

Stock Code: 2367

Unitech

Unitech Printed Circuit Board Corp.

Annual General Shareholders' Meeting 2026

Procedure Handbook

Mode of convention: Physical Session

Date of Shareholders' Meeting: June 16, 2026

Location of Shareholders' Meeting: No. 6, Zhongshan Road, Tucheng District, New Taipei City (The Company's Plant No. 4)

Unitech Printed Circuit Board Corp.
2026 General Meeting of Shareholders Procedure
Handbook

Table of Contents

	Pages
One. Meeting Procedures	1
Two. Meeting Agenda	2
I. Report Items	3
II. Acknowledgement Items	4
III. Discussion Items	6
IV. Extemporaneous motions	6
Three. Attachment	
I. 2025 Business Report	7
II. Audit Committee's Review Report	12
III. Independent Auditors' Report and 2025 Financial Statements (including Consolidated Financial Statements)	13
IV. Comparison Table of Amendments to the Articles of Incorporation	31
Four. Appendix	
I. Rules of Procedure for Shareholders' Meeting	35
II. Articles of Incorporation (Pre-amendment Version)	40
III. Information on Proposed Distribution of Employee Compensation and Director Remuneration approved by the Board of Directors	47
IV. Impact of Stock Dividend Issuance on Company's Operating Performance, Earnings Per Share (EPS), and Shareholder's Return on Investment (ROI)	47
V. Table of Shareholding by Directors	47

Unitech Printed Circuit Board Corp.

2026 Annual General Shareholders' Meeting Procedure

I. Meeting Called to Order

II. Chairman Takes Seat

III. Chairman's Address

IV. Report Items

V. Acknowledgement Items

VI. Discussion Items

VII. Extemporaneous motions

VIII. Adjournment

Unitech Printed Circuit Board Corp.

2026 Annual General Shareholders' Meeting Agenda

Convention Method: Physical meeting

Date and Time: June 16, 2026 (Tuesday), at 9:00 am

Place: No. 6, Zhongshan Road, Tucheng District, New Taipei (Unitech Plant No. 4)

I. Call to Order

II. Chairman Takes Seat

III. Chairman's Address

IV. Report Items:

(I) 2025 Business Report

(II) Audit Committee's Review Report on 2025 Financial Statements

(III) Report on the Distribution of 2025 Compensation for Employees and
Remuneration for Directors

V. Acknowledgement Items:

(I) Adoption of the 2025 Business Report and Financial Statements

(II) Adoption of the Proposal for 2025 Earnings Distribution

VI. Discussion Items:

(I) Amendment to the "Articles of Incorporation"

VII. Extemporaneous Motions

VIII. Adjournment

Report Items

Report Item No. 1 Proposed by Board of Directors

Proposal : 2025 Business Report, submitted for review.

Description : 2025 Business Report is as shown in Attachment I. (Pages 7-11)

Report Item No. 2 Proposed by Board of Directors

Proposal : Audit Committee's Review Report on 2025 Financial Statements, submitted for review.

Description : Audit Committee Review Report is as shown in Attachment II. (Pages 12)

Report Item No. 3 Proposed by Board of Directors

Proposal : Report on the Distribution of 2025 Compensation for Employees and Remuneration for Directors.

Description : In accordance with Article 235-1 of the Company Act and Article 30 of the Company's Articles of Incorporation, if the Company records a profit for the year, it shall, following a resolution by the Board of Directors, set aside 1% to 5% as employee compensation (of which no less than 20% shall be distributed to junior employees) and a maximum of 3% as director remuneration. Based on the proposal by the Remuneration Committee and the special resolution approved by the Board of Directors on January 22, 2026, the 2025 distribution has been approved as follows: NT\$10,000,000 for employee compensation and NT\$5,000,000 for director remuneration, totaling NT\$15,000,000. All such payments shall be distributed in cash.

Acknowledgement Items

Acknowledgement Item No. 1 Proposed by Board of Directors

Proposal: 2025 Business Report and Financial Statements, submitted for Acknowledgement.

Description: The Company's 2025 Financial Statements (including Consolidated Financial Statements) have been duly prepared by the Board of Directors and audited by independent auditors. These statements, together with the Business Report, have been reviewed by the Audit Committee, and a written Review Report has been issued accordingly. Please refer to Appendix I through Appendix III (Pages 7 to 30) of this handbook. Submitted for acknowledgement.

Resolution:

Acknowledgement Item No. 2 Proposed by Board of Directors

Proposal: 2025 earnings distribution proposal. submitted for Acknowledgement.

Explanation: 2025 earnings distribution table is specified below:

Unitech Printed Circuit Board Corp.

Earnings Distribution Table

2025

Unit: NT\$

Item	Amount
Undistributed earnings at the beginning of the period	932,425,763
Add: Net income after tax of the current period	484,449,768
Less: Retirement of Treasury Stock	(29,054,823)
Less: 10% for a legal reserve	(45,539,494)
Distributable earnings	1,342,281,214
Item for distribution	
Shareholders' dividends [Cash NT\$ 0.2/share]	141,250,635
Undistributed earnings at the end of period	1,201,030,579

Note:

1. Based on the outstanding shares of 706,253,175 as of March 31 2026 it is proposed to distribute a cash dividend of NT\$0.2 per share rounded down to the nearest whole dollar with any fractional amounts included in the company's other income. This proposal will be authorized by the chairman to set the ex-dividend date payment date and other related

matters after being approved by the shareholders' meeting.

2. If the number of outstanding shares is affected by repurchase of the Company's shares, the transfer or cancellation of treasury shares, issuance of new shares for cash capital increase, or due to other reasons, resulting in a change in the dividend payout ratio, it is proposed to request the shareholders' meeting to authorize the Chairman to handle the matter with full power.

Chairman:

Managerial Officer:

Chief Accounting Officer:

Resolution:

Discussion Items

Discussion Item No. 1 Proposed by Board of Directors

Proposal : Amendment to the “Articles of Incorporation”, submitted for resolution.

Description:

1. In accordance with Article 28-3 of the Securities and Exchange Act, the number of shares available for subscription under the Company’s warrant issuance rules must be specified in the Articles of Incorporation. Therefore, the addition of Paragraph 3 to Article 5 of the Articles is proposed.
2. To enhance the competitiveness of the Company and its subsidiaries in recruiting and rewarding top talent, the addition of Article 5-1 is proposed in accordance with Articles 167-1, 167-2, and 267 of the Company Act.
3. To simplify administrative procedures, the signing method for the Company’s physical share certificates is proposed to be adjusted in accordance with Article 162 of the Company Act; accordingly, Article 6 of the Articles will be amended.
4. To ensure the stability of the Articles of Incorporation and provide a comprehensive legal basis for future regulatory changes, certain legal references within the provisions will be adjusted to general expressions. Articles 7, 13, and 18 are proposed for amendment.
5. With reference to relevant securities laws and regulations, the timeframe and mechanism for by-elections to fill vacancies of Directors and Independent Directors will be clearly distinguished to strengthen the corporate governance framework. An amendment to Article 19 is proposed.
6. For the Comparison Table for Amendments to the Articles of Incorporation, please refer to Appendix IV (Pages 31–34).

Resolution:

Extemporaneous motion:

Adjournment of meeting

2025 Business Report

In 2025, Taiwan's export performance was exceptional, with annual orders reaching US\$743.73 billion, a 26% year-on-year increase, setting a new historical record. Driven by robust demand for AI servers and High-Performance Computing (HPC), orders for electronic and information/communication products reached US\$291.62 billion and US\$233.42 billion respectively, demonstrating double-digit high-speed growth. Despite the intersection of global geopolitical and economic variables, the flourishing development of emerging technologies underscores the core competitiveness of Taiwan's manufacturing sector within the global supply chain. Looking ahead to 2026, Unitech will continue to strengthen core technologies and actively position itself in forward-looking applications such as AI, 5G/6G, Electric Vehicles (EV), and Low Earth Orbit (LEO) satellites, ensuring long-term corporate growth through product portfolio optimization and technical premiums.

I. 2025 Financial and Operating Results

- Unitech's Consolidated Revenue for 2025 was NT\$16.246 billion, a decrease of 12.33% compared to 2024.
- Consolidated Net Income was NT\$484 million.
- Consolidated Net Income Attributable to Owners of the Parent was NT\$484 million.
- Parent-Only Revenue was NT\$14.958 billion, a decrease of 14.83% compared to 2024.

II. 2026 Operating Plan Overview

1. Looking forward to 2026, the global electronics industry is entering a structural growth trend driven by Generative AI, HPC, and LEO satellites. Unitech leverages its deep technical foundation to focus on high-value-added sectors. We aim to optimize our product structure, increase market penetration, and transition towards supporting future Inference and Application-based AI, building a diverse and balanced operational portfolio.

- (1) Deepening Strategic Layout in AI HPC and Advanced Computing Systems:
As AI HPC platforms expand, requirements for power density and stability increase. Unitech will focus on collaborative development with customers to deepen participation in the AI server and data center supply chains.
- (2) Seizing Opportunities in 5G Deepening and 6G Forward-looking Communications:

With 5G mm Wave deployment maturing and 6G standards entering a critical phase, Unitech will focus on minimizing signal loss by expanding the use of high-end materials like PTFE and LCP.

- (3) Deepening Automotive Electronics and Autonomous Driving Layout:

Unitech is strengthening capacity for ADAS sensing modules, automotive AI computing platforms, and V2X communication modules, aiming to provide high-quality PCB solutions for next-generation autonomous driving.

- (4) Actively Expanding Niche Markets and High-Value-Added Products:

Steady growth in aerospace, industrial control, and medical electronics will help Unitech mitigate the volatility of the consumer electronics market.

