Stock Code: 2360

CHROMA ATE INC.
2026 Annual General Shareholders' Meeting
Meeting Agenda
(Translation)

Date: 9:30 am May 29, 2026
Venue: No. 88, Wenmao Rd., Guishan Dist., Taoyuan City, Taiwan

CHROMA ATE INC.

Meeting Agenda for the 2026 Annual General Shareholders' Meeting

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CHROMA ATE INC.

Procedure for the 2026 Annual General Shareholders' Meeting

1. Call Meeting to Order

2. Chairman's Statements

3. Report Items

4. Acknowledgement Items

5. Discussion Items

6. Election of Directors

7. Other

8. Special Motions

9. Meeting Adjourned

CHROMA ATE INC.

2026 Annual General Shareholders' Meeting Agenda

Time: 9:30 am, May 29, 2026

Venue: No. 88, Wenmao Rd., Guishan Dist., Taoyuan City, Taiwan (Chroma Headquarters)

Type of meeting: physical meeting

1. Call meeting to order

2. Chairman's statements

3. Report items:
    (1) Business report of 2025
    (2) Audit Committee's review report of 2025
    (3) Profit distribution report of 2025
    (4) Distribution of employee bonuses and directors' remuneration in 2025
    (5) Itemized list of endorsements and guarantees in 2025

4. Acknowledgement items:
    (1) Acknowledge the 2025 Business Report and Financial Statements
    (2) Acknowledge the 2025 Earnings Distribution Proposal

5. Discussion items:
    (1) Amendments to Articles of Incorporation

6. Election of Directors

7. Other
    Release of the Prohibition on Directors from Participation in Competing Businesses.

8. Special motions

9. Meeting adjourned

Report Items

1. Business report of 2025
   Explanatory Notes: Please refer to Attachment (1)

2. Audit committee's review report of 2025
   Explanatory Notes: Please refer to Attachment (2)

3. Profit distribution report of 2025
   Explanatory Notes:
   (1) The 2025 earnings distributions proposal is based on the Company's Articles of Incorporation, clause 34-1. It is proposed that Chroma's Board of Directors will be authorized to allocate the cash dividend to be distributed to each common share by special resolution.
   (2) The total cash dividend proposed by the Board of Directors is NT$8,292,291,969. Each common shareholder will be entitled to receive a cash dividend of NT$19.5 per share. The Chairman was authorized to set the ex-dividend record date. Henceforth, if the dividend rate changes as a result of a change in the number of outstanding shares due to the cancellation of employee restricted stock awards (RSAs) or other reasons, the Chairman of the Board is fully authorized to address the matter.

4. Distribution of employee bonuses and directors' remuneration in 2025
   Explanatory Notes: The employee bonuses from 2025 amount to NTD 1,200,000,000 and directors' remuneration amount to NTD 15,000,000, and will all be distributed in cash.

5. Itemized list of endorsements and guarantees in 2025
   Explanatory Notes: As end of December 31, 2025, please refer to attachment (3) for details on the endorsements and guarantees.

Acknowledgement Items

1. Acknowledge the 2025 Business Report and Financial Statements (proposed by the Board of Directors)

Explanatory Notes:

(1) Chroma's 2025 Business Report, Individual Financial Statements, and Consolidated Financial Statements were completed. The Individual Financial Statements and Consolidated Financial Statements were audited by independent auditors Yi-Wen Wang and Yih-Shin Kao of Deloitte & Touche. The Business Report has been reviewed by the Company's Audit Committee.

(2) Please refer to Attachments (1) and (4).

(3) Adoption of the aforementioned Business Report and Financial Statements.

Resolution:

2. Acknowledge the 2025 Earnings Distribution Proposal (proposed by the Board of Directors)

Explanatory Notes:

(1) The 2025 Earnings Distribution Proposal has been approved by the Board of Directors and reviewed by the Company's Audit Committee, attached hereto as Attachment (5).

(2) Adoption of the aforementioned 2025 Earnings Distribution Proposal.

Resolution:

Discussion Items

1. Amendments to Articles of Incorporation (Proposed by Board of Directors)

Explanatory Notes:

(1) Due to business needs, it is proposed to revise Article 2 of the Articles of Incorporation of the Company.

(2) The Comparison Table for the amendments to Articles of Incorporation is attached hereto as Attachment (6).

(3) The proposed amendments are submitted for discussion and resolution.

Resolution:

Election of Directors

1. Election of the Company's Directors (Proposed by the Board of Directors)

Explanation:

(1) The term of office of the directors will expire on June 8, 2026. All the directors will be elected at the annual general shareholders' meeting.

(2) According to Clause 20 of the Company's Articles of Incorporation, nine (9) directors (including four (4) independent directors) shall be elected. The term of office of the new directors shall be three years, from May 29, 2026 to May 28, 2029.

(3) The Company adopts the candidate nomination system. The relevant information is provided as follows:

Directors (including Independent Directors)

Title	Name	Education	Experience	Current Shareholding (Unit: Shares)
Director	Leo Huang	Department of Electronics Engineering, National Chiao Tung University	Current Position: Chairman of Chroma ATE Inc. Chairman of Dynascan Technology Corp. Chairman of Testar Electronics Corp. Chairman of Innovative Nanotech Inc. Chairman of Touch IntelliConnect Inc. Chairman of Prance Systems Technology Corp. Director of Adivic Technology Co., Ltd. Director of I Sheng Electric Wire & Cable Co., Ltd. Independent Director of Ichia Technologies, Inc. Director of Tian Zheng International Precision Machinery Co., Ltd. Director of Camtek Ltd. Director of Quantel Private Ltd. Experience: CEO of Chroma ATE Inc.	10,859,897
Director	I-Shih Tseng	Ph.D., Mechanical Engineering, University of Pennsylvania Bachelor, Mechanical Engineering, National Taiwan University	Current Position: President & CEO of Chroma ATE Inc. Director of Chroma ATE Inc. Chairman of Adivic Technology Co., Ltd. Chairman of NanoSeeX Inc. Director of Testar Electronics Corp. Director of Innovative Nanotech Inc. Director of Chroma ATE Inc. (USA) Director of Camtek Ltd. Experience: General Manager, Chroma ATE Inc. Deputy Chief Engineer, Chroma ATE Inc. Manager, Institute for Information Industry	225,948
Director	David Yang	Department of Electronics Engineering, National Chiao Tung University	Current Position: Group General Manager, Chroma ATE Inc. Director of Chroma ATE Inc. Director of Chroma Systems Solutions, Inc. Director of Chroma ATE Europe B.V. Experience: General Manager, Chroma ATE Inc. Vice President , Chroma ATE Inc. Teaching Assistant, Department of Information Technology, College of Engineering, Chung Hua University	36,300

Title	Name	Education	Experience	Current Shareholding (Unit: Shares)
Director	Representative of Grandcrest Holdings Inc.: David Huang	University of Western Ontario Business Administrative Commercial Study	Current Position: Director of Dynascan Technology Corp. President of Dynascan Technology Corp. Director of Chroma ATE Inc. Director of Prance Systems Technology Corp. Experience: COO & Global Director of Dynascan Technology Inc., US	15,000,000
Director	Shui-Yung Lin	Master Degree of Northrop University International Taxation Department Department of Public Finance, Feng Chia University	Current Position: Director of Chroma ATE Inc. Independent Director of Collins Co., Ltd. Independent Director of TCI GENE Inc. Independent Director of Orient Europharma Co., Ltd. Independent Director of King's Metal Fiber Technologies Co., Ltd. Experience: Chairman of the Export-Import Bank of the R.O.C. Specialist of Ministry of Finance, R.O.C.	0
Independent Director	Jia-Ruey Duann	Ph. D., Physics North Dakota State University U.S.A Harvard Business School Advanced Management Program	Current Position: Distinguished expert of ITRI Consultant of CTCA Independent Director of Chroma ATE Inc. Experience: Senior vice president of ITRI General Director of ITRI Central Region Campuses General Director of ITRI Southern Region Campuses General Director, Center for Measurement Standards, ITRI Associate Professor, Department of Physics of Chung Yuan Christian University President of Automatic Optical Inspection Equipment Association Assistant Researcher, Manager of Optics Shop, Precision Instrument Development Center, National Science Council, The Executive Yuan	0
Independent Director	Steven Wu	MBA from George Washington University B.S., Industrial Management, National Cheng Kung University	Current Position: Vice President, Proprietary Investment Department, CDIB Capital Co., Ltd. Managing Director of CDIB Capital International Co., Ltd. Independent Director of Chroma ATE Inc. Director of World Gym Corp. Director of Jiangyin Suda Huicheng Composite Materials Co., Ltd. Director of Anhui Dongjin Resources Recycling Co., Ltd. Director of Dongjin Environmental Technology Co., Ltd. Director of Billion View Investments Limited Director of Dongjin Green Tech Holdings Co., Ltd. Director of CHIEH SHOU KAI TAI Resources Recycling Co., Ltd. Director of Anhui JUNG TAI Resources Recycling Co., Ltd. Experience: Senior Vice President of CDIB Technology Consulting Co. Senior Vice President of WI Harper Group Vice President, Investment Department, Central Investment Holding Co. Assistant Vice President, Investment Review Division, KMT Investment Business Management Committee Senior Consultant, Financial Advisory Services, Deloitte & Touche Investment Manager of Taifeng Group (Hong Kong)	0

Title	Name	Education	Experience	Current Shareholding (Unit: Shares)
Independent Director	Janice Chang	MBA with a focus on Financial Management, Drexel University, PA U.S.A. Bachelor of Accountancy, National Chengchi University	Current Position: Independent Director of Chroma ATE Inc. Independent Director of P-DUKE Technology Co., Ltd. Independent Director of KMC (Kuei Meng) International Inc. Supervisor of RePV Tech, Inc. Experience: Executive Vice President, Investment Banking Department, KGI Securities Co., Ltd.	0
Independent Director	Neng-Sung Lee	EMBA, National Chiao Tung University Department of Electronics Engineering, National Chiao Tung University	Current Position: Advisor of TOP VICTORY ELECTRONICS (TAIWAN) CO., LTD. Experience: Vice President of TOP VICTORY ELECTRONICS (TAIWAN) CO., LTD. Vice President , Chroma ATE Inc. Manager of Xinbao Technology Co., Ltd.	141,888

(4) Propose for election.

