and high-rigidity linear modules, thereby meeting the stringent requirements for performance, stability and service life in semiconductor equipment, advanced automation and precision manufacturing, and further reinforcing its competitive advantages in core component technologies.

b. cpcSystem

As the automation and semiconductor industries increasingly demand system integration and greater delivery efficiency, **cpc** continues to expand its cpcSystem product line. Centered on linear motor modules, subsystem modules and turnkey automation solutions, the Company provides customers with higher value-added, system-level solutions.

Based on its proprietary linear motion and motor control technologies, cpcSystem integrates high-precision linear motor modules, motion control, sensing and mechanical design to form subsystem units that can be rapidly implemented, and further extends these capabilities to complete equipment solutions. These solutions are widely applied in semiconductor processes, automation equipment and advanced manufacturing industries. Through modularized and systematic design, the Company helps customers shorten development cycles, reduce integration risks, and improve overall equipment performance and reliability.

c. cpcRobot

In response to the rapid global growth of automation, intelligent manufacturing and robotic applications, **cpc** continues to expand its robotics product line. In addition to its existing miniature six-axis robotic arms, the Company is actively developing next-generation robotic technologies and products, including humanoid robots and robotic dogs.

The Company focuses on the development of core robotic components and modular technologies, including high-efficiency motors, ultra-flat encoders, high-response drivers, robotic joint modules and integrated robotic modules, in order to enhance robots' dynamic performance, power density and system stability, while strengthening its product positioning in the advanced and professional robotics markets.

d. cpcStudio

**cpc** continues to deepen the development of its software PLC/IDE platform, cpcStudio. Designed with smart factories and flexible manufacturing as its core concepts, the platform assists users in integrating diverse hardware devices, system architectures and control processes to establish highly customized centralized control and management platforms.

With the advancement of artificial intelligence and data-driven technologies, cpcStudio is also gradually incorporating intelligent functions to strengthen equipment integration, motion control and system coordination capabilities, thereby creating a more flexible, efficient and scalable automation software environment for users and achieving deep integration among hardware, systems and software.

## (2) Future Development Directions

### a. Development of Humanoid and Intelligent Robot Technologies

In response to the global trend toward humanoid, intelligent and highly mobile robotics technologies, **cpc** regards technologies related to humanoid robots and robotic dogs as an important medium- to long-term development direction. The Company will continue to deepen its investment in the research and development of key robotic components, joint modules and system integration. By leveraging its existing strengths in motion control and mechatronic integration, the Company will gradually establish a competitive intelligent robotics product line.

b. Artificial Intelligence Vision and Robot Learning Applications

**cpc** is actively introducing artificial intelligence vision, robot learning and data-driven control technologies, and integrating them with its existing robotics and automation products to enhance the autonomy and intelligence of robots in perception, decision-making and operation. Through the adoption of AI technologies, the Company will expand the application depth of robots in complex environments and diversified scenarios, thereby enhancing product added value and market differentiation.

c. Energy Saving, Carbon Reduction and Sustainable Development

In line with the global emphasis on sustainable development and environmental protection, **cpc** continues to regard energy saving, carbon reduction and high-efficiency design as important principles in product development. Through high-efficiency motors, low-energy-consumption drives and optimized system design, the Company assists customers in reducing energy consumption and operating costs, fulfills its corporate social responsibilities, and moves toward the goal of long-term sustainable development.

(3) Comprehensive Technological Advantages

By combining many years of accumulated experience in mechanical design, motion control, mechatronic integration and software development, **cpc** has established a complete technological system spanning components, modules, systems and software platforms. Through continuous investment in key robotics technologies, AI-enabled intelligent applications and modularized design, the Company not only helps customers lower the barriers to automation adoption, but also provides system integrators and equipment manufacturers with a highly flexible and scalable technology platform.

Looking ahead, **cpc** will continue to drive innovation as its core strategy, deepen its deployment in robotics and intelligent automation technologies, and work together with industry partners to promote the development of smart manufacturing and next-generation robotic applications. The Company will assist customers in transforming innovative concepts into tangible results, thereby creating long-term and sustainable corporate value.

Chairman of the Board:

General Manager:

Chief Accounting Officer:

Chen, Li-Fen

Hsu, Ming-Che

Wu, Chia-Jung

**Chieftek Precision Co., Ltd.  
2025 Audit Committee's Audit Report**

Hereby to approve,

The Board of Directors has prepared the Company's 2025 Business Report, Consolidated Financial Statements, Parent Company Only Financial Statements, and Earnings Distribution Proposal. The Consolidated and Parent Company Only Financial Statements have been audited by CPAs Chung-Yu Tien and Fang-Ting Yeh of PwC Taiwan, and an unqualified audit opinion has been issued. The aforementioned Business Report, Consolidated and Parent Company Only Financial Statements, and Earnings Distribution Proposal have been reviewed by the Audit Committee, which has found no inconsistencies. Accordingly, this report is submitted in accordance with the relevant provisions of the Securities and Exchange Act and the Company Act for your review.

**CHIEFTEK PRECISION CO., LTD.**

Audit Committee Convener: Ho, Ming-Tzu

February 26, 2026

## **Distribution of Employee Compensation and Directors’ Remuneration for 2025**

1. Percentage or Range of Employee Compensation and Directors’ Remuneration as Stipulated in the Articles of Incorporation:

Pursuant to Article 21-1 of the Company’s Articles of Incorporation:

“The Company shall allocate 3% to 15% of the current year’s profit as employee compensation, of which no less than 25% shall be distributed to grassroots employees, and shall allocate no more than 3% of the current year’s profit as directors’ remuneration. However, if the Company has accumulated losses, such losses shall first be offset.

Employee compensation may be distributed in cash or in shares, and the recipients of such cash or shares may include employees of subordinate companies who meet certain conditions, which shall be prescribed by the Board of Directors.

The ‘current year’s profit’ referred to in the first paragraph means the profit before tax for the current year prior to the deduction of employee compensation and directors’ remuneration.”

In addition, pursuant to Article 21 of the Company’s Articles of Incorporation:

“With the approval of a majority of the directors present at a meeting attended by two-thirds or more of the directors, the Board of Directors may distribute dividends, bonuses, capital surplus, or legal reserve, in whole or in part, in cash, and report the same to the shareholders’ meeting. Such distribution shall not be subject to the requirement of approval by the shareholders’ meeting.”

2. Distribution of Employee Compensation and Directors’ Remuneration for 2025:

The Company’s proposal for the distribution of employee compensation and directors’ remuneration for 2025 was approved by the Board of Directors on February 12, 2026. The details are as follows:

- (1) Employee compensation in cash amounted to NT\$8,500,000, representing approximately 8.26% of the current year’s profit, which is consistent with the amount recognized in the accounts.
- (2) Directors’ remuneration in cash amounted to NT\$1,800,000, representing approximately 1.75% of the current year’s profit, which is consistent with the amount recognized in the accounts.
- (3) The above employee compensation and directors’ remuneration have been fully recognized as expenses in 2025.

## Independent Auditors' Report and Financial Statements

### INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of CHIEFTEK PRECISION CO., LTD.

#### Opinion

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

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

#### Basis for opinion

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

#### Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

#### Adequacy of allowance for inventory valuation loss

##### Description

Refer to Note 4(11) for the accounting policy on inventory, Note 5 for the information on accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) for the details of inventory.

The Company is primarily engaged in the manufacture and sales of linear guides and linear blocks. As the end-users require high-quality performances, there is a risk of inventory devaluation or obsolescence. The Company measures its inventories at the lower of cost and net realizable value. The net realizable value of the Company's inventories aged over a certain period is calculated based on the historical extent of inventory clearance and degree of price markdown. The allowance for valuation loss mainly arises from identified obsolete inventories, and the procedures for such identification involves subjective judgment, which might result in high degree of estimation uncertainty. Considering that the Company's inventory and the allowance for inventory valuation losses are material to the financial statements, we considered the adequacy of allowance for inventory valuation loss as one of the key audit matters.

#### How our audit addressed the matter

We performed the following audit procedures in response to the abovementioned key audit matter:

- A. We obtained an understanding of the Company's operations and its industry characteristics to assess the reasonableness of the Company's policies on and procedures for allowance for inventory valuation loss.
- B. We sampled and tested the accuracy and completeness of information in the inventory aging reports, and recalculated to confirm whether the information in the reports were consistent with the Company's inventory policies.
- C. We sampled and tested the computation of net realizable value of individual inventory items and compared with account records.

#### **Cut-off of operating revenue from export sales**

##### Description

Refer to Note 4(26) for the accounting policy on revenue recognition and Note 6(17) for the details of operating revenue.

The Company sells a variety of linear guides, ball screws and linear modules with a global target market, including Taiwan, Asia, Europe, America and so forth. The customers are numerous and located in different countries and the number of transactions is voluminous. The recognition of operating revenue from export sales requires that the products are delivered to the customer and the customer has full discretion over the products. The determination as to when products are transferred to customers involves manual process and judgement and the transaction amounts are usually material. Thus, we considered the cut-off of operating revenue from export sales as one of the key audit matters.

#### How our audit addressed the matter

We performed the following audit procedures in response to the abovementioned key audit matter:

- A. We obtained an understanding and assessed the accounting policy on revenue recognition.
- B. We obtained an understanding and assessed internal control over revenue recognition, tested the effectiveness of internal controls over the shipment of goods and verified the timing of revenue recognition.

- C. We performed cut-off tests on export sales transactions that were completed just before and after the balance sheet date to confirm whether control of goods was indeed transferred to customers for all recognized sales revenues, and that revenues were recorded for the appropriate period.