- (5) Precision Deployment in LEO Satellites:

As the LEO industry hits a turning point, Unitech anticipates explosive growth in 2026, particularly for industry leaders like Starlink. We are deep-diving into antenna array modules and high-frequency radar technology.

2. Unitech continues to invest in R&D, focusing on advanced materials to support AI, high-speed communication, and LEO applications, consolidating its technical leadership in the high-end PCB market.

- AI Computing: Optimizing PTFE and LCP processing to ensure signal integrity.
- Advanced Processes: Refining drilling, plating, and asymmetric buildup processes while introducing AI intelligent monitoring systems to improve yields.

3. Capacity Expansion and Global Strategy

- Optimizing High-end Capacity: Flexible adjustment of production lines for HDI, high-frequency boards, and automotive modules.
- Thailand Plant Operations: To diversify geopolitical risks, the Thailand plant is scheduled for mass production in Q1 2026, focusing on automotive electronics and high-end notebooks.

4. Implementing Smart Manufacturing to Optimize Operational Efficiency:

In pursuit of excellence in quality, Unitech continues to implement smart manufacturing systems and deepen its expertise in the field of AIoT-enabled intelligent monitoring. By utilizing big data analytics for the precise adjustment of process parameters and early defect warnings, the Company strengthens the stability of quality control and reduces unit manufacturing costs, thereby ensuring its competitive advantage in the high-end PCB market.

III. Future Development Strategy

1. Focusing on High-Value-Added Applications and Optimizing Overall Profit Structure

(1) Deepening High-End HDI Technology to Drive Long-Term Growth in AI and HPC:

As Generative AI, cloud computing, and High-Performance Computing (HPC) enter a period of rapid growth, the requirements for PCBs in AI servers and core computing equipment have evolved towards "high layer counts, high density, and ultra-low loss." **Unitech** will continue to deepen its high-end HDI technical capabilities, focusing on AI Servers, accelerator modules (GPU/TPU/NPU), and next-generation high-speed memory (DDR6) markets. By optimizing precision circuit processing and Signal Integrity (SI) control, the Company ensures mass production yields and product reliability, thereby driving the volume of high-end products and significantly enhancing product value density and operational profitability.

(2) Deepening Leadership in Automotive Electronics: Driving Growth Momentum in EVs and Intelligent Driving:

With the global automotive industry accelerating its shift toward electrification and intelligence, and autonomous driving levels advancing from Level 2+ to Level 3/4, there is robust demand for high-reliability PCBs and Hybrid Boards driven by automotive HPC and Vehicle-to-Everything (V2X) technologies. Leveraging its solid foundation in automotive certifications and a rigorous quality system, Unitech will deepen strategic cooperation with global automakers and Tier 1 suppliers, expand the application scale of ADAS sensing modules and automotive AI computing platforms, and steadily increase the market penetration of its automotive product line.

(3) Expanding into Forward-Looking Applications: Positioning for AI HPC and Humanoid Robotics Computing Demand:

As AI computing architectures extend from data centers to the field of humanoid robotics, which requires high real-time performance and precision control, market demand for highly integrated computing systems is increasing. Unitech is actively investing in the R&D of AI computing and related control modules. Through system-level collaborative development with customers, the Company aims to

enhance its participation in the AI and robotics supply chains, thereby accumulating medium-to-long-term growth momentum.

(4) Seizing Opportunities in the Low Earth Orbit (LEO) Satellite Explosion: Building a Comprehensive Communication Layout:

As the LEO industry reaches a turning point for application explosion, Unitech has successfully introduced several world-leading satellite communication enterprises. The deployment path extends from ground receiving equipment and antenna array modules to future advanced communication products such as satellite Direct-to-Device (D2D). Through the deployment of a complete product line, the Company accurately aligns with the high-speed growth trend of the satellite communication market.

2. Smart Manufacturing and Global Capacity Deployment Strategy

(1) Driving AI Smart Manufacturing to Deliver Operational Excellence and Quality Commitments:

In response to the increasingly complex challenges of high-end PCB manufacturing processes, **Unitech** is comprehensively promoting smart manufacturing upgrades by introducing AIoT real-time process monitoring, preventive equipment maintenance, and anomaly prediction mechanisms. Through big data analytics, process parameters are precisely optimized to significantly improve yields and streamline scrap costs. By transforming core process technologies into dynamically replicable standardized mass production capabilities, the Company further strengthens its cost structure competitiveness and ensures its quality leadership in the high-end market.

(2) Strengthening Global Capacity Configuration and Building High Supply Chain Resilience:

Actively responding to geopolitical evolution and global customers' demand for supply chain diversification, Unitech is accelerating the establishment of overseas production bases. The Thailand plant will focus on stable mass production as its core objective in the initial stage, with revenue contributions expected to commence this year. As the process curve enters maturity, the plant will gradually expand its capacity to undertake orders for automotive electronics, communication modules, and high-end notebooks, effectively diversifying the

risk of a single production site and enhancing global delivery capabilities and operational resilience.

3. Green Unitech and Environmental Sustainability

Amid the global trend toward carbon neutrality, the electronics industry supply chain faces challenges in carbon reduction and sustainable transformation. **Unitech** actively responds to environmental regulations and market demands, committing to green manufacturing and ESG management to ensure sustainable corporate competitiveness.

(1) ESG Management and Environmental Sustainability:

Unitech adopts "Green, Friendly, and Innovative" as its core strategy, implementing ESG (Environmental, Social, and Governance) management mechanisms to promote environmental sustainability and social responsibility, ensuring long-term steady operations.

(2) Low-Carbon Manufacturing and Green Supply Chain Management:

Through R&D innovation and production technology optimization, the Company continuously improves its low-carbon manufacturing capabilities and promotes value chain carbon reduction strategies to meet high international market standards for ESG, achieving mutual prosperity for both the enterprise and the environment.

Conclusion

Looking forward to 2026, Unitech will revolve around the three core strategies of "**Technological Innovation, Global Layout, and Smart Manufacturing**" to deepen its presence in the high-end PCB market, continue to strengthen its technological leading edge, and enhance global competitiveness to ensure steady operational growth and create sustainable shareholder value.

We sincerely hope that all shareholders will continue to provide their cherished support, encouragement, and guidance to the management team as they have in the past.

Wishing you all health and happiness!

Chairman: _____ | **President:** _____ | **Chief Accountant:** _____

Audit Committee Review Report

For Approval

The Board of Directors of Unitech Printed Circuit Board Corp. has prepared the financial statements for 2025 (including consolidated financial statements), which the CPAs of KPMG Taiwan have audited. We have reviewed these financial statements and the business report, and confirm that all were properly prepared. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby issue this Review Report for your review.

Submitted to

Annual General Meeting 2026

Unitech Printed Circuit Board Corp.

Convener of Audit Committee: Hsu, Wen-Hsing

March 11, 2026

Independent Auditors' Report

To the Board of Directors of Unitech Printed Circuit Board Corporation:

Opinion

We have audited the financial statements of Unitech Printed Circuit Board Corporation(“the Company”), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of other auditors (please refer to Other Matter paragraph), the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In our professional judgments, key audit matters to communicated in the independent auditor’ s report is listed below:

1. Evaluation of Inventories

Please refer to note 4(g) “Inventories” , note 5 “Significant accounting assumptions and judgments, and major sources of estimation uncertainty- Evaluation of inventories” , and note 6(d) “Inventories” of the financial statements.

Description of key audit matter:

Inventories are measured by the lower cost and net realizable value accounting. Due to the rapid change of terminal product market, the clients’ intention about placing and changing orders for products could be affected. Furthermore, it also resulted in a risk in which the carrying value of inventories may be higher than its net realizable value, and caused the obsolete stock. Therefore, the valuation of inventories is one of the key audit matters for our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: Evaluating the rationality of the policy of making provision to inventories impairment, evaluating the assumption of allowance for inventory valuation of the authorities, and the situation of obsolescence of inventory that has happened in prior periods; confirming whether the Company has undertaken the inventory valuation based on the policy; inspecting the inventory aging report and analyzing the difference in the inventory aging in comparison to prior periods. Understanding and evaluating the management' s judgment on the calculation of the net realizable value; testing the appropriateness of the inventory valuation, evaluating the management' s calculations of allowance for inventory loss to ensure their appropriateness and considering the adequacy of the Company' s disclosures in allowance for inventory valuation.

Other Matter

The Company' s investee companies were accounted for by using the equity method based on its financial statements which were audited by other auditors. Our opinion, insofar as it relates to the Company' s investee companies are based solely on the report of other auditors. As of December 31, 2025 and 2024, the total assets of investee companies which constituted 6.16% and 4.48% of the Company' s total assets, respectively. For the years ended December 31, 2025 and 2024, the profit or loss of subsidiaries and affiliated companies accounted for by using the equity method which constituted 19.07% and 0.31% of the income which the Company recognized before income tax, respectively.

Responsibilities of Management and Those Charged with Governance for the Parent Company Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company' s financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Horng, Shyh-Gang and Hsu, Ming-Fang.