Other

Release the Prohibition on Directors from Participation in Competitive Business (Proposed by the Board of Directors)

Explanation:

(1) The new directors concurrently work for other companies, which may constitute the act restricted under Article 209 of the Company Act. Hence the need to submit to the shareholders' meeting for resolution to release the non-competition restrictions on the directors, without prejudice to the interests of the Company.

(2) The detailed information for each director's and their representative's position in other companies is provided as below.

Title	Name	Position in Other Companies
Director	Leo Huang	Chairman of Dynascan Technology Corp. Chairman of Testar Electronics Corp. Chairman of Innovative Nanotech Inc. Chairman of Touch IntelliConnect Inc. Chairman of Prance Systems Technology Corp. Director of Adivic Technology Co., Ltd. Director of I Sheng Electric Wire & Cable Co., Ltd. Independent Director of Ichia Technologies, Inc. Director of Tian Zheng International Precision Machinery Co., Ltd. Director of Camtek Ltd. Director of Quantel Private Ltd.
Director	I-Shih Tseng	Chairman of Adivic Technology Co., Ltd. Chairman of NanoSeeX Inc. Director of Testar Electronics Corp. Director of Innovative Nanotech Inc. Director of Camtek Ltd.
Director	David Yang	Director of Chroma Systems Solutions, Inc.
Director	Representative of Grandcrest Holdings Inc.: David Huang	Director and President of Dynascan Technology Corp. Director of Prance Systems Technology Corp.
Director	Shui-Yung Lin	Independent Director of Collins Co., Ltd. Independent Director of TCI GENE Inc. Independent Director of Orient Europharma Co., Ltd. Independent Director of King's Metal Fiber Technologies Co., Ltd.
Independent Director	Jia-Ruey Duann	Distinguished expert of ITRI
Independent Director	Steven Wu	Vice President, Proprietary Investment Department, CDIB Capital Co., Ltd. Managing Director of CDIB Capital International Co., Ltd. Director of World Gym Corp. Director of Jiangyin Suda Huicheng Composite Materials Co., Ltd. Director of Anhui Dongjin Resources Recycling Co., Ltd. Director of Dongjin Environmental Technology Co., Ltd. Director of Billion View Investments Limited Director of Dongjin Green Tech Holdings Co., Ltd. Director of CHIEH SHOU KAI TAI Resources Recycling Co., Ltd. Director of Anhui JUNG TAI Resources Recycling Co., Ltd.
Independent Director	Janice Chang	Independent Director of P-DUKE Technology Co., Ltd. Independent Director of KMC (Kuei Meng) International Inc. Supervisor of RePV Tech, Inc.
Independent Director	Neng-Sung Lee	Advisor of TOP VICTORY ELECTRONICS (TAIWAN) CO., LTD.

(3) The proposal is submitted for resolution

Special Motions

Meeting Adjourned

ATTACHMENT 1

Business Report

In 2025, the AI industry saw vigorous growth. In addition to strong demand for AI infrastructure, this momentum also drove robust expansion in advanced semiconductor packaging. The Company successfully captured opportunities arising from demand for data center power electronics testing and AI IC system-level testing, delivering excellent operating results. Last year, the parent company's operating revenue reached NT$22,012 million, while group revenue reached NT$28,311 million, up 31% year over year. Net profit after tax totaled NT$11,692 million, up 122% year over year, and basic earnings per share reached NT$27.7.

Looking back on the year, the Company's two growth engines—Power electronics test and Semiconductor test equipment—both delivered stellar performance. Due to the rapid buildout of data centers, demand for high-power power electronics testing remained strong. The Company capitalized fully on this opportunity, resulting in 55% revenue growth in power electronics test equipment. In semiconductor testing, the Company continued to consolidate its position in the China market while fully supporting customer demand for AI IC system-level test equipment, resulting in 40% revenue growth. Other key consolidated financial figures are shown in the table below:

Financial Position and Profitability Analysis

Item		2025	2024
Financial Structure (%)	Debt-to-Asset Ratio	30.94	31.78
	Long-term Funds to PP&E Ratio	525.29	417.97
Solvency (%)	Current Ratio	285.24	211.61
	Quick Ratio	195.14	141.51
Profitability (%)	Return on Assets (ROA)	27.74	14.97
	Return on Equity (ROE)	41.19	22.48
	Net Profit Margin	41.30	24.37

Looking ahead to 2026, geopolitical tensions and rising protectionism among major economies will continue to create uncertainty in the high-tech landscape and broader market. Even so, the robust growth of the AI industry will keep driving rapid expansion across related sectors. To navigate this environment and seize every available opportunity to drive continued revenue and profit growth, the Company will pursue the following strategic initiatives:

1. Accelerate development of metrology solutions for advanced semiconductor and advanced packaging processes.
2. Strengthen collaboration with tier-1 customers on test development.
3. Adjust the organization and reallocate resources to support sustained growth.

Finally, I would like to express my sincere gratitude to all shareholders for your longstanding support and encouragement, and wish you good health and every success!

Chairman	CEO	CFO
Leo Huang	I-Shih Tseng	Paul Ying

ATTACHMENT 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Individual Financial Statements, Consolidated Financial Statements, and Earnings Distribution Proposal. The CPA firm of Deloitte and Touche was retained to audit Chroma's Individual Financial Statements and Consolidated Financial Statements. The Business Report, Financial Statements, and Earnings Distribution Proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of CHROMA ATE INC. In compliance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

CHROMA ATE INC.

Convener of Audit Committee

Steven Wu

March 10th, 2026

ATTACHMENT 3

CHROMA ATE INC. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE YEAR ENDED DECEMBER 31, 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Endorser/ Guarantor	Endorsee/Guarantee		Limits on Endorsement/ Guarantee Given on Behalf of Each Party (Note 1)	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Amount Borrowed	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements	Aggregate Endorsement Guarantee Limit (Note 2)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China
		Name	Relationship										
0	The Corporation	Chroma ATE Inc.	Subsidiary	$ 4,784,660	$ 125,720	$ 125,720	$ -	$ -	0.39%	$ 9,569,320	Y	-	-
		Chroma Japan Corp.	Subsidiary	4,784,660	102,408	102,408	71,942	-	0.32%	9,569,320	Y	-	-
		Chroma ATE (Suzhou) Co., Ltd.	Subsidiary	4,784,660	674,400	539,520	93,333	-	1.69%	9,569,320	Y	-	Y
		Chroma ATE Europe B.V.	Subsidiary	4,784,660	55,350	55,350	-	-	0.17%	9,569,320	Y	-	-
		Chroma Electronics (Shanghai) Co., Ltd.	Subsidiary	4,784,660	224,800	224,800	-	-	0.70%	9,569,320	Y	-	Y
		Sajet System Technology (Suzhou) Co., Ltd.	Subsidiary	4,784,660	22,480	13,488	-	-	0.04%	9,569,320	Y	-	Y
		Mas Automation Corp.	Subsidiary	4,784,660	100,000	-	-	-	-	9,569,320	Y	-	-

Note 1: According to Regulation of the “Procedures for Endorsement/Guarantee and lending of Funds”, the Corporation limits the endorsement/guarantee amount on each entity to within 15% of the net value of the Corporation.

Note 2: According to Regulation of the “Procedures for Endorsement/Guarantee and Lending of Funds”, the Corporation limits the endorsement/guarantee amount within the 30% of the net value of the Corporation.

Note 3: The amounts listed in columns were translated into New Taiwan dollars at the exchange rate of US$1=NT$31.430, JPY1=NT$0.2008, RMB1=NT$4.496, EUR1=NT$36.90, as of December 31, 2025.

ATTACHMENT 4

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders

Chroma ATE Inc.

Opinion

We have audited the accompanying consolidated financial statements of Chroma ATE Inc. and its subsidiaries (collectively as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, based on our audits and the report of other auditors (refer to the Other Matter paragraph), 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 International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the 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 based on our audits and the report of other auditors.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the consolidated financial statements for the year ended December 31, 2025 is stated as follows:

The Occurrence of Revenue Recognition

The Group is mainly engaged in the manufacture and sale of test instruments, which are applied in power electronic testing solutions, electric vehicle and battery testing solutions, automated transportation engineering equipment as well as customized products. The Group has a worldwide sales network with a widely diverse and dispersed customer base, engaging in a high volume of transactions with significant amounts. In addition, considering the risks associated with the China market, and that sales revenue generated in China relies on manual review of relevant supporting documents to determine whether revenue should be recognized. Therefore, the occurrence of revenue in China was considered a key audit matter.

The main audit procedures that we performed in response to this matter included the following:

1. We obtained an understanding of the design and implementation of internal controls over revenue recognition and tested the operating effectiveness of the related controls.

2. We performed tests of details on revenue, including inspecting customer purchase orders, shipping documents, sales invoices, receipt signed by customers, and performing sales confirmation procedures.

3. We reviewed subsequent sales ledgers to check no material sales returns occurring after year-end period to ensure that revenue was recognized without material misstatement.

Other Matter

The financial statements of some investees included in the financial statements were audited by other auditors. Our opinion, insofar as it relates to the amounts included in the accompanying financial statement for investees, is based solely on the reports of other auditors. As of December 31, 2025 and 2024, the carrying amounts of investments accounted for using the equity method were NT$4,435,581 thousand and NT$4,385,973 thousand, respectively, representing 9% and 12%, respectively, of the total assets. For the years ended December 31, 2025 and 2024, the related shares of profit or loss of associates were NT$655,259 thousand and NT$607,618 thousand, respectively, representing 5% and 9%, respectively, of the profit before income tax.

We have also audited the parent company only financial statements of Chroma ATE Inc. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion with the other matter section.

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 IFRS, IAS, IFRIC and SIC endorsed and issued into effect by the FSC of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 statements 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 for the year ended December 31, 2025 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.