### **Responsibilities of management and those charged with governance for the parent company only financial statements**

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

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditors' responsibilities for the audit of the parent company only financial statements**

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- A. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting

and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- E. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the parent company only financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Tien, Chung-Yu

Independent Accountants

Yeh, Fang-Ting

PricewaterhouseCoopers, Taiwan  
Republic of China  
February 26, 2026

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

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

CHIEFTEK PRECISION CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 523,640	14	\$ 695,996	18
1136	Financial assets at amortized cost - current	6(2) and 8	90,491	2	28,500	1
1150	Notes receivable, net	6(4)	7,147	-	5,805	-
1170	Accounts receivable, net	6(4) and 12	142,478	4	109,874	3
1180	Accounts receivable - related parties	6(4) and 7	101,539	3	75,484	2
1200	Other receivables		542	-	25	-
1220	Current income tax assets	6(24)	8,495	-	3,973	-
130X	Inventories	5 and 6(5)	484,477	12	477,215	12
1410	Prepayments		16,400	-	19,631	-
1470	Other current assets		-	-	26	-
11XX	<b>Total current assets</b>		<u>1,375,209</u>	<u>35</u>	<u>1,416,529</u>	<u>36</u>
<b>Non-current assets</b>						
1510	Financial assets at fair value through profit or loss - non-current	6(3)	66,760	2	48,792	1
1550	Investments accounted for under equity method	6(6)	508,016	13	481,593	12
1600	Property, plant and equipment	6(7) and 8	1,780,327	46	1,742,475	45
1755	Right-of-use assets	6(8)	76,552	2	81,348	2
1780	Intangible assets	6(9)	46,167	1	54,016	2
1840	Deferred income tax assets	6(24)	34,998	1	36,694	1
1915	Prepayments for equipment	6(7)	8,144	-	51,024	1
1920	Guarantee deposits paid		3,386	-	2,577	-
1990	Other non-current assets		2,753	-	3,627	-
15XX	<b>Total non-current assets</b>		<u>2,527,103</u>	<u>65</u>	<u>2,502,146</u>	<u>64</u>
1XXX	<b>Total assets</b>		<u>\$ 3,902,312</u>	<u>100</u>	<u>\$ 3,918,675</u>	<u>100</u>

(Continued)

CHIEFTEK PRECISION CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
<b>Liabilities</b>						
<b>Current liabilities</b>						
2100	Short-term borrowings	6(10)	\$ 230,000	6	\$ 160,000	4
2130	Current contract liabilities	6(17)	839	-	3,212	-
2150	Notes payable		78,837	2	62,338	2
2170	Accounts payable		26,531	1	32,920	1
2200	Other payables	6(11)	92,411	2	93,372	2
2280	Current lease liabilities	6(8)	4,209	-	4,134	-
2320	Long-term liabilities, current portion	6(12), 8 and 9	219,742	6	209,742	5
21XX	<b>Total current liabilities</b>		<u>652,569</u>	<u>17</u>	<u>565,718</u>	<u>14</u>
<b>Non-current liabilities</b>						
2540	Long-term borrowings	6(12), 8 and 9	721,467	18	841,209	22
2570	Deferred income tax liabilities	6(24)	34,224	1	30,423	1
2580	Non-current lease liabilities	6(8)	78,722	2	82,931	2
2640	Non-current net defined benefit liabilities	6(13)	7,025	-	6,578	-
25XX	<b>Total non-current liabilities</b>		<u>841,438</u>	<u>21</u>	<u>961,141</u>	<u>25</u>
2XXX	<b>Total liabilities</b>		<u>1,494,007</u>	<u>38</u>	<u>1,526,859</u>	<u>39</u>
<b>Equity</b>						
Share capital 6(14)						
3110	Common stock		892,619	23	892,619	23
Capital reserves 6(15)						
3200	Capital surplus		446,121	11	446,121	11
Retained earnings 6(16)						
3310	Legal reserve		266,970	7	257,422	7
3320	Special reserve		2,481	-	25,061	1
3350	Unappropriated retained earnings		951,383	25	920,644	23
3400	Other equity interest	6(6)	( 3,699)	-	( 2,481)	-
3500	Treasury stocks	6(14)	( 147,570)	( 4)	( 147,570)	( 4)
3XXX	<b>Total equity</b>		<u>2,408,305</u>	<u>62</u>	<u>2,391,816</u>	<u>61</u>
Significant Contingent Liabilities and Unrecognized Contract Commitments 7 and 9						
3X2X	<b>Total liabilities and equity</b>		<u>\$ 3,902,312</u>	<u>100</u>	<u>\$ 3,918,675</u>	<u>100</u>

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

CHIEFTEK PRECISION CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

	Items	Notes	Year ended December 31			
			2025		2024	
			AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(17) and 7	\$ 791,842	100	\$ 811,259	100
5000	Operating costs	6(5)(8)(13)(22)(23)	( 552,165)	( 70)	( 557,993)	( 69)
5900	Gross profit		239,677	30	253,266	31
5910	Unrealized gain from inter-affiliate accounts	6(6)	( 77,865)	( 10)	( 89,571)	( 11)
5920	Realized gain from inter-affiliate accounts	6(6)	89,571	12	85,343	11
5950	Net operating margin		251,383	32	249,038	31
	Operating expenses	6(8)(9)(13)(22)(23), 7 and 12				
6100	Selling expenses		( 32,677)	( 4)	( 34,255)	( 4)
6200	General and administrative expenses		( 91,231)	( 12)	( 83,458)	( 10)
6300	Research and development expenses		( 84,845)	( 11)	( 75,829)	( 10)
6450	Expected credit impairment (loss) gain		( 1,194)	-	280	-
6000	Total operating expenses		( 209,947)	( 27)	( 193,262)	( 24)
6900	Operating profit		41,436	5	55,776	7
	Non-operating income and expenses					
7100	Interest income	6(2)(18)	6,388	1	5,630	1
7010	Other income	6(19)	8,768	1	10,676	1
7020	Other gains and losses	6(3)(20) and 12	17,862	2	27,487	3
7050	Finance costs	6(7)(8)(21)	( 28,028)	( 3)	( 17,422)	( 2)
7070	Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(6)	46,228	6	28,020	4
7000	Total non-operating income and expenses		51,218	7	54,391	7
7900	<b>Profit before income tax</b>		92,654	12	110,167	14
7950	Income tax expense	6(24)	( 13,233)	( 2)	( 16,354)	( 2)
8200	<b>Profit for the year</b>		\$ 79,421	10	\$ 93,813	12
	<b>Other comprehensive income (loss)(Net)</b>					
	<b>Components of other comprehensive (loss) income that will not be reclassified to profit or loss</b>					
8311	Actuarial (loss) gain on defined benefit plan	6(13)	(\$ 789)	-	\$ 2,080	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(24)	158	-	( 416)	-
	<b>Components of other comprehensive (loss) income that will be reclassified to profit or loss</b>					
8361	Financial statements translation differences of foreign operations	6(6)	( 1,218)	-	22,580	3
8300	<b>Total other comprehensive (loss) income for the year</b>		(\$ 1,849)	-	\$ 24,244	3
8500	<b>Total comprehensive income for the year</b>		\$ 77,572	10	\$ 118,057	15
	Earnings per share (in dollars)	6(25)				
9750	Basic		\$ 0.91		\$ 1.08	
9850	Diluted		\$ 0.91		\$ 1.07	

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

CHIEFTEK PRECISION CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Capital reserve	Retained Earnings			Other Equity Interest	Treasury stocks	Total
				Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations		
<u>2024</u>									
Balance at January 1, 2024		\$ 892,619	\$ 446,121	\$ 247,879	\$ 24,491	\$ 905,089	(\$ 25,061)	(\$ 147,570)	\$ 2,343,568
Profit for the year		-	-	-	-	93,813	-	-	93,813
Other comprehensive income for the year	6(6)	-	-	-	-	1,664	22,580	-	24,244
Total comprehensive income for the year		-	-	-	-	95,477	22,580	-	118,057
Appropriations of 2023 earnings:									
Legal reserve		-	-	9,543	-	( 9,543)	-	-	-
Special reserve		-	-	-	570	( 570)	-	-	-
Cash dividends	6(16)	-	-	-	-	( 69,809)	-	-	( 69,809)
Balance at December 31, 2024		\$ 892,619	\$ 446,121	\$ 257,422	\$ 25,061	\$ 920,644	(\$ 2,481)	(\$ 147,570)	\$ 2,391,816
<u>2025</u>									
Balance at January 1, 2025		\$ 892,619	\$ 446,121	\$ 257,422	\$ 25,061	\$ 920,644	(\$ 2,481)	(\$ 147,570)	\$ 2,391,816
Profit for the year		-	-	-	-	79,421	-	-	79,421
Other comprehensive loss for the year	6(6)	-	-	-	-	( 631)	( 1,218)	-	( 1,849)
Total comprehensive income (loss) for the year		-	-	-	-	78,790	( 1,218)	-	77,572
Appropriations of 2024 earnings:									
Legal reserve		-	-	9,548	-	( 9,548)	-	-	-
Reversal of special reserve		-	-	-	( 22,580)	22,580	-	-	-
Cash dividends	6(16)	-	-	-	-	( 61,083)	-	-	( 61,083)
Balance at December 31, 2025		\$ 892,619	\$ 446,121	\$ 266,970	\$ 2,481	\$ 951,383	(\$ 3,699)	(\$ 147,570)	\$ 2,408,305

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

CHIEFTEK PRECISION CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before tax		\$ 92,654	\$ 110,167
Adjustments			
Adjustments to reconcile profit (loss)			
(Gain) loss on valuation of financial assets at fair value through profit or loss	6(3)(20)	( 17,968 )	1,208
Expected credit impairment loss (gain)	12	1,194	( 280 )
Loss on inventory market price decline	6(5)	4,208	8,486
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(6)	( 46,228 )	( 28,020 )
Unrealized gain from inter-affiliate accounts	6(6)	77,865	89,571
Realized gain from inter-affiliate accounts	6(6)	( 89,571 )	( 85,343 )
Depreciation	6(7)(8)(22)	70,703	59,641
Amortization	6(9)(22)	10,243	10,175
Interest income	6(18)	( 6,388 )	( 5,630 )
Dividend income	6(19)	( 572 )	-
Interest expense	6(21)	28,028	17,422
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		( 1,342 )	50
Accounts receivable		( 33,798 )	( 7,319 )
Accounts receivable - related parties		( 26,055 )	( 10,724 )
Other receivables		( 517 )	1,581
Inventories		( 11,470 )	15,587
Prepayments		3,231	36,443
Other current assets		26	( 26 )
Changes in operating liabilities			
Current contract liabilities		( 2,373 )	3,079
Notes payable		12,849	21,788
Accounts payable		( 6,389 )	14,948
Other payables		( 515 )	5,770
Non-current net defined benefit liabilities		( 342 )	( 278 )
Cash inflow generated from operations		57,473	258,296
Interest received		6,388	5,630
Interest paid		( 28,430 )	( 24,889 )
Dividends received		30,865	-
Income tax received		200	-
Income tax paid		( 12,300 )	( 42,097 )
Net cash flows from operating activities		<u>54,196</u>	<u>196,940</u>

(Continued)

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

CHIEFTEK PRECISION CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in financial assets at amortized cost - current		( \$ 61,991 )	( \$ 19,800 )
Acquisition of financial assets at fair value through profit or loss - non-current		-	( 50,000 )
Cash paid for acquisition of property, plant and equipment	6(26)	( 45,724 )	( 45,380 )
Interest paid for acquisition of property, plant and equipment	6(7)(21)(26)	( 544 )	( 7,298 )
Acquisition of intangible assets	6(9)	( 2,394 )	( 1,926 )
Increase in prepayments for equipment		( 11,005 )	( 49,356 )
(Increase) decrease in guarantee deposits paid		( 809 )	27
Decrease (increase) in other non-current assets		874	( 1,793 )
Net cash flows used in investing activities		( 121,593 )	( 175,526 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(27)	1,550,000	810,000
Decrease in short-term borrowings	6(27)	( 1,480,000 )	( 1,015,000 )
Payments of lease liability	6(27)	( 4,134 )	( 4,061 )
Increase in long-term borrowings	6(27)	100,000	960,000
Decrease in long-term borrowings	6(27)	( 209,742 )	( 630,716 )
Payments of cash dividends	6(16)	( 61,083 )	( 69,809 )
Net cash flows (used in) from financing activities		( 104,959 )	50,414
Net (decrease) increase in cash and cash equivalents		( 172,356 )	71,828
Cash and cash equivalents at beginning of year	6(1)	695,996	624,168
Cash and cash equivalents at end of year	6(1)	\$ 523,640	\$ 695,996

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

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of CHIEFTEK PRECISION CO., LTD.

