

Stock Code: 3021

WELLTEND TECHNOLOGY CORPORATION

Handbook for the 2026 Annual Meeting of Shareholders

MEETING DATE: JUNE 17, 2026

**PLACE: B1, No.85, Section 4, Roosevelt Rd, Da'an District, Taipei City
(GIS NTU Convention Center-ALEXANDER)**

Notice to readers

This English version is a summary translation of the Chinese version and is not an official document of the Shareholders' Meeting. If there is any discrepancy between the English version and the Chinese version, the Chinese version shall prevail.

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WELLTEND TECHNOLOGY CORPORATION
2026 Annual General Shareholders' Meeting Procedures

1. Call the Meeting to Order
2. Chairperson Remarks
3. Report Items
4. Ratification Items
5. Extraordinary Motions
6. Meeting Adjourned

WELLTEND TECHNOLOGY CORPORATION
2026 Agenda of Annual Meeting of Shareholders

- I. Time: 9:00 a.m. on Wednesday, June 17, 2026.
- II. Place: B1, No.85, Section 4, Roosevelt Rd, Da'an District, Taipei City
(GIS NTU Convention Center-ALEXANDER)
- III. Call the Meeting to Order.
- IV. Chairperson Remarks.
- V. Report Items:
 - 1. 2025 Business Report.
 - 2. 2025 Audit Committee's Review Report.
 - 3. 2025 Remuneration to Employees, Directors and Supervisors.
 - 4. Report on the Distribution of Cash Dividends from 2025 Profits.
 - 5. Report on the Execution Status of the Company's Share Repurchase Program.
 - 6. Other Report Items.
- VI. Ratification Items
 - 1. To Ratify the Business Report and Financial Statements for 2025
 - 2. To Ratify the Earnings Distribution Proposal for 2025
- VII. Extraordinary Motions.
- VIII. Meeting Adjourned.

Report Items

Report No.1

Subject:

2025 Business Report.

Explanation:

The 2025 Business Report is attached as Pages 6-9, Attachment 1.

Report No.2

Subject:

2025 Audit Committee's Review Report.

Explanation:

The 2025 Audit Committee's Review Report is attached as Page 10, Attachment 2.

Report No.3

Subject:

Report on the Distribution of Compensation to Employees and Directors of 2025.

Explanation:

The Company will appropriate NT\$ 2,000,000 for employees' remuneration (Including NT\$200,000 allocated as compensation to grassroots employees, representing an actual appropriation ratio of 0.29%) and NT\$ 2,000,000 for Directors' remuneration according to the Article 29 of the Articles of Incorporation, and approved by the Boards of Directors held on March 11, 2026. There is no discrepancy between the above remuneration amounts and the estimated figure for the fiscal year these expenses are recognized.

Report No.4

Subject:

Report on the Distribution of Cash Dividends from 2025 Profits.

Explanation:

1. According to the Article 29-1 of the Articles of Incorporation, the Board of Directors is authorized to distribute the dividends and bonuses in cash, and report to the Shareholders' Meeting.

2. The Company had distributed cash dividends of NT\$0.6 per share, totaling NT\$ 56,934,000. The cash dividends will be distributed pro rata and be rounded down to the nearest dollar (under one dollar is rounded down). The fractional balance of all dividends less than NT\$1 will be summed up and transferred to other income of the Company.
3. Upon the approval of the Board of Directors, it is proposed that the Chairman be authorized to resolve the ex-dividend date, distribution date, and other relevant issues. In the event that a buyback of shares, or transferring treasury shares, and cancellation, it is proposed that the Chairman be authorized to adjust based on the number of actual shares outstanding on the record date for distribution.

Report No.5

Subject:

Report on the Execution Status of the Company's Share Repurchase Program.

Explanation:

The Company's board of directors approved the repurchase of the Company's shares on May 21, 2025. For the execution status of the share repurchase, please refer to page 11, Attachment 3.

Report No.6

Subject:

Other Report Matters: Report of Shareholders' Proposals.

Explanation:

The shareholders' proposal for the 2026 Annual General Shareholders' Meeting has been disclosed in the website of Taiwan Stock Exchange Market Observation Post System in accordance with Article 172-1 of the Company Law (the acceptance period for shareholder proposals is from April 2, 2026 to April 13, 2026), and no shareholder proposals until the deadline.

Ratification Items

1.

Proposed by the Board

Proposal:

Adoption of the 2025 Business Report and Financial Statements.

Explanation:

- (1) The Company's 2024 Financial Statements, including the Individual Financial Report and Consolidated Financial Report, were audited by independent auditors, Yu-Ting Xin and Yiu-Kwan Au of KPMG. Also Business Report and Financial Statements have been approved by the Board of Directors and examined by the Audit Committee.
- (2) The 2025 Business Report is attached as Pages 6-9, Attachment 1, and the above-mentioned Financial Statements are attached as Pages 12-29, Attachment 4.

Resolution:

2.

Proposed by the Board

Proposal:

Adoption of the Proposal for Distribution of 2025 Profits

Explanation:

- (1) For the year 2025, the Company recorded a net profit after tax of NT\$31,241,058. Legal reserve of NT\$3,124,106 and special reserve for other equity deductions of NT\$22,688,368 were appropriated. After deducting NT\$7,672,801 for the cancellation of treasury shares, the distributable earnings amounted to NT\$505,789,116. It is proposed to distribute a cash dividend of NT\$0.6 per share, totaling NT\$56,934,000.
- (2) 2025 Profit Distribution Table is attached as Page 30, Attachment 5.

Resolution:

Extraordinary Motions

Adjournment

【Attachment 1】

2025 Business Report

I. Business Results Report for 2025:

1. Consolidated operating revenue and gross profit margin:

The Group's consolidated operating revenue in 2025 was NT\$3,335,946,000, an decrease of 3.87% compared to 2024's consolidated operating revenue of NT\$3,470,396,000. Net profit after tax in 2025 was NT\$27,576,000, an decrease of NT\$27,595,000 from the NT\$55,171,000 in net profit after tax seen in 2024, and the 2025 earnings per share came to NT\$0.33.

In respect to operating gross profit: the operating gross profit margin for 2025 and 2024 came to 15.56% and 16.74%, respectively.

2. Faced with the impact of industrial transformation and market integration in recent years, and under the influence of unfavorable factors such as price competition across all industries as well as rising raw material prices and global economics, the Company is still actively investing in the development of new customers and new products so that can strive for the mainstream consumer products business. Moreover, we are actively controlling costs and improving internal operating efficiency to allow overall profitability to remain at a certain level.

(I) Consolidated operating and financial revenues and expenditures:

Unit: NT\$/NT\$ thousand

Item	2024	2025	Increase (decrease)	Growth rate %
Operating revenue	3,470,396	3,335,946	(134,450)	-3.87%
Operating costs	2,889,484	2,816,976	(72,508)	-2.51%
Operating expenses	383,936	408,898	24,962	6.50%
Operating profit	196,976	110,072	(86,904)	-44.12%
Non-operating income and expenses	(46,048)	(9,165)	36,883	80.10%
Net profit for the period	55,171	27,576	(27,595)	-50.02%

(II) Budget implementation status: The Company's financial forecast for 2024 has not been disclosed to the public, and this is therefore not applicable.