The engagement partners on the audits resulting in this independent auditors' report are Yi-Wen Wang and Yih-Shin Kao.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

CHROMA ATE INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	$ 6,222,160	13	$ 4,099,223	11
Financial assets at fair value through profit or loss (Note 7)	1,664,173	4	461,741	1
Financial assets at fair value through other comprehensive income (Note 8)	-	-	73,778	-
Financial assets at amortized cost (Notes 9 and 29)	427,913	1	405,560	1
Contract assets (Note 21)	143,514	-	272,090	1
Notes receivable (Note 10)	103,660	-	232,855	1
Trade receivables (Note 10)	8,814,476	19	5,827,117	16
Trade receivables - related parties (Notes 10 and 28)	6,912	-	10,258	-
Inventories (Note 11)	7,918,880	17	5,458,484	15
Non-current assets held for sale (Note 16)	111,147	-	-	-
Other current assets	712,831	1	584,280	1
Total current assets	26,125,666	55	17,425,386	47
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss (Note 7)	80,218	-	80,530	-
Financial assets at fair value through other comprehensive income (Note 8)	1,167,781	3	1,247,260	3
Financial assets at amortized cost (Notes 9 and 29)	55,181	-	235,819	1
Investments accounted for using the equity method (Note 13)	4,937,103	11	4,876,005	13
Property, plant and equipment (Notes 14, 28 and 29)	7,232,375	15	6,955,641	19
Right-of-use assets (Notes 15 and 28)	572,867	1	329,592	1
Investment properties (Note 16)	1,712,338	4	2,478,333	7
Goodwill	190,705	1	193,144	-
Intangible assets	133,837	-	95,543	-
Deferred tax assets (Note 23)	453,205	1	386,421	1
Prepayments for equipment and construction (Note 30)	4,318,555	9	2,838,181	8
Other non-current assets	170,221	-	165,727	-
Total non-current assets	21,024,386	45	19,882,196	53
TOTAL	$ 47,150,052	100	$ 37,307,582	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 17 and 29)	$ 10,040	-	$ 1,413,607	4
Contract liabilities (Note 21)	1,133,269	2	777,907	2
Notes payable	57,970	-	34,367	-
Notes payable - related parties (Note 28)	3,352	-	4,024	-
Trade payables	4,053,515	9	3,059,024	8
Trade payables - related parties (Note 28)	725	-	8,630	-
Other payables (Note 18)	2,720,518	6	2,036,854	6
Current tax liabilities	945,320	2	674,728	2
Lease liabilities (Notes 15 and 28)	131,577	-	154,376	-
Current portion of long-term borrowings (Notes 17 and 29)	3,857	-	3,828	-
Other current liabilities	99,050	-	67,440	-
Total current liabilities	9,159,193	19	8,234,785	22
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 17 and 29)	3,303,771	7	2,108,078	6
Deferred tax liabilities (Note 23)	1,583,619	4	1,210,044	3
Lease liabilities (Notes 15 and 28)	439,413	1	194,610	1
Net defined benefit liabilities (Note 19)	77,241	-	79,587	-
Guarantee deposits received	20,834	-	20,839	-
Other non-current liabilities	3,410	-	9,938	-
Total non-current liabilities	5,428,288	12	3,623,096	10
Total liabilities	14,587,481	31	11,857,881	32
EQUITY ATTRIBUTABLE TO OWNERS OF THE CORPORATION (Note 20)				
Ordinary share capital	4,252,457	9	4,253,220	12
Capital surplus	4,212,580	9	4,597,402	12
Retained earnings				
Legal reserve	4,655,502	10	4,142,360	11
Special reserve	86,888	-	86,888	-
Unappropriated earnings	18,082,744	39	10,934,111	30
Total retained earnings	22,825,134	49	15,163,359	41
Other equity	638,429	1	893,566	2
Treasury shares	(30,868)	-	(30,868)	-
Total equity attributable to owners of the Corporation	31,897,732	68	24,876,679	67
NON-CONTROLLING INTERESTS	664,839	1	573,022	1
Total equity	32,562,571	69	25,449,701	68
TOTAL	$ 47,150,052	100	$ 37,307,582	100

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

(With Deloitte & Touche auditors' report dated March 10, 2026)

CHROMA ATE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 21 and 28)	$ 28,310,935	100	$ 21,603,837	100
OPERATING COSTS (Notes 11, 22 and 28)	10,886,103	39	8,857,861	41
GROSS PROFIT	17,424,832	61	12,745,976	59
REALIZED GAIN ON TRANSACTIONS WITH ASSOCIATES AND JOINT VENTURES	77	-	259	-
REALIZED GROSS PROFIT	17,424,909	61	12,746,235	59
OPERATING EXPENSES (Notes 22 and 28)				
Selling and marketing expenses	3,778,923	13	3,497,955	16
General and administrative expenses	1,959,426	7	1,520,622	7
Research and development expenses	2,556,457	9	2,198,622	10
(Reversal of) expected credit loss	(67,413)	-	46,870	1
Total operating expenses	8,227,393	29	7,264,069	34
PROFIT FROM OPERATIONS	9,197,516	32	5,482,166	25
NON-OPERATING INCOME AND EXPENSES				
Finance costs	(29,021)	-	(44,672)	-
Share of profit of associates and joint ventures (Note 13)	734,076	3	668,580	3
Interest income	85,447	-	92,552	1
Other income	137,874	1	209,887	1
Gain on disposal of property, plant and equipment (Note 22)	101,870	-	8,661	-
Gains on disposal of intangible assets	-	-	24	-
Gain on disposal of investments accounted for using the equity method (Note 13)	525,297	2	46,589	-
Gain on lease modification	141	-	26	-
Gain on disposal of non-current assets held for sale (Note 16)	3,197,018	11	-	-
Foreign exchange gain	1,303	-	250,220	1
Gain on financial assets at fair value through profit or loss	43,106	-	9,053	-
Other expenses	(76,866)	-	(14,523)	-
Total non-operating income and expenses	4,720,245	17	1,226,397	6

(Continued)

CHROMA ATE INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
PROFIT BEFORE INCOME TAX	$ 13,917,761	49	$ 6,708,563	31
INCOME TAX EXPENSE (Note 23)	1,991,862	7	1,308,450	6
NET PROFIT FOR THE YEAR	11,925,899	42	5,400,113	25
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 19)	(23,680)	-	49,129	-
Unrealized gain or loss on investments in equity investments designated as at fair value through other comprehensive income	(40,558)	-	(35,653)	-
Share of the other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	68	-	11,024	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating the financial statements of foreign operations	(49,442)	-	279,961	2
Share of the other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	(181,931)	(1)	276,792	1
Total other comprehensive income (loss)	(295,543)	(1)	581,253	3
TOTAL COMPREHENSIVE INCOME	$ 11,630,356	41	$ 5,981,366	28
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Corporation	$ 11,692,052	41	$ 5,264,251	24
Non-controlling interests	233,847	1	135,862	1
	$ 11,925,899	42	$ 5,400,113	25
COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Corporation	$ 11,406,169	40	$ 5,821,526	27
Non-controlling interests	224,187	1	159,840	1
	$ 11,630,356	41	$ 5,981,366	28

(Continued)

CHROMA ATE INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
EARNINGS PER SHARE (NT$; Note 24)				
Basic	$ 27.70		$ 12.49	
Diluted	$ 27.51		$ 12.38	

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

(With Deloitte & Touche auditors' report dated March 10, 2026) (Concluded)

CHROMA ATE INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Corporation													
			Retained Earnings				Other Equity							
	Ordinary Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value through Other Comprehensive Income	Unearned Employee Benefit	Total	Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE ON JANUARY 1, 2024	$ 4,253,644	$ 4,544,870	$ 3,747,675	$ 86,888	$ 9,004,779	$ 12,839,342	$ (137,489)	$ 595,377	$ (109,000)	$ 348,888	$ (30,868)	$ 21,955,876	$ 561,009	$ 22,516,885
Appropriation of the 2023 earnings														
Legal reserve	-	-	394,685	-	(394,685)	-	-	-	-	-	-	-	-	-
Cash dividends - NT$6.6 per share	-	-	-	-	(2,807,405)	(2,807,405)	-	-	-	-	-	(2,807,405)	-	(2,807,405)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	42,676	-	-	-	-	-	-	-	-	-	42,676	-	42,676
Unclaimed dividends	(48)	353	-	-	-	-	-	-	-	-	-	305	-	305
Net profit for the year ended December 31, 2024	-	-	-	-	5,264,251	5,264,251	-	-	-	-	-	5,264,251	135,862	5,400,113
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	49,854	49,854	532,790	(25,369)	-	507,421	-	557,275	23,978	581,253
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	5,314,105	5,314,105	532,790	(25,369)	-	507,421	-	5,821,526	159,840	5,981,366
Adjustments of capital surplus for the Corporation's cash dividends received by subsidiary	-	10,920	-	-	-	-	-	-	-	-	-	10,920	-	10,920
Disposal of investments accounted for using the equity method	-	(3,417)	-	-	-	-	-	-	-	-	-	(3,417)	-	(3,417)
Difference between the consideration received and the carrying amount of the subsidiaries' net assets during acquisition or disposal	-	-	-	-	(206,011)	(206,011)	(1,407)	-	-	(1,407)	-	(207,418)	(56,428)	(263,846)
Changes in ownership interests in subsidiaries	-	1,624	-	-	-	-	-	-	-	-	-	1,624	(1,624)	-
Share-based payment	(376)	376	-	-	-	-	-	-	61,992	61,992	-	61,992	-	61,992
Share-based payment by subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	5	5
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(89,780)	(89,780)
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	23,297	23,297	-	(23,297)	-	(23,297)	-	-	-	-
Others	-	-	-	-	31	31	-	(31)	-	(31)	-	-	-	-
BALANCE ON DECEMBER 31, 2024	4,253,220	4,597,402	4,142,360	86,888	10,934,111	15,163,359	393,894	546,680	(47,008)	893,566	(30,868)	24,876,679	573,022	25,449,701
Appropriation of the 2024 earnings														
Legal reserve	-	-	513,142	-	(513,142)	-	-	-	-	-	-	-	-	-
Cash dividends - NT$9.0 per share	-	-	-	-	(3,827,898)	(3,827,898)	-	-	-	-	-	(3,827,898)	-	(3,827,898)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	(398,641)	-	-	(26,207)	(26,207)	-	-	-	-	-	(424,848)	-	(424,848)
Net profit for the year ended December 31, 2025	-	-	-	-	11,692,052	11,692,052	-	-	-	-	-	11,692,052	233,847	11,925,899
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	(24,014)	(24,014)	(221,757)	(40,112)	-	(261,869)	-	(285,883)	(9,660)	(295,543)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	11,668,038	11,668,038	(221,757)	(40,112)	-	(261,869)	-	11,406,169	224,187	11,630,356
Adjustment of capital surplus for the Corporation's cash dividends received by subsidiary	-	14,891	-	-	-	-	-	-	-	-	-	14,891	-	14,891
Disposal of investments accounted for using the equity method	-	(51,138)	-	-	-	-	-	-	-	-	-	(51,138)	-	(51,138)
Difference between the consideration received and the carrying amount of the subsidiaries' net assets during acquisition or disposal	-	11,371	-	-	(153,464)	(153,464)	-	-	-	-	-	(142,093)	(55,665)	(197,758)
Share-based payment	(763)	38,651	-	-	-	-	-	-	8,038	8,038	-	45,926	-	45,926
Share-based payment by subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(76,661)	(76,661)
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	393	393	-	(393)	-	(393)	-	-	-	-
Others	-	44	-	-	913	913	-	(913)	-	(913)	-	44	(44)	-
BALANCE ON DECEMBER 31, 2025	$ 4,252,457	$ 4,212,580	$ 4,655,502	$ 86,888	$ 18,082,744	$ 22,825,134	$ 172,137	$ 505,262	$ (38,970)	$ 638,429	$ (30,868)	$ 31,897,732	$ 664,839	$ 32,562,571