KPMG

Taipei, Taiwan (Republic of China)
March 11, 2026

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Unitech Printed Circuit Board Corporation
Balance Sheets
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024			
		Amount	%	Amount	%			Amount	%	Amount	%		
Current assets:						Current liabilities:							
1100	Cash and cash equivalents (note 6(a))	\$	649,527	3	855,566	4	2100	Short-term borrowings (notes 6(i) and 8)	\$	120,000	1	-	-
1170	Accounts receivable, net (notes 6(c) and (q))		3,428,082	16	4,400,611	21	2170	Accounts payable		1,428,062	7	1,655,644	8
1180	Accounts receivable-related parties (notes 6(q) and 7)		5,233	-	9,793	-	2180	Accounts payable-related parties (note 7)		1,217,659	6	1,231,857	6
1200	Other receivables		32,820	-	29,687	-	2200	Other payables		943,699	4	1,094,472	5
1210	Other receivables-related parties (note 7)		75,485	1	663	-	2220	Other payables-related parties (note 7)		668	-	1,550	-
1220	Current tax assets		3,005	-	3,005	-	2230	Current tax liabilities		23,067	-	-	-
1310	Inventories (note 6(d))		2,405,074	11	2,064,540	10	2250	Current provisions		3,713	-	-	-
1410	Prepayments		46,808	-	53,419	-	2280	Current lease liabilities (note 6(k))		24,960	-	42,060	-
1476	Other financial assets-current		4,825	-	4,789	-	2322	Current portion of long-term borrowings (notes 6(j) and 8)		1,387,484	6	960,184	4
1479	Other current assets		10,974	-	10,909	-	2399	Other current liabilities (note 7)		13,907	-	8,451	-
Total current assets			6,661,833	31	7,432,982	35	Total current liabilities			5,163,219	24	4,994,218	23
Non-current assets:						Non-Current liabilities:							
1517	Financial assets at fair value through other comprehensive income non-current (notes 6(b) and 7)		217,522	1	295,830	2	2540	Long-term borrowings (notes 6(j) and 8)		3,554,545	16	3,135,029	15
1550	Investments accounted for using equity method, net (note 6(e))		8,614,655	39	6,400,848	30	2570	Deferred tax liabilities (note 6(m))		177,637	1	179,193	1
1600	Property, plant and equipment (notes 6(f), (s), 7 and 8)		5,947,124	27	6,584,218	31	2580	Non-current lease liabilities (note 6(k))		26,735	-	33,408	-
1755	Right-of-use assets (note 6(g))		48,900	-	72,450	-	2640	Net defined benefit liability, non-current (note 6(l))		97,030	-	157,808	1
1780	Intangible assets (note 6(h))		91,001	1	102,833	1	Total non-current liabilities			3,855,947	17	3,505,438	17
1840	Deferred tax assets (note 6(m))		215,600	1	226,787	1	Total liabilities			9,019,166	41	8,499,656	40
1915	Prepayments for business facilities		35,056	-	17,886	-	Equity (note 6(n)):						
1920	Refundable deposits (note 8)		36,645	-	36,514	-	3110	Ordinary share		7,062,532	32	7,094,072	33
1990	Other non-current assets		9,051	-	8,865	-	3200	Capital surplus		4,046,665	19	3,718,317	18
Total non-current assets			15,215,554	69	13,746,231	65	Retained earnings:						
						3310	Legal reserve		334,902	2	176,123	1	
						3350	Unappropriated retained earnings		1,387,821	6	1,587,790	7	
							Total retained earnings		1,722,723	8	1,763,913	8	
						Other equity:							
						3410	Exchange differences on translation of foreign financial statements		254,894	1	248,050	1	
						3420	Unrealized gains (losses) from financial assets at fair value through other comprehensive income		17,112	-	120,192	1	
						3445	Gains (losses) on remeasurements of defined benefit		(215,792)	(1)	(264,987)	(1)	
						3491	Other equity, the unearned remuneration of employees		(29,913)	-	-	-	
							Total other equity		26,301	-	103,255	1	
						Total equity			12,858,221	59	12,679,557	60	
Total assets		\$	21,877,387	100	21,179,213	100	Total liabilities and equity		\$	21,877,387	100	21,179,213	100

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Unitech Printed Circuit Board Corporation
Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue, net (notes 6(q) and 7)	\$ 14,958,163	100	17,562,300	100
5110	Cost of sales (notes 6(d), (h), (k), (l), 7 and 12)	13,287,395	89	14,742,562	84
	Gross profit from operations	1,670,768	11	2,819,738	16
	Operating expenses (notes 6(c), (h), (k), (l), (o), (r), 7 and 12):				
6100	Selling expenses and administrative expenses	1,368,454	9	1,491,387	9
6300	Research and development expenses	69,744	-	61,167	-
6450	Expected credit loss (gain)	(1,168)	-	11,596	-
	Total operating expenses	1,437,030	9	1,564,150	9
	Net operating profit	233,738	2	1,255,588	7
	Non-operating income and expenses (notes (f), (k), (s) and 7):				
7100	Interest income	23,211	-	18,580	-
7010	Other income	86,033	1	71,052	-
7020	Other gains and losses, net	(60,922)	-	132,481	1
7050	Finance costs, net	(103,395)	(1)	(137,387)	(1)
7070	Share of profit of subsidiaries accounted for using equity method, net	340,758	2	284,550	2
	Total non-operating income and expenses	285,685	2	369,276	2
	Profit from continuing operations before tax	519,423	4	1,624,864	9
7950	Less: Income tax expense (note 6(m))	34,973	-	37,074	-
	Profit	484,450	4	1,587,790	9
8300	Other comprehensive income:				
8310	Items that may not be reclassified subsequently to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(l))	49,372	-	(27,209)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(78,308)	(1)	(63,663)	-
8330	Share of other comprehensive income of subsidiaries accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(24,949)	-	5,279	-
	Items that may not be reclassified subsequently to profit or loss	(53,885)	(1)	(85,593)	-
8360	Items that may be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	6,844	-	270,399	1
	Items that may be reclassified subsequently to profit or loss	6,844	-	270,399	1
8300	Other comprehensive income (after tax)	(47,041)	(1)	184,806	1
	Comprehensive income	<u>\$ 437,409</u>	<u>3</u>	<u>1,772,596</u>	<u>10</u>
	Earnings per share (NT dollars) (note 6(p))				
	Basic earnings per share	<u>\$ 0.68</u>		<u>2.36</u>	
	Diluted earnings per share	<u>\$ 0.68</u>		<u>2.36</u>	

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unitech Printed Circuit Board Corporation

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings				Total other equity interest					
	Ordinary shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on remeasurements of defined benefit	The unearned remuneration of employees	Treasury shares	Total equity
Balance at January 1, 2024	\$ 6,694,072	3,035,358	347,938	(171,815)	(22,349)	178,921	(238,123)	-	-	9,824,002
Profit	-	-	-	1,587,790	-	-	-	-	-	1,587,790
Other comprehensive income	-	-	-	-	270,399	(58,729)	(26,864)	-	-	184,806
Comprehensive income	-	-	-	1,587,790	270,399	(58,729)	(26,864)	-	-	1,772,596
Appropriation and distribution of retained earnings:										
Legal reserve used to offset accumulated deficits	-	-	(171,815)	171,815	-	-	-	-	-	-
Other changes in capital surplus:										
Other changes in capital surplus	-	169	-	-	-	-	-	-	-	169
Capital increase by cash	400,000	637,400	-	-	-	-	-	-	-	1,037,400
Changes in equity of associates accounted for using equity method	-	25,590	-	-	-	-	-	-	-	25,590
Share-based payments	-	19,800	-	-	-	-	-	-	-	19,800
Balance at December 31, 2024	7,094,072	3,718,317	176,123	1,587,790	248,050	120,192	(264,987)	-	-	12,679,557
Profit	-	-	-	484,450	-	-	-	-	-	484,450
Other comprehensive income	-	-	-	-	6,844	(103,080)	49,195	-	-	(47,041)
Comprehensive income	-	-	-	484,450	6,844	(103,080)	49,195	-	-	437,409
Appropriation and distribution of retained earnings:										
Legal reserve	-	-	158,779	(158,779)	-	-	-	-	-	-
Cash dividends on ordinary share	-	-	-	(496,585)	-	-	-	-	-	(496,585)
Other changes in capital surplus:										
Other changes in capital surplus	-	239	-	-	-	-	-	-	-	239
Changes in equity of associates accounted for using equity method	-	343,803	-	-	-	-	-	(29,913)	-	313,890
Increase in treasury share	-	-	-	-	-	-	-	-	(76,289)	(76,289)
Retirement of treasury share	(31,540)	(15,694)	-	(29,055)	-	-	-	-	76,289	-
Balance at December 31, 2025	\$ 7,062,532	4,046,665	334,902	1,387,821	254,894	17,112	(215,792)	(29,913)	-	12,858,221

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unitech Printed Circuit Board Corporation

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit before tax	\$ 519,423	1,624,864
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	989,033	1,040,047
Amortization expense	28,479	28,218
Expected credit (gain) loss	(1,168)	11,596
Interest expense	103,395	137,387
Interest income	(23,211)	(18,580)
Share-based payments	-	19,800
Share of profit of subsidiaries accounted for using equity method	(340,758)	(284,550)
(Gain) loss on disposal of property, plant and equipment	(30,130)	7,094
Other items	(8)	(4)
Total adjustments to reconcile profit	725,632	941,008
Changes in operating assets and liabilities:		
Accounts receivable	973,697	(687,870)
Accounts receivable-related parties	4,560	11,811
Other receivables	(3,143)	576
Other receivables-related parties	(74,822)	(26)
Inventories	(340,534)	(133,363)
Prepayments	6,611	(8,196)
Other current assets	(65)	(2,203)
Other financial assets-current	(36)	(1,494)
Accounts payable	(227,582)	145,072
Accounts payable-related parties	(14,198)	(2,214)
Other payables	(188,837)	313,253
Other payables-related parties	(882)	(303)
Increase in provisions	3,713	-
Other current liabilities	5,456	(279)
Net defined benefit liabilities	(11,406)	(11,364)
Total changes in operating assets and liabilities	132,532	(376,600)
Total adjustments	858,164	564,408

