Stock Code: 2426

TYNTEK Corporation

2026 Annual General Shareholders' Meeting Minutes
(Translation)

Time: 9:00 a.m., May 22, 2026

Venue: No. 15, Kezhong Rd., Zhunan Township, Miaoli County

Attendants: All shareholders and their proxy holders, representing 196,982,843 shares (including 28,920,562 shares voted via electronic transmission), or 65.52 % of the total 300,622,252 outstanding shares .

Board Members Present:

(Chairman) Feng-Cheng Su , (Director)Will Chou , Jung-Huan Lee ,
(Independent Director) Sheng-Fa Yeh ,Tsung-Yen Lin
(Five directors attended, exceeding half of the seven seats on the board.)

Attendees: Ming-Hui Chen CPA of Deloitte Taiwan , Guoxun Hong Attorney ,
Mei-Ling Chiu Vice President

Chairperson：Feng-Cheng Su Chairman　　　　Minute Recorder：Hsiao-Ping Li

Report Items:

(I) 2025 Business Report. Please refer to Attachment 1.(Page 4~6)

(II) The Audit Committee's Review Report on the 2025 financial statements. Please refer to Attachment 2. (Page 7)

(III) Report on the 2025 employee remuneration and director remuneration distribution proposal.
Description: According to Article 18 of the Company's Articles of Incorporation and a loss was made in 2025, and thus no employee remuneration and director remuneration will be distributed.

(IV) Report on 2025 cash dividend distribution.
Description: Report on 2025 cash dividend distribution, pursuant to the Articles of Incorporation, the Board of Directors was authorized by the Company to distribute earnings in cash after the end of the year. The Board of Directors resolved on March 4, 2026 to approve the 2025 cash dividend of NT$30,062,225, or NT$0.1 per share.

Ratifications Items:

(I) 2025 Business Report and financial statements.
Proposal 1 Proposed by the board of directors
Cause: The 2025 Business Report and financial statements are submitted for ratification.
Explanation:

I. The Company's 2025 Business Report and financial statements have been approved upon the resolution of the board of directors on March 4, 2026; the financial statements have been audited by Mei-Chen Tsai, CPA and Ming-hui Chen, CPA of Deloitte Taiwan. The aforesaid settlement books and statements have been submitted to and audited by the Audit Committee, with the Audit Report presented.

II. Please refer to Attachment 1(page 4~6) and Attachments 3 (page 8~27) for the 2025 Business Report, Independent Auditors' Report and financial statements.

III. Please ratify.

Resolution:(Voting Results:)

Shares represented at the time of voting: 196,982,843(Including e-voting:28,920,562)

Voting Results	% of the total represented share present
Votes in favor: 182,994,280 votes (Including electronic voting: 15,177,031 votes)	92.89%
Votes against: 33,930 votes (Including electronic voting: 33,930 votes)	0.01%
Votes invalid: 0 votes	0.00%
Votes abstained: 13,954,633 votes (Including electronic voting: 13,709,601 votes)	7.08%

Resolution: The above proposal be and hereby was approved as proposed.

(II) 2025 earnings distribution

Proposal 2 Proposed by the board of directors

Cause: The proposal of 2025 earnings distribution is submitted for ratification.

Explanation:

I. The proposal has been approved upon the resolution of the board of directors on March 4, 2026, and was submitted to and audited by the Audit Committee for reference.

II. a loss was made in 2025, and thus no employee remuneration and director remuneration will be distributed.

III. For the 2025 earnings distribution table, please refer to Attachment 4 (page 28).

IV. Please ratify.

Shares represented at the time of voting: 196,982,843(Including e-voting:28,920,562)

Voting Results	% of the total represented share present
Votes in favor: 183,150,769 votes (Including electronic voting:15,333,520 votes)	92.97%
Votes against: 53,551 votes (Including electronic voting: 53,551 votes)	0.02%
Votes invalid: 0 votes	0.00%
Votes abstained: 13,778,523 votes (Including electronic voting: 13,533,491 votes)	6.99%

Resolution:The above proposal be and hereby was approved as proposed by vote.

Discussion Items: None.

Extraordinary Motions: None.

Adjournment: Meeting ended at 9:21am

(No shareholders asked questions at this shareholders' meeting.)
The Company’s Shareholders’ Meeting record file will be available on the website:
https://www.tyntek.com.tw/investor.php?cs=1&sn=25.

Three. Attachments

[Attachment 1]

TYNTEK Corporation
Business Report

Looking back at 2025, the global economy exhibited a moderate growth trend as major central banks initiated an interest rate cutting cycle, and inflationary pressures have eased significantly. However, as the international situation becomes increasingly complex, geopolitical risks intensify, including the ongoing Russo-Ukrainian conflict, unresolved tensions in the Middle East, and continued technological competition and trade friction between the U.S. and China, accelerating the restructuring of the global supply chain. Due to fluctuations in international raw material prices and exchange rate movements, the Company's revenue for 2025 slightly declined compared with 2024. Nevertheless, through strengthened internal management efficiency, optimization of the product mix, and strict control of operating costs, the net operating loss continued to narrow. This reflects a steady improvement in operating performance compared with 2024 and fully demonstrates the management team's responsiveness and managerial resilience. The Company continues to deepen strategic cooperation with supply chain partners to enhance product value and actively expand a diversified market presence. Looking ahead, the Company will continue to invest in research and development innovation, strengthen its core competitiveness and profitability, and create long-term, stable value for shareholders. Business performance and operations of the Company in 2025 are compared with the ones in 2024 as described in the following respectively:

(I) 2025 Implementation results of the 2024 business plan Unit: NTD thousand

Item	2024	2025	Percentage	difference %
Net sales amount	2,394,131	2,335,859	(58,272)	-2.43
Operating profit (loss)	(55,875)	(38,117)	17,758	-31.78
Net non-operating income (expense)	139,243	(12,937)	(152,180)	-109.29
Net profit (loss) before tax	83,368	(51,054)	(134,422)	-161.24
Income tax expense	18,214	25,182	6,968	38.26
Net profit (loss) of the period	65,154	(76,236)	(141,390)	-217.01
Basic earnings (loss) per share after tax (NT$)	0.21	(0.25)	-$0.46	-219.05

Note: The impacts of earnings per share and issuance of stock dividends have been included in the retrospective adjustment.