### **Opinion**

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, International Financial Reporting Interpretations Committee Interpretations, and Standing Interpretations Committee Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

### **Basis for opinion**

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

### **Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

#### **Adequacy of allowance for inventory valuation loss**

##### Description

Refer to Note 4(12) for the accounting policy on inventory, Note 5 for the information on accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) for the details of inventory.

The Group is primarily engaged in the manufacture and sales of linear guides and linear blocks. As the end-users require high-quality performances, there is a risk of inventory devaluation or obsolescence. The Group measures its inventories at the lower of cost and net realizable value. The net realizable value of the Group's inventories aged over a certain period is calculated based on the historical extent of inventory clearance and degree of price markdown. The allowance for valuation loss mainly arises from individually identified obsolete inventories, and the procedures for such identification involves subjective judgment, which might result in high degree of estimation uncertainty. Considering that the Group's inventory and the allowance for inventory valuation losses are material to the financial statements, we considered the adequacy of allowance for inventory valuation loss as one of the key audit matters.

#### How our audit addressed the matter

We performed the following audit procedures in response to the abovementioned key audit matter:

- D. We obtained an understanding of the Group's operations and its industry characteristics to assess the reasonableness of the Group's policies on and procedures for allowance for inventory valuation loss.
- E. We sampled and tested the accuracy and completeness of information in the inventory aging reports, and recalculated to confirm whether the information in the reports were consistent with the Group's inventory policies.
- F. We sampled and tested the computation of net realizable value of individual inventory items and compared with account records.

#### **Cut-off of operating revenue from export sales**

##### Description

Refer to Note 4(26) for the accounting policy on revenue recognition and Note 6(16) for the details of operating revenue.

The Group sells a variety of linear guides, ball screws and linear modules with a global target market, including Taiwan, Asia, Europe, America and so forth. The customers are numerous and located in different countries and the number of transactions is voluminous. The recognition of operating revenue from export sales requires that the products are delivered to the customer and the customer has full discretion over the products. The determination as to when products are transferred to customers involves manual process and judgement and the transaction amounts are usually material. Thus, we considered the cut-off of operating revenue from export sales as one of the key audit matters.

##### How our audit addressed the matter

We performed the following audit procedures in response to the abovementioned key audit matter:

- A. We obtained an understanding and assessed the accounting policy on revenue recognition.

- B. We obtained an understanding and assessed internal control over revenue recognition, tested the effectiveness of internal controls over the shipment of goods and verified the timing of revenue recognition.
- C. We performed cut-off tests on export sales transactions that were completed just before and after the balance sheet date to confirm whether control of goods was indeed transferred to customers for all recognized sales revenues, and that revenues were recorded for the appropriate period.

### **Other matter - Parent company only financial statements**

We have audited and expressed an unmodified opinion on the parent company only financial statements of CHIEFTEK PRECISION CO., LTD. as of and for the years ended December 31, 2025 and 2024.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, International Financial Reporting Interpretations Committee Interpretations, and Standing Interpretations Committee Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and

obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- G. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- H. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I. Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Yeh, Fang-Ting

Independent Accountants

Tien, Chung-Yu

PricewaterhouseCoopers, Taiwan

Republic of China

February 26, 2026

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

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

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

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 706,758	17	\$ 864,632	21
1136	Financial assets at amortized cost - current	6(2) and 8	184,632	5	119,762	3
1150	Notes receivable, net	6(4)	23,434	1	18,304	-
1170	Accounts receivable, net	6(4) and 12	281,795	7	229,826	6
1200	Other receivables		9,270	-	6,077	-
1220	Current income tax assets	6(23)	12,187	-	11,302	-
130X	Inventories	5 and 6(5)	624,752	15	641,086	15
1410	Prepayments		17,938	-	25,904	1
1470	Other current assets		-	-	26	-
11XX	<b>Total current assets</b>		<u>1,860,766</u>	<u>45</u>	<u>1,916,919</u>	<u>46</u>
<b>Non-current assets</b>						
1510	Financial assets at fair value through profit or loss - non-current	6(3)	66,760	2	48,792	1
1600	Property, plant and equipment	6(6) and 8	1,982,832	49	1,954,502	47
1755	Right-of-use assets	6(7)	76,552	2	81,348	2
1780	Intangible assets	6(8)	47,129	1	55,161	2
1840	Deferred income tax assets	6(23)	34,998	1	36,694	1
1915	Prepayments for equipment	6(6)	8,144	-	51,024	1
1920	Guarantee deposits paid		12,701	-	11,786	-
1990	Other non-current assets		3,392	-	3,701	-
15XX	<b>Total non-current assets</b>		<u>2,232,508</u>	<u>55</u>	<u>2,243,008</u>	<u>54</u>
1XXX	<b>Total assets</b>		<u>\$ 4,093,274</u>	<u>100</u>	<u>\$ 4,159,927</u>	<u>100</u>

(Continued)

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

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
<b>Liabilities</b>						
<b>Current liabilities</b>						
2100	Short-term borrowings	6(9)	\$ 230,000	5	\$ 160,000	4
2130	Current contract liabilities	6(16)	1,557	-	3,259	-
2150	Notes payable		78,837	2	62,338	1
2170	Accounts payable		26,917	1	33,036	1
2200	Other payables	6(10)	120,711	3	118,386	3
2230	Current income tax liabilities	6(23)	1,238	-	1,144	-
2280	Current lease liabilities	6(7)	4,209	-	4,134	-
2320	Long-term liabilities, current portion	6(11), 8 and 9	285,587	7	295,886	7
21XX	<b>Total current liabilities</b>		<u>749,056</u>	<u>18</u>	<u>678,183</u>	<u>16</u>
<b>Non-current liabilities</b>						
2540	Long-term borrowings	6(11), 8 and 9	815,942	20	969,996	23
2570	Deferred income tax liabilities	6(23)	34,224	1	30,423	1
2580	Non-current lease liabilities	6(7)	78,722	2	82,931	2
2640	Non-current net defined benefit liabilities	6(12)	7,025	-	6,578	-
25XX	<b>Total non-current liabilities</b>		<u>935,913</u>	<u>23</u>	<u>1,089,928</u>	<u>26</u>
2XXX	<b>Total liabilities</b>		<u>1,684,969</u>	<u>41</u>	<u>1,768,111</u>	<u>42</u>
<b>Equity</b>						
Share capital						
3110	Common stock	6(13)	892,619	22	892,619	22
Capital reserves						
3200	Capital surplus	6(14)	446,121	11	446,121	11
Retained earnings						
3310	Legal reserve	6(15)	266,970	7	257,422	6
3320	Special reserve		2,481	-	25,061	1
3350	Unappropriated retained earnings		951,383	23	920,644	22
3400	Other equity interest		( 3,699)	-	( 2,481)	-
3500	Treasury stocks	6(13)	( 147,570)	( 4)	( 147,570)	( 4)
3XXX	<b>Total equity</b>		<u>2,408,305</u>	<u>59</u>	<u>2,391,816</u>	<u>58</u>
Significant Contingent Liabilities and Unrecognized Contract Commitments						
3X2X	<b>Total liabilities and equity</b>		<u>\$ 4,093,274</u>	<u>100</u>	<u>\$ 4,159,927</u>	<u>100</u>

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

**CHIEFTEK PRECISION CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**

(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

	Items	Notes	Year ended December 31			
			2025		2024	
			AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(16)	\$ 1,138,316	100	\$ 1,036,581	100
5000	Operating costs	6(5)(7)(12)(21)(22)	( 671,765)	( 59)	( 612,422)	( 59)
5900	Net operating margin		<u>466,551</u>	<u>41</u>	<u>424,159</u>	<u>41</u>
	Operating expenses	6(7)(8)(12)(21)(22), 7 and 12				
6100	Selling expenses		( 117,738)	( 10)	( 105,060)	( 10)
6200	General and administrative expenses		( 156,681)	( 14)	( 147,944)	( 14)
6300	Research and development expenses		( 84,845)	( 8)	( 75,829)	( 8)
6450	Expected credit impairment loss		( 1,781)	-	( 349)	-
6000	Total operating expenses		<u>( 361,045)</u>	<u>( 32)</u>	<u>( 329,182)</u>	<u>( 32)</u>
6900	Operating profit		<u>105,506</u>	<u>9</u>	<u>94,977</u>	<u>9</u>
	Non-operating income and expenses					
7100	Interest income	6(2)(17)	10,629	1	10,212	1
7010	Other income	6(18)	11,819	1	12,115	1
7020	Other gains and losses	6(3)(19) and 12	17,095	2	25,519	2
7050	Finance costs	6(6)(7)(20)	( 33,849)	( 3)	( 24,868)	( 2)
7000	Total non-operating income and expenses		<u>5,694</u>	<u>1</u>	<u>22,978</u>	<u>2</u>
7900	<b>Profit before income tax</b>		<u>111,200</u>	<u>10</u>	<u>117,955</u>	<u>11</u>
7950	Income tax expense	6(23)	( 31,779)	( 3)	( 24,142)	( 2)
8200	<b>Profit for the year</b>		<u>\$ 79,421</u>	<u>7</u>	<u>\$ 93,813</u>	<u>9</u>
	<b>Other comprehensive income (loss) (net)</b>					
	<b>Components of other comprehensive (loss) income that will not be reclassified to profit or loss</b>					
8311	Actuarial (loss) gain on defined benefit plans	6(12)	(\$ 789)	-	\$ 2,080	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(23)	158	-	( 416)	-
	<b>Components of other comprehensive (loss) income that will be reclassified to profit or loss</b>					
8361	Financial statements translation differences of foreign operations		( 1,218)	-	22,580	2
8300	<b>Total other comprehensive (loss) income for the year</b>		<u>(\$ 1,849)</u>	<u>-</u>	<u>\$ 24,244</u>	<u>2</u>
8500	<b>Total comprehensive income for the year</b>		<u>\$ 77,572</u>	<u>7</u>	<u>\$ 118,057</u>	<u>11</u>
	Earnings per share (in dollars)	6(24)				
9750	Basic		<u>\$ 0.91</u>		<u>\$ 1.08</u>	
9850	Diluted		<u>\$ 0.91</u>		<u>\$ 1.07</u>	