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unitech Printed Circuit Board Corporation**Statements of Cash Flows****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	2025	2024
Cash inflow generated from operations	1,377,587	2,189,272
Interest received	23,221	18,525
Interest paid	(105,622)	(140,592)
Income taxes paid	(2,275)	(1,531)
Net cash flows from operating activities	1,292,911	2,065,674
Cash flows from (used in) investing activities:		
Acquisition from financial assets at fair value through other comprehensive income	-	(19,833)
Acquisition of investments accounted for using equity method	(1,577,264)	(391,808)
Acquisition of property, plant and equipment	(381,643)	(1,053,428)
Proceeds from disposal of property, plant and equipment	136,699	1,523
(Increase) decrease in refundable deposits	(131)	22,910
Acquisition of intangible assets	(15,933)	(6,821)
(Increase) decrease in other non-current assets	(900)	1,450
Net cash flows used in investing activities	(1,839,172)	(1,446,007)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	1,100,000	6,823,310
Decrease in short-term borrowings	(980,000)	(7,243,310)
Increase in short-term notes and bills payable	-	119,909
Decrease in short-term notes and bills payable	-	(119,909)
Proceeds from long-term borrowings	2,040,000	2,059,000
Repayments of long-term borrowings	(1,193,184)	(2,633,107)
Payment of lease liabilities	(53,720)	(53,478)
Cash dividends	(496,585)	-
Capital increase by cash	-	1,037,400
Cost of increase in treasury share	(76,289)	-
Net cash flows from (used in) financial activities	340,222	(10,185)
Net (decrease) increase in cash and cash equivalents	(206,039)	609,482
Cash and cash equivalents at beginning of period	855,566	246,084
Cash and cash equivalents at end of period	\$ 649,527	855,566

Independent Auditors' Report

To the Board of Directors of Unitech Printed Circuit Board Corporation:

Opinion

We have audited the consolidated financial statements of Unitech Printed Circuit Board Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of other auditors (please refer to 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission 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 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 Accountants of Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirement. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. 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. In our professional judgments, key audit matters to communicated in the independent auditor' s report is listed below:

Evaluation of Inventories

Please refer to note 4(h) "Inventories" , note 5 "Significant accounting assumptions and judgments, and major sources of estimation uncertainty- Evaluation of inventories" , and note 6(e) "Inventories" of the consolidated financial statements.

Description of key audit matter:

Inventories are measured by the lower cost and net realizable value accounting. Due to the rapid change of terminal product market, the clients' intention about placing and changing orders for products could be affected. Furthermore, it also resulted in a risk in which the carrying value of inventories may be higher than its net realizable value and caused the obsolete stock. Therefore, the valuation of inventories is one of the key audit matters for our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: Evaluating the rationality of the policy of making provision to inventories impairment, evaluating the assumption of allowance for inventory valuation of the authorities, and the situation of obsolescence of inventory that has happened in prior periods; confirming whether the Group has undertaken the inventory valuation based on the policy; inspecting the inventory aging report and analyzing the difference in the inventory aging in comparison to prior periods. Understanding and evaluating the management's judgment on the calculation of the net realizable value; testing the appropriateness of the inventory valuation, evaluating the management's calculations of allowance for inventory loss to ensure their appropriateness and considering the adequacy of the Group's disclosures in allowance for inventory valuation.

Other Matter

The Group's investee company was accounted for by the equity method based on its financial statements which was audited by other auditors. Our opinion, insofar as it related to the Group's investee company is based solely on the report of other auditors. As of December 31, 2025 and 2024, the total assets of investee company which constituted 5.44% and 4.06% of the Group's consolidated total assets, respectively. For the years ended December 31, 2025 and 2024, the profit and loss of affiliated companies accounted for by using the equity method constituted 18.63% and 0.31% of the income which the Group recognized before tax, respectively.

We have also audited the parent company only financial statements of Unitech Printed Circuit Board Crop. as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

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 with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Horng, Shyh-Gang and Hsu, Ming-Fang.

KPMG

Taipei, Taiwan (Republic of China)
March 11, 2026

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unitech Printed Circuit Board Corporation and Subsidiaries
Consolidated Balance Sheets
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024				December 31, 2025		December 31, 2024	
Assets		Amount	%	Amount	%	Liabilities and Equity		Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 906,024	4	1,089,232	5	2100	Short-term borrowings (notes 6(j), 7 and 8)	\$ 1,919,820	8	2,260,065	10
1110	Current financial assets at fair value through profit or loss (notes 6(b) and (u))	23,102	-	22,759	-	2170	Accounts payable	2,370,064	10	2,425,289	10
1150	Notes receivable, net (notes 6(d) and (s))	72,563	-	25,804	-	2200	Other payables (note 6(k))	2,092,643	8	1,426,569	6
1170	Accounts receivable, net (notes 6(d) and (s))	3,844,362	16	4,768,227	21	2230	Current tax liabilities	23,205	-	-	-
1200	Other receivables	136,978	1	119,703	1	2250	Current provisions	3,713	-	-	-
1210	Other receivables-related parties (note 7)	666	-	663	-	2280	Current lease liabilities (notes 6(m)and (u))	25,088	-	42,060	-
1310	Inventories (note 6(e))	2,993,202	12	2,553,674	11	2322	Current portion of long-term borrowings (notes 6(l), 7 and 8)	1,580,706	6	960,184	4
1410	Prepayments	211,068	1	101,556	-	2399	Other current liabilities	31,011	-	37,044	-
1476	Other financial assets-current	4,825	-	4,789	-		Total current liabilities	8,046,250	32	7,151,211	30
1479	Other current assets	12,073	-	11,777	-		Non-Current liabilities:				
	Total current assets	8,204,863	34	8,698,184	38	2540	Long-term borrowings (notes 6(l), 7 and 8)	3,592,451	15	3,135,029	13
Non-current assets:						2570	Deferred tax liabilities (note 6(o))	177,637	1	179,193	1
1517	Financial assets at fair value through other comprehensive income non-current (notes 6(c) and 7)	310,537	1	405,612	2	2580	Non-current lease liabilities (notes 6(m)and (u))	27,284	-	33,408	-
1550	Investments accounted for using equity method, net (notes 6(f) and 8)	1,348,236	5	947,830	4	2640	Net defined benefit liability, non-current (note 6(n))	97,030	-	157,808	1
1600	Property, plant and equipment (notes 6(g), (u) and 8)	13,112,394	53	12,582,042	54		Total non-current liabilities	3,894,402	16	3,505,438	15
1755	Right-of-use assets (notes 6(h) and 8)	176,868	1	205,351	1		Total liabilities	11,940,652	48	10,656,649	45
1780	Intangible assets (note 6(i))	91,202	-	102,833	-	3110	Ordinary shares	7,062,532	28	7,094,072	30
1840	Deferred tax assets (note 6(o))	250,522	1	275,226	1	3200	Capital surplus	4,046,665	16	3,718,317	16
1915	Prepayments for business facilities	1,155,559	5	17,886	-		Retained earnings:				
1920	Refundable deposits (note 8)	37,945	-	37,670	-	3310	Legal reserve	334,902	1	176,123	1
1980	Other non-current financial assets (note 8)	42,415	-	-	-	3350	Unappropriated retained earnings	1,387,821	7	1,587,790	7
1990	Other non-current assets	68,332	-	63,572	-		Total retained earnings	1,722,723	8	1,763,913	8
	Total non-current assets	16,594,010	66	14,638,022	62		Other equity:				
						3410	Exchange differences on translation of foreign financial statements	254,894	1	248,050	1
						3420	Unrealised gains (losses) from financial assets at fair value through other comprehensive income	17,112	-	120,192	1
						3445	Gains (losses) on remeasurements of defined benefit	(215,792)	(1)	(264,987)	(1)
						3491	Other equity, the unearned remuneration of employees	(29,913)	-	-	-
							Total other equity	26,301	-	103,255	1
							Total equity	12,858,221	52	12,679,557	55
							Total liabilities and equity	\$ 24,798,873	100	23,336,206	100
	Total assets	\$ 24,798,873	100	23,336,206	100						