(II) Financial Revenue/Expenditure and Profitability Analysis Unit: NTD thousand

item		2024	2025
Financial structure (%)	Debt to total assets ratio	22.18	18.66
	Long-term capital to property, plant & equipment ratio	235.65	237.35
Debt servicing capability (%)	Current ratio	331.66	331.26
	Quick ratio	253.40	255.43

Profitability (%)	Return on asset	1.46	-1.45
	Return on shareholders’ equity	1.68	-2.00
	Net profit margin	2.72	-3.26
	Earnings per share (EPS) (NT$)	0.21	(0.25)

R&D status

The Company has consistently focused on product development and technological innovation, continuously introducing market-competitive solutions, and has received multiple government grants and industry recognitions. The application scope of optoelectronic components and advanced materials continues to expand, and the market demand shows a trend of diversified growth. In response to the restructuring of the global supply chain and the wave of technological autonomy, the Company actively invests in forward-looking technology R&D, focuses on high value-added product development, and strengthens strategic cooperation with international major manufacturers. The Company will continue to deepen the following core technology areas to consolidate its market advantage and meet diversified customer needs:

A. High density semiconductor passive components
B. 6” wafer and high-sensitivity sensing PD
C. 6” wafer and high precision and power components
D. High power AlGaInP light emitting diodes
E. High speed communication photodiodes
F. Multiband photo detectors
G. DUV sensors
H. Substrates with electrostatic protection components
I. Flip-chip Zener diodes
J. Photo diode integrated circuit (PDIC)
K. Low-capacitance transient voltage suppressors (TVS)
L. High speed optical communication laser diodes
M. Vertical cavity surface emitting laser (VCSEL) diodes
N. GaN power device
O. Long wavelength sensing components
P. Infrared diodes for high-speed industrial control
Q. Point light source infrared diode
R. Flip Photo Diode
S. PVG components
T. Photo TRIAC components

Strategy

To achieve the operating objectives for 2026, the Company will continue to strengthen its core capabilities in marketing, research and development, manufacturing, and management, focusing on the following key strategic priorities:

1. Optimizing the product mix: Focus on the development of high value-added products to enhance overall profitability and market competitiveness.
2. Strengthening supply chain resilience: Actively develop diversified sources of materials to mitigate supply risks, ensure stable supply, and enhance bargaining power.
3. Enhancing operational efficiency: Continuously improve production processes to increase yield rates and capacity utilization while simultaneously reducing manufacturing costs.
4. Deepening global market presence: In response to changing international market demands, actively expand into strategic markets such as Europe, the Americas, and Japan, aiming to increase the proportion of overseas revenue.
5. Driving sustainable transformation: Accelerate digitalization and smart manufacturing upgrades to enhance operational efficiency; at the same time, deepen ESG practices, optimize energy and resource utilization, implement low-carbon production, and achieve a win-win outcome of economic growth and environmental sustainability.

The Company will flexibly adjust its business strategy and sales targets according to market dynamics, industry trends, and its own production capacity status. We firmly believe that a comprehensive product line and technological capabilities are the core cornerstone of sustainable operation. The Company will continue to devote resources to new product R&D, strengthen quality management, enhance customer relationships, and maintain long-term cooperation with supply chain partners to secure its long-term development and bring maximum value to shareholders, customers, and employees.

Future Outlook

The Company builds on its foundation in the Asian market and continues to expand into European and American markets to increase its global market share. In the fields of medical and wearable devices, demand for sensing components is expected to continue its growth trend. The Company will continue to focus on the North American and Northeast Asian markets, accelerating business expansion and deepening customer collaboration. In the area of automotive protection components, in response to the trends of electric vehicles and automotive electrification, the Company will expand its application scope, deepen its presence in the European and Southeast Asian markets, and further increase market penetration. In the industrial control market, optical transmitters and high-voltage receivers are going to maintain robust growth momentum, continuing to provide growing contributions to revenue. Furthermore, as demand for optical communication applications grows rapidly, the Company will make every effort to increase its market share in this field and strengthen its technological leadership and market competitiveness.

TYNTEK Corporation

Chairman: Su, Feng-Cheng

Manager: Lee, Jung-Huan

Accounting Supervisor: Li, Hsiao-Ping

[Attachment 2]

TYNTEK Corporation
Audit Committee’s Review Report

We have reviewed the Company's 2025 business report, consolidated financial statements, parent-company only financial statements, and earning distribution proposal prepared by the board of directors. The consolidated financial statements, parent-company only financial statements have been audited and attested by Mei-Chen Tsai, CPA and Ming-hui Chen, CPA of Deloitte Taiwan, with the independent auditor's report issued. The aforementioned business report, consolidated financial statements, parent-company only financial statements, and earning distribution proposal have been reviewed and considered to be complied with relevant rules by the undersigned, the Audit Committee of TYNTEK Corporation. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Submitted to

2026 Regular Shareholders’ Meeting

TYNTEK Corporation
Audit Committee
Convener: Yeh, Sheng-Fa

March 4, 2026

[Attachment 3]

Independent Auditors' Report

To TYNTEK Corporation,

Audit opinion

We have audited the accompanying consolidated balance sheets of TYNTEK Corporation (the "Company") and its subsidiaries (collectively, the “Group”) as of December31, 2025 and 2024 and for the years then ended, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the years then ended, and the related notes, including a summary of significant accounting policies (collectively, the "consolidated financial statements").

In our opinion, based on our audits (please refer to the "Other Matters" section), 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 for the years then ended, and its consolidated financial performance and its consolidated cash flows for the years then ended in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China.

Basis for audit opinion

We conducted our audits in accordance with the Regulations Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards in the Republic of China. Our responsibility under those standards is further described in the section of "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements". We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We are convinced that we have acquired enough and appropriate audit evidence to serve as the basis of audit opinion.

Key audit matters

Key audit matters refer to the most vital matters in our audit of the consolidated financial statements of the Group for the year ended December 31, 2025, based on our professional judgment. These matters were addressed in our audit of the consolidated financial statements as a whole, and in forming our audit opinion. We do not express a separate opinion on these matters.

Key audit matters of the consolidated financial statements of the Group for the year ended December 31, 2025, are stated as follows:

Authenticity of sales revenue

The Group's 2025 consolidated operating income was NT$2,335,859 thousand. Please refer to Notes 4 and 25 to the consolidated financial statements for the accounting policy and information related to revenue recognition. The operating revenue of the Company and its subsidiaries primarily arises from the sale of optoelectronic products. As the growth rate of sales revenue for Si products to specific customers is significantly higher than the average growth rate of overall Si products and the amounts involved are material, the authenticity of such sales revenue has been identified as a key audit matter for the current year.