(III) Consolidated profitability analysis:

	2024	2025
Debt to asset ratio (%)	47	49
Ratio of long-term funds to property, plant, and equipment (%)	421	382
Current ratio (%)	181	172
Quick ratio (%)	136	134
Return on assets (%)	2.18	1.27
Return on equity (%)	3.45	1.66
Net profit before tax to paid-in capital ratio (%)	15.74	10.63
Net profit rate (%)	2.00	1.00
Earnings per share (NT\$)	0.58	0.33

II. Business plan summary for 2026

- (I) Strengthen the production base in Southeast Asia, improve factory management efficiency and division of labor among factories, strengthen inventory management capabilities, effectively control production costs, and improve production and sales mechanisms.
- (II) By participating in international trade exhibitions, we can grasp market trends, explore new application fields, and build future growth momentum. Through diversified development and operations, we aim to expand our business advantages.
- (III) Strengthen the R&D team, improve R&D capabilities, grasp the development trends of new markets, new specifications and new technologies, develop a diversified product line, create corporate competitive advantages, and strive to establish long-term and stable relationships with large international customers.
- (IV) Be customer-oriented and close to market leaders, provide customers with a variety of products and services, strengthen customer relationship management, continue to promote the development and introduction of new customers, and expand overall market share. We are committed to becoming our customers' best partner, continuously strengthening the company's core values and competitive advantages.
- (V) Effectively integrate group resources, undertake flexible allocation of positions to preserve growth momentum, and cultivate talent needed for sustainable operations; promote and implement sustainable development, and monitor the long-term operational risks caused by climate change.

III. Future development strategy of the Company

In recent years, the Company has continued to provide customers with high-quality products; comprehensively improved the process level and energy in design, process, quality control and testing; and continued to achieve the goal of high growth and diversified development of product lines. At the same time, we will continue to deepen our existing product lines and customers, expand service levels, and be customer-oriented and close to market leaders. We can thus provide customers with a variety of products and services while taking advantage of economies of scale in production. Today, the development of network and digitalization has far exceeded prior visions of the structure of the digital age. It is not only mobile applications that have become the main media products for public information, services, and transactions. In terms of living, popular requirements for the quality of life and digital home appliances can provide more personalized and precise services. In respect to driving, there is safer traffic quality through the Internet of Vehicles to communicate and exchange information between owners, vehicles, and traffic systems to provide a safer and more comfortable experience. Above, we can see the blueprints of the future world under development and the Company is committed to working closely with customers in the relevant industrial chains whether in automotive electronics, medical care, or smart homes, to provide more services and high-end products.

In terms of operations management, the Group will uphold the principle of prudent and pragmatic operations to train and reserve technical, business and management talent over the long term to strengthen human capital, cultivate the Company's development potential, and continue to conduct product research and development to meet future product demand. In the future, we will also strengthen the market ties between the two sides of the Taiwan Strait and Southeast Asia. We shall coordinate production capacity to fully grasp market changes and needs for the sake of providing all-round customer satisfaction and trust so that we can increase market share among clients. We shall continue to strengthen project management capabilities and improve project management quality and human resource utilization efficiency as we strive for robust and large-scale long-term service customers, thereby improving the quality of earnings to create more fruitful and stable operating results. In addition to actively developing new products and providing integrated services, the Group shall also improve operational efficiency and personnel productivity through the integration of information systems. Furthermore, the resources of the Group's reinvested companies can be integrated to maximize the benefits of the Group.

IV. Impact of external competitive environment, regulatory environment, and overall business environment:

In recent years, the world has experienced multiple negative impacts. changes in

product preferences among end consumers for products have made market competition more intense. In addition to raw material prices and international exchange rate fluctuations, the acquisition of labor and cost control have to be appropriate for the opportunity to maintain an advantageous profit. Due to rising wage costs in China and the rise of red supply chains, the domestic connector industry began to move production lines to emerging countries in Southeast Asia. Some peers with more capital and technology advantages expanded the deployment of production line automation and imported more automation equipment to reduce operating costs. The Group will continue to deploy production bases in Southeast Asia, expand our economies of scale, strengthen the operation of automated equipment and of upstream and downstream integration, and improve production efficiency. We shall do so in order to reduce overall costs, make production quality more reliable, and improve customer trust and dependence. In addition, we shall strengthen the development of niche products and continue to develop new products, expanding the market for high value-added products and improving product competitiveness.

We consider ourselves to be the best supplier of connection harnesses. The products we provide are important components of electronic products and the basic backbone structure of information systems. As consumer terminal products and digital services continue to develop, the application scope of wire harness products and information system services is also becoming increasingly extensive. Welltend's management team has been deeply involved in the electronics industry for many years. We have profound production management experience and the operating performance of a multinational enterprise, and have a timely grasp of market trends, expand new application areas, Although there are still many uncertainties in the economic environment and industries across all countries, we will continue to improve quality, reduce costs, cultivate talent, and increase per capita output value. We shall thus grow and thrive on a stable foundation, continuously expanding to new customers and new markets, strengthening new product development capabilities, and improving our market acumen to fully grasp the development trends of new products. Looking to the future, the Company integrates ESG concepts into corporate operations, upholds professional knowledge, teamwork, adheres to integrity, provides good services and technology, attaches great importance to the protection of customers, society, the environment and employees, pursues performance while implementing sustainable development. We believe that in the new year, the Group's management team must be able to operate with a good performance to repay the trust and investment of all our shareholders. Finally, I would like to wish you all good health and all the best.

Chairman:

Yun-Teng Chang

Manager:

Jia-Xiang Lin

Accounting Supervisor:

Wen-Pin Chen

Welltend Technology Corporation
Review Report of the Audit Committee

The Board of Directors has submitted the Company's 2025 parent company only financial statements and consolidated financial statements after the audit by Yu-Ting Xin and Yiu-Kwan Au of KPMG and issued a report, together with the business report and the profit distribution proposal. After review by the Audit Committee, it is found that there is no discrepancy, and reporting for verification is requested in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Sincerely

2026 General Meeting of Shareholders of the Company

Welltend Technology Corporation

Convener of Audit Committee: Ching-Ju Wu

March 11, 2026

【Attachment 3】

WELLTEND TECHNOLOGY CORPORATION

Repurchases of Shares by the Company

Repurchase instance number	6th instance
Date of the board of directors resolution	2025/05/21
Purpose of repurchase	Maintain company credit and shareholders' rights and benefits
Scheduled period of share repurchase	2025/05/22 ~ 2025/07/21
Actual period of share repurchase	2025/05/26 ~ 2025/07/15
Repurchase price range	NT\$13.09 ~ NT\$26.96
Planned number of shares to be repurchased	1,000,000 shares
Type and number of shares repurchased	Common shares, 1,000,000 shares
Total amount of shares repurchased	NT 17,686,097
Average repurchase price per share for this repurchase	NT 17.69
Number of shares cancelled and transferred	1,000,000 shares
Cumulative number of shares held by the Company	0 shares
Cumulative shares held by the Company as a percentage of total issued shares (%)	0 %
Number of shares repurchased in this round that have not yet been cancelled or transferred	0 shares

【Attachment 4】

Independent Auditors' Report

To the Board of Directors of Welltend Technology Corporation:

Opinion

We have completed our review of the balance sheet of Welltend Technology Corporation for the years ended December 31, 2025 and 2024, and the statements of comprehensive income, statements of changes in equity, and the statements of cash flows for the years ended December 31, 2025 and 2024, as well as the notes to the parent company only financial statements (including a summary of significant accounting policies).

In our opinion, the aforementioned parent company only financial statements in all major respects are in compliance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. They are sufficient to adequately express the financial status of Welltend Technology Corporation as of December 31, 2025 and 2024, and its financial performance and cash flows for the years ended December 31, 2025 and 2024.