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

(With Deloitte & Touche auditors' report dated March 10, 2026)

CHROMA ATE INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 13,917,761	$ 6,708,563
Adjustments for:		
Depreciation expenses	764,427	744,792
Amortization expenses	76,210	30,370
(Reversal of) expected credit loss recognized on trade receivables	(67,413)	46,870
Gain on financial assets at fair value through profit or loss	(43,106)	(9,053)
Finance costs	29,021	44,672
Interest income	(85,447)	(92,552)
Dividend income	(45,243)	(39,295)
Compensation costs of share-based payment	63,042	61,997
Share of profit of associates and joint ventures accounted for using the equity method	(734,076)	(668,580)
Gain on disposal of property, plant and equipment	(101,870)	(8,661)
Gain on disposal of non-current assets held for sale	(3,197,018)	-
Gain on disposal of intangible assets	-	(24)
Gain on disposal of investments accounted for using the equity method	(525,297)	(46,589)
Reversal of write-downs of inventories	(32,532)	(35,254)
Realized gain on transactions with associates	(77)	(259)
Net loss (gain) on foreign currency exchange	114,617	(31,985)
Gain on lease modification	(141)	(26)
Gain on bargain purchase	-	(721)
Net changes in operating assets and liabilities		
Contract assets	128,576	271,228
Notes receivable	129,195	64,480
Trade receivables	(3,021,369)	(655,928)
Inventories	(2,653,760)	(816,026)
Other current assets	(88,808)	(191,136)
Contract liabilities	355,362	(412,554)
Notes payable	22,931	10,919
Trade payables	978,321	447,544
Other payables	672,957	416,585
Other current liabilities	31,610	(16,366)
Net defined benefit liabilities	(26,026)	(24,519)
Cash generated from operations	6,661,847	5,798,492
Income tax paid	(1,404,215)	(1,014,562)
Net cash generated from operating activities	5,257,632	4,783,930
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(338,433)	(299,163)
Proceeds from disposal of financial assets at fair value through other comprehensive income	415,685	291,626

(Continued)

CHROMA ATE INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	$ 5,758	$ 7,198
Increase in financial assets at amortized cost	(305,595)	(452,854)
Decrease in financial assets at amortized cost	462,436	225,169
Payments to acquire financial assets at fair value through profit or loss	(1,059,011)	(510,912)
Proceeds from disposal of financial assets at fair value through profit or loss	687,024	324,196
Increase in investments accounted for using the equity method	(150,000)	-
Proceeds from disposal of investments accounted for using the equity method	30,925	74,669
Net cash inflow on acquisition of subsidiaries	-	684
Increase in non-current assets held for sale	(18,007)	-
Proceeds from disposal of non-current assets held for sale	3,884,140	-
Payments for property, plant and equipment	(622,046)	(166,944)
Proceeds from disposal of property, plant and equipment	74,118	53,599
Increase in refundable deposits	(904)	(1,653)
Payments for intangible assets	(113,881)	(57,185)
Proceeds from disposal of intangible assets	-	207
Payments for right-of-use assets	(12,639)	-
Increase in other non-current assets	(6,551)	(47,987)
Increase in prepayments for equipment and construction	(1,660,602)	(1,837,836)
Interest received	81,253	92,561
Dividends received	74,766	413,740
Net cash generated from (used in) investing activities	1,428,436	(1,890,885)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	3,473,476	12,991,745
Decrease in short-term borrowings	(4,875,773)	(13,709,298)
Proceeds from long-term borrowings	1,206,778	1,150,000
Repayments of long-term borrowings	(4,057)	(39,365)
(Decrease) increase in guarantee deposits	(5)	5
Repayment of lease principal	(186,807)	(186,181)
(Decrease) increase in other non-current liabilities	(6,528)	5,177
Cash dividends paid	(3,827,898)	(2,807,405)
Acquisition of non-controlling interests in a subsidiary	(209,132)	(262,439)
Interest paid	(41,618)	(49,917)
Dividends paid to non-controlling interests	(76,661)	(89,780)
Unclaimed dividends	-	305
Net cash used in financing activities	(4,548,225)	(2,997,153)

(Continued)

CHROMA ATE INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(14,906)	71,070
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,122,937	(33,038)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	4,099,223	4,132,261
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 6,222,160	$ 4,099,223

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

(With Deloitte & Touche auditors' report dated March 10, 2026) (Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Chroma ATE Inc.

Opinion

We have audited the accompanying parent company only financial statements of Chroma ATE Inc. (the "Corporation"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "parent company only financial statements").

In our opinion, based on our audits and the report of other auditors (refer to the Other Matters paragraph), the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Corporation as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only 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 the 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 Corporation 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 based on our audits and the report of other auditors.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. 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, and we do not provide a separate opinion on these matters.

Key audit matter of the parent company only financial statements for the year ended December 31, 2025 is stated as follows:

Appropriateness of the Revenue cutoff

The Corporation is mainly engaged in the manufacture and sale of test instruments applied in power electronic testing solutions, electric vehicle and battery testing solutions as well as customized products. The Corporation has a worldwide sales network with a widely diverse and dispersed customer base, engaging in a high volume of transactions with significant amounts. The timing of revenue recognition varies depending on different commercial terms with customers, resulting in the transfer timing of the promised goods to customers may be different. Therefore, mistakes may occur in the evaluation process, and revenue could be recorded in the incorrect reporting period.

The main audit procedures we performed for the aforementioned matter are as follows:

1. We obtained an understanding of, and inspected, the terms of the sales contracts or customer purchase orders to identify the appropriate point of revenue recognition.

2. We obtained an understanding of and evaluated the process and related controls over revenue recognition.

3. We performed cutoff testing procedures covering a certain period before and after the balance sheet date and inspected relevant supporting documents to determine whether performance obligations had been satisfied, to ensure that revenue was recognized in the correct reporting period, as evidenced by sales terms.

Other Matters

The parent company only financial statements of some investees included in the parent company only financial statements were audited by other auditors. Our opinion, insofar as it relates to the amounts included in the accompanying parent company only financial statement for investees, is based solely on the reports of other auditors. As of December 31, 2025 and 2024, the carrying amounts of investments accounted for using the equity method were NT$4,435,581 thousand and NT$4,385,973 thousand, respectively, representing 10% and 13%, respectively, of the total assets. For the years ended December 31, 2025 and 2024, the related shares of profit or loss of associates were NT$655,259 thousand and NT$607,618 thousand, respectively, representing 5% and 10%, respectively, of the profit before income tax.

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 Corporation’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 Corporation or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation'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 Corporation to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Corporation to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the Corporation 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 statements 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 for the year ended December 31, 2025 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.

The engagement partners on the audits resulting in this independent auditors' report are Yi-Wen Wang and Yih-Shin Kao.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

<u>*Notice to Readers*</u>

The accompanying parent company only financial statements are intended only to present the parent company only financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail.

CHROMA ATE INC.

PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	$ 2,929,462	7	$ 809,780	2
Financial assets at fair value through profit or loss (Note 7)	1,049,480	2	-	-
Notes receivable	800	-	164	-
Notes receivable - related parties (Note 26)	-	-	252	-
Trade receivables (Note 9)	3,034,693	7	1,456,631	4
Trade receivables - related parties (Notes 9 and 26)	6,142,272	14	4,989,358	15
Other receivables - related parties (Note 26)	353,244	1	182,349	1
Inventories (Note 10)	5,549,073	13	3,861,769	11
Non-current assets held for sale (Note 14)	111,147	-	-	-
Other current assets	249,983	1	215,467	1
Total current assets	19,420,154	45	11,515,770	34
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss (Note 7)	80,218	-	80,530	-
Financial assets at fair value through other comprehensive income (Note 8)	1,151,829	3	1,209,291	4
Investments accounted for using the equity method (Notes 11 and 26)	10,652,697	25	10,033,926	29
Property, plant and equipment (Notes 12 and 26)	5,523,562	13	5,649,734	17
Right-of-use assets (Note 13)	56,221	-	83,013	-
Investment properties (Note 14)	1,712,338	4	2,478,333	7
Goodwill	94,424	-	94,424	-
Intangible assets	87,724	-	54,124	-
Deferred tax assets (Note 21)	392,414	1	284,036	1
Prepayments for equipment and construction (Notes 26 and 27)	4,079,517	9	2,589,771	8
Refundable deposits	11,149	-	11,206	-
Total non-current assets	23,842,093	55	22,568,388	66
TOTAL	$ 43,262,247	100	$ 34,084,158	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 15)	$ -	-	$ 1,329,507	4
Contract liabilities (Notes 19 and 26)	211,001	-	178,199	-
Trade payables	3,348,145	8	2,085,302	6
Trade payables - related parties (Note 26)	113,135	-	68,383	-
Other payables (Notes 16 and 26)	2,155,510	5	1,546,981	5
Current tax liabilities	693,931	2	605,160	2
Lease liabilities (Notes 13 and 26)	21,653	-	49,709	-
Other current liabilities	36,717	-	35,245	-
Total current liabilities	6,580,092	15	5,898,486	17
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 15)	3,140,000	7	2,000,000	6
Deferred tax liabilities (Note 21)	1,508,934	4	1,163,710	4
Lease liabilities (Notes 13 and 26)	37,645	-	45,095	-
Net defined benefit liabilities (Note 17)	77,241	-	79,587	-
Guarantee deposits received	20,603	-	20,601	-
Total non-current liabilities	4,784,423	11	3,308,993	10
Total liabilities	11,364,515	26	9,207,479	27
EQUITY ATTRIBUTABLE TO OWNERS OF THE CORPORATION (Note 18)				
Ordinary share capital	4,252,457	10	4,253,220	12
Capital surplus	4,212,580	10	4,597,402	14
Retained earnings				
Legal reserve	4,655,502	11	4,142,360	12
Special reserve	86,888	-	86,888	-
Unappropriated earnings	18,082,744	42	10,934,111	32
Total retained earnings	22,825,134	53	15,163,359	44
Other equity	638,429	1	893,566	3
Treasury shares	(30,868)	-	(30,868)	-
Total equity	31,897,732	74	24,876,679	73
TOTAL	$ 43,262,247	100	$ 34,084,158	100