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unitech Printed Circuit Board Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue, net (note 6(s))	\$ 16,246,291	100	18,531,998	100
5110	Cost of sales (notes 6(e), (i), (m), (n) and 12)	13,831,642	85	14,950,360	81
	Gross profit from operations	2,414,649	15	3,581,638	19
	Operating expenses (notes 6(d), (i), (m), (n), (q), (t), 7 and 12):				
6100	Selling expenses and administrative expenses	1,795,428	11	1,853,710	10
6300	Research and development expenses	163,918	1	156,717	1
6450	Expected credit loss (gain)	(586)	-	12,532	-
	Total operating expenses	1,958,760	12	2,022,959	11
	Net operating profit	455,889	3	1,558,679	8
	Non-operating income and expenses (notes 6(b), (f), (g), (m) and (u)):				
7100	Interest income	25,588	-	35,041	-
7010	Other income	171,815	1	129,196	1
7020	Other gains and losses, net	(75,903)	-	128,156	1
7050	Finance costs, net	(144,739)	(1)	(230,075)	(1)
7060	Share of profit of associates accounted for using equity method, net	99,078	1	5,070	-
	Total non-operating income and expenses	75,839	1	67,388	1
	Profit from continuing operations before tax	531,728	4	1,626,067	9
7950	Less: Income tax expenses (note 6(o))	47,278	-	38,277	-
	Profit	484,450	4	1,587,790	9
8300	Other comprehensive income:				
8310	Items that may not be reclassified subsequently to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(n))	49,372	-	(27,209)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(95,075)	(1)	(49,973)	-
8320	Share of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss (note 6(f) and (p))	(8,182)	-	(8,411)	-
	Items that may not be reclassified subsequently to profit or loss	(53,885)	(1)	(85,593)	-
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences on translation of foreign financial statements	6,844	-	270,399	1
	Items that may be reclassified subsequently to profit or loss	6,844	-	270,399	1
8300	Other comprehensive income (after tax)	(47,041)	(1)	184,806	1
	Comprehensive income	<u>\$ 437,409</u>	<u>3</u>	<u>1,772,596</u>	<u>10</u>
	Profit attributable to:				
	Owners of parent	\$ 484,450	4	1,587,790	9
		<u>\$ 484,450</u>	<u>4</u>	<u>1,587,790</u>	<u>9</u>
	Comprehensive income attributable to:				
	Owners of parent	\$ 437,409	3	1,772,596	10
		<u>\$ 437,409</u>	<u>3</u>	<u>1,772,596</u>	<u>10</u>
	Earnings per share (NT dollars) (note 6(r))				
	Basic earnings per share	<u>\$ 0.68</u>		<u>2.36</u>	
	Diluted earnings per share	<u>\$ 0.68</u>		<u>2.36</u>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unitech Printed Circuit Board Corporation and Subsidiaries
Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent										
	Total other equity interest										
	Retained earnings	Exchange differences on	Unrealized gains (losses) from financial assets at fair value	Gains (losses) on	remeasurements of defined benefit	The unearned remuneration of employees	Treasury shares	Total equity attributable to owners of parent	Total equity		
										Unappropriated retained earnings	translation of foreign financial statements
	Ordinary shares	Capital surplus	Legal reserve								
Balance at January 1, 2024	\$ 6,694,072	3,035,358	347,938	(171,815)	(22,349)	178,921	(238,123)	-	-	9,824,002	9,824,002
Profit	-	-	-	1,587,790	-	-	-	-	-	1,587,790	1,587,790
Other comprehensive income	-	-	-	-	270,399	(58,729)	(26,864)	-	-	184,806	184,806
Comprehensive income	-	-	-	1,587,790	270,399	(58,729)	(26,864)	-	-	1,772,596	1,772,596
Appropriation and distribution of retained earnings:											
Legal reserve used to offset accumulated deficits	-	-	(171,815)	171,815	-	-	-	-	-	-	-
Other changes in capital surplus:											
Other changes in capital surplus	-	169	-	-	-	-	-	-	-	169	169
Capital increase by cash	400,000	637,400	-	-	-	-	-	-	-	1,037,400	1,037,400
Changes in equity of associates accounted for using equity method	-	25,590	-	-	-	-	-	-	-	25,590	25,590
Share-based payments	-	19,800	-	-	-	-	-	-	-	19,800	19,800
Balance at December 31, 2024	7,094,072	3,718,317	176,123	1,587,790	248,050	120,192	(264,987)	-	-	12,679,557	12,679,557
Profit	-	-	-	484,450	-	-	-	-	-	484,450	484,450
Other comprehensive income	-	-	-	-	6,844	(103,080)	49,195	-	-	(47,041)	(47,041)
Comprehensive income	-	-	-	484,450	6,844	(103,080)	49,195	-	-	437,409	437,409
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	158,779	(158,779)	-	-	-	-	-	-	-
Cash dividends on ordinary share	-	-	-	(496,585)	-	-	-	-	-	(496,585)	(496,585)
Other changes in capital surplus:											
Other changes in capital surplus	-	239	-	-	-	-	-	-	-	239	239
Changes in equity of associates accounted for using equity method	-	343,803	-	-	-	-	-	(29,913)	-	313,890	313,890
Increase in treasury share	-	-	-	-	-	-	-	-	(76,289)	(76,289)	(76,289)
Retirement of treasury share	(31,540)	(15,694)	-	(29,055)	-	-	-	-	76,289	-	-
Balance at December 31, 2025	\$ 7,062,532	4,046,665	334,902	1,387,821	254,894	17,112	(215,792)	(29,913)	-	12,858,221	12,858,221

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unitech Printed Circuit Board Corporation and Subsidiaries
Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit before tax	\$ 531,728	1,626,067
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	1,408,619	1,466,525
Amortization expense	53,469	63,151
Expected credit loss (gain)	(586)	12,532
Interest expense	144,509	229,567
Interest income	(25,588)	(35,041)
Dividend income	(8,490)	(7,959)
Share-based payments	-	19,800
Share of profit of subsidiaries accounted for using equity method	(99,078)	(5,070)
(Gain) loss on disposal of property, plant and equipment	(29,420)	23,105
Net profit on financial assets at fair value through profit or loss	(343)	(278)
Other items	(8)	(4)
Total adjustments to reconcile profit	1,443,084	1,766,328
Changes in operating assets and liabilities:		
Notes receivable	(46,759)	(13,989)
Accounts receivable	924,451	(757,554)
Other receivables	(17,285)	(49,584)
Other receivables-related parties	(3)	(26)
Inventories	(439,528)	(205,822)
Prepayments	(109,512)	(12,413)
Other financial assets-current	(36)	(1,385)
Other current assets	(296)	(2,493)
Accounts payable	(55,225)	283,495
Other payables	(180,989)	296,746
Increase in provisions	3,713	-
Other current liabilities	2,840	(7,633)
Net defined benefit liability	(11,406)	(11,364)
Total changes in operating assets and liabilities	69,965	(482,022)
Total adjustments	1,513,049	1,284,306

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Unitech Printed Circuit Board Corporation and Subsidiaries
Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash inflow generated from operations	2,044,777	2,910,373
Interest received	25,598	34,986
Dividends received	8,490	7,959
Interest paid	(145,446)	(227,628)
Income taxes paid	(2,275)	(2,290)
Net cash flows from operating activities	<u>1,931,144</u>	<u>2,723,400</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(19,833)
Acquisition of financial assets at fair value through profit or loss	(7,000)	(6,000)
Proceeds from disposal of financial assets at fair value through profit or loss	7,000	4,000
Acquisition of property, plant and equipment	(2,288,173)	(1,951,347)
Proceeds from disposal of property, plant and equipment	137,306	9,147
(Increase) decrease in refundable deposits	(275)	23,012
Acquisition of intangible assets	(16,133)	(6,821)
Increase in other non-current financial assets	(42,415)	-
Decrease (increase) in other non-current assets	63	(1,199)
Net cash flows used in investing activities	<u>(2,209,627)</u>	<u>(1,949,041)</u>
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	3,218,893	9,584,201
Decrease in short-term borrowings	(3,501,632)	(9,433,698)
Increase in short-term notes and bills payable	-	119,909
Decrease in short-term notes and bills payable	-	(119,909)
Proceeds from long-term borrowings	2,268,070	2,059,000
Repayments of long-term borrowings	(1,197,513)	(3,829,843)
(Decrease) increase in guarantee deposits received	(8,166)	2,084
Payment of lease liabilities	(53,746)	(53,478)
Cash dividends	(496,585)	-
Capital increase by cash	-	1,037,400
Cost of increase in treasury share	(76,289)	-
Net cash flows from (used in) financial activities	<u>153,032</u>	<u>(634,334)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(57,757)</u>	<u>82,748</u>
Net (decrease) increase in cash and cash equivalents	<u>(183,208)</u>	<u>222,773</u>
Cash and cash equivalents at beginning of period	<u>1,089,232</u>	<u>866,459</u>
Cash and cash equivalents at end of period	<u>\$ 906,024</u>	<u>1,089,232</u>

Comparison Table for the Amendments to the "Articles of Incorporation"

Article number	After amendment	Before amendment	Reason for amendment
Article 5	The authorized capital of the Company shall be NT\$10,000,000,000, divided into 1,000,000,000 shares. The par value of each share is NT\$10. For any unissued shares, the Board of Directors is authorized to issue them in installments. <u>Within the aforementioned total capital, 50,000,000 shares are reserved for the issuance of Employee Stock Options, which may be issued in installments.</u>	The authorized capital of the Company shall be NT\$10,000,000,000, divided into 1,000,000,000 shares. The par value of each share is NT\$10. For any unissued shares, the Board of Directors is authorized to issue them in installments.	In accordance with Paragraph 2, Article 28-3 of the Securities and Exchange Act, the number of shares available for subscription under the Company's warrant issuance rules must be specified in the Articles of Incorporation. Therefore, Paragraph 3 is newly added to this Article.
Article 5-1	<u>When the Company issues new shares, employee stock options, restricted stock awards, or transfers treasury shares acquired in accordance with the law, the recipients of such issuance or transfer may include employees of subsidiaries who meet certain criteria. The specific criteria and the method of distribution shall be determined by the Board of Directors under authorized mandate.</u>		1.This Article is newly added. 2.This Article is added in accordance with Articles 167-1, 167-2, and 267 of the Company Act. Its purpose is to facilitate the recruitment and rewarding of talent for the Group and its subsidiaries.