Basis for Opinion

We perform audit work in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants as well as the auditing standards. Our responsibilities under these Standards are further explained in the section on Responsibilities of the accountants for auditing the parent company only financial statements. Personnel subject to rules of independence under our offices adhere to the Norm of Professional Ethics for Certified Public Accountants and remain detached and independent from Welltend Technology Corporation, and they fulfill other responsibilities of the Norm. We believe that sufficient and appropriate audit evidence has been obtained to serve as a basis for expressing an audit opinion.

Key Audit Matters

Key audit matters refer to the most important matters for the audit of Welltend Technology Corporation's 2025 parent company only financial statements based on our professional judgment. These matters have been addressed in the process of reviewing the parent company only financial statements as a whole and in forming an audit opinion, and we do not express a separate opinion on these matters. Key audit matters that we judge should be communicated in the audit report are as follows:

I. Revenue recognition

For accounting policies on revenue recognition, please refer to Revenue Recognition in Note 4 (13) of the Notes to the Parent Company Only Financial Statements. For descriptions of revenue, please refer to Revenue from Customer Contracts in Note 6 (14) of the Notes to the Parent Company Only Financial Statements.

Explanation of key audit matters:

The main business of Welltend Technology Corporation is information system and consulting services, so income is one of the important items in financial reports. The amount and changes of operating income may affect the users of financial reports' understanding of the overall financial statements. Therefore, the existence and accuracy of the department's operating income is an important evaluation item. Therefore, the revenue recognition test of the information department is one of the important assessment items for our accountant to perform the financial report audit of Welltend Technology Corporation.

Corresponding audit procedures:

Our main audit procedures for the above-mentioned key audit matters include:

- I. Obtain an understanding of the design and implementation of controls over the revenue and cash receipts cycle
- II. Implement income verification procedures, check relevant vouchers and send letters to confirm customer transaction amounts, and expand the sample of random checks on the information department's income to verify its authenticity
- III. Evaluate the reasons for overdue accounts receivable to confirm the authenticity of the transaction
- IV. Evaluate whether revenue is recognized at an appropriate point in time and whether the amounts recognized comply with the applicable accounting standards.

II. Revenue recognition – Equity method investments – Subsidiaries

For equity method investment accounting policies, please refer to Invested Subsidiaries under Note 4 (8) of the parent company-only financial statements. For explanation of equity method investments, please refer to Note 6 (5) of the parent-company only financial statements.

Explanation of key audit matters:

The carrying amount of the significant subsidiaries accounted for using the equity method by Welltend Technology Corporation. constitutes a material portion of the total assets. From the perspective of the consolidated financial statements, the amount and fluctuations of their sales revenue may affect users' understanding of the overall financial statements. Accordingly, we have identified this matter as one of the key assessment areas in our audit of the separate financial statements of Welltend Technology Corporation.

Corresponding audit procedures:

Our main audit procedures for the above-mentioned key audit matters include:

- I. Obtain an understanding of the design and implementation of controls over the revenue and cash receipts cycle of certain subsidiaries accounted for under the equity method
- II. Implementing revenue audit analytical procedures and detailed tests
- III. Performing correspondence audit procedures for accounts receivable
- IV. Evaluate whether the timing of revenue recognition is handled in accordance with the relevant standards.

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

The responsibility of management is to prepare properly expressed parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and to maintain the necessary internal controls in connection with the preparation of the parent company only financial statements to ensure that the parent company only financial statements are free from material misrepresentation that could result from fraud or error.

When preparing the parent company only financial statements, the responsibilities of management also include evaluating the ability of Welltend Technology Corporation to continue operating, the disclosure of related matters, and the adoption of a going-concern accounting basis unless management intends to liquidate Welltend Technology Corporation or cease operations, or there is no other practical alternative to liquidation or business closure.

The governance units of Welltend Technology Corporation (including the Audit Committee) are responsible for supervising the financial reporting process.

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

The purpose of our audit of the parent company only financial statements is to obtain reasonable assurance as to whether there is a material misrepresentation of the parent company only financial statements as a whole that could result from fraud or error, and to issue an audit report. Reasonable

assurance means a high degree of assurance. However, there is no guarantee that an audit carried out in accordance with the auditing standards will detect material misrepresentations in the parent company only financial statements. Misrepresentation may result from fraud or error. Misrepresentations of individual amounts or aggregates are considered material if they would reasonably be expected to affect economic decisions made by users of the parent company only financial statements.

We apply professional judgment and professional skepticism when conducting audits in accordance with the auditing standards. We also perform the following tasks:

1. Identify and evaluate the risk of material misrepresentation in the parent company only financial statements resulting from fraud or error; design and implement appropriate countermeasures for the evaluated risks; and obtain sufficient and appropriate evidence to serve as the basis for the audit opinion. Because fraud may involve complicity, forgery, deliberate omission, misrepresentation, or circumvention of internal controls, the risk of not detecting a material misrepresentation caused by fraud is higher than that arising from error.
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 internal control of Welltend Technology Corporation.
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 ability of Welltend Technology Corporation to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause Welltend Technology Corporation to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence for the financial information of investee companies using the equity method so as to express an opinion on the parent company only financial statements. We are responsible for the guidance, supervision and execution of audit cases. and we are also responsible for forming audit opinions on Welltend Technology Corporation.

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 2025 parent company only financial statements of Welltend Technology Corporation and are therefore the key audit matters. We describe these matters in our audit 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 impact 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 Yu-Ting Hsin and Yiu-Kwan Au.

KPMG

Taipei, Taiwan (Republic of China)

March 11, 2026

Notes to Readers

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

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

Welltend Technology Corporation
Balance Sheet
December 31, 2025 and 2024

Unit: NT\$ thousand

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 (1))	\$ 193,826	8	128,327	5	2100	Short-term borrowings (Notes 6 (8), 7 and 8)	\$ 710,000	27	698,000	26
1170	Net notes and accounts receivable (Notes 6 (2) and 6 (14))	109,247	4	114,676	4	2130	Current contract liabilities (Note 6 (14))	9,802	-	29,879	1
1180	Net accounts receivable - related parties (Notes 6 (2), 6 (14) and 7)	14,607	1	8,804	-	2170	Notes and accounts payable (including related parties) (Note 7)	97,643	4	176,297	7
1210	Other receivables - related parties (Note 7)	105	-	203	-	2219	Other payables	47,848	2	46,553	2
1300	Net inventories (Note 6 (3))	48,437	2	87,372	4	2230	Current tax liabilities	16,652	1	19,103	1
1470	Other current assets(Note 6 (14))	9,911	-	5,312	-	2280	Current lease liabilities (Note 6 (9))	2,163	-	1,307	-
1476	Other financial assets - current (Note 6 (4) and 8)	23,015	1	45,086	2	2300	Other current liabilities	16,011	1	12,187	-
Total current assets		<u>399,148</u>	<u>16</u>	<u>389,780</u>	<u>15</u>	Total current liabilities		<u>900,119</u>	<u>35</u>	<u>983,326</u>	<u>37</u>
Non-current assets:						Non-current liabilities:					
1550	Investments accounted for using the equity method (Note 6 (5))	1,925,345	75	2,052,311	77	2570	Deferred tax liabilities (Note 6 (11))	57,190	3	55,639	2
1600	Property, plant, and equipment (Notes 6 (6) and 8)	181,091	7	182,298	7	2580	Non-current lease liabilities (Note 6 (9))	7,027	-	4,191	-
1755	Right-of-use assets (Note 6 (7))	9,121	-	5,493	-	2600	Other non-current liabilities	404	-	404	-
1780	Intangible assets		1	10,001	-	Total non-current liabilities		<u>64,621</u>	<u>3</u>	<u>60,234</u>	<u>2</u>
		12,076				Total liabilities		<u>964,740</u>	<u>38</u>	<u>1,043,560</u>	<u>39</u>
1840	Deferred tax assets (Note 6 (11))	5,320	-	7,600	-	Equity (Note 6 (12)):					
1900	Other non-current assets (Note 6 (4) and 8)	27,366	1	28,555	1	3100	Capital stock	948,900	37	958,900	36
Total non-current assets		<u>2,160,319</u>	<u>84</u>	<u>2,286,258</u>	<u>85</u>	3200	Additional paid-in capital	7,661	-	7,525	-
						3300	Retained earnings	713,191	28	718,389	27
						3400	Other equity	(75,025)	(3)	(52,336)	(2)
						Total equity		<u>1,594,727</u>	<u>62</u>	<u>1,632,478</u>	<u>61</u>
Total assets		<u>\$ 2,559,467</u>	<u>100</u>	<u>2,676,038</u>	<u>100</u>	Total liabilities and equity		<u>\$ 2,559,467</u>	<u>100</u>	<u>2,676,038</u>	<u>100</u>