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

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

	Notes	Retained Earnings				Unappropriated retained earnings	Other Equity Interest	Treasury stocks	Total equity
		Share capital - common stock	Capital reserve	Legal reserve	Special reserve		Financial statements translation differences of foreign operations		
<u>2024</u>									
Balance at January 1, 2024		\$ 892,619	\$ 446,121	\$ 247,879	\$ 24,491	\$ 905,089	(\$ 25,061 )	(\$ 147,570 )	\$ 2,343,568
Profit for the year		-	-	-	-	93,813	-	-	93,813
Other comprehensive income for the year		-	-	-	-	1,664	22,580	-	24,244
Total comprehensive income for the year		-	-	-	-	95,477	22,580	-	118,057
Appropriations of 2023 earnings:									
Legal reserve		-	-	9,543	-	( 9,543 )	-	-	-
Special reserve		-	-	-	570	( 570 )	-	-	-
Cash dividends	6(15)	-	-	-	-	( 69,809 )	-	-	( 69,809 )
Balance at December 31, 2024		<u>\$ 892,619</u>	<u>\$ 446,121</u>	<u>\$ 257,422</u>	<u>\$ 25,061</u>	<u>\$ 920,644</u>	<u>(\$ 2,481 )</u>	<u>(\$ 147,570 )</u>	<u>\$ 2,391,816</u>
<u>2025</u>									
Balance at January 1, 2025		\$ 892,619	\$ 446,121	\$ 257,422	\$ 25,061	\$ 920,644	(\$ 2,481 )	(\$ 147,570 )	\$ 2,391,816
Profit for the year		-	-	-	-	79,421	-	-	79,421
Other comprehensive loss for the year		-	-	-	-	( 631 )	( 1,218 )	-	( 1,849 )
Total comprehensive income (loss) for the period		-	-	-	-	78,790	( 1,218 )	-	77,572
Appropriations of 2024 earnings:									
Legal reserve		-	-	9,548	-	( 9,548 )	-	-	-
Reversal of special reserve		-	-	-	( 22,580 )	22,580	-	-	-
Cash dividends	6(15)	-	-	-	-	( 61,083 )	-	-	( 61,083 )
Balance at December 31, 2025		<u>\$ 892,619</u>	<u>\$ 446,121</u>	<u>\$ 266,970</u>	<u>\$ 2,481</u>	<u>\$ 951,383</u>	<u>(\$ 3,699 )</u>	<u>(\$ 147,570 )</u>	<u>\$ 2,408,305</u>

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

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

	Notes	Year ended December 31	
		2025	2024
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before tax		\$ 111,200	\$ 117,955
Adjustments			
Adjustments to reconcile profit (loss)			
(Gain) loss on valuation of financial assets at fair value through profit or loss	6(3)(19)	( 17,968 )	1,208
Expected credit impairment loss	12	1,781	349
Loss on inventory market price decline	6(5)	7,561	12,545
Depreciation	6(6)(7)(21)	76,878	66,154
Loss on disposal of property, plant and equipment	6(19)	83	42
Amortization	6(8)(21)	10,506	10,304
Interest income	6(17)	( 10,629 )	( 10,212 )
Dividend income	6(18)	( 572 )	-
Interest expense	6(20)	33,849	24,868
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		( 5,130 )	( 2,648 )
Accounts receivable		( 54,107 )	( 6,054 )
Other receivables		( 3,193 )	( 3,117 )
Inventories		8,003	( 7,452 )
Prepayments		7,966	31,835
Other current assets		26	( 26 )
Changes in operating liabilities			
Current contract liabilities		( 1,702 )	2,819
Notes payable		12,849	21,788
Accounts payable		( 6,119 )	15,061
Other payables		2,389	5,541
Non-current net defined benefit liabilities		( 342 )	( 278 )
Cash inflow generated from operations		173,329	280,682
Interest received		10,629	10,212
Interest paid		( 33,869 )	( 24,685 )
Dividends received		572	-
Income tax received		7,029	-
Income tax paid		( 33,944 )	( 60,405 )
Net cash flows from operating activities		<u>123,746</u>	<u>205,804</u>

(Continued)

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

CHIEFTEK PRECISION CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2024 AND 2023  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in financial assets at amortized cost - current		(\$ 64,870 )	(\$ 87,123 )
Acquisition of financial assets at fair value through profit or loss - non-current		-	( 50,000 )
Cash paid for acquisition of property, plant and equipment	6(25)	( 46,305 )	( 50,345 )
Interest paid for acquisition of property, plant and equipment	6(6)(20)(25)	( 544 )	( 7,298 )
Acquisition of intangible assets	6(8)	( 2,394 )	( 2,140 )
Increase in prepayments for equipment		( 11,005 )	( 49,356 )
(Increase) decrease in guarantee deposits paid		( 915 )	313
Decrease (increase) in other non-current assets		309	( 1,203 )
Net cash flows used in investing activities		( 125,724 )	( 247,152 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(26)	1,550,000	810,000
Decrease in short-term borrowings	6(26)	( 1,480,000 )	( 1,015,000 )
Payments of lease liability	6(26)	( 4,134 )	( 4,061 )
Increase in long-term borrowings	6(26)	136,950	982,588
Decrease in long-term borrowings	6(26)	( 305,324 )	( 651,008 )
Payments of cash dividends	6(15)	( 61,083 )	( 69,809 )
Net cash flows (used in) from financing activities		( 163,591 )	52,710
Effect of foreign exchange rate changes on cash and cash equivalents		7,695	19,177
Net (decrease) increase in cash and cash equivalents		( 157,874 )	30,539
Cash and cash equivalents at beginning of year	6(1)	864,632	834,093
Cash and cash equivalents at end of year	6(1)	\$ 706,758	\$ 864,632

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

## Chieftek Precision Co., Ltd.

## Distribution of Cash Dividends from 2025 Earnings

Unit: NT\$ in dollar

Item	Amount	
	Subtotal	Total
2025 profit after tax		\$ 79,421,141
Less: Actuarial losses on defined benefit plans	( 631,112)	
Designated basis of legal reserve		78,790,029
Less: 10% appropriation to legal reserve	( 7,879,003)	
Less: Appropriation to special reserve	( 1,218,431)	
Distributable net profit		69,692,595
Beginning accumulated retained earning		<u>872,593,786</u>
Accumulated unappropriated earnings of the year		942,286,381
Designated distributed number of the year		
Cash dividend to shareholders (NT\$0.7per share)	( 61,083,263)	
Sum of distributed amount		( 61,083,263)
Accumulated unappropriated retained earnings		<u>\$ 881,203,118</u>

## Notes:

- The surplus distribution for this time will give priority to distribution of 2025 surplus.
- The cash dividend shall be calculated according to the shareholding ratio of shareholders recorded in the shareholders ledger on the dividend distribution base date, until distributed to NT\$1 (neglecting all those less than NT\$1). After the above dividend distribution is passed by the general meeting of shareholders, the board of directors shall be authorized to further arrange the dividend distribution base date and designate special persons for handling all the cash dividend of less than NT\$1.
- 89,261,804 current capital shares minus 2,000,000 treasury shares = 87,261,804 outstanding common shares.

Chairman of the Board:

General Manager:

Chief Accounting Officer:

Chen, Li-Fen

Hsu, Ming-Che

Wu, Chia-Jung

## Attachment 6

### Chieftek Precision Co., Ltd.

#### List of Director and Independent Director Candidates

1. The candidates for directors (five seats) and independent directors (four seats) have been reviewed and approved by the Board of Directors on April 8, 2026.

Category	Name	Education and Experience ~35~	Current Positions	Shareholdings
Director	Chen, Li-Fen	Studied Art History, Universität Stuttgart, Germany; Founding President, National Cheng Kung University Innovation Incubation Association; Chairperson, Centennial Celebration Committee of National Tainan Girls' Senior High School Alumni Association, 20th President, Tainan Yizai Association; Vice Chairman, Taiwan Science Park Industry Association	Chairman and Chief Strategy Officer, Chieftek Precision Co., Ltd.; Chairman, Tainan Tree Valley Park Industry Association; Chairman, Deneng Sunshine Investment Co., Ltd.; Chairman, Deyuan Management Consulting Co., Ltd.; Chairman, Zhenshanmei Hui Investment Co., Ltd.; Chairman, Guiren Defu Investment Co., Ltd.; Chairman, Yizhide Management Consulting Co., Ltd.; Chairman, Guangming Puyuan Investment Co., Ltd.; Chairman, Xinzhi De Investment Co., Ltd.; Chairman, Sunshine Biomedical Technology Co., Ltd.; Chairman, Jiazhide Investment Co., Ltd.; Chairman, Rongxin Investment Co., Ltd.; Executive Director, Southern Taiwan Science Park Industry-Academia Association; Director, Tainan Confucian Academy Cultural Foundation; Director, Hatta Yoichi Cultural and Arts Foundation; (Note 1)	4,009,675
Director	Hsu, Ming-Che	M.S. in Mechanical Engineering, Universität Stuttgart, Germany; General Manager and Head of R&D, Chieftek Precision Co., Ltd.	Director, Chieftek Precision Co., Ltd.; General Manager and Chief Technology Officer (R&D Center), Chieftek Precision Co., Ltd.	6,127,271
Director	Lee, An	B.S. in Nutrition, Fu Jen Catholic University;	Director, Chieftek Precision Co., Ltd	1,507,752