Article 6	Shares of the Company shall be in registered form, signed by or affixed with the seal of <u>the Director(s) representing the Company</u> , and issued after being duly certified in accordance with the law. Alternatively, the Company may issue shares without printing physical share certificates, or may print a consolidated share certificate for the total number of shares of each issuance; provided, however, that such shares shall be registered with or kept by a centralized securities depository institution.	Shares of the Company shall be in registered form, signed by or affixed with the seals of <u>at least three Directors</u> , and issued after being duly certified in accordance with the law. Alternatively, the Company may issue shares without printing physical share certificates, or may print a consolidated share certificate for the total number of shares of each issuance; provided, however, that such shares shall be registered with or kept by a centralized securities depository institution.	1.To comply with the provisions of Article 162 of the Company Act. 2.To simplify the signing procedures and enhance administrative efficiency.
Article 7	Unless otherwise provided by law or these Articles of Incorporation, the processing of Unitech's shareholder services shall be conducted in accordance with the <u>relevant laws and regulations</u> promulgated by the competent authority.	Unless otherwise provided by laws or regulations, the processing of Unitech's shareholder services shall be handled in accordance with the <u>"Regulations Governing the Administration of Shareholder Services of Public Companies"</u> promulgated by the competent authority.	To prevent the need for frequent amendments to these Articles of Incorporation whenever a specific regulation is renamed or updated, the titles of specific laws and regulations are proposed to be replaced with generalized expressions. This adjustment is intended to ensure the stability of the Articles, provide a comprehensive legal basis, and include minor textual refinements.
Article 13	In the event that a shareholder is unable to attend the shareholders' meeting for any reason, the shareholder may issue a proxy form printed and provided by the Company, specifying the scope of authorization, to appoint a proxy to attend the meeting on their behalf. Unless otherwise provided in Article 177 of the Company Act, the attendance of shareholders by proxy shall be handled in accordance with the <u>relevant laws and regulations</u> promulgated by the competent authority.	In the event that a shareholder is unable to attend the shareholders' meeting for any reason, the shareholder may issue a proxy form printed and provided by the Company, specifying the scope of authorization, to appoint a proxy to attend the meeting on their behalf. Unless otherwise provided in Article 177 of the Company Act, the attendance of shareholders by proxy shall be handled in accordance with the <u>"Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies"</u> promulgated by the competent authority.	
Article 18	The Company shall have seven to nine Directors. The election of Directors shall adopt a candidate nomination system, whereby Directors are elected by the shareholders' meeting from a list	The Company shall have seven to nine Directors. The election of Directors shall adopt a candidate nomination system, whereby Directors are elected by the shareholders' meeting from a list	

	of candidates. The term of office for a Director shall be three years, and they are eligible for re-election. The total number of shares held by all Directors shall comply with the <u>relevant laws and regulations</u> promulgated by the securities competent authority. Among the number of Directors mentioned in the preceding paragraph, there shall be three Independent Directors. Matters regarding the professional qualifications, shareholdings, restrictions on concurrent positions, methods of nomination and election, and other relevant matters of Independent Directors shall be handled in accordance with the relevant laws and regulations.	of candidates. The term of office for a Director shall be three years, and they are eligible for re-election. The total number of shares held by all Directors shall comply with the <u>"Rules and Review Procedures for Director and Supervisor Shareownership Ratios at Public Companies"</u> promulgated by the securities competent authority. Among the number of Directors mentioned in the preceding paragraph, there shall be three Independent Directors. Matters regarding the professional qualifications, shareholdings, restrictions on concurrent positions, methods of nomination and election, and other relevant matters of Independent Directors shall be handled in accordance with the relevant laws and regulations.	
Article 19	When vacancies on the Board of Directors reach one-third of the number of seats <u>specified in these Articles, an extraordinary shareholders' meeting shall be convened in accordance with the law to hold a by-election within sixty (60) days from the date of occurrence.</u> <u>In the event that an Independent Director is dismissed for any reason, resulting in a number of Independent Directors fewer than that specified in these Articles, a by-election shall be held at the most recent shareholders' meeting. Should all Independent Directors be dismissed, an extraordinary shareholders' meeting shall be convened to hold a by-election within sixty (60) days from the date of occurrence.</u> The term of office for directors elected in the by-elections mentioned <u>in the preceding two paragraphs</u> shall be limited to the	When vacancies on the Board of Directors reaches one-third of the total number of directors, <u>the Board of Directors</u> shall convene a shareholders' meeting in accordance with the law to hold a by-election. The term of office for the newly elected director(s) shall be limited to the remainder of the original term.	1.To comply with the Company Act and relevant securities regulations, the scenarios and timeframe requirements for the by-election of Directors and Independent Directors are distinguished. This ensures that the composition of the Board of Directors remains in compliance with legal requirements and facilitates practical operations. Accordingly,

	remainder of the original term.		Paragraph 1 is amended, and Paragraph 2 is newly added. 2.The original latter part of the Article has been moved to Paragraph 3, with minor textual refinements.
Article 33	(Paragraphs 1 to 33 omitted) <u>The 33nd amendment was made on 2026.6.16.</u>	(Paragraphs 1 to 33 omitted)	Addition of the date of the most recent amendment.

Unitech Printed Circuit Board Corp. Parliamentary Procedure for Shareholders Meeting

I. Shareholders Meeting of the Company shall be governed by This Procedure unless the law specified otherwise.

II. The Company shall prepare a sign-in registry for the Shareholders to sign in for attendance at the meeting. Shareholders may present the Attendance Pass in lieu of signing in for attendance. The number of shares represented in the meeting shall be based on the number of shares as specified in the Attendance Pass.

The time at which shareholders' sign-in begins, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The sign-in location place shall be clearly marked and staffed with a sufficient number of suitable personnel. When the shareholders' meeting is convened by video conference, the sign-in process shall begin on the video conference platform 30 minutes before the meeting commences. Shareholders who have completed the sign-in shall be deemed to have attended the shareholders' meeting in person.

If a shareholders' meeting is convened by video conference, shareholders, solicitors, or proxies who wish to attend by video conference should register with the Company two days prior to the shareholders' meeting.

If a shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them till the end of the meeting.

III. The attendance and votes in the Shareholders Meeting shall be counted by shares represented. One vote shall be assigned to each share unless the law specifies otherwise. The number of shares in attendance shall be counted according to the number of shares whose voting rights are exercised in writing or by electronic means, and the shares indicated in the attendance pass handed in by shareholders and the sign-in record on the video conferencing platform.

Those who exercise their voting rights in writing or by electronic means without retracting their declaration of intention and participate in the shareholders' meeting by video conference shall not exercise their voting rights on the same motions, propose amendment to the same motions, or exercise their voting rights for revised motions, except for extempore motions.

The Company shall, on the day of the shareholders' meeting, compile a statistical statement in the prescribed format and disclose the number of shares solicited by the solicitor, the number of shares represented by the proxies, and the number of shares in attendance in writing or by electronic means clearly on site at the shareholders' meeting. When a shareholders' meeting is convened by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes before the start of the meeting and continue to disclose it till the end of the meeting.

When a shareholders' meeting is convened by video conference, when the meeting is called to order, the total number of shares in attendance shall be disclosed on the video conference platform. The same shall apply if the total number of voting rights in attendance is counted during the meeting.

- IV. Shareholders Meeting shall be held at the principal place of business of the Company or a place convenient for the attendance of the Shareholders. The time for the meeting shall range from 9:00 am to 3:00 pm. Full consideration shall be given to independent directors' opinions with respect to the place and time of the meeting.

When the Company convenes a shareholders' meeting by video conference, it is not subject to the restriction on the venue of the meeting under the preceding paragraph.

When a shareholders' meeting is convened by video conference, the chair and the minute taker shall be at the same location in Taiwan, and the chair shall disclose the address of the place when calling the meeting to order.

- V. The Chairman shall act as the Presiding Officer for sessions of Shareholders Meeting called for by the Board. In the absence of the Chairman due to leave or for whatever reasons, the Vice Chairman shall act on behalf of and in the name of the Chairman. If there is no Vice Chairman, or in the absence of the Vice Chairman due to leave or for whatever reasons, the Chairman shall appoint one Executive Director to act as the proxy. If there is no seat for Executive Director, one Director shall be appointed to act as the proxy. If the Chairman has not appointed any Director to act as the proxy, the Executive Directors shall nominate one among themselves to act as the proxy for the Chairman. If the session of Shareholders Meeting is called for by other parties entitled to call for the session, the party who called for the session shall act as the Presiding Officer.

- VI. The Company may appoint the commissioned lawyers, certified public accountants or related personnel to attend the Shareholders Meeting as observers.

The service staff in the Shareholders Meeting shall wear an ID badge or arm badge for identification.

- VII. The Company shall make an uninterrupted audio and video recording of the entire meeting, from shareholders' sign-in, the meeting process, and voting and vote counting.

The audio and video recording in the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, and voting, and the vote counting results and retain the records, while making an uninterrupted audio and video recording of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.

Those entrusted to handle the video conference affairs shall retain the materials and audio and video recordings in the preceding paragraph after the shareholders' meeting for the number of years specified below:

1. The materials of shareholders' registration, sign-in, questions raised, and voting, and the vote counting results shall be retained for at least three years. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

2. The audio and video recordings of the video conference provided by the Company shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

VIII. The Presiding Officer shall announce for the beginning of the session at the scheduled time and announce the shares bearing no voting rights and the quantity of shares represented by shareholders in session.

The Presiding Officer shall announce the postponement of the meeting if the attendance of shareholders cannot represent more than half of the outstanding shares for up to two times, and the total time lapse shall not be more than 1 hour. If postponement of the meeting has been announced twice and the Shareholders in session can represent more than one-third of the outstanding shares, a provisional decision shall be made pursuant to Paragraph 1 under Article 175 of the Company Act.

Prior to the adjournment of the meeting for this instance, and if the Shareholders in session can represent more than half of the outstanding shares, the Presiding Officer shall make a provisional decision and refer to the new General Meeting of Shareholders pursuant to Article 174 of the Company Act.

IX. The Board shall prepare the agenda for Shareholders Meeting called by the Board, and shall proceed in accordance with the agenda. The meeting shall be unfolded as scheduled in the agenda shall not be modified unless at the approval of the Shareholders Meeting.