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

(With Deloitte & Touche auditors' report dated March 10, 2026)

CHROMA ATE INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 19 and 26)	$ 22,012,159	100	$ 15,652,069	100
OPERATING COSTS (Notes 10, 20 and 26)	9,841,493	45	6,950,372	45
GROSS PROFIT	12,170,666	55	8,701,697	55
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES AND ASSOCIATES	(578,205)	(2)	-	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES AND ASSOCIATES	-	-	5,780	-
REALIZED GROSS PROFIT	11,592,461	53	8,707,477	55
OPERATING EXPENSES (Notes 20 and 26)				
Selling and marketing expenses	1,427,947	6	1,328,527	8
General and administrative expenses	1,047,890	5	866,224	6
Research and development expenses	2,362,664	11	1,924,168	12
(Reversal of) expected credit loss	(30,000)	-	1,000	-
Total operating expenses	4,808,501	22	4,119,919	26
PROFIT FROM OPERATIONS	6,783,960	31	4,587,558	29
NON-OPERATING INCOME AND EXPENSES				
Finance costs	(11,050)	-	(29,494)	-
Share of profit of subsidiaries, associates and joint ventures (Note 11)	2,286,530	10	1,253,428	8
Interest income	20,493	-	21,218	-
Other income	158,820	1	163,251	1
Gain on disposal of property, plant and equipment (Note 20)	119,064	1	7,892	-
Gain on disposal of investments accounted for using the equity method	525,297	2	46,589	-
Gain on disposal of non-current assets held for sale (Note 14)	3,197,018	15	-	-
Foreign exchange gain	24,433	-	224,708	2
Gain on financial assets at fair value through profit or loss	36,829	-	12,521	-
Other expenses	(2)	-	(1,552)	-
Total non-operating income and expenses	6,357,432	29	1,698,561	11

(Continued)

CHROMA ATE INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
PROFIT BEFORE INCOME TAX	$ 13,141,392	60	$ 6,286,119	40
INCOME TAX EXPENSE (Note 21)	1,449,340	7	1,021,868	6
NET PROFIT FOR THE YEAR	11,692,052	53	5,264,251	34
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 17)	(24,210)	-	48,451	-
Unrealized gain or loss on investments in equity investments designated as at fair value through other comprehensive income	(17,982)	-	55,933	-
Share of the other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for using the equity method	(21,934)	-	(79,899)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating the financial statements of foreign operations	(39,826)	-	255,998	1
Share of the other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	(181,931)	(1)	276,792	2
Total other comprehensive income (loss)	(285,883)	(1)	557,275	3
TOTAL COMPREHENSIVE INCOME	$ 11,406,169	52	$ 5,821,526	37
EARNINGS PER SHARE (NT$; Note 22)				
Basic	$ 27.70		$ 12.49	
Diluted	$ 27.51		$ 12.38	

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

(With Deloitte & Touche auditors' report dated March 10, 2026) (Concluded)

CHROMA ATE INC.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

			Retained Earnings				Other Equity					
	Ordinary Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Unearned Employee Benefit	Total	Treasury Shares	Total Equity
BALANCE AT JANUARY 1, 2024	$ 4,253,644	$ 4,544,870	$ 3,747,675	$ 86,888	$ 9,004,779	$ 12,839,342	$ (137,489)	$ 595,377	$ (109,000)	$ 348,888	$ (30,868)	$ 21,955,876
Appropriation of the 2023 earnings												
Legal reserve	-	-	394,685	-	(394,685)	-	-	-	-	-	-	-
Cash dividends - NT$6.6 per share	-	-	-	-	(2,807,405)	(2,807,405)	-	-	-	-	-	(2,807,405)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	42,676	-	-	-	-	-	-	-	-	-	42,676
Unclaimed dividends	(48)	353	-	-	-	-	-	-	-	-	-	305
Net profit for the year ended December 31, 2024	-	-	-	-	5,264,251	5,264,251	-	-	-	-	-	5,264,251
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	49,854	49,854	532,790	(25,369)	-	507,421	-	557,275
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	5,314,105	5,314,105	532,790	(25,369)	-	507,421	-	5,821,526
Adjustment of capital surplus for the Corporation's cash dividends received by subsidiary	-	10,920	-	-	-	-	-	-	-	-	-	10,920
Disposal of investments accounted for using the equity method	-	(3,417)	-	-	-	-	-	-	-	-	-	(3,417)
Difference between the consideration received and the carrying amount of the subsidiaries' net assets during acquisition or disposal	-	-	-	-	(206,011)	(206,011)	(1,407)	-	-	(1,407)	-	(207,418)
Changes in ownership interests in subsidiaries	-	1,624	-	-	-	-	-	-	-	-	-	1,624
Share-based payment	(376)	376	-	-	-	-	-	-	61,992	61,992	-	61,992
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	23,297	23,297	-	(23,297)	-	(23,297)	-	-
Others	-	-	-	-	31	31	-	(31)	-	(31)	-	-
BALANCE AT DECEMBER 31, 2024	4,253,220	4,597,402	4,142,360	86,888	10,934,111	15,163,359	393,894	546,680	(47,008)	893,566	(30,868)	24,876,679
Appropriation of the 2024 earnings												
Legal reserve	-	-	513,142	-	(513,142)	-	-	-	-	-	-	-
Cash dividends - NT$9.0 per share	-	-	-	-	(3,827,898)	(3,827,898)	-	-	-	-	-	(3,827,898)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	(398,641)	-	-	(26,207)	(26,207)	-	-	-	-	-	(424,848)
Net profit for the year ended December 31, 2025	-	-	-	-	11,692,052	11,692,052	-	-	-	-	-	11,692,052
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	(24,014)	(24,014)	(221,757)	(40,112)	-	(261,869)	-	(285,883)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	11,668,038	11,668,038	(221,757)	(40,112)	-	(261,869)	-	11,406,169
Adjustment of capital surplus for the Corporation's cash dividends received by subsidiary	-	14,891	-	-	-	-	-	-	-	-	-	14,891
Disposal of investments accounted for using the equity method	-	(51,138)	-	-	-	-	-	-	-	-	-	(51,138)
Difference between the consideration received and the carrying amount of the subsidiaries' net assets during acquisition or disposal	-	11,371	-	-	(153,464)	(153,464)	-	-	-	-	-	(142,093)
Share-based payment	(763)	38,651	-	-	-	-	-	-	8,038	8,038	-	45,926
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	393	393	-	(393)	-	(393)	-	-
Others	-	44	-	-	913	913	-	(913)	-	(913)	-	44
BALANCE AT DECEMBER 31, 2025	$ 4,252,457	$ 4,212,580	$ 4,655,502	$ 86,888	$ 18,082,744	$ 22,825,134	$ 172,137	$ 505,262	$ (38,970)	$ 638,429	$ (30,868)	$ 31,897,732

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

(With Deloitte & Touche auditors' report dated March 10, 2026)

CHROMA ATE INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 13,141,392	$ 6,286,119
Adjustments for:		
Depreciation expenses	470,951	466,298
Amortization expenses	66,016	23,684
(Reversal of) expected credit loss recognized on trade receivables	(30,000)	1,000
Gain on financial assets at fair value through profit or loss	(36,829)	(12,521)
Finance costs	11,050	29,494
Interest income	(20,493)	(21,218)
Dividend income	(44,988)	(39,083)
Compensation costs of share-based payments	63,042	61,992
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	(2,286,530)	(1,253,428)
Gain on disposal of property, plant and equipment	(119,064)	(7,892)
Gain on disposal of non-current assets held for sale	(3,197,018)	-
Gain on disposal of investments accounted for using the equity method	(525,297)	(46,589)
Reversal of write-downs of inventories	(36,316)	(23,000)
Unrealized (realized) gain on transactions with subsidiaries and associates	578,205	(5,780)
Net loss (gain) on foreign currency exchange	78,047	(180,476)
Net changes in operating assets and liabilities		
Notes receivable	(384)	8,847
Trade receivables	(2,802,571)	(2,234,135)
Inventories	(1,811,225)	(685,045)
Prepayments	(44,455)	99,190
Other current assets	(34,141)	(56,112)
Contract liabilities	32,802	(12,333)
Trade payables	1,332,887	608,990
Other payables	572,153	303,339
Other current liabilities	1,472	(17,544)
Net defined benefit liabilities	(26,556)	(25,197)
Cash generated from operations	5,332,150	3,268,600
Income tax paid	(1,123,626)	(712,090)
Net cash generated from operating activities	4,208,524	2,556,510
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments to acquire financial assets at fair value through other comprehensive income	-	(47,580)
Proceeds from disposal of financial assets at fair value through other comprehensive income	602	-
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	5,758	7,198
Payments to acquire financial assets at fair value through profit or loss	(800,000)	(345,830)

(Continued)