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang

Manager: Jia-Xiang Lin

Accounting Supervisor: Wen-Pin Chen

Welltend Technology Corporation
Statement of Comprehensive Income
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousand

		2025		2024	
		Amount	%	Amount	%
4110	Operating revenue (Notes 6 (14)and 7):	\$ 821,566	100	895,183	100
5110	Operating costs (Notes 6 (3), 7, and 12(1)):	655,532	80	741,657	83
5910	Operating margin	166,034	20	153,526	17
	Operating expenses (Notes 6 (9), 6 (10), 6 (15), 7, and 12(1)):				
6100	Marketing expenses	81,762	10	76,317	9
6200	Management expenses	96,979	11	74,959	8
6201	Expected credit losses (gains) (Note 6 (2))	(357)	-	4,497	1
		178,384	21	155,773	18
6900	Operating profit	(12,350)	(1)	(2,247)	(1)
	Non-operating income and expenses:				
7100	Interest income	3,834	-	3,033	-
7010	Other income (Note 7)	2,752	-	3,002	-
7230	Net foreign currency exchange gains (losses) (Note 6 (16))	(6,125)	(1)	12,600	1
7375	Share of interest in subsidiaries recognized using the equity method	94,833	12	181,248	21
7510	Interest expense (Note 6 (9))	(14,647)	(2)	(13,206)	(1)
7590	Sundry expenses (Note 12 (2))	(5,078)	-	(76,150)	(9)
		75,569	9	110,527	12
7900	Net profit before tax	63,219	8	108,280	11
7950	Less: Income tax expense (Note 6 (11))	31,978	4	52,795	6
	Net profit for the period	31,241	4	55,485	5
8300	Other comprehensive income:				
8360	Components of other comprehensive income subsequently reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(22,689)	(3)	80,197	9
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total Components of other comprehensive income subsequently reclassified to profit or loss	(22,689)	(3)	80,197	9
8300	Other comprehensive income for the period (net after tax)	(22,689)	(3)	80,197	9
8500	Total comprehensive income for the period	\$ 8,552	1	135,682	14
	Earnings per share (NT\$) (Note 6 (13))				
9750	Basic earnings per share (NT\$)	\$ 0.33		0.58	
9850	Diluted earnings per share (NT\$)	\$ 0.33		0.58	

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang

Manager: Jia-Xiang Lin

Accounting Supervisor: Wen-Pin Chen

Welltend Technology Corporation
Statement of Changes in Equity
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousand

	Retained earnings					Other equity		
	Share capital from common stock	Additional paid-in capital	Legal reserve	Special reserve	Undistributed surplus earnings	Exchange differences on translation of foreign financial statements	Treasury shares	Total equity
Balance on January 1, 2024	\$ 958,000	7,525	112,009	120,028	459,634	(132,533)	-	1,485,535
Earnings allocation and distribution:								
Legal reserve approproated	-	-	12,606	-	(12,606)	-	-	-
Special reserve approproated	-	-	-	12,505	(12,505)	-	-	-
Cash dividends of ordinary share	-	-	-	-	(28,767)	-	-	(28,767)
	-	-	12,606	12,505	(53,877)	-	-	(28,767)
Net profit for the period	-	-	-	-	55,485	-	-	55,485
Other comprehensive income for the period	-	-	-	-	-	80,197	-	80,197
Total comprehensive income for the period	-	-	-	-	55,485	80,197	-	135,682
Balance on December 31, 2024	958,900	7,525	124,615	132,533	461,241	(52,336)	-	1,632,478
Earnings allocation and distribution:								
Legal reserve approproated	-	-	4,638	-	(4,638)	-	-	-
Reversal of special reserve	-	-	-	(80,197)	80,197	-	-	-
Cash dividends of ordinary share	-	-	-	-	(28,767)	-	-	(28,767)
	-	-	4,638	(80,197)	46,792	-	-	(28,767)
Net profit for the period	-	-	-	-	31,241	-	-	31,241
Other comprehensive income for the period	-	-	-	-	-	(22,689)	-	(22,689)
Total comprehensive income for the period	-	-	-	-	55,485	(22,689)	-	8,552
Treasury Stock Acquired	-	-	-	-	-	-	(17,686)	(17,686)
Retirement of Treasury Shares	(10,000)	(14)	-	-	(7,672)	-	17,686	-
The difference between the actual price of equity acquired or disposed of by the subsidiary and the book value	-	150	-	-	-	-	-	150
Balance on December 31, 2025	\$ 948,900	7,661	129,253	52,336	531,602	(75,025)	-	1,594,727

Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang

Manager: Jia-Xiang Lin

Accounting Supervisor: Wen-Pin Chen

Welltend Technology Corporation
Statement of Cash Flows
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousand

	2025	2024
Cash flows from operating activities:		
Net profit before tax for the period	\$ 63,219	108,280
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	7,275	6,958
Amortization expense	2,395	3,019
Expected credit (gains) losses	(357)	4,497
Interest expense	14,647	13,206
Interest income	(3,834)	(3,033)
Share of interest in subsidiaries recognized using the equity method	(94,833)	(181,248)
Gain on disposal of property, plant, and equipment	(5)	(39)
Total adjustments to reconcile profit (loss)	(74,712)	(156,640)
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities, net:		
Notes and accounts receivable	5,786	26,328
Accounts receivable - related parties	(5,803)	1,332
Inventories	38,935	(24,759)
Other current assets	(4,599)	(3,618)
Total net changes in assets related to operating activities	34,319	(780)
Changes in liabilities related to operating activities, net:		
Contract liabilities	(20,077)	9,484
Notes and accounts payable (including related parties)	(78,654)	57,678
Other payables	1,553	(723)
Other current liabilities	3,824	394
Total net changes in liabilities related to operating activities	(93,354)	66,833
Net changes in assets and liabilities related to operating activities	(59,035)	66,053
Total adjustments	(133,747)	(90,587)
Cash inflow generated from operations	(70,528)	17,693
Interest received	3,834	3,033
Dividend received	199,449	143,078
Interest paid	(14,905)	(13,118)
Income tax paid	(30,598)	(60,744)
Net cash inflow from operating activities	87,252	89,942
Cash flows from investing activities:		
Acquisition of investments accounted for using equity method	(189)	(46,276)
Acquisition of property, plant, and equipment	(3,853)	(3,655)
Disposal of property, plant, and equipment	5	39
Decrease (Increase) in refundable deposits	1,426	(2,063)
Decrease in other receivables-related parties	98	82
Acquisition of intangible assets	(4,470)	(995)
Decrease (Increase) in other financial assets	20,996	(7,694)
Decrease (Increase) in other non-current assets	838	(838)
Net cash inflow (outflows) from investing activities	14,851	(61,400)
Cash flows from financing activities:		
Increase in short-term borrowings	12,000	2,000
Increase in deposits received	-	56
Repayment of lease liability principal	(2,151)	(2,290)
Issuance of cash dividend	(28,767)	(28,767)
Treasury Stock Acquired	(17,686)	-
Net cash outflows from financing activities	(36,604)	(29,001)
Net (decrease) increase in cash and cash equivalents for the period	65,499	(459)
Cash and cash equivalents at the start of period	128,327	128,786
Cash and cash equivalents at the end of period	\$ 193,826	128,327