If the Shareholders Meeting is called by other parties entitled to call for the meeting, the rules mentioned shall govern.

The Presiding Officer shall not announce for the adjournment of the meeting before the conclusion of the agenda and the motions are still in proceedings as stated in the agenda (including extemporaneous motions" unless under the resolution of the shareholders for consent.

After the adjournment of the meeting, Shareholders cannot nominate another Presiding Officer to continue the Shareholders Meeting at the same place or in another place.

If the Presiding Officer acts in defiance of the Procedure and announces an adjournment of the meeting, the Shareholders in session shall vote to appoint another person to act as the Presiding Officer by a simple majority of the votes for consent, and continue the meeting.

X. Shareholders in session shall fill in a message slip to specify the summary of the speech they intend to deliver, the Shareholders Account Number (or Attendance Pass Number), and Account Title. The Presiding Officer shall determine the priority for the Shareholders to express their opinions as stated in the message slip.

Shareholders in session who just present a message slip without delivering the speech shall be construed as no expression of opinion. If the content of the speech is not congruent with the

content of the message slip, the content of the speech shall prevail.

There shall be no interference by any other Shareholders when a Shareholder is having the floor for the speech unless at the consent of the Presiding Officer and the Shareholder giving the speech. The Presiding Officer shall stop any of such interference.

If a shareholders' meeting is convened by video conference, shareholders who participate by video conference may ask questions in text on the video conference platform after the chair calls the meeting to order and before the chair declares the meeting adjourned. The number of questions raised by each shareholder for each motion shall not exceed two, each question shall be limited to 200 words, and the provisions of the preceding paragraph shall not apply.

XI. Each shareholder may present a speech on the same motion only twice and no more than 5 minutes for each instance unless at the consent of the Presiding Officer. The Presiding Officer shall stop any Shareholders who act in violation of the above rules or the content exceeds the scope of the motion.

XII. For institutional shareholders acting as proxy in the meeting, only one representative may be appointed to attend the meeting.

If a specific institutional shareholder appointed more than 2 representatives to the meeting, only 1 may express an opinion on the same motion.

XIII. After a Shareholder in session has expressed opinion, the Presiding Officer may respond to the query personally or appoint related personnel to respond.

XIV. If the Presiding Officer deems the discussion on a particular motion is adequate for voting, the Presiding Officer shall announce the end of discussion and proceed to voting.

XV. The Presiding Officer shall appoint a number of scrutineers and tallying clerk for tracking the voting on each motion. The scrutineers must also be Shareholders.

The voting result shall be announced on the scene and tracked on record.

When a shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various motions on the video conference platform in accordance with the regulations, and shall continue to disclose for at least 15 minutes after the chair declares the meeting adjourned.

XVI. The Presiding Officer may announce a break time when the meeting is in progress.

XVII. In terms of voting on resolutions, unless otherwise specified by the Company Law or the company's articles of association, a resolution is passed by the consent of more than half of the voting rights of the shareholders present. If there are no objections after consultation by the chairperson, it is considered approved with the same effect as a vote.

When a shareholders' meeting is convened by video conference, after the chair declares the voting closed, the votes shall be counted at one go, and the voting and election results shall be announced.

XVIII. The Presiding Officer shall combine the amendment or substitute for a particular motion with the original motion for setting the priority for voting. If either the amendment, substitute or original motion was passed, it shall be deemed all the others were being passed and further voting is not

necessary.

XIX. The Presiding Officer shall command the prefect (or security guards) to keep the order of the meeting place. the prefect (or security guards) shall wear an arm badge marked with the wording “PREFECT” when performing the duties of keeping order of the meeting place.

XX. In the event of a force majeure event in the middle of a shareholders’ meeting, the chair may declare the meeting suspended or adjourned and announce the time for the resumption of the meeting depending on the situation or the resumption of the meeting in five days without notice or announcement by the resolution of the shareholders’ meeting.

When a shareholders’ meeting is convened by video conference, the chair shall, when calling the meeting to order, announce that there is no need for postponement or resumption of the meeting as stipulated in Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies; that the meeting shall be postponed or resumed within five days due to any force majeure events that have obstructed the video conference platform or the participation in the video conference for 30 minutes or more before the chair declares the meeting adjourned; that Article 182 of the Company Act shall not apply.

In the event of any incident in the preceding paragraph that caused the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders’ meeting by video conference shall not participate in the meeting postponed or resumed.

When a meeting shall be postponed or resumed under paragraph 2, if shareholders who have registered to participate in the original shareholders’ meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original shareholders’ meeting shall be included in the total number of attending shareholders’ shares, voting rights, and voting rights for elections at the meeting postponed or resumed.

When a shareholders’ meeting is postponed or resumed in accordance with paragraph 2, the motions for which the voting and counting of votes have been completed and the voting results or the list of elected directors have been announced, do not need to be discussed or resolved again.

When the Company convenes a shareholder’s meeting, supplemented by a video conference, if the video conference cannot continue as under paragraph 2, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders’ meeting reaches the number as required by law, the shareholders’ meeting shall continue. There is no need to postpone or resume the meeting in accordance with paragraph 2.

When the meeting shall continue as in the preceding paragraph, for shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance; however, they shall be deemed to abstain for all motions resolved at the shareholders’ meeting.

Articles of Incorporation of Unitech Printed Circuit Board Corp. (before amendment)

Chapter I: General Provision

Article 1: The Company is duly incorporated in accordance with the Company Act bearing the title of UNITECH PRINTED CIRCUIT BOARD CORP.

Article 2: The Company is engaged in the following business:

- I. CC01060 Wired Communication Mechanical Equipment Manufacturing.
- II. CC01070 Wireless Communication Mechanical Equipment Manufacturing.
- III. CC01080 Electronics Components Manufacturing.
- IV. F401010 International Trade.
- V. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may act as guarantor in favor of other industry peers for business needs.

Article 2-2: The investment in other business of the Company is not restricted by the total investment set forth in the Company Act.

The resolution for approval of the Board is required for long-term equity investment.

Article 3: The Company is headquartered in New Taipei, and may establish branches at home and abroad in accordance with applicable laws at the approval of the Board where necessary.

Article 4: The Company shall make an announcement in accordance with Article 28 of the Company Act.

Chapter II: Shares of Stock

Article 5: The Company has a stated capital of NT\$10 billion in 1 billion shares.

At NT\$10/share. The shares may be offered in tranches by the Board under authorization.

Article 6: The Company issues registered shares with each share certificate affixed with the signatures or seals of at least Three Directors subject to certification under law before offering. The Company may also be exempted from preparing a physical share certificate or bundle the offering in several tranches for printing share certificates subject to the registration and custody at Taiwan Depository and Clearing Corporation registration and custody.

Article 7: The Company shall administer the issuance of shares and investor service in accordance with the Regulations Governing the Administration of Shares by Public Companies promulgated by the competent authority unless the law or other applicable legal rules provide otherwise.

Article 8: (Deleted)

Article 9: (Deleted)

Article 10: In case of a missing share certificate or for whatever reasons that requires replacement, a handling charge and applicable stamp tax will apply.

Article 11: Particulars inscribed in the Shareholder Roster shall be suspended in the period of 60 days prior to the day scheduled for a regular session of the Shareholders Meeting, or 30 days prior to the day scheduled for a special session of the Shareholders Meeting, or 5 days prior to the dividend and bonus day or any other day on which benefit will be paid.

Chapter III: Shareholders Meeting

Article 12: Shareholders Meeting may convene in regular session or special session. Regular Session shall be convened once a year within 6 months after the end of the fiscal year with notice to the Shareholders 30 days in advance. A special session may be convened at any time where necessary.

Article 12-1: The Shareholders Meeting of the Company may convene via videoconferencing or any other means as announced by the central competent authority.

Article 13: If a specific Shareholder cannot attend the Shareholders Meeting in person, this Shareholder may use the power of attorney prepared by the Company to appoint a proxy to attend and specify the scope of authorization therein. Attendance of Shareholders Meeting by proxy shall be governed by Regulations Governing the Use of Power of Attorney for Attending Shareholders Meetings of Public Companies further to Article 177 of the Company Act.

Article 14 The Chairman shall act as the Presiding Officers if the Board calls for the Shareholders Meeting. In the absence of the Chairman due to leave or for whatever reasons, the Vice Chairman shall act as the Presiding Officer. In the absence of the Vice Chairman due to leave or for whatever reasons in this context, the Chairman shall appoint 1 Director to act as the Presiding Officer. If the Chairman did not appoint a proxy, the Directors shall nominate 1 among themselves to act as the Presiding Officer. If the Shareholders Meeting is called for by a third party entitled to call for the meeting other than the Board, this party shall act as the Presiding Officer. If there are more than 2 parties calling for the meeting, 1 shall be nominated as the Presiding Officer.

Article 15: Shareholders are entitled to one vote for the holding of each share unless the law provides otherwise.

Article 16: Resolutions of the Shareholders Meeting shall be made by a session with the attendance of Shareholders representing more than half of the outstanding shares and a simple majority of the votes cast by the Shareholders in session for consent.

Article 17: The resolutions of the Shareholders Meeting shall be tracked as minutes of meeting on record affixed with the signature or seal of the Presiding Officer, and released to the Shareholders

within 20 days after the meeting. The minutes of meeting on record may be released by announcement. The summary of the entire procedure of the meeting and the results shall be inscribed in the minutes of meeting on record. The minutes of meeting on record, the sign-in registry for tracking the attendance of shareholders, and the power of attorney for attendance by proxy shall be kept by the Company under Article 183 of the Company Act.