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

1. Understand and test the effectiveness of the design and the implementation of the main internal control mechanism for the sales.
2. Select a sample of customer orders and payment receipts related to sales revenue to verify that the sales actually occurred, and check for any discrepancies between the customers to whom sales were made and the customers from whom payments were received.

Other Matters

The Company has also prepared the parent company only financial statements for the years ended December 31, 2025and 2024, for which we have issued an unqualified opinion.

Responsibilities of the management and the governing body for the consolidated financial statements

The responsibilities of the management are to prepare the consolidated financial statements with fair presentation in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS and IAS, as well as IFRIC and SIC interpretations endorsed and entered into effect by the FSC, and to maintain necessary internal control associated with the preparation in order to ensure that the financial statements are free from material misstatement arising from fraud or error.

In preparing the consolidated financial statements, the management is responsible for assessing the ability of the Group in continuing as a going concern, disclosing relevant matters, and adopting the going concern basis of accounting unless the management intends to liquidate the Group or cease the operations without other viable alternatives.

The governing body of the Group (including the Audit Committee) is responsible for supervising the financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance on whether the consolidated financial statements as a whole are free from material misstatement arising from fraud or error, and to issue an independent auditors' report. Reasonable assurance is a high-level assurance but is not a guarantee that an audit conducted in accordance with the auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatement may arise from frauds or errors. If the amounts of misstatements, either separately or in aggregate, could reasonably be expected to influence the economic decisions of the users of the consolidated financial statements, they are considered material.

We have utilized our professional judgment and maintained professional doubt when performing the audit work in accordance with the auditing standards in the Republic of China. We also perform the following tasks:

1. Identify and assess the risks of material misstatement arising from fraud or error within the consolidated financial statements; design and execute countermeasures in response to said risks, and obtain sufficient and appropriate audit evidence to provide a basis of our opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error.
2. Understand the internal control related to the audit in order to design appropriate audit procedures under the circumstances, while not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and relevant disclosures made by the management.
4. Conclude on the appropriateness of the management's adoption of the going concern basis of accounting based on the audit evidence obtained and whether a material uncertainty exists for events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we are of the opinion that a material uncertainty exists, we shall remind users of the consolidated financial statements to pay attention to relevant disclosures in said statements within our audit report. If such disclosures are inadequate, we need to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our

auditor's 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 relevant notes), and whether the consolidated financial statements adequately present the relevant transactions and events.
6. Obtain sufficient and appropriate audit evidence concerning the financial information of entities within the Group, to express an opinion on the consolidated financial statements. We are responsible for guiding, supervising, and performing the audit and forming an audit opinion on the Group.

The matters communicated between us and the governing body include the planned scope and times of the audit and significant audit findings (including any significant deficiencies in internal control identified during the audit).

We also provided the governing body with a declaration that we have complied with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China regarding independence, and communicated with them all relationships and other matters that may possibly be regarded as detrimental to our independence (including relevant protective measures).

From the matters communicated with the governing body, we determined the key audit matters for the audit of the Group's consolidated financial statements for the year ended December 31, 2025. We have clearly indicated such matters in the auditors' report unless legal regulations prohibit the public disclosure of specific matters, or in extremely rare cases, we decided not to communicate over specific items in the auditors' report, for it could be reasonably anticipated that the negative effects of such disclosure would be greater than the public interest it brings forth.

Deloitte Taiwan

CPA Tsai, Mei-Chen	CPA Chen, Ming-Hui
The Financial Supervisory Commission R.O.C. Approved No. Jing-Guang-Zheng-Shen-Zi No. 1010028123	Securities and Futures Commission Approval Document No. Tai-Cai-Zeng-VI No. 0930128050

March 6, 2026

TYNTEK Corporation and Subsidiaries

Consolidated Balance Sheet

For the Years Ended December 31, 2025 and 2024

Unit: NTD thousand

Code	Asset	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 6 and 32)	$ 428,518	9	$ 1,096,429	22
1110	Financial assets at FVTPL - Current (Notes 7 and 32)	10,241	-	12,302	-
1136	Financial assets at amortized cost - current (Note 9, 32 and 34)	801,142	17	196,330	4
1150	Notes receivable, net (Notes 10 and 32)	352	-	363	-
1170	Net accounts receivable (Notes 10, 25 and 32)	673,540	15	735,224	15
1180	Accounts receivable - related parties, net (Notes 10, 25, 32 and 33)	70,189	2	48,522	1
1200	Other receivables (Notes 10 and 32)	10,387	-	15,748	-
1220	Current tax assets (Note 27)	1,683	-	-	-
130X	Inventories (Note 11)	565,748	12	634,527	13
1410	Prepayments (Notes 17 and 35)	27,480	1	15,824	1
1479	Other current assets - others (Note 18)	2,176	-	878	-
11XX	Total current assets	2,591,456	56	2,756,147	56
	non-current assets				
1517	Financial assets at FVTOCI -non-current (Note 8 and 32)	54,861	1	70,213	2
1550	Investments accounted for using equity method (Note 13)	240,355	5	235,060	5
1600	Property, plant and equipment (Notes 14, 34 and 35)	1,622,957	35	1,751,993	35
1755	Right-of-use assets (Note 15)	66,498	2	64,007	1
1780	Other intangible assets (Note 16)	14,370	-	13,272	-
1840	Deferred tax assets (Note 27)	25,123	1	45,037	1
1915	Pre-payments for equipment (Note 35)	9,166	-	18,557	-
1920	Refundable deposits (Note 32)	311	-	311	-
1975	Defined benefit asset- non-current (Note 23)	4,139	-	-	-
1990	Other non-current assets - others (Note 18)	5,088	-	4,923	-
15XX	Total non-current assets	2,042,868	44	2,203,373	44
1XXX	Total assets	$ 4,634,324	100	$ 4,959,520	100