Category	Name	Education and Experience	Current Positions	Shareholdings
		M.S. in Nutrition, New York University; M.S. in Computer Science, University of Denver; Computer Engineer, National Renewable Energy Laboratory (NREL), United States; Senior Computer Engineer, US West; Chief Information Officer, Motech Industries, Inc.		
Director	Wang-Chen, Pi-Hsia	National Tainan Girls' Senior High School; Chairman, Yucheng Starch Enterprise Co., Ltd.; Supervisor, Maofa Electronics Co., Ltd.	Director, Chieftek Precision Co., Ltd.; Chairman, Yucheng Starch Enterprise Co., Ltd.; Supervisor, Maofa Electronics Co., Ltd.	610,890
Director	Chen, Chia-Hao	B.S. in Naval Architecture and Marine Engineering, National Cheng Kung University; M.S. in Mechanical Engineering, Old Dominion University, United States; Ph.D. in Engineering Mechanics, University of Florida, United States; Teaching Assistant, Department of Mechanical Engineering, Shu-Te Junior College of Technology; Engineer, Compressor Plant, Taiwan Matsushita Electric Co., Ltd.; Associate Professor, Department of Mechanical Engineering, National Cheng Kung University; Visiting Researcher, Advanced Manufacturing Research Institute / Green Design and Manufacturing Research Group, National Institute of Advanced Industrial Science and Technology (AIST), Japan; Professor, Department of Mechanical Engineering, National Cheng Kung	Director, Chieftek Precision Co., Ltd.; Director, David Enterprise Co., Ltd.	1,030,895

Category	Name	Education and Experience	Current Positions	Shareholdings
		University; Adjunct Professor, Department of Mechanical Engineering, National Cheng Kung University		
Independent Director	Ho, Ming-Tzu	B.S. in Engineering Science, National Cheng Kung University; M.S. in Electrical Engineering, Texas A&M University, United States; Ph.D. in Electrical Engineering, Texas A&M University, United States; Researcher, Research Division, Ritek Corporation; Assistant Professor, Department of Engineering Science, National Cheng Kung University; Associate Professor, Department of Engineering Science, National Cheng Kung University; Independent Director, Chieftek Precision Co., Ltd. (June 22, 2017 - May 25, 2026)	Independent Director, Chieftek Precision Co., Ltd.; Associate Professor, Department of Engineering Science, National Cheng Kung University	0
Independent Director	Wu, Ling-Ling	M.S. in Special Education, University of Southern California, United States; Supervisor, Chieftek Precision Co., Ltd. (November 12, 2010 - June 20, 2012); Independent Director, Chieftek Precision Co., Ltd. (May 26, 2023 - May 25, 2026)	Independent Director, Chieftek Precision Co., Ltd.; Chairman, Green Treasure Modern Agriculture Co., Ltd.; Chairman, Fullon Narrative Planning Co., Ltd.; Director, Fullon Hotel Co., Ltd.; Director, Cuiyuan Investment Co., Ltd.; Director, Jiaying Industrial Co., Ltd.; Supervisor, Jiajuan Industrial Co., Ltd.; Supervisor, Shin Kong Mega Securities Co., Ltd.; Chairman, Chengyi Cultural Enterprise Co., Ltd.; Supervisor, Caoshan Co., Ltd.; Supervisor, Zhipeng Investment Co., Ltd.; Supervisor, Ronghao Investment Co., Ltd.; Supervisor, LeFu	37,747

Category	Name	Education and Experience	Current Positions	Shareholdings
			Securities Investment Consulting Co., Ltd.	
Independent Director	Lee, Mei	Department of Food and Nutrition, Shih Chien Junior College; Deputy General Manager, Shihda Transportation Co., Ltd. (former general agent of Lufthansa); General Manager, Sida Travel Service Co., Ltd.; Director, Yizhide Management Consulting Co., Ltd.; Supervisor, Chieftek Precision Co., Ltd. (June 20, 2012 - June 7, 2020)	None	453,807
Independent Director	Kuang, Hsi-Hui	B.A. in Accounting, Fu Jen Catholic University; Teaching Assistant, Department of Accounting, Fu Jen Catholic University; Audit Team Leader, Chengyeh CPAs Firm; Managing Partner, Chengyeh CPAs Firm; Supervisor, Chieftek Precision Co., Ltd. (December 30, 2004 - January 25, 2019); Possesses expertise in accounting and finance	Proprietor, Kuang Hsi-Hui Bookkeeping and Tax Agent Office; Senior Auditor, Dayang CPAs Firm; Chairman, Positive Management Consulting Co., Ltd.; Independent Director, Rongqun Telecommunications Co., Ltd. (since June 27, 2018); Supervisor, Chengyi Cultural Enterprise Co., Ltd.	76,067

Note 1: Chairman Chen, Li-Fen concurrently serves as chairman of the Company and its subsidiaries, including Chieftek Precision Holding Co., Ltd., cpc Europa GmbH, Chieftek Precision USA Co., Ltd., Chieftek Machinery (Kunshan) Co., Ltd., and Chieftek Precision International LLC.

2. Reasons for Re-nominating an Independent Director Who Has Served Three Consecutive Terms:

- (1) Mr. Ho, Ming-Tzu was nominated by a shareholder holding more than 1% of the Company's shares and has been reviewed and approved as a candidate for independent director of the 10th term. As Mr. Ho has already served three consecutive terms, this nomination represents his fourth term as an independent director candidate. In accordance with Article 5 of the *Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies*, the Board of Directors approved and publicly announced the reasons for his continued nomination on April 8, 2026.
- (2) As stated above, Mr. Ho possesses extensive academic and professional experience with specialized expertise. He is familiar with the Company's products, including cpcCells, cpcSystem, cpcRobot and

cpcStudio, and contributes to the development of the Company's integrated product architecture spanning key components, modular systems, turnkey solutions and software platforms. His expertise is highly beneficial to the Company's development in humanoid and intelligent robotics, AI vision, and robot learning applications, as well as in promoting industry-academia collaboration.

- (3) National Cheng Kung University approved, via official letter (Ref. No. Cheng Da Ren Zi No. 1150500342 dated January 28, 2026), the appointment of Associate Professor Ho, Ming-Tzu of the Department of Engineering Science as a candidate for independent director and as a member of the Remuneration Committee of the Company.
- (4) The Company requires professionals who are familiar with its operations and capable of providing valuable advice on operational management. Given Mr. Ho's professional expertise and comprehensive academic and professional background, his continued nomination will help ensure the effective operation of the Audit Committee and enable him to perform his duties as an independent director by providing oversight and professional guidance to the Board of Directors.

### Chieftek Precision Co., Ltd. Rules of Procedure for Shareholders Meetings

#### Article 1: Purpose

These Rules are established in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies to establish a sound governance system for the Company's shareholders' meetings, strengthen supervisory functions, and enhance management effectiveness.

#### Article 2: Scope of Application

Unless otherwise provided by applicable laws and regulations or the Company's Articles of Incorporation, the Rules of Procedure for the Company's shareholders' meetings shall be governed by these Rules.

#### Article 3: Convening of Shareholders' Meetings and Notice

Shareholders' meetings shall be convened by the Board of Directors unless otherwise provided by applicable laws and regulations.

The Company shall, 30 days prior to a regular shareholders' meeting or 15 days prior to a special shareholders' meeting, prepare electronic files of the meeting notice, proxy forms, and relevant information on proposals for acknowledgment, discussion, election or dismissal of directors and supervisors, and upload them to the Market Observation Post System (MOPS).

The Company shall, 21 days prior to a regular shareholders' meeting or 15 days prior to a special shareholders' meeting, upload the shareholders' meeting handbook and supplementary materials to the Market Observation Post System (MOPS).

Fifteen days prior to the shareholders' meeting, the Company shall prepare the shareholders' meeting handbook and supplementary materials for inspection by shareholders at any time, place them at the Company and its appointed stock affairs agent, and distribute them at the meeting venue.

The notice and public announcement shall specify the reasons for convening the meeting. With the consent of the recipient, the notice may be given in electronic form.

Matters such as the election or dismissal of directors and supervisors, amendments to the Articles of Incorporation, capital reduction, application for suspension of public offering, approval of directors' non-competition, capitalization of earnings or capital reserves, dissolution, merger, or demerger of the Company, or matters set forth in Article 185, Paragraph 1 of the Company Act shall be specified in the meeting notice with their principal content explained, and shall not be proposed by ad hoc motions.

Where the reasons for convening the shareholders' meeting specify a full re-election of directors and supervisors and state the commencement date of their term of office, such commencement date shall not be changed by ad hoc motions or otherwise after the re-election is completed at the same meeting.

A shareholder holding 1% or more of the total number of issued shares may submit one proposal in writing for inclusion in the agenda of a regular shareholders' meeting. Proposals exceeding one item shall not be included.

However, if a shareholder's proposal is intended to urge the Company to enhance public interest or fulfill its social responsibility, the Board of Directors may still include it in the agenda. In addition, where a shareholder proposal falls under any of the circumstances set forth in Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may resolve not to include it in the agenda.

The Company shall, prior to the book closure date for the convening of the regular shareholders' meeting, publicly announce the acceptance of shareholder proposals, including the method of submission (in writing or by electronic means), the place of acceptance, and the acceptance period; provided that such acceptance period shall not be less than ten (10) days. Each shareholder proposal shall be limited to 300 words. Proposals exceeding 300 words shall not be included in the agenda. The proposing shareholder shall attend the regular shareholders' meeting in person or by proxy and participate in the discussion of the proposal. The Company shall notify the proposing shareholder of the handling result prior to the issuance of the meeting notice and shall include proposals that comply with these Rules in the meeting notice. For proposals not included in the agenda, the Board of Directors shall explain the reasons at the shareholders' meeting.

**Article 4: Proxy Attendance and Authorization**

A shareholder may, for each shareholders' meeting, appoint a proxy by using the proxy form issued by the Company, specifying the scope of authorization.

Each shareholder shall appoint only one proxy and shall deliver the proxy form to the Company no later than five (5) days prior to the meeting. In the event of duplicate proxy forms, the one received first shall prevail, unless a declaration is made to revoke the previous proxy.

After the proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting in person or to exercise voting rights in writing or by electronic means, the shareholder shall notify the Company in writing to revoke the proxy at least two (2) days prior to the meeting; otherwise, the voting rights exercised by the proxy shall prevail.

**Article 5: Venue and Time of Shareholders' Meeting**

The shareholders' meeting shall be held at the Company's location or at a place convenient for shareholders to attend and suitable for holding such meeting. The meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m. The venue and time shall give full consideration to the opinions of independent directors.

**Article 6: Preparation of Attendance Documents**

The Company shall specify in the meeting notice the time for shareholders' registration, the place of registration, and other matters to be noted.

Registration shall commence at least thirty (30) minutes prior to the meeting. The registration area shall be clearly marked and staffed with adequate and qualified personnel.