Chapter IV: Directors

Article 18: The Company shall establish 7 to 9 seats of Directors. The election of Directors shall be made under the candidate nomination system where the shareholders may elect the candidates on the list to the seats of Directors. Each Director has a tenure of 3 years and may assume a new term of office if reelected. The total quantity of shares held by all Directors shall conform to the “Regulations Governing the Percentage and Audits of Shares Held by Directors and Supervisor of Public Companies” promulgated by the competent authority of securities.

Of all the seats of Directors as mentioned, 3 shall be reserved for Independent Directors. The professional qualification, hold of shares, restriction of engagement in part-time duties, the method of nomination and others shall be governed by applicable laws.

Article 19: In case the seats of Directors were left vacant by 1/3, the Board shall call for a special session of the Shareholders Meeting as required by law for the election of Directors to fill the vacancies. The tenure of the newly elected Directors will cover the remainder of the term left behind by the predecessors.

Article 20: If an election of a new Board of Directors cannot be held on time at the expiration of tenure of the Directors, the Director shall continue to perform their duties until a new Board of Directors can be elected.

Article 21: The Directors shall be organized into the Board of Directors and a Chairman and Vice Chairman shall be elected from the Directors in a session with the attendance of at least 2/3 of the Directors and a simple majority of the votes cast by the Directors in session for consent. The Chairman and Vice Chairman shall execute all business of the Company under law, the Articles of Incorporation, resolutions of the Shareholders Meeting and the Board.

Article 21-1: Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee in 2018 organized by Independent Directors to perform the function of the Supervisors in accordance with the Company Act, Securities and Exchange Act, and other applicable laws.

Article 21-2: The board of directors of the company may establish various functional committees and their organizational regulations shall be determined by a resolution of the board of directors.

Article 22: The Board shall determine the business policy and other important issues of the Company.

The Board shall convene its 1st session in accordance with Article 203 of the Company Act and the Chairman shall call for all subsequent sessions of the Board and act as the Presiding Officer. In the absence of the Chairman, the Vice Chairman shall act on behalf of and in the name of the Chairman. In the absence of the Vice Chairman in this context, the Chairman shall appoint one Director to act as the Presiding Officer. If no Director has been appointed, the Directors shall nominate one among themselves to act as the Presiding Officer.

Article 23: The Board shall convene once quarterly, and may convene a special session where necessary. Each session shall be attended by at least half of the Directors and a decision shall be made by a simple majority of the votes from the Directors in session unless the Company Act provides otherwise. If a specific Director cannot attend the meeting, this Director shall issue a power of attorney specifying the scope of authorization to appoint another Director as proxy to attend the meeting. One Director may act as the proxy of only one other Director. The Board may convene through videoconference and the Directors participating in the videoconference shall be construed as attending the meeting in person.

Article 23-1: The Board shall specify the cause of convention and give notice to all Directors 7 days in advance but may convene at any time in case of emergency.

The call for the convention of the Board may be made by correspondence, fax, or email.

Article 24: The entire proceedings of the Board in session shall be tracked as meeting minutes with the affixing of the signature or seal of the Presiding Officer, and released to the Directors within 20 days after the meeting. The summary and result of the proceedings in the meeting shall be inscribed in the meeting minutes, and kept by the Company together with the sign-in registry of the Directors in session and the power of attorney for attendance by proxy under Article 183 of the Company Act.

Article 25: (deleted)

Article 25-1: The Company shall take liability insurance for the protection of the Directors against the risks of legal action instated by Shareholders or other stakeholders deriving from the performance of their assigned duties under the law.

Article 25-2: The Board shall be authorized to determine the remuneration to the Chairman and the Directors (including Independent Directors) commensurate with their degree of participation in the operation and contribution value to the Company with reference to industry standards.

Chapter V: Managers and Employees

Article 26: The Company shall establish the position of a President and several Vice Presidents, the appointment and dismissal of whom shall be determined by the Board in a session with the attendance of at least half of the total number of Directors and a simple majority of the votes

cast by the Directors in session for consent. The appointment and dismissal of the Vice President shall be nominated by the President.

Article 26-1: The Company shall take liability insurance for the protection of the key personnel of the Company against the risks of legal action instated by Shareholders or other stakeholders deriving from the performance of their assigned duties under the law.

Article 27: (deleted)

Article 28: (deleted)

Chapter VI: Accounting

Article 29: At the end of the fiscal year, the Board of the Company shall prepare (I) Business Report; (II) Financial Statements; and (III) Proposal for the distribution of earnings for presenting to the Shareholders Meeting for recognition.

Article 30: If the Company has earnings in the year, appropriate 1~5% as remuneration to the employees (not less than twenty percent of the employee compensation should be distributed to grassroots employees), and no more than 3% as remuneration to the Directors at the resolution of the Board. However, the Company shall appropriate funds to cover losses where applicable, followed by the appropriation at the aforementioned ratios for remuneration.

If there is a surplus from account settlement in the year, the Company shall appropriate for the payment of applicable taxes and covering carryforward loss, followed by the appropriation of 10% as mandatory reserve, and the appropriation or reversal of special reserve under applicable legal rules or the requirement of the competent authority. The remainder shall be pooled with the undistributed earnings carried forward from the previous period. The Board shall then map out a proposal for the distribution of the earnings and present it to the Shareholders Meeting for approval of payment as dividends to shareholders.

Article 30-1: The residual dividend policy is adopted for the need for business expansion in line with the long-term financial planning of the Company for sustainable development and stable corporate development. This will be based on the capital budgeting of the Company in the future for measurement of capital requirement with the funding by retained earnings. Only the remainder of the earnings will be paid out as stock dividends. The procedure is specified as follows:

(I) Optimal capital budgeting.

(II) Decision on adequate fund for meeting the financing need of the aforementioned capital budgeting.

(III) Decision on using the retained earnings to finance the amount of capital requirement as mentioned (the amount short could be filled by raising new capital by offering new

shares or issuing corporate bonds).

(IV) The remaining surplus after retaining an appropriate amount based on operational needs may be distributed to shareholders within one hundred percent of the distributable surplus.

The distribution of future dividends will consider the status of capital utilization and an appropriate ratio of cash and stock dividends for the current year will be determined with cash dividends accounting for at least fifty percent of the total dividend distributed.

Chapter VII: Miscellaneous

Article 31: The Board shall separately institute the Organization Charter and enforcement rules of the Company.

Article 32: Anything not covered by the Articles of Incorporation shall be governed by the Company Act and other applicable laws.

Article 33: The Articles of Incorporation were duly enacted on 1984.12.13.

The 1st amendment was made on 1985.08.28.

The 2nd amendment was made on 1985.10.01.

The 3rd amendment was made on 1987.07.14.

The 4th amendment was made on 1989.04.18.

The 5th amendment was made on 1990.03.27.

The 6th amendment was made on 1991.05.18.

The 7th amendment was made on 1993.05.15.

The 8th amendment was made on 1994.12.10.

The 9th amendment was made on 1995.10.20.

The 10th amendment was made on 1996.05.16.

The 11th amendment was made on 1997.10.21.

The 12th amendment was made on 1998.05.26.

The 13th amendment was made on 1999.05.21.

The 14th amendment was made on 2000.06.16.

The 15th amendment was made on 2000.06.16.

The 16th amendment was made on 2001.06.26.

The 17th amendment was made on 2001.06.26.

The 18th amendment was made on 2002.06.20.

The 19th amendment was made on 2004.06.10.

The 20th amendment was made on 2005.06.10.

The 21st amendment was made on 2006.05.17.

The 22nd amendment was made on 2007.06.13.

The 23rd amendment was made on 2008.05.30.

The 24th amendment was made on 2009.05.21.

The 25th amendment was made on 2011.06.28.

The 26th amendment was made on 2012.06.19.

The 27th amendment was made on 2014.06.27.

The 28th amendment was made on 2016.06.21.

The 29th amendment was made on 2017.06.20.

The 30th amendment was made on 2018.06.12.

The 31st amendment was made on 2022.6.21.

The 32st amendment was made on 2025.6.17.

Unitech Printed Circuit Board Corp.

Chairman: Chang Yuan-Ming

Appendix III

Information on resolution of the Board on remuneration to the employees and Directors:

Item for distribution	January 15, 2026 Amount proposed by the Board of Directors (A)	Estimated amount for the year of expense recognition (2025) (B)	Amount of difference (A-B)	Reason for the difference and response
Remuneration to employees	10,000,000	10,000,000	0	No difference
Remuneration to directors	5,000,000	5,000,000	0	No difference

Appendix IV

The influence of stock dividend to the operation performance, earnings per share, and ROI of the Shareholders:

No stock dividend paid in this year. This part is not applicable here.

Appendix V

Unitech Printed Circuit Board Corp.

Quantity of Shareholders by Directors

I. Minimum requirement of shareholders of Directors and the listing of shareholding as stated in the Shareholder Roster

Title	Required quantity of shareholding	Quantity of shareholding in Shareholder Roster
Directors	22,600,102	52,454,388

II. Listing of shareholding

Title	Name	Quantity of shareholding in Shareholder Roster	Remark
Chairman	Kuo-Ling Investment Co., Ltd.	44,884,181	Representative: Chang, Yuan-Min
Vice Chairman	Kuo-Ling Investment Co., Ltd.	44,884,181	Representative: Chang, Yuan-Fu
Director	Chen, Cheng-Hsiun	5,001,508	
Director	Ko, Wen-Shen	2,568,699	
Independent Director	Wang, Feng-Kuei	0	
Independent Director	Hsu, Wen-Hsin	0	
Independent Director	Liu, Kun-Tien	0	

Note: Book closure date: April 18, 2026