Code	LIABILITIES AND EQUITY	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current liabilities				
2100	Short-term borrowings (Notes 19, 32, and 34)	$ 46,164	1	$ 46,609	1
2120	Financial liability at FVTPL - Current (Notes 7 and 32)	14,451	1	8,971	-
2170	Accounts payable (Notes 20 and 32)	289,783	6	344,617	7
2180	Accounts payable - related parties (Notes 20, 32, and 33)	10,418	-	9,688	-
2200	Other payables (Notes 21 and 32)	240,623	5	216,993	5
2230	Current tax liabilities (Note 27)	-	-	8,427	-
2280	Lease liabilities - current (Notes 15 and 32)	3,824	-	2,934	-
2320	Current portion of long-term borrowings (Notes 19, 32, and 34)	162,232	4	172,615	4
2313	Deferred revenue (Notes 21, 29, and 32)	5,395	-	7,492	-
2399	Other current liabilities (Note 21)	9,408	-	12,672	-
21XX	Total current liabilities	782,298	17	831,018	17
	Non-current liabilities				
2540	Long-term borrowings (Notes 19, 32, and 34)	11,585	-	173,309	4
2550	Provisions - non-current (Note 22)	3,301	-	20,465	-
2570	Deferred tax liabilities (Note 27)	4,400	-	6,857	-
2580	Lease liabilities - non-current (Notes 15 and 32)	62,977	2	60,872	1
2630	Long-term deferred income (Notes 19, 29, and 32)	-	-	176	-
2640	Defined benefit liability - non-current (Note 23	-	-	7,078	-
2645	Guarantee deposits received (Note 32)	46	-	251	-
25XX	Total non-current liabilities	82,309	2	269,008	5
2XXX	Total liabilities	864,607	19	1,100,026	22
	Equity (Note 24)				
3110	Ordinary shares	3,006,223	65	3,006,223	61
3200	Capital reserve	266,729	6	245,685	5
	Retained earnings				
3310	Statutory reserves	292,746	6	286,048	6
3320	Special reserves	37,523	1	37,523	1
3350	undistributed earnings	201,981	4	307,481	6
3300	Total retained earnings	532,250	11	631,052	13
3400	Other equities	(35,485)	(1)	(23,466)	(1)
3XXX	Total equity	3,769,717	81	3,859,494	78
	Total liabilities and equity	$ 4,634,324	100	$ 4,959,520	100

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

Chairman: Su,Feng-Cheng

Manager: Lee, Jung-Huan

Accounting Supervisor: Li, Hsiao-Ping

TYNTEK Corporation and Subsidiaries

Consolidated Statement of Comprehensive Income

For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands; EPS (loss) in NTD

Code		2025 Amount	2025 %	2024 Amount	2024 %
4000	Operating revenues (Notes 25 and 33)	$ 2,335,859	100	$ 2,394,131	100
5000	Operating cost (Notes 11, 26, and 33)	2,046,751	88	2,075,712	87
5900	Gross income from operations	289,108	12	318,419	13
	Operating expenses (Notes 23, 26, and 33)				
6100	Selling and marketing expenses	38,983	2	38,162	2
6200	Administrative expenses	167,382	7	211,128	9
6300	Research and development expenses	121,235	5	124,996	5
6450	Expected credit impairment reversal gains	(375)	-	-	-
6000	Total operating expenses	327,225	14	374,286	16
6500	Other income and expenses, net (Note 26)	-	-	(8)	-
6900	Net operating loss	(38,117)	(2)	(55,875)	(3)
	Non-operating income and expense				
7100	Interest income (Notes 26 and 33)	15,590	1	14,350	1
7010	Other income (Note 26)	8,597	-	11,139	-
7020	Other gains or losses (Notes 26 and 36)	(13,318)	-	128,471	5
7050	Financial costs (Note 26)	(8,059)	-	(10,382)	-
7060	Share of profit (loss) on associates using the equity method	(15,747)	(1)	(4,335)	-
7000	Total non-operating income and expenses	(12,937)	-	139,243	6
7900	Net income (loss) before tax	(51,054)	(2)	83,368	3
7950	Income tax expenses (Notes 4 and 27)	(25,182)	(1)	(18,214)	(1)
8200	Net income (loss) for this year	(76,236)	(3)	65,154	2

	Other comprehensive income (Note 24)				
8310	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurement of defined benefit plans	$ 7,496	-	$ 4,090	-
8316	Unrealized gains (losses) on investments in equity instruments at FVTOCI	(15,354)	-	8,743	1
8349	Income tax benefit (expense) relating to items that will not be reclassified subsequently to profit or loss (Note 27)	2,171	-	(1,663)	-
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange Differences in Translating the Financial Statements of Foreign Operations	1,454	-	8,361	-
8399	Income tax expense related to the components of other comprehensive income (Note 27)	(290)	-	(1,672)	-
8300	Other comprehensive income of the current year (net amount after tax)	(4,523)	-	17,859	1
8500	Total comprehensive income of the current year	($ 80,759)	(3)	$ 83,013	3
8600	Net income (loss) attributable to:				
8610	Owners of the company	($ 76,236)	(3)	$ 62,889	3
8620	Non-controlling interests	-	-	2,265	-
		($ 76,236)	(3)	$ 65,154	3
8700	Total comprehensive income attributable to:				
8710	Owners of the company	($ 80,759)	(3)	$ 80,748	3
8720	Non-controlling interests	-	-	2,265	-
		($ 80,759)	(3)	$ 83,013	3
	Earnings (loss) per share (Note 28)				
9710	Basic	($ 0.25)		$ 0.21	
9810	Diluted	($ 0.25)		$ 0.21	

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

Chairman: Su,Feng-Cheng Manager: Lee, Jung-Huan Accounting Supervisor: Li, Hsiao-Ping

TYNTEK Corporation and Subsidiaries

Consolidated Statement of Changes Equity

For the Years Ended December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars, Unless Stated Otherwise