Shareholders or their proxies (hereinafter referred to as "shareholders") shall attend the shareholders' meeting by presenting attendance certificates, sign-in cards, or other identification documents. The Company shall not impose additional requirements for documentation beyond those necessary for attendance verification. Persons soliciting proxy forms shall also bring identification documents for verification.

The Company shall maintain a sign-in book for attending shareholders or collect sign-in cards in lieu thereof.

The Company shall provide attending shareholders with the meeting handbook, annual report, attendance certificates, speaker's slips, voting ballots, and other relevant meeting materials. Where directors or supervisors are to be elected, election ballots shall also be provided.

Where a shareholder is a government agency or a juristic person, more than one representative may attend the shareholders' meeting. However, where a juristic person appoints a proxy to attend the shareholders' meeting, only one representative may be designated.

**Article 7: Chairperson and Attendees of the Shareholders' Meeting**

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. In the event that the Chairman is on leave or unable to perform his/her duties for any reason, the Vice Chairman shall act on his/her behalf. If there is no Vice Chairman or the Vice Chairman is also on leave or unable to perform his/her duties, the

Chairman shall designate one managing director to act on his/her behalf; if there is no managing director, one director shall be designated. If no such designation is made, the managing directors or directors shall elect one among themselves to serve as chairperson.

Where the chairperson is a managing director or a director acting on behalf of the Chairman, such person shall have served for more than six (6) months and be familiar with the Company's financial and operational conditions. The same shall apply where the chairperson is a representative of a juristic person serving as a director.

For shareholders' meetings convened by the Board of Directors, the Chairman is encouraged to preside in person. A majority of the directors, at least one supervisor, and at least one representative from each functional committee should attend in person. The attendance status shall be recorded in the minutes of the shareholders' meeting.

If a shareholders' meeting is convened by a party other than the Board of Directors with convening authority, the meeting shall be chaired by such party. Where there are two or more such parties, one shall be elected among them to serve as chairperson.

The Company may designate its retained attorneys, CPAs, or relevant personnel to attend the shareholders' meeting as non-voting participants.

#### Article 8: Audio and Video Recording of the Meeting

The Company shall make uninterrupted audio and video recordings of the shareholders' registration process, the meeting proceedings, and the vote counting process, commencing from the time shareholders begin to register.

The audio and video records referred to in the preceding paragraph shall be retained for at least one (1) year. However, if a shareholder initiates litigation pursuant to Article 189 of the Company Act, such records shall be retained until the conclusion of the litigation.

#### Article 9: Calculation of Attendance and Commencement of Meeting

Attendance at a shareholders' meeting shall be calculated based on the number of shares held. The number of shares represented by attending shareholders shall be calculated based on the sign-in book or submitted sign-in cards, together with the number of shares for which voting rights are exercised in writing or by electronic means.

At the scheduled time of the meeting, the chairperson shall announce the commencement of the meeting and disclose relevant information, including the number of shares without voting rights and the number of shares represented by attending shareholders.

If shareholders representing more than one-half of the total number of issued shares are not present, the chairperson may postpone the meeting. The postponement shall be limited to two times, and the total postponement period shall not exceed one (1) hour. If, after two postponements, shareholders representing at least one-third of the total number of issued shares are still not present, the chairperson shall declare the meeting adjourned.

If, after two postponements, shareholders representing one-third or more of the total number of issued shares are present, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act, and all shareholders shall be notified of such tentative resolution. Another shareholders' meeting shall be convened within one (1) month.

If, prior to the conclusion of the meeting, the number of shares represented by attending shareholders reaches more than one-half of the total number of issued shares, the chairperson may resubmit the tentative resolutions to the shareholders' meeting for voting in accordance with Article 174 of the Company Act.

#### Article 10: Discussion of Proposals

If a shareholders' meeting is convened by the Board of Directors, the agenda shall be set by the Board of Directors, and the meeting shall proceed in accordance with the scheduled agenda. The agenda shall not be changed without a resolution of the shareholders' meeting.

If a shareholders' meeting is convened by a party other than the Board of Directors with convening authority, the provisions of the preceding paragraph shall apply *mutatis mutandis*.

Before the agenda (including ad hoc motions) has been completed, the chairperson shall not adjourn the meeting without a resolution. If the chairperson declares the meeting adjourned in violation of the Rules of Procedure, other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chairperson in accordance with legal procedures, with the consent of a majority of the voting rights represented by attending shareholders, and the meeting shall continue.

The chairperson shall provide sufficient explanation and opportunity for discussion of each proposal, as well as any amendments or ad hoc motions proposed by shareholders. When the chairperson considers that the matter has been sufficiently discussed and is ready for voting, he/she may declare the discussion closed and submit the matter for voting.

#### Article 11: Shareholder Speech

Before speaking, a shareholder in attendance shall complete a speaker's slip indicating the summary of the speech, shareholder account number (or attendance card number), and name. The order of speeches shall be determined by the chairperson.

A shareholder who submits a speaker's slip but does not speak shall be deemed not to have spoken. If the content of the speech differs from that indicated on the speaker's slip, the actual speech shall prevail.

For each proposal, each shareholder may speak no more than twice, and each speech shall not exceed five (5) minutes unless otherwise permitted by the chairperson. The chairperson may stop any speech that violates the Rules or exceeds the scope of the agenda.

While a shareholder is speaking, other shareholders may not interrupt unless they have obtained the consent of both the chairperson and the speaking shareholder. Violators shall be stopped by the chairperson.

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

After a shareholder has spoken, the chairperson may respond personally or designate relevant personnel to respond.

#### Article 12: Calculation of Voting Rights

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

Shares held by shareholders without voting rights shall not be counted in the total number of issued shares for the purpose of resolutions.

A shareholder who has a personal interest in a matter under discussion that may be detrimental to the interests of the Company shall not participate in voting on such matter and may not exercise voting rights as a proxy for other shareholders.

The number of shares for which voting rights may not be exercised as described in the preceding paragraph shall not be counted in the voting rights represented by attending shareholders.

Except for trust enterprises or stock affairs agents approved by the competent securities authority, when a person acts as proxy for two or more shareholders, the total voting rights represented shall not exceed three percent (3%) of the total voting rights of issued shares. Any portion exceeding such limit shall not be counted.

#### Article 13: Voting on Proposals; Scrutineers and Vote Counting

Each share shall have one voting right; provided, however, that shares subject to restrictions or without voting rights under Article 179, Paragraph 2 of the Company Act shall not be entitled to vote.

When the Company convenes a shareholders' meeting, voting rights may be exercised in writing or by electronic means. Where required under Article 177-1 of the Company Act, voting by electronic means shall be adopted, and voting by written means may also be adopted. The method for exercising voting rights in writing or by electronic means shall be specified in the meeting notice.

Shareholders who exercise voting rights in writing or by electronic means shall be deemed to have attended the shareholders' meeting in person; however, with respect to ad hoc motions and amendments to original proposals at that meeting, such shareholders shall be deemed to have abstained. Accordingly, the Company should avoid proposing ad hoc motions and amendments to original proposals.

The expression of intent for exercising voting rights in writing or by electronic means shall be delivered to the Company no later than two (2) days prior to the meeting. In the event of duplicate expressions of intent, the one received first shall prevail, unless a declaration is made to revoke the prior expression.

If a shareholder who has exercised voting rights in writing or by electronic means wishes to attend the shareholders' meeting in person, he/she shall revoke the prior expression of intent in the same manner no later than two (2) days prior to the meeting. If the revocation is not made within the specified time limit, the voting rights exercised in writing or by electronic means shall prevail. Where a shareholder exercises voting rights in writing or by electronic means and also appoints a proxy to attend the meeting, the voting rights exercised by the proxy shall prevail.

Unless otherwise provided by the Company Act or the Company's Articles of Incorporation, a proposal shall be adopted by a majority of the voting rights represented by the attending shareholders.

At the time of voting, the chairperson or a person designated by the chairperson shall announce the total number of voting rights represented by the attending shareholders, after which voting shall be conducted on a proposal-by-proposal basis. On the same day as the shareholders' meeting, the results of votes in favor, against, and abstentions shall be uploaded to the Market Observation Post System (MOPS).

Where there is an amendment or an alternative proposal to the same proposal, the chairperson shall determine the order of voting together with the original proposal. If any one of the proposals is adopted, the other proposals shall be deemed rejected, and no further voting shall be required.

Scrutineers and vote counters for voting on proposals shall be appointed by the chairperson; provided that the scrutineers shall be shareholders.

Vote counting for proposals or elections shall be conducted openly at the meeting venue, and the voting results, including the number of voting rights, shall be announced on-site upon completion and recorded.

#### Article 14: Election of Directors and Supervisors

Where directors or supervisors are to be elected at a shareholders' meeting, such elections shall be conducted in accordance with the Company's relevant election procedures, and the results shall be announced on-site, including the list of elected directors and supervisors and the number of votes received by each, as well as the list of unsuccessful candidates and the number of votes received by each.

The ballots for the elections referred to in the preceding paragraph shall be sealed and signed by the scrutineers and properly kept for at least one (1) year. However, if a shareholder initiates litigation pursuant to Article 189 of the Company Act, such ballots shall be retained until the conclusion of the litigation.

#### Article 15: Minutes and Execution

Resolutions of the shareholders' meeting shall be recorded in the minutes, which shall be signed or affixed with the seal of the chairperson and distributed to all shareholders within twenty (20) days after the meeting. The preparation and distribution of the minutes may be made in electronic form.

The distribution of the minutes referred to in the preceding paragraph may be effected by uploading them to the Market Observation Post System (MOPS).

The minutes shall accurately record the year, month, day, venue of the meeting, name of the chairperson, method of resolution, summary of the proceedings, and the results thereof, and shall be permanently retained during the existence of the Company.

Article 16: Public Disclosure

The Company shall, on the day of the shareholders' meeting, prepare a statistical statement in the prescribed format showing the number of shares solicited by proxy solicitors and the number of shares represented by proxy agents, and shall disclose such information clearly at the meeting venue.

If any resolution of the shareholders' meeting constitutes material information under applicable laws and regulations or the rules of the Taiwan Stock Exchange Corporation or the Taipei Exchange, the Company shall upload such information to the Market Observation Post System (MOPS) within the prescribed time.

Article 17: Maintenance of Order at the Meeting

Staff members handling the affairs of the shareholders' meeting shall wear identification badges or armbands.

The chairperson may direct marshals or security personnel to assist in maintaining order at the meeting venue. Such personnel shall wear armbands or identification badges marked "Marshal."