CHROMA ATE INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Proceeds from disposal of financial assets at fair value through profit or loss	$ 581,182	$ 282,026
Increase in investments accounted for using the equity method	(150,000)	-
Proceeds from disposal of investments accounted for using the equity method	30,925	65,282
Proceeds from capital reduction of investments accounted for using the equity method	-	9,302
Increase in non-current assets for sale	(18,007)	-
Proceeds from disposal of non-current assets held for sale	3,884,140	-
Proceeds from disposal of property, plant and equipment	71	-
Decrease (increase) in refundable deposits	57	(831)
(Increase) decrease in other receivables - related parties	(105,526)	93,911
Payments to acquire intangible assets	(99,388)	(41,177)
Increase in prepayments for equipment and construction	(1,578,345)	(1,641,181)
Interest received	18,713	22,077
Dividends received	574,993	1,247,686
Net cash generated from (used in) investing activities	2,345,175	(349,117)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	3,400,000	12,578,847
Decrease in short-term borrowings	(4,728,847)	(13,250,000)
Proceeds from long-term borrowings	1,140,000	1,150,000
Increase (decrease) in guarantee deposits	2	(24)
Repayment of lease principal	(52,249)	(51,222)
Cash dividends paid	(3,827,898)	(2,807,405)
Acquisition of ownership interests in subsidiaries	(350,325)	(331,139)
Interest paid	(11,668)	(28,869)
Unclaimed dividends	-	305
Net cash used in financing activities	(4,430,985)	(2,739,507)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(3,032)	33,598
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,119,682	(498,516)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	809,780	1,308,296
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 2,929,462	$ 809,780

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

(With Deloitte & Touche auditors' report dated March 10, 2026) (Concluded)

ATTACHMENT 5

CHROMA ATE INC.
Earnings Distribution Proposal
For Year Ended December 31, 2025

	Unit: NT$
Undistributed Earnings of Previous Year	$ 6,593,070,604
Plus: 2025 Net Income	11,692,051,338
Remeasurements of defined benefit plans recognized in retained earnings	(24,014,063)
Adjustments to retained earnings from investments accounted for using the equity method	(26,206,671)
Accumulated gain or loss transferred to retained earnings from disposal of equity instruments at fair value through other comprehensive income	392,973
Accumulated gain or loss transferred to retained earnings from disposal of equity instruments at fair value through other comprehensive income and investments accounted for using the equity method	913,365
Difference between consideration and carrying amount of subsidiaries acquired or disposed	(153,463,455)
Less: Legal Reserve	0
2025 Earnings Available for Distribution	18,082,744,091
Distribution Item:	
Cash Dividends to Common Share Holders (NT$19.5 per Share)	(8,292,291,969)
Unappropriated Retained Earnings	9,790,452,122

Note:

1. Net Income of 2025 shall be preferred in the profit distribution.
2. The total cash dividends allotted to each shareholder will be rounded off to NT dollar. The fractional shares with a value less than one dollar are accumulated and adjusted to meet the total amount of profit resolved to be distributed.

Chairman Leo Huang
CEO I-Shih Tseng
CFO Paul Ying

ATTACHMENT 6

Comparison Table for the "Amendments to Articles of Incorporation"

After Revision	Before Revision	Explanation
Article 2 The scope of business of the Corporation shall be as follows: 1. CC01110 Computers and peripheral equipment manufacturing. 2. F113050 Wholesale of computers and clerical machinery equipment. 3. F213030 Retail sale of computers and clerical machinery equipment. 4. E605010 Computing equipment installation. 5. CC01080 Electronics components manufacturing. 6. F119010 Wholesale of electronic materials. 7. F219010 Retail sale of electronic materials. 8. JA02010 Electrical appliance and electronic products repair. 9. CC01120 Data storage media manufacturing and duplicating. 10. F118010 Wholesale of computer software. 11. F218010 Retail sale of computer software. 12. I301010 Information software services. 13. CE01010 General instrument manufacturing. 14. F113030 Wholesale of precision instruments. 15. F213040 Retail sale of precision instruments. 16. EZ05010 Apparatus installation. 17. CC01060 Wired communication	**Article 2** The scope of business of the Corporation shall be as follows: 1. CC01110 Computers and peripheral equipment manufacturing. 2. F113050 Wholesale of computers and clerical machinery equipment. 3. F213030 Retail sale of computers and clerical machinery equipment. 4. E605010 Computing equipment installation. 5. CC01080 Electronics components manufacturing. 6. F119010 Wholesale of electronic materials. 7. F219010 Retail sale of electronic materials. 8. JA02010 Electrical appliance and electronic products repair. 9. CC01120 Data storage media manufacturing and duplicating. 10. F118010 Wholesale of computer software. 11. F218010 Retail sale of computer software. 12. I301010 Information software services. 13. CE01010 General instrument manufacturing. 14. F113030 Wholesale of precision instruments. 15. F213040 Retail sale of precision instruments. 16. EZ05010 Apparatus installation. 17. CC01060 Wired communication	1. In accordance with Announcement No. 10902419890 (Aug. 12, 2020), the code for Item 19 of the business scope was revised and Item 20 was deleted. 2. Due to business needs, the following business items have been added: Controlled telecommunications radio-frequency devices installation engineering ,Wholesale of chemical Feedstock, and Retail sale of

After Revision	Before Revision	Explanation
mechanical equipment manufacturing. 18. CC01070 Wireless communication mechanical equipment manufacturing. 19. CC01100 Controlled telecommunications radio-frequency devices and materials manufacturing. 20. E701030 Controlled telecommunications radio-frequency devices installation engineering. 21. F401010 International trade. 22. CB01010 Mechanical equipment manufacturing. 23. CE01030 Optical instruments manufacturing. 24. CF01011 Medical devices manufacturing. 25. F113070 Wholesale of telecommunication instruments. 26. F213060 Retail sale of telecommunication apparatus. 27. H701040 Specific area development. 28. H701060 New towns, new community development. 29. H701010 Housing and building development and rental. 30. H701020 Industrial factory development and rental. 31. H702010 Construction manager. 32. H703090 Real estate business. 33. H703100 Real estate leasing. 34. F108031 Wholesale of medical devices. 35. F208031 Retail sale of medical apparatus. 36. F107200 Wholesale of chemical	mechanical equipment manufacturing. 18. CC01070 Wireless communication mechanical equipment manufacturing. 19. CC01101 Controlled telecommunications radio-frequency devices and materials manufacturing. 20. F401021 Controlled telecommunications radio-frequency devices and materials import. 21. F401010 International trade. 22. CB01010 Mechanical equipment manufacturing. 23. CE01030 Optical instruments manufacturing. 24. CF01011 Medical devices manufacturing. 25. F113070 Wholesale of telecommunication instruments. 26. F213060 Retail sale of telecommunication apparatus. 27. H701040 Specific area development. 28. H701060 New towns, new community development. 29. H701010 Housing and building development and rental. 30. H701020 Industrial factory development and rental. 31. H702010 Construction manager. 32. H703090 Real estate business. 33. H703100 Real estate leasing. 34. F108031 Wholesale of medical devices. 35. F208031 Retail sale of medical apparatus.	chemical feedstock.

After Revision	Before Revision	Explanation
<u>Feedstock.</u> <u>37. F207200 Retail sale of chemical feedstock.</u> <u>38.</u> ZZ99999 All businesses that are not prohibited or restricted by law, except those that are subject to special approval.	36. ZZ99999 All businesses that are not prohibited or restricted by law, except those that are subject to special approval.	
Article 36 The Articles of Incorporation were made on 23 October, 1984………, The 31^{st} amendment was made on 7 June, 2016. The 32^{nd} amendment was made on 8 June, 2017. The 33^{rd} amendment was made on 8 June, 2018. The 34^{th} amendment was made on 18 June, 2019. The 35^{th} amendment was made on 9 June, 2022. The 36^{th} amendment was made on 10 June, 2025. <u>The 37^{th} amendment is made on 29 May, 2026.</u>	**Article 36** The Articles of Incorporation were made on 23 October, 1984………, The 31^{st} amendment was made on 7 June, 2016. The 32^{nd} amendment was made on 8 June, 2017. The 33^{rd} amendment was made on 8 June, 2018. The 34^{th} amendment was made on 18 June, 2019. The 35^{th} amendment was made on 9 June, 2022. The 36^{th} amendment is made on 10 June, 2025.	Added latest amendment and date.

Appendix 1

CHROMA ATE INC.

Articles of Incorporation (Before Amendment)

Chapter One: General Provisions

Article 1

The Corporation shall be incorporated, as a company limited by shares, under the Company Law of the Republic of China, and its name shall be CHROMA ATE INC.

The Company English name is CHROMA ATE INC.

Article 2

The scope of business of the Corporation shall be as follow:

1. CC01110 Computers and peripheral equipment manufacturing.
2. F113050 Wholesale of computers and clerical machinery equipment.
3. F213030 Retail sale of computers and clerical machinery equipment.
4. E605010 Computing equipment installation.
5. CC01080 Electronics components manufacturing.
6. F119010 Wholesale of electronic materials.
7. F219010 Retail sale of electronic materials.
8. JA02010 Electrical appliance and electronic products repair.
9. CC01120 Data storage media manufacturing and duplicating.
10. F118010 Wholesale of computer software.
11. F218010 Retail sale of computer software.
12. I301010 Information software services.
13. CE01010 General instrument manufacturing.
14. F113030 Wholesale of precision instruments.
15. F213040 Retail sale of precision instruments.
16. EZ05010 Apparatus installation.
17. CC01060 Wired communication mechanical equipment manufacturing.
18. CC01070 Wireless communication mechanical equipment manufacturing.
19. CC01101 Controlled telecommunications radio-frequency devices and materials manufacturing.
20. F401021 Controlled telecommunications radio-frequency devices and materials import.
21. F401010 International trade.
22. CB01010 Mechanical equipment manufacturing.
23. CE01030 Optical instruments manufacturing.
24. CF01011 Medical devices manufacturing.
25. F113070 Wholesale of telecommunication instruments.
26. F213060 Retail sale of telecommunication apparatus.
27. H701040 Specific area development.
28. H701060 New towns, new community development.
29. H701010 Housing and building development and rental.
30. H701020 Industrial factory development and rental.
31. H702010 Construction manager.
32. H703090 Real estate business.
33. H703100 Real estate leasing.
34. F108031 Wholesale of medical devices.
35. F208031 Retail sale of medical apparatus.
36. ZZ99999 All businesses that are not prohibited or restricted by law, except those that are

subject to special approval.

Article 3

The Corporation shall be able to render guarantee (including endorsement) to a third party for business purposes.