		Equity attributable to owners of the company										
		Share capital			Retained earnings			Other equities				
Code		Shares (Thousands)	Amount	Capital reserve	Statutory reserves	Special reserves	undistributed earnings	Exchange Differences in Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Non-controlling interests	Total equity
A1	Balance on January 1, 2024	300,621	$ 3,006,223	$ 245,261	$ 286,048	$ 46,381	$ 291,768	($ 23,397)	($ 13,838)	$ 3,838,446	$ 42,361	$ 3,880,807
	Earning appropriation and distribution for 2023											
B17	Reversed special reserve	-	-	-	-	(8,858)	8,858	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(60,124)	-	-	(60,124)	-	(60,124)
D1	2024 net income	-	-	-	-	-	62,889	-	-	62,889	2,265	65,154
D3	2024 other comprehensive income after tax	-	-	-	-	-	4,090	6,689	7,080	17,859	-	17,859
D5	2024 total comprehensive income	-	-	-	-	-	66,979	6,689	7,080	80,748	2,265	83,013
C7	Changes in associates and joint ventures accounted for using the equity method	-	-	(122)	-	-	-	-	-	(122)	-	(122)
M3	Disposal of investments accounted for using equity method	-	-	-	-	-	-	-	-	-	(44,626)	(44,626)
M7	Changes in ownership interest of subsidiary	-	-	546	-	-	-	-	-	546	-	546
Z1	Balance at December 31, 2024	300,621	3,006,223	245,685	286,048	37,523	307,481	(16,708)	(6,758)	3,859,494	-	3,859,494
	Earning appropriation and distribution for 2024											
B1	Appropriated as statutory reserves	-	-	-	6,698	-	(6,698)	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(30,062)	-	-	(30,062)	-	(30,062)
D1	Net loss of 2025	-	-	-	-	-	(76,236)	-	-	(76,236)	-	(76,236)
D3	2025 other comprehensive income after tax	-	-	-	-	-	7,496	1,164	(13,183)	(4,523)	-	(4,523)
D5	2025 total comprehensive income	-	-	-	-	-	(68,740)	1,164	(13,183)	(80,759)	-	(80,759)
C7	Changes in associates and joint ventures accounted for using the equity method	-	-	21,044	-	-	-	-	-	21,044	-	21,044
Z1	Balance on December 31, 2025	300,621	$ 3,006,223	$ 266,729	$ 292,746	$ 37,523	$ 201,981	($ 15,544)	($ 19,941)	$ 3,769,717	$ -	$ 3,769,717

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

Chairman: Su,Feng-Cheng
Manager: Lee, Jung-Huan
Accounting Supervisor: Li, Hsiao-Ping

TYNTEK Corporation and Subsidiaries

Consolidated Statement of Cash Flow

For the Years Ended December 31, 2025 and 2024

Unit: NTD thousand

Code		2025	2024
	Cash flows from operating activities		
A10000	Net income (loss) before tax for this year	($ 51,054)	$ 83,368
A20010	Adjustments for:		
A20100	Depreciation expenses	277,406	287,225
A20200	Amortization expenses	5,372	3,513
A20300	Expected credit impairment reversal gains	(375)	-
A20400	Net loss (gain) on financial assets and liabilities at FVTPL	4,509	(83,958)
A20900	Financial costs	8,059	10,382
A21200	Interest income	(15,590)	(14,350)
A21300	Dividend revenue	(2,234)	(1,840)
A22300	Share of profit or loss of associates accounted for using equity method	15,747	4,335
A22500	Losses on disposal of property, plant and equipment	-	8
A23800	Loss on inventory valuation falling and obsolescence (gain on recovery)	(32,967)	4,687
A24100	Unrealized gains on foreign currency exchange	(11,385)	(34,283)
A29900	Loss from disposal of subsidiary	-	97
A30000	Changes in operating assets and liabilities		
A31130	Note receivable	11	5,905
A31150	Accounts receivable - related parties	55,843	(117,916)
A31180	Other receivables	5,371	3,409
A31200	Inventories	101,746	(16,850)
A31230	Pre-payments	(11,821)	(5,967)
A31240	Other current assets	(1,298)	(164)
A32125	contract liability	-	(460)
A32130	Note payable	-	8,889
A32150	Accounts payable - related parties	(57,393)	1,232
A32180	Other payables	25,073	41,050
A32200	Provisions	(17,164)	571
A32230	Other current liabilities	(3,264)	1,829
A32240	Net defined benefit liability	(3,721)	(3,895)
A33000	Cash from operations	290,871	176,817
A33300	Interest paid	(8,051)	(10,366)
A33500	Income tax paid	(15,954)	(3,207)
AAAA	Net cash inflow from operating activities	266,866	163,244
	Cash flows from investing activities		

B00040	Acquisition of financial assets at amortized cost	($ 1,128,142)	($ 196,330)
B00050	Disposal of financial assets at amortized cost	523,330	45,939
B00100	Purchase of financial assets at fair value through profit or loss	(1,285,976)	(714,403)
B00200	Disposal of financial assets at FVTPL	1,288,121	1,029,247
B02300	Net cash outflow from disposal of subsidiary	-	(22,808)
B02700	Acquisition of property, plant and equipment	(147,824)	(189,871)
B03700	Decrease in refundable deposits	-	12
B04500	Acquisition of intangible assets	(4,289)	(4,350)
B07100	Decrease (increase) in pre-payments for equipment	9,391	(1,253)
B07500	Interest received	15,580	14,796
B07600	Dividends received	2,234	4,693
BBBB	Net cash outflows from investing activities	(727,575)	(34,328)
	Cash flows from financing activities		
C00100	Increase in short-term borrowings	234,347	126,788
C00200	Decrease in short-term borrowings	(237,360)	(103,997)
C01700	Repayments of long-term borrowings	(174,380)	(179,636)
C03100	Decrease in guarantee deposits received	(205)	(82)
C04020	Repayment of the principal portion of leases	(3,561)	(4,419)
C04500	Cash dividends distributed	(30,062)	(60,124)
CCCC	Net cash outflows from financing activities	(211,221)	(221,470)
DDDD	Effects of exchange rate changes on the balance of cash held in foreign currencies	4,019	(866)
EEEE	Decrease in cash and cash equivalents	(667,911)	(93,420)
E00100	Balance of cash and cash equivalents at the beginning of the year	1,096,429	1,189,849
E00200	Balance of cash and cash equivalents at the end of the year	$ 428,518	$ 1,096,429

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

Chairman: Su,Feng-Cheng   Manager: Lee, Jung-Huan   Accounting Supervisor: Li, Hsiao-Ping

Independent Auditors' Report

To TYNTEK Corporation,

Audit opinion

We have audited the accompanying parent company only balance sheets of TYNTEK Corporation (the "Company") as of December31, 2025 and 2024 and for the years then ended, and the related parent company only statements of comprehensive income, changes in equity, and cash flows for the years then ended, and the related notes, including a summary of significant accounting policies (collectively, the "consolidated financial statements").

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

Basis for audit opinion

We conducted our audits in accordance with the Regulations Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards in the Republic of China. Our responsibility under those standards is further described in the section of "Auditor's Responsibilities for the Audit of the Parent-only Financial Statements". We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We are convinced that we have acquired enough and appropriate audit evidence to serve as the basis of audit opinion.