Where audio equipment is provided at the meeting venue, the chairperson may stop any shareholder who attempts to speak without using the equipment provided by the Company.

If a shareholder violates the Rules of Procedure, refuses to comply with the chairperson's instructions, and disrupts the meeting, the chairperson may direct marshals or security personnel to escort such person out of the venue.

Article 18: Recess and Adjournment

During the meeting, the chairperson may announce a recess at an appropriate time. In the event of force majeure, the chairperson may suspend the meeting and announce the time for resumption depending on the circumstances.

If the meeting venue becomes unavailable before the agenda (including ad hoc motions) has been completed, the shareholders' meeting may resolve to relocate and continue the meeting at another venue.

The shareholders' meeting may resolve to postpone or continue the meeting within five (5) days in accordance with Article 182 of the Company Act.

Article 19: Supplementary Provisions

These Rules shall be implemented upon approval by the shareholders' meeting, and the same shall apply to any amendments.

### Chieftek Precision Co., Ltd. Procedures for Election of Directors

Article 1: The election of directors of the Company shall be conducted in accordance with these Procedures, except as otherwise provided by applicable laws and regulations or the Company's Articles of Incorporation.

Article 2: The election of directors of the Company shall take into consideration the overall composition of the Board of Directors. The composition of the Board shall be diversified, and appropriate diversification policies shall be formulated based on the Company's operations, business model, and development needs. Such policies shall include, but not be limited to, the following two aspects:

1. Basic Conditions and Values: Gender, age, nationality, and cultural background.
2. Professional Knowledge and Skills: Professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Members of the Board of Directors shall generally possess the knowledge, skills, and competence necessary to perform their duties. The overall capabilities of the Board shall include:

1. Business judgment capability.
2. Accounting and financial analysis capability.
3. Management capability.
4. Crisis management capability.
5. Industry knowledge.
6. International market perspective.
7. Leadership capability.
8. Decision-making capability.

The Board of Directors shall, based on the results of performance evaluations, consider adjustments to the composition of the Board.

Article 3: The qualifications and election of independent directors shall comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and other applicable laws and regulations.

Article 4: The election of directors shall be conducted in accordance with the candidate nomination system stipulated under Article 192-1 of the Company Act.

In reviewing the qualifications of independent director candidates, including their educational and professional background and whether any of the circumstances specified under Article 30 of the Company Act apply, the Company shall not impose additional qualification requirements or request unnecessary supporting documents. The review results shall be provided to shareholders for reference to facilitate the election of suitable independent directors.

The election of independent directors shall also be conducted in accordance with the candidate nomination system stipulated under Article 192-1 of the Company Act.

If a director is dismissed for any reason, resulting in the number of directors falling below five, the Company shall hold a by-election at the next shareholders' meeting. However, if the number of vacant director seats reaches one-third of the total number of directors as specified in the Articles of Incorporation, the Company shall convene a special shareholders' meeting within sixty (60) days from the date of occurrence to conduct a by-election.

Where the number of independent directors falls below the minimum required under Article 14-2, Paragraph 1 (proviso) of the Securities and Exchange Act, the relevant rules of the Taiwan Stock Exchange, or Article 10, Paragraph 1, Subparagraph 8 of the Taipei Exchange regulations, the Company shall hold a by-election at the next shareholders' meeting.

If all independent directors are dismissed, the Company shall convene a special shareholders' meeting within sixty (60) days from the date of occurrence to conduct a by-election.

Article 5: The election of directors of the Company shall adopt the cumulative voting system. Each share shall have voting rights equal to the number of directors to be elected, and such voting rights may be concentrated on one candidate or distributed among multiple candidates.

Article 6: The Board of Directors shall prepare ballots in a number equal to the number of directors to be elected, and shall indicate the voting rights on each ballot. The ballots shall be distributed to the attending shareholders at the shareholders' meeting.

The name of the voter may be replaced by the attendance certificate number printed on the ballot.

Article 7: The number of directors to be elected shall be determined in accordance with the Company's Articles of Incorporation, and the voting rights for independent directors and non-independent directors shall be calculated separately.

Candidates receiving the highest number of votes shall be elected in sequence. Where two or more candidates receive the same number of votes exceeding the required number of seats, such candidates shall be determined by drawing lots. If such candidates are not present, the chairperson shall draw lots on their behalf.

Article 8: Before the commencement of the election, the chairperson shall appoint a number of scrutineers and vote counters to perform their respective duties. Scrutineers shall be shareholders.

The ballot boxes shall be prepared by the Board of Directors and shall be opened and inspected by the scrutineers in public prior to voting.

Article 9: If a candidate is a shareholder, the voter shall specify the candidate's name and shareholder account number on the ballot.

If a candidate is not a shareholder, the voter shall specify the candidate's name and identification document number.

Where a government agency or juristic person is a candidate, the name of such government agency or juristic person shall be entered in the candidate field, and may also include the name of its representative. If there are multiple representatives, their names shall be listed separately.

Article 10: A ballot shall be deemed invalid under any of the following circumstances:

1. The ballot is not prepared by the Board of Directors.
2. A blank ballot is cast without being completed.
3. The handwriting is illegible.
4. Any alteration is made to the contents of the ballot.
5. Where the candidate is a shareholder, the name or shareholder account number does not match the shareholder register; where the candidate is not a shareholder, the name or identification document number does not match upon verification.
6. Any text other than the candidate's name (or shareholder name), shareholder account number (or identification document number), and allocated voting rights is included.
7. More than one candidate is listed on the same ballot.
8. The candidate's name is identical to that of another shareholder and no shareholder account number or identification document number is provided for identification.

Article 11: Unless otherwise approved by the competent authority, more than one-half of the seats on the Board of Directors shall not be held by persons having any of the following relationships with one another:

1. Spousal relationship;

2. Kinship within the second degree of consanguinity.

Article 12: Where elected directors or supervisors do not meet the requirements set forth in the preceding Article, the validity of such election shall be determined as follows:

1. Where directors do not comply with the requirements, the director receiving the lowest number of votes among those not in compliance shall be deemed not elected.
2. The same rule shall apply mutatis mutandis to supervisors.
3. Where non-compliance exists between a supervisor and a director, the supervisor receiving the lowest number of votes among those not in compliance shall be deemed not elected.

Article 13: Upon completion of voting, ballots shall be counted on-site, and the results shall be announced by the chairperson, including the list of elected directors and the number of votes received by each.

The ballots for the elections referred to in the preceding paragraph shall be sealed and signed by the scrutineers and properly kept for at least one (1) year. However, if a shareholder initiates litigation pursuant to Article 189 of the Company Act, such ballots shall be retained until the conclusion of the litigation.

Article 14: These Procedures shall be implemented upon approval by the shareholders' meeting, and the same shall apply to any amendments.

**Chieftek Precision Co., Ltd.**  
**Articles of Incorporation**

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the Company Act and shall be named Chieftek Precision Co., Ltd.

Article 2: Scope of Business

The scope of business of the Company is as follows:

1. CB01990 – Other Machinery Manufacturing
2. F401010 – International Trade
3. CB01010 – Machinery and Equipment Manufacturing
4. CC01110 – Computer and Peripheral Equipment Manufacturing
5. CE01030 – Optical Instruments Manufacturing
6. E603050 – Automatic Control Equipment Engineering
7. I301010 – Information Software Services
8. I301030 – Electronic Information Supply Services

The Company engages in the research and development, design, manufacturing, and sale of the following products:

- (1) Miniature linear guideways
- (2) Miniature ball screws
- (3) Miniature linear modules
- (4) Optoelectronic and semiconductor process equipment
- (5) High-performance electromechanical products
- (6) AI software platforms and tools
- (7) High-precision integrated products
- (8) International trade related to the aforementioned products

Article 2-1: Where the Company acts as a limited liability shareholder of another company, the total amount of its investments shall not be subject to the restrictions on reinvestment as set forth in Article 13 of the Company Act.

Article 3: The Company shall have its head office located within the Southern Taiwan Science Park. Where necessary, branch offices may be established domestically or overseas upon resolution of the Board of Directors.

Article 4: The Company's public announcements shall be made in accordance with Article 28 of the Company Act.

Article 4-1: The Company may provide external guarantees.

#### Chapter 2 Shares

Article 5: The total authorized capital of the Company shall be NT\$1,500,000,000, divided into 150,000,000 shares, with a par value of NT\$10 per share. The Board of Directors is authorized to issue the shares in installments.

Out of the total authorized capital referred to in the preceding paragraph, NT\$30,000,000, representing 3,000,000 shares with a par value of NT\$10 per share, is reserved for the issuance of employee stock options, which may be issued in installments upon resolution of the Board of Directors.

Where the Company intends to issue employee stock options with an exercise price lower than the closing price of the Company's common shares on the date of issuance, such issuance shall be approved by a shareholders' meeting attended by shareholders representing more than one-half of the total number of issued shares, and shall be passed by a resolution adopted by at least two-thirds of the voting rights represented by the attending shareholders.

Where the Company intends to transfer treasury shares to employees at a price lower than the average repurchase price, such transfer shall be approved prior to implementation by the most recent shareholders' meeting attended by shareholders representing more than one-half of the total number of issued shares, and shall be passed by a resolution adopted by at least two-thirds of the voting rights represented by the attending shareholders.

Article 6: The Company may issue registered share certificates, which shall be signed or sealed by a director representing the Company and duly certified by a bank authorized to certify share issuances in accordance with applicable laws.

When issuing new shares, the Company may consolidate and print share certificates representing the total number of shares issued in that issuance or may opt not to print physical share certificates. In such case, the shares shall be deposited with or registered by a centralized securities depository institution.

The Company may issue shares in scripless form, and the same shall apply to other securities issued by the Company.

Article 7: The transfer of shares shall be handled in accordance with Article 165 of the Company Act.

Article 7-1: The recipients of treasury shares repurchased by the Company, employee stock options, subscriptions for newly issued shares, and restricted employee shares may include employees of affiliated companies who meet certain conditions, in accordance with the Company Act.

#### Chapter 3 Shareholders' Meetings

Article 8: Shareholders' meetings shall be classified as regular meetings and special meetings. A

regular shareholders' meeting shall be convened once each year by the Board of Directors within six (6) months after the close of each fiscal year in accordance with applicable laws. Special shareholders' meetings shall be convened when necessary in accordance with applicable laws.