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang

Manager: Jia-Xiang Lin

Accounting Supervisor: Wen-Pin Chen

Independent Auditors' Report

To the Board of Directors of Welltend Technology Corporation:

Opinion

We have completed our review of the balance sheet of Welltend Technology Corporation and its Subsidiaries (Welltend Group) Consolidated for the years ended December 31, 2025 and 2024, and the consolidated statement of comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the years ended December 31, 2025 and 2024, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies).

In our opinion, the aforementioned consolidated financial statements in all major respects are in compliance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations endorsed by the Financial Supervisory Commission. They are sufficient to adequately express the consolidated financial status of Welltend Group as of December 31, 2025 and 2024, and its consolidated financial performance and consolidated cash flows for the years ended December 31, 2025 and 2024.

Basis for Opinion

We perform audit work in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants as well as the auditing standards. Our responsibilities under these Standards are further explained in the section on Responsibilities of the accountants for auditing the consolidated financial statements. Personnel subject to rules of independence under our offices adhere to the Norm of Professional Ethics for Certified Public Accountants and remain detached and independent from Welltend Group, and they fulfill other responsibilities of the Norm. We believe that sufficient and appropriate audit evidence has been obtained to serve as a basis for expressing an audit opinion.

Key Audit Matters

Key audit matters refer to the most important matters for the audit of Welltend Technology Group's 2025 consolidated financial statements based on our professional judgment. These matters have been addressed in the process of reviewing the consolidated financial statements as a whole and in forming an audit opinion, and we do not express a separate opinion on these matters. Key audit matters that we judge should be communicated in the audit report are as follows:

Revenue recognition

For accounting policies on revenue recognition, please refer to Revenue Recognition in Note 4 (13) of the Notes to the Consolidated Financial Statements. For descriptions of revenue, please refer to Revenue from Customer Contracts in Note 6 (14) of the Notes to the Consolidated Financial Statements.

Explanation of key audit matters:

The main businesses of Welltend Group are information systems and consulting services and the sale of wires and connectors. Therefore, revenue is one of the important items in its financial statements. The amount and changes of operating revenue may affect the understanding of financial statement users regarding the financial statements as a whole. Therefore, the test of revenue recognition is one of our important evaluation items in performing audits of the financial statements of Welltend Group.

Corresponding audit procedures:

(1) Wires and connectors division

Our main audit procedures for the above-mentioned key audit matters include:

- I. Obtain an understanding of the design and implementation of controls over the revenue and cash receipts cycle
- II. Implementing revenue audit procedures and detailed tests
- III. Performing correspondence audit procedures for accounts receivable
- IV. Evaluate whether revenue is recognized at an appropriate point in time and whether the amounts recognized comply with the applicable accounting standards.

(2) Information services division

Our main audit procedures for the above-mentioned key audit matters include:

- V. Obtain an understanding of the design and implementation of controls over the revenue and cash receipts cycle
- VI. Implement income verification procedures, check relevant vouchers and send letters to confirm customer transaction amounts, and expand the sample of random
- VII. Evaluate the reasons for overdue accounts receivable to confirm the authenticity of the transaction
- VIII. Evaluate whether revenue is recognized at an appropriate point in time and whether the amounts recognized comply with the applicable accounting standards.

Other Matters

Welltend Technology Corporation has prepared parent company only financial statements for 2025 and 2024, and the audit report with unqualified opinion that we have issued is on file for reference.

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

The responsibility of management is to prepare properly expressed consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations endorsed by the Financial Supervisory Commission, and to maintain the necessary internal controls in connection with the preparation of the consolidated financial statements to ensure that the consolidated financial statements are free from material misrepresentation that could result from fraud or error.

When preparing the consolidated financial statements, the responsibilities of management also include evaluating the ability of Welltend Group to continue operating, the disclosure of related matters, and the adoption of a going-concern accounting basis unless management intends to liquidate Welltend Group or cease operations, or there is no other practical alternative to liquidation or business closure.

The governance units of Welltend Group (including the Audit Committee) are responsible for supervising the financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

The purpose of our audit of the consolidated financial statements is to obtain reasonable assurance as to whether there is a material misrepresentation of the consolidated financial statements as a whole that could result from fraud or error, and to issue an audit report. Reasonable assurance means a high degree of assurance. However, there is no guarantee that an audit carried out in accordance with the auditing standards will detect material misrepresentations in the consolidated financial statements. Misrepresentation may result from fraud or error. Misrepresentations of individual amounts or aggregates are considered material if they would reasonably be expected to affect economic decisions made by users of the consolidated financial statements.

We apply professional judgment and professional skepticism when conducting audits in accordance with the auditing standards. We also perform the following tasks:

1. Identify and evaluate the risk of material misrepresentation in the consolidated financial statements resulting from fraud or error; design and implement appropriate countermeasures for the evaluated risks; and obtain sufficient and appropriate evidence to serve as the basis for the audit opinion. Because fraud may involve complicity, forgery, deliberate omission, misrepresentation, or circumvention of internal controls, the risk of not detecting a material misrepresentation caused by fraud is higher than that arising from error.
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 internal control of Welltend Technology Group.

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 ability of Welltend Technology Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit 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 audit report. However, future events or conditions may cause Welltend Technology Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, 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 for the financial information of entities within the Group so as to express an opinion on the consolidated financial statements. We are responsible for the guidance, supervision and execution of Group audit cases and we are also responsible for forming audit opinions on the Group's financial statements.

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 2025 consolidated financial statements of Welltend Technology Group and are therefore the key audit matters. We describe these matters in our audit 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 impact 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 Yu-Ting Hsin and Yiu-Kwan Au.