Key audit matters

Key audit matters refer to the most vital matters in our audit of the parent company only financial statements of the Company for the year ended December 31, 2025 based on our professional judgment. These matters were addressed in our audit of the parent-only financial statements as a whole, and in forming our audit opinion. We do not express a separate opinion on these matters.

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

Authenticity of sales revenue

The Company's 2025consolidated operating income was NT$2,328,727 thousand. Please refer to Notes 4 and 25 to the consolidated financial statements for the accounting policy and information related to revenue recognition. The operating revenue of the Company primarily arises from the sale of optoelectronic products. As the growth rate of sales revenue for Si products to specific customers is significantly higher than the average growth rate of overall Si products and the amounts involved are material, the authenticity of such sales revenue has been identified as a key audit matter for the current year.

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

1. Understand and test the effectiveness of the design and the implementation of the main internal control mechanism for the sales.
2. Select a sample of customer orders and payment receipts related to sales revenue to verify that the sales actually occurred, and check for any discrepancies between the customers to whom sales were made and the customers from whom payments were received.

Responsibilities of the management and the governing body for the parent company only financial statements

The responsibilities of the management are to prepare the parent-only financial statements with fair presentation in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and to maintain necessary internal control associated with the preparation in order to ensure that the financial statements are free from material misstatement arising from fraud or error.

In preparing the parent company only financial statements, the management is responsible for assessing the ability of the Company in continuing as a going concern, disclosing relevant matters, and adopting the going concern basis of accounting unless the management intends to liquidate the Company or cease the operations without other viable alternatives.

The governing body of the Company (including the Audit Committee) is responsible for supervising the financial reporting process.

Auditor's responsibilities for the audit of the parent company's only financial statements

Our objectives are to obtain reasonable assurance on whether the parent-only financial statements as a whole are free from material misstatement arising from fraud or error, and to issue an independent auditors' report. Reasonable assurance is a high-level assurance but is not a guarantee that an audit conducted in accordance with the auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatement may arise from frauds or errors. If the amounts of misstatements, either separately or in aggregate, could reasonably be expected to influence the economic decisions of the users of the parent-only financial statements, they are considered material.

We have utilized our professional judgment and maintained professional doubt when performing the audit work in accordance with the auditing standards in the Republic of China. We also perform the following tasks:

1. Identify and assess the risks of material misstatement arising from fraud or error within the parent-only financial statements; design and execute countermeasures in response to said risks, and obtain sufficient and appropriate audit evidence to provide a basis of our opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error.
2. Understand the internal control related to the audit in order to design appropriate audit procedures under the circumstances, while not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and relevant disclosures made by the management.
4. Conclude on the appropriateness of the management's adoption of the going concern basis of accounting based on the audit evidence obtained and whether a material uncertainty exists for events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we are of the opinion that a material uncertainty exists, we shall remind users of the parent-only financial statements to pay attention to relevant disclosures in said statements within our audit report. If such disclosures are inadequate, we need to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's 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 parent-only financial statements (including relevant notes), and whether the parent-only financial statements adequately present the relevant transactions and events.
6. Obtain sufficient and appropriate audit evidence concerning the financial information of entities within the Company, to express an opinion on the parent company's only financial

statements. We are responsible for guiding, supervising, and performing the audit and forming an audit opinion on the Company.

The matters communicated between us and the governing body include the planned scope and times of the audit and significant audit findings (including any significant deficiencies in internal control identified during the audit).

We also provided the governing body with a declaration that we have complied with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China regarding independence, and communicated with them all relationships and other matters that may possibly be regarded as detrimental to our independence (including relevant protective measures).

From the matters communicated with the governing body, we determined the key audit matters for the audit of the Company's parent company only financial statements for the year ended December 31, 2025. We have clearly indicated such matters in the auditors' report unless legal regulations prohibit the public disclosure of specific matters, or in extremely rare cases, we decided not to communicate over specific items in the auditors' report, for it could be reasonably anticipated that the negative effects of such disclosure would be greater than the public interest it brings forth.

Deloitte Taiwan

CPA Tsai, Mei-Chen	CPA Chen, Ming-Hui
The Financial Supervisory Commission R.O.C. Approved No. Jing-Guang-Zheng-Shen-Zi No. 1010028123	Securities and Futures Commission Approval Document No. Tai-Cai-Zeng-VI No. 0930128050

March 6, 2026

TYNTEK Corporation

Parent-only Balance Sheet

For the Years Ended December 31, 2025 and 2024

Unit: NTD thousand

Code	Asset	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 6 and 30)	$ 225,113	5	$ 911,403	19
1110	Financial assets at FVTPL - current (Notes 7 and 30)	48	-	15	-
1136	Financial assets at amortized cost – current (Notes 9, 30, and 32)	661,142	14	6,330	-
1150	Notes receivable, net (Notes 10 and 30)	352	-	363	-
1170	Net accounts receivable (Notes 10, 23, and 30)	672,812	14	735,157	15
1180	Accounts receivable - related parties, net (Notes 10, 23, 30 and 31)	70,189	2	48,553	1
1200	Other receivables (Notes 10 and 30)	10,386	-	15,663	-
1220	Current tax assets (Note 25)	2,393	-	2,190	-
130X	Inventories (Note 11)	560,848	12	625,875	13
1479	Other current assets (Note 16)	25,373	1	12,567	-
11XX	Total current assets	2,228,656	48	2,358,116	48
	non-current assets				
1517	Financial assets at FVTOCI Financial assets - non-current (Notes 8 and 30)	48,157	1	59,011	1
1550	Investments accounted for using equity method (Note 12)	753,553	16	760,795	15
1600	Property, plant and equipment (Notes 13 and 31, 32 and 33)	1,522,950	33	1,643,268	33
1755	Right-of-use assets (Note 14)	63,224	1	60,642	1
1780	Intangible assets (Note 15)	14,350	-	13,216	-
1840	Deferred tax assets (Note 25)	25,123	1	45,037	1
1915	Prepayments for equipment (Note 33)	8,784	-	18,557	1
1975	Defined benefit liability - non-current (Note 21)	4,139	-	-	-
1990	Other non-current assets (Note 16 and 30)	5,382	-	5,217	-
15XX	Total non-current assets	2,445,662	52	2,605,743	52
1XXX	Total assets	$ 4,674,318	100	$ 4,963,859	100