Article 4

When the Corporation invests in other companies as a shareholder, it shall not be subject to the restriction of the Company Law which provides that the total amount of such investment shall not exceed forty percent (40%) of the amount of this Corporation’s paid-in capital. Any such investment by this Corporation shall be made in accordance with a resolution adopted by the Board of Directors.

Article 5

The head office of the Company shall be in Taoyuan City, Taiwan. Pursuant to the resolutions adopted by the Board of Directors, the Company may, if necessary, set up branches or factories within and outside the R.O.C.

Article 6

Any public announcement by this Corporation shall be made in accordance with the Company Law.

Chapter Two: Capital Stock

Article 7

The total authorized capital stock of the Corporation is Five Billion New Taiwan Dollars (NT$5,000,000,000), divided into Five Hundred Million (500,000,000) shares with a par value of Ten New Taiwan Dollars (NT$10). The Board of Directors is authorized to issue the un-issued shares in installments, of which Three Hundred Million New Taiwan Dollars (NT$300,000,000), divided into Thirty Million (30,000,000) shares with a par value of Ten New Taiwan Dollars (NT$10) are reserved for issuance of employee stock options. The Board of Directors is authorized to issue the unissued shares at a premium in installments.

Article 8

Where the exercise price of the employee stock options is set to be lower than the closing price of the Corporation’s common shares on the date that the options are issued, the Corporation may need over two-thirds of the votes in the shareholders’ meeting attended by over 50% of shares represented by the shareholders present at the meeting.

Where the exercise price of the employee stock options is set to be lower than the average buyback price of common shares, the Corporation may transfer the buy-back common shares to the employees, by over two-thirds of the votes in the shareholders’ meeting attended by over 50% of shares presented by the shareholders present at the meeting.

Article 9

The Company may, upon approval, repurchase treasury shares to any employees of the Company and its Subsidiaries.

The Company may, upon approval by a majority of the Directors at a meeting, adopt incentive programmes and may issue restricted shares or options, warrants, or other similar instruments, to employees of the Company and its Subsidiaries.
Where the Company increases its capital in cash by issuing new shares in R.O.C., the Company may reserve a number of new shares to be issued to employees of the Company and its Subsidiaries.

Article 10

Registered shares issued by the Company may be exempted from printing on a share certificate, but must be registered with a centralized securities depository.

Article 11

Shareholders shall provide a seal (or specimen signature) card and submit it to the Company for verification when collecting dividends and exercising their shareholder rights.

Article 12

Shareholders of the Company shall handle share affairs such as stock transfer, pledge, loss, inheritance and gift, as well as seal loss, change or change of address in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies ", except if otherwise provided by securities laws and regulations.

Article 13

Registration of share transfers shall be suspended for sixty (60) days prior to any ordinary meeting of shareholders, thirty (30) days prior to any extraordinary meeting of shareholders, and five (5) days prior to any rate on which dividends, and bonuses or any other benefits are scheduled to be distributed by the Corporation.

Chapter Three: Shareholders' Meetings

Article 14

Shareholders' meetings may be ordinary meetings or extraordinary meetings. Ordinary meetings shall be convened at least once a year, and shall be convened by the Board of Directors within six months after the end of each fiscal year. Extraordinary meetings may be convened when necessary in accordance with applicable laws.
The shareholders' meeting may be conducted by video conference or other means announced by the Ministry of Economic Affairs.

Article 15

The Chairman of the Board of Directors shall preside at each meeting of shareholders. In the event the Chairman of the Board of Directors is absent, he shall designate one director to act on his behalf. In the absence of such a designation, the directors shall elect a director from among themselves to preside at the meeting.
If the shareholders' meeting is called by any convener external to the Board of Directors, the chairperson shall be assumed by the convener. If there are more than two conveners, the chairperson shall be elected out of the conveners.

Article 16

If a shareholder is unable to attend a meeting, he / she may appoint a representative to attend it, and to exercise, on his / her behalf, all specified rights at the meeting, in accordance with Article 177 of the Company Law.

Article 17

A shareholder shall be entitled to one vote for each share held by him / her; except those shares for which the voting rights are restricted or excluded as stipulated in Article 179 Item 2 of the Company Law.

Article 18

Unless otherwise provided in the Company Law, any resolution at a shareholders' meeting shall be adopted if voted in favor by the majority of votes at a shareholders' meeting at which shareholders of more than one-half of the total issued and outstanding shares are present.

A shareholder who exercises his voting right in the way of electronic transmission shall be deemed to have attended the shareholders' meeting in person.

Article 19

The resolution adopted by the shareholders' meeting shall be recorded in writing; the meeting minutes must be signed by or imprinted with the seal of the chairperson and distributed to shareholders within twenty (20) days after the meetings. The minutes of the shareholders' meeting shall record the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a summary of the essential points of the proceedings and results of the meetings. The minutes shall be kept permanently throughout the life of the Corporation.

The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the Corporation for the minimum period of one year.

Chapter 4: Directors and Audit Committee

Article 20

The Company shall establish the Board of Directors constituted by five (5) to nine (9) directors. The shareholders' meeting votes shall be cast among candidates on the candidates list through the cumulative ballot system specified in Article 198 of the Company Act. The term of office for Directors shall be three (3) years, and all Directors shall be eligible for re-election.

As per the Company Act and Securities and Exchange Act, the Company shall have, among the aforementioned directors, at least three independent directors.

The directors (including independent directors) shall be elected from among the nominees listed as director candidates pursuant to the candidates' nomination system. Compliance matters with respect to independent directors shall be subject to the regulations prescribed by the Company Act and the securities authority.

When the posts of one-third or more of the directors have been vacated, a special meeting of shareholders shall be convened to elect directors to fill the vacancies within sixty (60) days. The

term of office of the new directors shall be the same as the original director(s)' term(s).
The Company may purchase liability insurance for directors and management in accordance with business requirements.

Article 21

The Board of Directors shall be organized by the directors in accordance with the relevant laws. The Chairman of the Board of Directors shall be elected by a majority of the directors present at a meeting attended by two-thirds of the directors. The Chairman of the Board of Directors shall be the authorized representative of the Corporation. If necessary, Chairman may appoint consultants as resolute by the Board of Directors.

Article 22

Except for the Board meetings convened pursuant to the provisions of Article 203 or Article 203-1 of the Company Act, Board meetings shall be convened by the Chairman, who shall also be the chairman of the meeting. The agenda of the Board of Directors meeting shall be arranged in advance and sent to all directors seven (7) days in advance with detailed information of the meeting's date, venue, and agenda. A Board meeting may be convened at any time, without such prescribed notice, in case of urgent circumstances. Notifications for the meetings of the Board of Directors may be communicated through written notice, fax, and electronic mail.

Article 23

Unless provided in the Company Law or the Corporation's Articles of Incorporation, all resolutions of the Board shall be passed by the approval of over 50% of the directors present at the Board meetings with the attendance of over 50% of all the directors.

Article 24

In case the Chairman of the Board of Directors is on leave or otherwise cannot exercise his powers, he may designate in accordance with Article 208 of the Company Law.

Article 25

If a director is unable to attend the Board meeting for any reason, they shall issue a proxy describing the scope of the authorization as regards the subjects to be discussed at the meeting, and thereby appoint another director to attend the meeting on their behalf. Each director is limited to act as the representative of one other director only.

Article 26

The duties of the Board of Directors are as follows:

1. Formulate the business plan.
2. Approve the profit allocation plan.
3. Propose the increase/decrease of capital.
4. Formulate and amend the Articles of Incorporation.
5. Approve important contracts.
6. Approve the appointment, dismissal of, and remuneration payable to the Managerial Officers.

7. Establish or dissolve branch office.
8. Approve proposed budget and closing accounting.
9. Approve the merchandise of real estate or investment of other companies.
10. Other matters required by the laws and regulations and authorized by the shareholders' meeting.

Article 27

The established Audit Committee will be constituted by all the independent directors and replace the duty of supervisors.

Article 28

Responsibilities of the Audit Committee or the members of Audit Committee shall be those specified under the Company Law, Securities and Exchange Law, and other relevant laws and regulations.

Article 29

The remuneration of the directors shall be determined by the Board of Directors in consideration of the directors' participation in and devotion to the operation of the Corporation as well as reference to industry standards, regardless of the Corporation's profits or losses. If the Corporation has earnings, the remuneration will be distributed in accordance with Article 34 of the Corporation's Articles of Incorporation.

Chapter 5: Managerial Officers

Article 30

The Corporation has one President and several Vice Presidents. The President shall be nominated by the Chairman; and his appointment shall be approved by more than 50% of the directors. The Vice Presidents shall be nominated by the President; and their appointment shall be approved by Chairman of the directors and report to Board of Directors.

Article 31

The President shall be authorized by the Board of Directors to execute the Corporation business in accordance with the Articles of Incorporation and excluded from managerial office defined in the Article 26 Item 6.

Chapter 6: Accounting

Article 32

The fiscal year of the Company shall begin on 1 January and end on 31 December of each year.
Upon closing of each fiscal year, the Board of Directors shall prepare the following statements and reports, and shall submit these to the Shareholders' Meeting in accordance with the procedures as prescribed by law.
1. Business report.
2. Financial statements.
3. Proposal for distributing earnings or covering losses.

Article 33
The allocation of net profits will be distributed after taking into consideration of the Corporation's business environment and growth phase as well as the profitability, capital expenditures, and capital needs for future development plans. Such distribution may be made in ways and amount of payout. When the Corporation is currently in a growth phase, in concerning the cash needs for future development, the annual distributable cash earnings shall be no less than 20% of the total distributed cash and dividends.

Article 34
If the Company generates a profit for the fiscal year, it shall allocate 5% to 20% of such profit to employee bonuses. Of this portion, 10% to 30% shall be distributed to non-executive employees. Employee bonuses shall be distributed either in shares or cash as resolved by the Board of Directors. Persons eligible for such distribution shall include employees of the Company's subsidiaries who meet certain criteria. No more than 1.5% of profits shall be allocated as director remuneration, subject to a resolution by the Board of Directors. Employee bonuses and director remuneration shall be reported at the shareholders' meeting.
If the Company has accumulated losses, such losses shall first be covered before making any of the above-mentioned allocations in accordance with the preceding provisions.