KPMG

Taipei, Taiwan (Republic of China)

March 11, 2026

Notes to Readers

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

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

Welltend Technology Corporation and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT\$ thousand

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 (1))	\$	1,006,189	31	946,019	30	2100	Short-term borrowings (Notes 6 (8), 7 and 8)	\$	720,000	22	698,000	22
1170	Net notes and accounts receivable (Notes 6 (2) and 6 (15))		762,112	24	829,391	26	2130	Current contract liabilities (Note 6 (15))		17,999	1	39,666	1
1300	Net inventories (Note 6 (3))		533,900	16	608,764	19	2170	Notes and accounts payable		456,202	14	457,762	14
1470	Other current assets (Note 6 (4) and 6 (15))		134,657	4	78,140	3	2200	Other payables (Note 6 (9) and 7)		167,167	5	145,314	5
1476	Other financial assets - current (Note 6 (6), 6 (4) and 8)		<u>51,762</u>	<u>2</u>	<u>98,273</u>	<u>3</u>	2230	Current Tax Liabilities		32,129	1	34,172	1
			<u>2,488,620</u>	<u>77</u>	<u>2,560,587</u>	<u>81</u>	2280	Current lease liabilities (Notes 6 (10) and 7)		25,012	1	13,387	-
Non-current assets:						2300	Other current liabilities		<u>30,673</u>	<u>1</u>	<u>28,620</u>	<u>1</u>	
1600	Property, plant, and equipment (Notes 6 (6) and 8)		469,525	15	416,867	13				<u>1,449,182</u>	<u>45</u>	<u>1,416,921</u>	<u>44</u>
1755	Right-of-use assets (Notes 6 (7) and 7)		103,656	3	37,297	1	Non-current liabilities:						
1780	Intangible assets		45,261	1	41,884	1	2570	Deferred tax liabilities (Note 6 (12))		57,364	2	55,747	2
1840	Deferred tax assets (Note 6 (12))		6,623	-	8,804	-	2580	Non-current lease liabilities (Notes 6 (10) and 7)		80,017	2	24,661	1
1900	Other non-current assets (Note 6 (4), 6 (6), 7 and 8)		<u>127,423</u>	<u>4</u>	<u>106,988</u>	<u>4</u>	2600	Other non-current liabilities		<u>358</u>	<u>-</u>	<u>358</u>	<u>-</u>
			<u>752,488</u>	<u>23</u>	<u>611,840</u>	<u>19</u>				<u>137,739</u>	<u>4</u>	<u>80,766</u>	<u>3</u>
							Total liabilities		<u>1,586,921</u>	<u>49</u>	<u>1,497,687</u>	<u>47</u>	
							Equity attributable to owners of parent (Note 6 (13)):						
						3100	Capital stock		948,900	29	958,900	30	
						3200	Additional paid-in capital		7,661	-	7,525	-	
						3300	Retained earnings		713,191	22	718,389	23	
						3400	Other equity		<u>(75,025)</u>	<u>(2)</u>	<u>(52,336)</u>	<u>(1)</u>	
									<u>1,594,727</u>	<u>49</u>	<u>1,632,478</u>	<u>52</u>	
						36XX	Non-controlling interests		<u>59,460</u>	<u>2</u>	<u>42,262</u>	<u>1</u>	
							Total equity		<u>1,654,187</u>	<u>51</u>	<u>1,674,740</u>	<u>53</u>	
Total assets		\$	<u>3,241,108</u>	<u>100</u>	<u>3,172,427</u>	<u>100</u>	Total liabilities and equity		\$	<u>3,241,108</u>	<u>100</u>	<u>3,172,427</u>	<u>100</u>

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang

Manager: Jia-Xiang Lin

Accounting Supervisor: Wen-Pin Chen

Welltend Technology Corporation and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

		2025		2024	
		Amount	%	Amount	%
4110	Operating revenue (Note 6 (15))	\$ 3,335,946	100	3,470,396	100
5110	Operating costs (Notes 6 (3), 6 (X), 6 (11), 7, and 12(1))	<u>2,816,976</u>	<u>84</u>	<u>2,889,484</u>	<u>83</u>
5910	Operating margin	<u>518,970</u>	<u>16</u>	<u>580,912</u>	<u>17</u>
Operating expenses (Notes 6 (10), 6 (11), 6 (16), 7, and 12(1)):					
6100	Marketing expenses	159,191	5	144,915	4
6200	Management expenses	254,254	8	235,850	7
6450	Expected credit loss (Note 6 (2))	<u>(4,547)</u>	<u>-</u>	<u>3,171</u>	<u>-</u>
		<u>408,898</u>	<u>13</u>	<u>383,936</u>	<u>11</u>
6900	Operating profit	<u>110,072</u>	<u>3</u>	<u>196,976</u>	<u>6</u>
Non-operating income and expenses:					
7010	Other revenue	8,764	-	7,343	-
7100	Interest income	12,148	1	15,716	-
7230	Net foreign currency exchange gain (losses) (Note 6 (17))	(3,547)	-	26,219	1
7510	Interest expense (Notes 6 (10) and 7)	(16,601)	(1)	(14,248)	-
7590	Sundry expenses (Notes 12 (2))	<u>(9,929)</u>	<u>-</u>	<u>(81,078)</u>	<u>(2)</u>
		<u>(9,165)</u>	<u>-</u>	<u>(46,948)</u>	<u>(1)</u>
7900	Net profit before tax	100,907	3	150,928	5
7950	Less: Income tax expense (Note 6 (12))	<u>73,331</u>	<u>2</u>	<u>95,757</u>	<u>3</u>
8200	Net profit for the period	<u>27,576</u>	<u>1</u>	<u>55,171</u>	<u>2</u>
8300	Other comprehensive income:				
8360	Components of other comprehensive income subsequently reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(23,084)	(1)	80,197	2
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Components of other comprehensive income subsequently reclassified to profit or loss	<u>(23,084)</u>	<u>(1)</u>	<u>80,197</u>	<u>2</u>
8300	Other comprehensive income for the period	<u>(23,084)</u>	<u>(1)</u>	<u>80,197</u>	<u>2</u>
	Total comprehensive income for the period	<u>\$ 4,492</u>	<u>-</u>	<u>135,368</u>	<u>4</u>
	Net profit for the period attributable to:				
8610	Owners of parent	\$ 31,241	1	55,485	2
8620	Non-controlling interests	<u>(3,665)</u>	<u>-</u>	<u>(314)</u>	<u>-</u>
		<u>\$ 27,576</u>	<u>1</u>	<u>55,171</u>	<u>2</u>
	Comprehensive income attributable to:				
8710	Owners of parent	\$ 8,552	-	135,682	4
8720	Non-controlling interests	<u>(4,060)</u>	<u>-</u>	<u>(314)</u>	<u>-</u>
		<u>\$ 4,492</u>	<u>-</u>	<u>135,368</u>	<u>4</u>
	Earnings per share (Note 6 (14))				
9750	Basic earnings per share (Unit: NT\$)	<u>\$ 0.33</u>		<u>0.58</u>	
9850	Diluted earnings per share (Unit: NT\$)	<u>\$ 0.33</u>		<u>0.58</u>	