Code	LIABILITIES AND EQUITY	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current liabilities				
2100	Short-term borrowings (Notes 17 and 30)	$ 46,164	1	$ 46,609	1
2120	Financial liability at FVTPL - current (Notes 7 and 30)	14,451	-	8,971	-
2170	Accounts payable (Notes 18 and 30)	287,422	6	343,710	7
2180	Accounts payable to related parties (Notes 18, 30, and 31)	10,418	-	9,688	-
2200	Other payables (Notes 19, 30, and 31)	279,162	6	230,023	5
2280	Lease liabilities - current (Notes 14 and 30)	3,824	-	2,934	-
2320	Current portion of long-term borrowings (Notes 17, 30 and 32)	162,232	4	172,615	4
2313	Unearned revenue (Notes 19, 27, and 30)	5,395	-	7,492	-
2399	Other current liabilities (Note 19)	9,408	-	9,528	-
21XX	Total current liabilities	818,476	17	831,570	17
	Non-current liabilities				
2540	Long-term borrowings (Notes 17, 30, and 32)	11,585	-	173,309	4
2550	Provisions - non-current (Note 20)	3,301	-	20,465	-
2570	Deferred tax liabilities (Note 25)	4,400	-	6,857	-
2580	Lease liabilities - non-current (Notes 14 and 30)	62,977	2	60,872	1
2630	Long-term deferred revenue (Notes 27 and 30)	-	-	176	-
2640	Defined benefit liability - non-current (Note 21)	-	-	7,078	-
2670	Other non-current liabilities (Note 19 and 30)	3,862	-	4,038	-
25XX	Total non-current liabilities	86,125	2	272,795	5
2XXX	Total liabilities	904,601	19	1,104,365	22
	Equity (Note 22)				
3110	Ordinary shares	3,006,223	64	3,006,223	61
3200	Capital reserve	266,729	6	245,685	5
	Retained earnings				
3310	Statutory reserves	292,746	6	286,048	6
3320	Special reserves	37,523	1	37,523	1
3350	undistributed earnings	201,981	5	307,481	6
3300	Total retained earnings	532,250	12	631,052	13
3400	Other equities	(35,485)	(1)	(23,466)	(1)
3XXX	Total equity	3,769,717	81	3,859,494	78
	Total liabilities and equity	$ 4,674,318	100	$ 4,963,859	100

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

Chairman: Su,Feng-Cheng   Manager: Lee, Jung-Huan   Accounting Supervisor: Li, Hsiao-Ping

TYNTEK Corporation

Parent-only Statement of Comprehensive Income

For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands; EPS (loss) in NTD

		2025		2024	
Code		Amount	%	Amount	%
4000	Operating revenue (Notes 23 and 31)	$ 2,328,727	100	$ 2,352,628	100
5000	Operating cost (Notes 11, 24, and 31)	2,076,826	89	2,078,178	88
5900	Gross income from operations	251,901	11	274,450	12
	Operating expenses (Notes 24 and 31)				
6100	Selling and marketing expenses	37,650	2	35,921	2
6200	Administrative expenses	147,173	6	186,680	8
6300	Research and development expenses	121,235	5	123,024	5
6450	Expected credit impairment reversal gains	(375)	-	-	-
6000	Total operating expenses	305,683	13	345,625	15
6900	Net operating loss	(53,782)	(2)	(71,175)	(3)
	Non-operating income and expense				
7100	Interest revenue (Note 24 and 31)	11,867	1	12,104	-
7010	Other income (Notes 24 and 31)	7,660	-	9,386	-
7020	Other gains or losses (Note 24)	(11,933)	(1)	37,429	2
7050	Financial costs (Note 24)	(8,059)	-	(10,177)	-
7070	Share of profit or loss of subsidiaries and associates accounted for using equity method (Note 12)	(2,651)	-	90,957	4
7000	Total non-operating income and expenses	(3,116)	-	139,699	6
7900	Net income (loss) before tax	(56,898)	(2)	68,524	3
7950	Income tax expense (Note 25)	19,338	1	5,635	1
8200	Net income (loss) for this year	(76,236)	(3)	62,889	2

	Other comprehensive income (net amount)				
8310	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurement of defined benefit plans (Note 21)	$ 7,496	-	$ 4,090	-
8316	Unrealized gains (losses) on investments in equity instruments at FVTOCI (Note 22)	(10,854)	-	8,313	1
8336	Unrealized gains (losses) on equity instruments of subsidiaries, associates, and joint ventures at FVOCI accounted for using the equity method (Note 22)	(4,500)	-	430	-
8349	Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 22)	2,171	-	(1,663)	-
8360	Items that may be reclassified subsequently to profit or loss (Note 22):				
8380	Share of other comprehensive income of subsidiaries accounted for using the equity method	1,454	-	8,361	-
8399	Income tax relating to items that may be reclassified subsequently to profit or loss	(290)	-	(1,672)	-
8300	Other comprehensive income of the current year (net amount after tax)	(4,523)	-	17,859	1
8500	Total comprehensive income of the current year	($ 80,759)	(3)	$ 80,748	3
	Earnings (loss) per share (Note 26)				
9710	Basic	($ 0.25)		$ 0.21	
9810	Diluted	($ 0.25)		$ 0.21	

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

Chairman: Su,Feng-Cheng Manager: Lee, Jung-Huan Accounting Supervisor: Li, Hsiao-Ping