Article 34-1
The Corporation shall allocate the earnings for each fiscal year in the order of paying tax, making up losses for preceding years, and a legal reserve at 10% of the earnings unless the accumulated amount of the legal reserve has reached the total authorized capital of the Corporation. The Corporation may also set aside earnings, for operation or reverse a special reserve according to relevant regulations when necessary. Any surplus balance after the above mentioned payments are made, together with the undistributed earnings as of the beginning of that fiscal year, shall be allocated pursuant to resolution by the shareholders' meeting. When the Corporation has no surplus, no dividends and bonuses will be distributed.
If the Corporation's earnings distribution made by the way of cash dividend, the Board of Directors shall be authorized through special resolution to distribute and report to the shareholders meeting. Where the Corporation incurs no loss, it may, pursuant to a resolution to be adopted by a shareholders' meeting as required in the preceding Article, distribute its legal reserve and the following capital reserve, in whole or in part. The legal reserve can be distributed by issuing new shares or by cash and shall be limited to the part of the reserve exceeding, 25% of the paid-in capital. If above mentioned article are made to distribute the Corporation's legal reserve and the following capital reserve, in whole or in part of cash payment, the Board of Directors are authorized through special resolution to distribute and report to the shareholders' meeting. **Chapter 7: Supplementary Articles**

Article 35
Any matters not provided for in these Articles of Incorporation shall be governed by the Company Law.

Article 36

The Articles of Incorporation were made on 23 October, 1984.
The first amendment was made on 15 November, 1986.
The second amendment was made on 16 May, 1987.
The third amendment was made on 3 October, 1988.
The fourth amendment was made on 20 September, 1989.
The fifth amendment was made on 14 May, 1990.
The sixth amendment was made on 8 November, 1990.
The seventh amendment was made on 30 April, 1991.
The eighth amendment was made on 20 June, 1991.
The ninth amendment was made on 28 December, 1991.
The tenth amendment was made on 25 June, 1993.
The eleventh amendment was made on 10 September, 1993.
The twelfth amendment was made on 7 April, 1994.
The thirteenth amendment was made on 21 July, 1995.
The fourteenth amendment was made on 25 March, 1996.
The fifteenth amendment was made on 11 October, 1996
The sixteenth amendment was made on 24 May, 1997.
The seventeenth amendment was made on 28 April, 1998.
The eighteenth amendment was made on 13 May, 1999.
The nineteenth amendment was made on 10 May, 2000.
The twentieth amendment was made on 30 May, 2001.
The twentieth-first amendment was made on 21 May, 2002.
The twentieth-second amendment was made on 15 May, 2003.
The twentieth-third amendment was made on 18 May, 2005.
The twentieth-four amendment was made on 16 May, 2006.
The twentieth-five amendment was made on 30 May, 2007.
The twentieth-six amendment was made on 13 June, 2008.
The twentieth-seven amendment was made on 22 May, 2009.
The twentieth-eight amendment was made on 9 June, 2011.
The twentieth-nine amendment was made on 6 June 2012.
The thirtieth amendment is made on 10 June, 2015.
The 31st amendment is made on 7 June, 2016.
The 32nd amendment is made on 8 June, 2017.
The 33rd amendment is made on 8 June, 2018.
The 34th amendment is made on 18 June, 2019.
The 35th amendment is made on 9 June, 2022.
The 36th amendment is made on 10 June, 2025.

Appendix 2

CHROMA ATE INC.

Rules of Procedure for Shareholders' Meetings

1. The Shareholders' Meeting of the Corporation (the "Meeting") shall be conducted in accordance with these Rules and Procedures.
2. The term "shareholders" as set forth herein denotes the shareholders themselves and the proxies authorized by shareholders.
3. Shareholders attending the Meeting shall submit the attendance card for the purpose of signing in.

   The number of shares represented by shareholders attending the Meeting shall be calculated in accordance with the attendance cards submitted by the shareholders.
4. The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend. The time to start the Meeting shall not be earlier than 9:00am or later than 3:00pm.
5. The Chairman of the Board of Directors shall be the chairman presiding at the meeting in the case that the meeting is convened by the Board of Directors. If, for any reason, the Chairman of the Board of Directors cannot preside at the meeting, the Vice Chairman of the Board of Directors or an appointed Director shall preside at the Meeting. Where no such designee is designated, the chairman shall be elected out of the directors.

   If the Meeting is convened by any other person entitled to convene the Meeting, such person shall be the chairman to preside at the Meeting. If there are more than two conveners, the chairman shall be elected from the conveners.
6. The company may appoint designated counsel, CPA, or other related persons to attend the meeting. Persons handling affairs of the Meeting shall wear identification cards or badges.
7. The process of the Meeting shall be tape-recorded or videotaped and these tapes or videos shall be preserved for at least one year.
8. The chairman shall call the meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, the chairman may postpone the time for the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements no quorum can yet be constituted but the shareholders present at the Meeting represent more than one-third of the total outstanding shares, tentative resolutions may be made in accordance with Section 1 of Article 175 of the Company Law of the Republic of China. The aforesaid tentative resolutions shall be executed in accordance with relevant provisions of the Company Law.

   If during the process of the Meeting the number of outstanding shares represented by the shareholders present becomes sufficient to constitute the quorum, the chairman may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Law of the Republic of China.

9. The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda.

The above provision set forth in the preceding paragraph shall apply to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting.

Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the discussion items (including special motions) listed in the agenda are resolved.

In the case that the chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.

The shareholders cannot designate any other person as chairman and continue the Meeting in the same or other place after the Meeting is adjourned.

10. When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with a summary of the speech, the shareholder's number (or the number of their Attendance Card), and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman.

If any shareholder present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of the actual speech shall prevail.

Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of other shareholders, otherwise the chairman shall stop such interruption.

Unless otherwise permitted by the chairman, each shareholder shall not, for each discussion item, speak more than two times (each time not exceeding 5 minutes). In case the speech of any shareholder violates the above provision or exceeds the scope of the discussion item, the chairman may stop the speech of such shareholder.

Any legal entity designated as proxy by a shareholder(s) to be present at the Meeting may appoint only one representative to attend the Meeting.

If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.

After the speech of a shareholder, the chairman may respond himself / herself or appoint an appropriate person to respond.

11. The chairman may announce to end the discussion of any resolution and go into voting if the chairman deems it appropriate.

The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the chairman. The person(s) checking the ballots shall be (a) shareholder(s). The result of voting shall be announced at the Meeting and placed on record.

The chairman may announce a break as appropriate during the proceedings of a shareholders' meeting.

Except otherwise specified in the Company Law of the Republic of China or the Articles of Incorporation of the Company, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the meeting. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced after solicitation by the chairman.

If there are amendments to or substitutes for a single discussion item, the chairman shall decide the sequence of voting for such discussion item, the amendment or the substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.

12. The chairman may instruct the disciplinary officers or security guards to assist in keeping order in the Meeting place. Such disciplinary officers or security guards shall wear badges marked "Disciplinary Officers" for identification purposes.
13. Any matters insufficiently provided for herein shall be subject to the Company Law, Articles of Incorporation, and other laws and regulations concerned.
14. These Rules and Procedures shall be effective from the date they are approved by the Shareholders' Meeting. The same applies in case of revision.

Appendix 3

CHROMA ATE INC.
Rules for Election of Directors

1. Purpose:

To ensure a justice, fair and open election of directors.

2. Election:

2.1 The elections of board of directors shall be taken in the annual general shareholders meeting.

2.1.1 The qualifications for the independent directors of the Company shall comply with Articles 2, 3 and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

2.1.2 The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8 and 9 of the Regulations Governing Appoint of Independent Directors and Compliance matters for Public Companies and shall be conducted in accordance with Article 24 of the Corporate Governance principles for the company.

2.1.3 Elections of directors of the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

2.2 The Company's directors are elected under the cumulative voting system. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. Attendance card number printed on the ballots may be used instead of recording the names of voting shareholders.

2.3 The ballot for the election shall be prepared by the person who has the right to call for the election written of attendance card number and voting rights in numbers and seal up with the Company stamp.

2.4 The number of directors will be specified in the Company article of incorporation, with voting rights separately calculated for common and independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When more than two persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

2.5 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes for the election of directors shall be set up by the person who has the right to call for the election and publicly checked by the vote monitoring personnel before voting commences.

3. Ballot:

3.1 A ballot is invalid under any of the following circumstances:

3.1.1 The ballot was not prepared by the convener.

3.1.2 A blank ballot is cased into the ballot box.

3.1.3 The handwriting is unclear and illegible.

3.1.4 The candidate listed for election does not match with the list of director candidates.

3.1.5 Other words or marks are entered in addition to the number of allocated voting rights.

4. Voting and ballot calculation:

4.1 The election results shall be released on site.

4.2 The counting procedure will be monitored by a scrutinist.

4.3 The results of the ballot shall be announced on the spot by the chair, or the Master of Ceremonies as instructed by the chair, including the list of elected directors and their number of votes.

5. These Procedures and any amendments hereto, shall be implemented after approval by a shareholders meeting.

Appendix 4

Shareholding of Directors

Book Closure Date: March 31, 2026

Title	Name	Date Elected	Shareholding when Elected		Current Shareholding	
			Shares	%	Shares	%
Chairman	Leo Huang	2023.06.09	20,859,897	4.90%	10,859,897	2.55%
Director	I-Shih Tseng	2023.06.09	240,548	0.06%	225,948	0.05%
Director	David Yang	2023.06.09	54,000	0.01%	36,300	0.01%
Director	David Huang	2023.06.09	3,376,432	0.79%	3,349,432	0.79%
Director	Shui-Yung Lin	2023.06.09	0	0	0	0
Independent Director	Tai-Jen George Chen	2023.06.09	0	0	0	0
Independent Director	Jia-Ruey Duann	2023.06.09	0	0	0	0
Independent Director	Steven Wu	2023.06.09	0	0	0	0
Independent Director	Janice Chang	2023.06.09	0	0	0	0

Note:

1. Total issued shares: 425,245,742 shares on March 31, 2026.
2. As required under article 2 of Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the Company has elected more than 2 independent directors, the share ownership figures calculated at the rates are set forth in the preceding paragraph for all directors other than the independent directors and shall be decreased by 80 percent.
3. The minimum required combined shareholding of all directors by law: 16,000,000 shares.
   The minimum required combined shareholding of all supervisors by law: N/A (replaced by established Audit Committee).
4. The combined shareholding of all directors on the book closure date is 14,471,577 shares, which has met the minimum required combined shareholding.