- Article 8-1: The notice for convening a shareholders' meeting may be given in electronic form with the consent of the shareholders.
- Article 8-2: Upon the adoption of electronic voting as one of the methods for exercising voting rights, the election of directors shall adopt the candidate nomination system, and directors shall be elected by the shareholders' meeting from among the nominated candidates. Relevant matters shall be handled in accordance with Article 192-1 of the Company Act.
- Article 9: A shareholder who is unable to attend a shareholders' meeting may appoint a proxy to attend by executing the proxy form issued by the Company, specifying the scope of authorization and affixing his/her signature or seal.
- Article 10: Each shareholder shall be entitled to one vote for each share held, except where such shares have no voting rights pursuant to Article 179 of the Company Act.
- Article 11: Unless otherwise provided by applicable laws and regulations, resolutions at a shareholders' meeting shall be adopted by a majority vote of the shareholders present at the meeting attended by shareholders representing more than one-half of the total number of issued shares.
- Article 12: Resolutions of the shareholders' meeting shall be recorded in the minutes, and the preparation, distribution, and retention of such minutes shall be handled in accordance with Article 183 of the Company Act.

#### Chapter 4 Directors

- Article 13: The Company shall have five (5) to nine (9) directors, who shall serve a term of three (3) years and may be re-elected for successive terms.
- The Company may procure liability insurance for directors to cover liabilities incurred in the performance of their duties during their term of office in accordance with applicable laws. The aggregate shareholding ratio of all directors shall comply with the regulations of the competent securities authority.
- Among the aforementioned number of directors, the number of independent directors shall not be fewer than two (2) and shall not be less than one-fifth of the total number of director seats. Independent directors shall be elected under the candidate nomination system by the shareholders' meeting from among the list of independent director candidates. The professional qualifications, shareholding requirements, restrictions on concurrent positions, nomination procedures, election methods, and other compliance matters for independent directors shall be governed by relevant regulations of the competent authority.

The Company may establish an Audit Committee in accordance with the Securities and Exchange Act. The Audit Committee shall be composed entirely of independent directors, with no fewer than three (3) members, at least one of whom shall possess expertise in accounting or finance. The powers, organizational charter, and other matters to be complied with by the Audit Committee shall be governed by relevant laws and regulations or the Company's internal rules.

To enhance decision-making functions and strengthen management mechanisms, the Company may establish various functional committees, and the organizational charters of such committees shall be determined by the Board of Directors.

Article 13-1: The election of directors shall adopt the cumulative voting system. Each share shall have voting rights equal to the number of directors to be elected, and such voting rights may be concentrated on one candidate or distributed among multiple candidates.

Article 14: The Board of Directors shall be composed of directors. The Chairman of the Board shall be elected from among the directors by a majority vote of the directors present at a meeting attended by two-thirds or more of all directors, and shall represent the Company externally. The notice for convening a meeting of the Board of Directors shall be handled in accordance with Article 204 of the Company Act, and may be given in writing, by email, facsimile, or other electronic means.

Unless otherwise provided by law, resolutions of the Board of Directors shall be adopted by a majority vote of the directors present at a meeting attended by a majority of all directors.

Article 15: Where the Chairman is on leave or unable to perform his/her duties for any reason, a proxy shall be appointed in accordance with Article 208 of the Company Act.

Article 16: Directors of the Company may receive remuneration, including transportation allowances and salaries. The amount of such remuneration shall be determined by the Board of Directors based on the level of participation and contribution of each director to the Company's operations, with reference to industry standards.

Article 17: A director may appoint another director as proxy to attend a meeting of the Board of Directors and exercise voting rights by executing a written proxy.

A director acting as proxy for another director shall be limited to representing only one director.

Meetings of the Board of Directors may be conducted by video conference. Directors participating in such meetings via video conference shall be deemed to have attended in person.

Article 18: The Board of Directors shall exercise the following powers:

1. To prepare business plans

2. To propose earnings distribution or loss compensation plans
3. To propose capital increase or reduction plans
4. To review and approve important rules and contracts
5. To appoint and dismiss the General Manager of the Company
6. To establish or dissolve branch offices
7. To review and approve budgets and final accounts
8. To exercise other powers conferred by the Company Act or resolutions of the shareholders' meeting

#### Chapter 5 Management

Article 19: The Company may appoint managers. The appointment, dismissal, and remuneration of managers shall be handled in accordance with Article 29 of the Company Act.

#### Chapter 6 Accounting

Article 20: At the end of each fiscal year, the Board of Directors shall prepare the following documents and submit them to the regular shareholders' meeting for approval in accordance with applicable laws:

1. Business Report
2. Financial Statements
3. Proposal for distribution of earnings or appropriation of losses

Article 21: If the Company has profits at the end of a fiscal year, such profits shall be distributed in the following order:

1. Payment of taxes;
2. Offset of accumulated losses;
3. Appropriation of 10% as legal reserve, unless the legal reserve has reached the amount of the Company's paid-in capital;
4. Appropriation or reversal of special reserve as required by laws or the competent authority;
5. The remaining balance, after deducting the amounts set forth in Subparagraphs 1 through 4 above, together with undistributed earnings from prior years, shall be proposed by the Board of Directors, taking into account operational needs, and submitted to the shareholders' meeting for resolution regarding distribution as dividends to shareholders or retention; provided, however, that the amount of dividends distributed shall not be less than 20% of the remaining amount after the aforesaid appropriations.

To support the Company's continuous expansion, enhance competitiveness, and align with its long-term business development, future capital requirements, and financial planning, the

Company's dividend policy shall primarily consist of stock dividends supplemented by cash dividends. The total amount of cash dividends shall not be less than 10% of the total shareholders' dividends to be distributed.

With the approval of a majority of the directors present at a meeting attended by two-thirds or more of the directors, the Board of Directors may distribute all or part of dividends, bonuses, capital surplus, or legal reserve in cash and report the same to the shareholders' meeting. In such case, the requirement for approval by the shareholders' meeting as set forth in the preceding paragraph shall not apply.

- Article 21-1: The Company shall allocate 3% to 15% of the current year's profit as employee compensation, of which no less than 25% shall be distributed to grassroots employees, and shall allocate no more than 3% of the current year's profit as directors' remuneration. However, if the Company has accumulated losses, such losses shall first be offset. Employee compensation may be distributed in cash or in shares, and the recipients of such cash or shares may include employees of affiliated companies who meet certain conditions, which shall be prescribed by the Board of Directors.
- The term "current year's profit" as referred to in the first paragraph means the profit before tax for the current year prior to the deduction of employee compensation and directors' remuneration.

#### Chapter 7 Supplementary Provisions

- Article 22: Any matters not provided for in these Articles shall be governed by the provisions of the Company Act.
- Article 23: These Articles of Incorporation were originally adopted on October 14, 1998.
- 1st amendment: January 6, 1999
  - 2nd amendment: October 14, 1999
  - 3rd amendment: January 1, 2000
  - 4th amendment: June 22, 2000
  - 5th amendment: April 4, 2001
  - 6th amendment: May 15, 2001
  - 7th amendment: April 3, 2002
  - 8th amendment: June 6, 2002
  - 9th amendment: June 20, 2003
  - 10th amendment: August 25, 2003
  - 11th amendment: November 25, 2003
  - 12th amendment: April 15, 2004
  - 13th amendment: December 30, 2004
  - 14th amendment: November 17, 2006
  - 15th amendment: June 29, 2007

16th amendment: June 30, 2008  
17th amendment: November 12, 2010  
18th amendment: June 17, 2011  
19th amendment: June 20, 2012  
20th amendment: June 27, 2013  
21st amendment: June 6, 2014  
22nd amendment: June 25, 2015  
23rd amendment: June 16, 2016  
24th amendment: June 22, 2017  
25th amendment: May 28, 2018  
26th amendment: June 12, 2019  
27th amendment: May 28, 2025

**CHIEFTEK PRECISION CO., LTD.**

**Chairperson:** Li-Fen Chen

**Chieftek Precision Co., Ltd.**  
**Directors Shareholdings**

1. As of the book closure date for this Annual Shareholders' Meeting, March 28, 2026, the Company's paid-in capital amounted to NT\$892,618,040, and the total number of issued shares was 89,261,804 shares.
2. Pursuant to Article 26 of the Securities and Exchange Act and Article 2 of the *Regulations Governing Shareholding Ratios and Inspection of Directors and Supervisors of Public Companies*, the minimum number of shares that shall be held by all directors is 7,140,944 shares.III. As of March 28, 2025, the shareholdings of all directors:
3. Shareholdings of all directors as of March 28, 2026:

Position	Name	Date of Election	Term of Office (year)	Shareholdings recorded on the shareholders roster as of the book closure date for the shareholders' meeting	Shareholding ratio %
Chairman	CHEN, LI-FEN	2023.05.26	3	4,009,675	4.49%
Director	HSU, MING-CHE	2023.05.26	3	6,127,271	6.86%
Director	LI, ANNE	2023.05.26	3	1,507,752	1.69%
Director	WANG CHEN, PI-HSIA	2023.05.26	3	610,890	0.69%
Director	CHEN, CHIA-HAO	2023.05.26	3	1,030,895	1.15%
Independent director	HO, MING-TZU	2023.05.26	3	0	0.00%
Independent director	TSENG, HSU-WEN	2023.05.26	3	93,150	0.10%
Independent director	WU, LING-LING	2023.05.26	3	37,747	0.04%
Independent director	WANG, YUNG-CHANG	2023.05.26	3	89,943	0.10%
<b>Total shares of the entire bodies of directors</b>				13,507,323	15.13%

*Note:* Shares held by independent directors elected by a public company are not included in the calculation of the statutory minimum shareholding. Where two or more independent directors are elected, the shareholding ratio required for all directors other than independent directors shall be reduced to 80% of the statutory requirement.

4. The shareholdings of the entire bodies of directors satisfied "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies".

## Appendix 5

### **Impact of Stock Dividends on the Company's Operating Performance, Earnings per Share, and Shareholders' Return on Investment**

The Company's Board of Directors approved the 2025 earnings distribution proposal on February 26, 2026. As no stock dividends (stock bonus shares) are to be distributed, this item is not applicable.

## Appendix 6

### **Other Matters**

Shareholder Proposal for the Current Annual Shareholders' Meeting

Explanation:

1. Pursuant to Article 172-1 of the Company Act, a shareholder holding 1% or more of the total number of issued shares may submit one proposal in writing for inclusion in the agenda of a regular shareholders' meeting. Each proposal shall be limited to 300 words.
2. The Company accepted shareholder proposals for this year's Annual Shareholders' Meeting from March 20, 2026 to March 30, 2026, and the relevant information was duly announced on the Market Observation Post System (MOPS) in accordance with applicable regulations.
3. The Company did not receive any shareholder proposals.

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