TYNTEK Corporation

Parent-only Statement of Changes in Equity

For the Years Ended December 31, 2025 and 2024

Unit: NTD thousand

Code		Share capital			Retained earnings			Other items of equity		
		Shares (Thousands)	Amount	Capital reserve	Statutory reserves	Special reserves	undistributed earnings	Exchange Differences in Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total equity
A1	Balance on January 1, 2024	300,621	$ 3,006,223	$ 245,261	$ 286,048	$ 46,381	$ 291,768	($ 23,397)	($ 13,838)	$ 3,838,446
	Earning appropriation and distribution for 2023									
B17	Reversed special reserve	-	-	-	-	(8,858)	8,858	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(60,124)	-	-	(60,124)
D1	2024 net income	-	-	-	-	-	62,889	-	-	62,889
D3	2024 other comprehensive income after tax	-	-	-	-	-	4,090	6,689	7,080	17,859
D5	2024 total comprehensive income	-	-	-	-	-	66,979	6,689	7,080	80,748
C7	Changes in associates and joint ventures accounted for using the equity method	-	-	(122)	-	-	-	-	-	(122)
M7	Changes in ownership interest of subsidiary	-	-	546	-	-	-	-	-	546
Z1	Balance at December 31, 2024	300,621	3,006,223	245,685	286,048	37,523	307,481	(16,708)	(6,758)	3,859,494
	Earning appropriation and distribution for 2024									
B1	Appropriated as statutory reserves	-	-	-	6,698	-	(6,698)	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(30,062)	-	-	(30,062)
D1	Net loss of 2025	-	-	-	-	-	(76,236)	-	-	(76,236)
D3	2025 other comprehensive income after tax	-	-	-	-	-	7,496	1,164	(13,183)	(4,523)
D5	2025 total comprehensive income	-	-	-	-	-	(68,740)	1,164	(13,183)	(80,759)
C7	Changes in associates and joint ventures accounted for using the equity method	-	-	21,044	-	-	-	-	-	21,044
Z1	Balance on December 31, 2025	300,621	$ 3,006,223	$ 266,729	$ 292,746	$ 37,523	$ 201,981	($ 15,544)	($ 19,941)	$ 3,769,717

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

Chairman: Su,Feng-Cheng Manager: Lee, Jung-Huan Accounting Supervisor: Li, Hsiao-Ping

TYNTEK Corporation

Parent-only Statement of Cash Flows

For the Years Ended December 31, 2025 and 2024

Unit: NTD thousand

Code		2025	2024
	Cash flows from operating activities		
A10000	Net income (loss) before tax for this year	($ 56,898)	$ 68,524
A20010	Adjustments for:		
A20100	Depreciation expenses	268,471	271,448
A20200	Amortization expenses	5,337	3,468
A20300	Expected credit impairment reversal gains	(375)	-
A20400	Net loss on financial assets and liabilities at FVTPL	4,008	8,980
A20900	Financial costs	8,059	10,177
A21200	Interest income	(11,867)	(12,104)
A21300	Dividend revenue	(1,530)	(1,224)
A22400	Share of profit or loss of subsidiaries and associates accounted for using equity method	2,651	(90,957)
A23800	Loss on inventory valuation falling and obsolescence (gain on recovery)	(32,967)	4,687
A24100	Unrealized gains on foreign currency exchange	(11,385)	(34,283)
A29900	Loss from disposal of subsidiary	-	33
A30000	Changes in operating assets and liabilities		
A31130	Note receivable	11	(29)
A31150	Accounts receivable - related parties	56,535	(111,049)
A31180	Other receivables (related parties)	5,287	3,442
A31200	Inventories	97,994	(23,673)
A31230	Pre-payments	(12,983)	4,559
A31240	Other current assets	12	(14)
A32130	Note payable	-	(4)
A32150	Accounts payable - related parties	(58,847)	12,154
A32180	Other payables	50,538	45,265
A32200	Provisions	(17,164)	571
A32230	Other current liabilities	(120)	(1,278)
A32240	Net defined benefit liability - non-current	(3,721)	(3,895)
A33000	Cash from operations	291,046	154,798
A33300	Interest paid	(8,051)	(10,161)
A33500	Income tax paid	(204)	(1,237)
AAAA	Net cash inflow from operating activities	282,791	143,400

	Net cash flows of investing activities		
B00040	Acquisition of financial assets at amortized cost	($ 771,142)	($ 6,330)
B00050	Disposal of financial assets at amortized cost	116,330	6,239
B00200	Disposal of financial assets at FVTPL	2,145	30,903
B02700	Acquisition of property, plant, and equipment	(147,770)	(188,314)
B04500	Acquisition of intangible assets	(4,287)	(4,350)
B07100	Decrease (increase) in pre-payments for equipment	9,773	(1,111)
B07500	Interest received	11,857	12,550
B07600	Dividends received	1,530	1,224
B09900	Collection of dividends from subsidiaries	22,590	21,749
B09900	Other investing activities	-	(2,507)
BBBB	Net cash outflows from investing activities	(758,974)	(129,947)
	Cash flows from financing activities		
C00100	Increase in short-term borrowings	234,347	120,988
C00200	Decrease in short-term borrowings	(237,360)	(100,657)
C01700	Repayments of long-term borrowings	(174,380)	(180,530)
C03000	Decrease in guarantee deposits received	(176)	-
C04020	Repayment of the principal portion of leases	(3,561)	(3,409)
C04500	Cash dividends distributed	(30,062)	(60,124)
CCCC	Net cash outflows from financing activities	(211,192)	(223,732)
DDDD	Effects of exchange rate changes on the balance of cash held in foreign currencies	1,085	(4,748)
EEEE	Decrease in cash and cash equivalents	(686,290)	(215,027)
E00100	Balance of cash and cash equivalents at the beginning of the year	911,403	1,126,430
E00200	Balance of cash and cash equivalents at the end of the year	$ 225,113	$ 911,403

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

Chairman: Su,Feng-Cheng Manager: Lee, Jung-Huan Accounting Supervisor: Li, Hsiao-Ping

[Attachment 4]

TYNTEK Corporation
Table of 2025 Earnings Distribution

Unit: NTD $

Item	Amount (NTD)
Undistributed earnings in the beginning of the period	$ 270,721,214
Plus: actuarial gains and losses accounted in retained earnings	7,495,906
Undistributed earnings	**278,217,120**
Loss after tax in 2025	(76,236,088)
Distributable net profit	$ **201,981,032**
Less: distributable items	
Dividend to shareholders - cash (NT$0.1 per share) Note 1、2	(30,062,225)
Dividend to shareholders- shares	0
Undistributed earnings at the end of the period	$ **171,918,807**

Note 1: It was resolved by the Company's board of directors and was reported to the shareholders' meeting.

Note 2: In case of buying back the Company’s shares, transferring or writing off treasury shares, converting convertible corporate bonds, exercising employee subscription warrants, or other reason, affects the numbers of outstanding shares, and thus the shareholder dividend yield is changed accordingly and revision is required, it is intended to authorize the Chairman with full power upon the resolution adopted by the Board of Directors.

Note 3: The cash dividends are distributed pursuant to the percentage until 1 NDT, under NTD 1 is rounded-off. The total of frictions under NTD 1 will be adjustment to the total cash dividend distribution as the dismal number from large to small, and the account number from earlier to later.

Chairman:Su, Feng-Cheng Manager:Li, Jung-Huan Accounting Officer:Li, Hsiao-Ping