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang

Manager: Jia-Xiang Lin

Accounting Supervisor: Wen-Pin Chen

Welltend Technology Corporation and Subsidiaries

Consolidated Statement of Changes in Equity

January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

Equity Attributable to the Parent Company

	Retained earnings						Other equity		Total equity attributable to owners of the parent company	Non-controlling interests	Total equity
	Share capital from common stock	Additional paid-in capital	Legal reserve	Special reserve	Undistributed surplus earnings	Total	Exchange differences on translation of foreign financial statements	Treasury shares			
Balance on January 1, 2024	\$ 958,900	7,525	112,009	120,028	459,634	691,671	(132,533)	-	1,525,563	202	1,525,765
Earnings allocation and distribution:											
Legal reserve appropriated	-	-	12,606	-	(12,606)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	12,505	(12,505)	-	-	-	-	-	-
Common stock cash dividend	-	-	-	-	(28,767)	(28,767)	-	-	(28,767)	-	(28,767)
	-	-	12,606	12,505	(53,878)	(28,767)	-	-	(28,767)	-	(28,767)
Net profit for the period	-	-	-	-	55,485	55,485	-	-	55,485	(314)	55,171
Other comprehensive income for the period	-	-	-	-	-	-	80,197	-	80,197	-	80,197
Total comprehensive income for the period	-	-	-	-	55,485	55,485	80,197	-	135,682	(314)	135,368
Change in non-controlling interests	-	-	-	-	-	-	-	-	-	42,383	42,383
Common stock cash dividend of non-controlling interests	-	-	-	-	-	-	-	-	-	(9)	(9)
Balance on December 31, 2024	958,900	7,525	124,615	132,533	461,241	718,389	(52,336)	-	1,632,478	42,262	1,674,740
Earnings allocation and distribution:											
Legal reserve appropriated	-	-	4,638	-	(4,638)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(80,197)	80,197	-	-	-	-	-	-
Common stock cash dividend	-	-	-	-	(28,767)	(28,767)	-	-	(28,767)	-	(28,767)
	-	-	4,638	(80,197)	46,792	(28,767)	-	-	(28,767)	-	(28,767)
Net profit for the period	-	-	-	-	31,241	31,241	-	-	31,241	(3,665)	27,576
Other comprehensive income for the period	-	-	-	-	-	-	(22,689)	-	(22,689)	(395)	(23,084)
Total comprehensive income for the period	-	-	-	-	31,241	31,241	(22,689)	-	8,552	(4,060)	4,492
Treasury Stock Acquired	-	-	-	-	-	-	-	(17,686)	(17,686)	-	(17,686)
Retirement of Treasury Shares	(10,000)	(14)	-	-	(7,672)	(7,672)	-	17,686	-	-	-
The difference between the actual price of equity acquired or disposed of by the subsidiary and the book value	-	150	-	-	-	-	-	-	150	(150)	-
Change in non-controlling interests	-	-	-	-	-	-	-	-	-	21,408	21,408
Balance on December 31, 2025	\$ 948,900	7,661	129,253	52,336	531,602	713,191	(75,025)	-	1,594,727	59,460	1,654,187

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang

Manager: Jia-Xiang Lin

Accounting Supervisor: Wen-Pin Chen

Welltend Technology Corporation and Subsidiaries
Consolidated Statement of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

	2025	2024
Cash flows from operating activities:		
Net profit before tax for the period	\$ 100,907	150,928
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expense	75,709	78,649
Amortization expense	2,642	3,019
Expected credit losses (gains)	(4,547)	3,171
Interest expense	16,601	14,248
Interest income	(12,148)	(15,716)
Other item	2,893	209
Total adjustments to reconcile profit (loss)	81,150	83,580
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities, net:		
Notes and accounts receivable	72,702	(9,182)
Inventories	74,864	(6,352)
Other current assets	(58,780)	(13,728)
Other financial assets	167	(39)
Total net changes in assets related to operating activities	88,953	(29,301)
Changes in liabilities related to operating activities, net:		
Contract liabilities	(21,667)	13,292
Notes and accounts payable	(1,560)	85,158
Other payables	22,111	9,678
Other current liabilities	2,053	7,443
Other liabilities related to operating activities	937	115,571
Net changes in assets and liabilities related to operating activities	89,890	86,270
Total adjustments	171,040	169,850
Cash inflow generated from operations	271,947	320,778
Interest received	12,141	15,530
Interest paid	(16,859)	(14,160)
Income tax paid	(69,465)	(114,901)
Net cash inflow from operating activities	197,764	207,247
Cash flows from investing activities:		
Acquisition of property, plant, and equipment	(93,316)	(27,080)
Disposal of property, plant, and equipment	218	61
Increase in refundable deposits	(4,451)	(8,177)
Acquisition of intangible assets	(5,953)	(995)
Decrease (Increase) in other financial assets	44,761	(53,937)
Decrease (Increase) in other non-current assets	(14,394)	(45,567)
Net cash outflows from investing activities	(73,135)	(135,695)
Cash flows from financing activities:		
Increase in short-term borrowings	22,000	2,000
Increase in deposits received	-	56
Repayment of lease liability principal	(31,218)	(33,044)
Issuance of cash dividend	(28,767)	(28,767)
Treasury Stock Acquired	(17,686)	-
Change in non-controlling interests	21,408	42,383
Net cash outflows from financing activities	(34,263)	(17,372)
Effect of exchange rate changes on cash and cash equivalents	(30,196)	64,479
Net increase in cash and cash equivalents for the period	60,170	118,659
Cash and cash equivalents at start of period	946,019	827,360
Cash and cash equivalents at end of period	\$ 1,006,189	946,019

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang Manager: Jia-Xiang Lin Accounting Supervisor: Wen-Pin Chen

【Attachment 5】

WELLTEND TECHNOLOGY CORPORATION
2025 Revised Profit Distribution Table

Unit: NT\$ Dollar	
Item	Amount
Beginning Balance of Undistributed Earnings	\$ 508,033,333
Add: 2025 Net Profit After Tax	31,241,058
Less: Provision for legal surplus reserves.	(3,124,106)
Less: Cancellation of treasury shares	(7,672,801)
Less: Special reserve appropriated for deduction of other equity	(22,688,368)
Distributable Net Profit	505,789,116
Distributable Item:	
Dividend to Shareholders—Cash Dividends (NT\$0.6 per share)	(56,934,000)
Ending Balance of Undistributed Earnings	\$ 448,855,116

Chairman :
Yun-Teng Chang

Manager :
Jia-Xiang Lin

Accounting Supervisor :
Wen-Pin Chen

【Appendix 1】

WELLTEND TECHNOLOGY CORPORATION
Rules of Procedure for Shareholders' Meeting

1.0 Purpose

- 1.1 Standardize the principles for handling matters in the convene of the Shareholders' Meeting.

2.0 Range

- 2.1 The Annual Shareholders' Meetings and the Extraordinary Shareholders' Meetings.

3.0 Responsible Authority: Stock Affairs Department.

4.0 Instructions

- 4.1 Flowchart: None.

- 4.2 Contents.

- 4.2.1 The shareholders refer to the shareholders themselves and their proxies attending to the meeting.

- 4.2.2 Attendance at the Shareholders' Meetings shall be calculated based on numbers of shares, attending Shareholders shall surrender the attendance sign-in card in place of signing the attendance sheet, and the number of shares in attendance shall be calculated according to their sign-in cards handed in.

The chair shall announce the opening of the meeting at the specified meeting time and also announce the number of non-voting rights, number of shares represented by Shareholders attending the meeting, and other relevant information.

The chair may declare the meeting postponed in the event where the attending Shareholders represent less than one-half of the total number of issued shares, , provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending Shareholders still represent less than one-third of the total issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act

Prior to conclusion of the meeting, if the attending Shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the Shareholders Meeting pursuant to Article 174 of the Company Act.

4.2.3 Unless otherwise provided by law or regulation, this Company's Shareholders Meetings shall be convened by the Board of Directors.

The Company shall prepare electronic versions of the Shareholders Meeting notice and proxy forms, the main points and explanatory materials relating to all proposals, including proposals for ratification, matters for discussion, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) by 30 days prior to the date of a Annual Shareholders Meeting or 15 days prior to the date of a Extraordinary Shareholders Meeting. The Company shall prepare electronic versions of the Shareholders Meeting handbook and supplemental meeting materials and upload them to the MOPS 21 days before the date of the Annual Shareholders Meeting or by 15 days before the date of the Extraordinary Shareholders Meeting. In addition, by 15 days before the date of the Shareholders Meeting, the Company shall also have prepared the Shareholders Meeting handbook and supplemental meeting materials and made them available for review by Shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company, the professional shareholder services agent designated, and distributed on-site at the meeting.

The reasons for convening a Shareholders Meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the Articles of InCompany, reduction of capital, application for the approval of ceasing its status as a public Company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, Paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the Shareholders Meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the Shareholders Meeting, after the completion of the re-election in said meeting such inauguration date should not be altered by any extraordinary motion or other means in the same meeting.

A Shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a Annual Shareholders Meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda.

A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a Annual Shareholders Meeting is held, the Company shall publicly announce its acceptance of Shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of Shareholder proposals may not be less than 10 days.

The proposals submitted by Shareholder are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The Shareholder making the proposal shall be present in person or by proxy at the Annual Shareholders Meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a Shareholders Meeting, the Company shall inform the Shareholder who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this Article. The Board of Directors shall explain the reasons for exclusion of any Shareholder proposals not included in the agenda at the Shareholders Meeting.

- 4.2.4 For each Shareholders Meeting, a Shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A Shareholder may issue only one proxy form and appoint only one proxy for any given Shareholders Meeting, and shall deliver the proxy form to the Company by 5 days before the date of the Shareholders Meeting. If multiple proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the Shareholder intends to attend the meeting in person or to exercise voting rights by written or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

- 4.2.5 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the Shareholders Meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a Shareholders Meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

4.2.6 The Company shall specify the time, the place to register for attendance, and other matters for attention in the Shareholders Meeting notices.

The time during which Shareholder attendance registrations will be accepted, as stated in the preceding Paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. Shareholders or its proxies (collectively "Shareholders") shall attend Shareholders Meeting based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by Shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending Shareholders with an attendance book to sign, or attending Shareholders may hand in a sign-in card in lieu of signing in. The Company shall furnish attending Shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished. When the government or juristic person is a Shareholder, it may be represented by more than one representative at a Shareholders Meeting. When a juristic person is appointed to attend as proxy, it may appoint only one person to attend the meeting on its behalf.

4.2.7 Before speaking, an attending Shareholder shall specify on a speaker's slip the subject of the speech, his/her shareholder account number, and account name. The order in which Shareholder speak will be set by the chair.

A Shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

When a Shareholder is giving a speech, other Shareholders shall not interrupt unless they have obtained the prior consent from the chair and the speaking shareholder, and the chair may stop them from interrupting.

Except with the consent of the chair, a Shareholder may not speak more than twice on the same proposal, and each speech may not exceed 5 minutes. If the

shareholder's speech violates the rules, exceeds the scope of the agenda item, or break the meeting order, the chair may prevent or terminate the speech, other Shareholders may also ask the chair to do so.

A juristic person being entrusted to attend in a Shareholder's Meeting may designate only one representative to represent it in the meeting. If a corporate shareholder which designates two or more representatives to represent it at the Shareholder's Meeting, only one of the representatives so designated may speak on any one motion.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

- 4.2.8 If a Shareholders Meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the Shareholders Meeting.

The provisions of the preceding Paragraph apply mutatis mutandis to a Shareholders Meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two Paragraphs (including extraordinary motions), except by a resolution of the Shareholders Meeting.

After the meeting adjourned, shareholders shall not elect another chair to continue the meeting at the same place or at any other place. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members may elect a new chair with more than one-half of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

- 4.2.9 A shareholder shall be entitled to one vote for each share held, except for restricted shares or for non-voting shares under Article 179, Paragraph 2 of the Company Act.

When this Company holds a Shareholders Meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the Shareholders Meeting notice. A shareholder exercising voting rights by correspondence or

electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoids the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding Paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the Shareholders Meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding Paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, by two days before the date of the Shareholders Meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a Shareholders Meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for Shareholders Meeting proposals or elections shall be

conducted in public at the place of the Shareholders Meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

- 4.2.10 Attendance and voting at shareholder's meetings shall be calculated based on the numbers of shares.

With respect to resolutions of Shareholders Meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding Paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

- 4.2.11 The venue for a Shareholders Meeting shall be the premises of the headquarter of the Company , or a place easily accessible to shareholders and suitable for a Shareholders Meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

- 4.2.12 If a Shareholders Meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chair, the vice chairman shall act in place of the chair; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding Paragraph, the managing director or director shall be one who has

held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that Shareholders Meetings convened by the Board of Directors be chaired by the chairman of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a Shareholders Meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may designate its lawyer, certified public accountant or other relevant persons to attend the Shareholders Meeting.

- 4.2.13 Staff handling administrative affairs of a Shareholders Meeting shall wear identification cards.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification armband.

At the place of a Shareholders Meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder's speaking.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

- 4.2.14 The Company shall make an uninterrupted audio and video recording of the registration procedure, beginning from the time it accepts shareholder attendance registrations, the proceedings of the Shareholders Meeting, and the voting and vote counting procedures.

The recorded materials of 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.

- 4.2.15 The election of directors at a Shareholders Meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they

received.

The ballots for the election referred to in the preceding Paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

- 4.2.16 Matters relating to the resolutions of a Shareholders Meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding Paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

- 4.2.17 On the day of a Shareholders Meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the Shareholders Meeting.

If matters put to a resolution at a Shareholders Meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Company (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

- 4.2.18 These Rules shall take effect after having been submitted to and approved by a Shareholders Meeting. Subsequent amendments thereto shall be effected in the same manner.

5.0 Form: None.

6.0 Data Basis:

The Company Act.

Rules Governing the Conduct of Shareholders Meetings by Public Companies.

Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of

Public Companies.

7.0 Revision Date:

1st Amendment Date: JAN 14, 2002.

2nd Amendment Date: JUN 14, 2006.

3rd Amendment Date: JUN 15, 2015.

4th Amendment Date: JUN 12, 2020.

5th Amendment Date: AUG 4, 2021.

6th Amendment Date: JUN 14, 2022.

WELLTEND TECHNOLOGY CORPORATION

Articles of Incorporation

Chapter I General Provisions

- Article 1 The Company is duly constituted under the provisions of Company Limited by Shares of the Company Act, with the name of 鴻名企業股份有限公司, and the English name of WELLTEND TECHNOLOGY COMPANY.
- Article 2 The Company engages in the following businesses:
- (1) E605010 Computer Equipment Installation
 - (2) EZ05010 Instrument and Meters Installation Engineering
 - (3) E603050 Automatic Control Equipment Engineering
 - (4) E603080 Traffic Signs Installation Engineering
 - (5) F113010 Wholesale of Machinery
 - (6) F113020 Wholesale of Household Appliance
 - (7) F113030 Wholesale of Precision Instruments
 - (8) F113050 Wholesale of Computing and Business Machinery Equipment
 - (9) F113070 Wholesale of Telecom Instruments
 - (10) F113990 Wholesale of Other Machinery and Tools
 - (11) F118010 Wholesale of Computer Software
 - (12) F119010 Wholesale of Electronic Materials
 - (13) F213010 Retail Sale of Electrical Appliances
 - (14) F213030 Retail Sale of Computers and Clerical Machinery Equipment
 - (15) F213040 Retail Sale of Precision Instruments
 - (16) F213060 Retail Sale of Telecommunication Apparatus
 - (17) F213080 Retail Sale of Machinery and Tools
 - (18) F213990 Retail Sale of Other Machinery and Tools
 - (19) F218010 Retail Sale of Computer Software
 - (20) F219010 Retail Sale of Electronic Materials
 - (21) F401010 International Trade
 - (22) I 103060 Management Consulting
 - (23) I 301030 Electronic Information Supply Services
 - (24) I 501010 Product Designing
 - (25) I 301010 Information Software Services
 - (26) I 301020 Data Processing Services
 - (27) I 199990 Other Consulting Service
 - (28) JE01010 Rental and Leasing

- (29) CB01010 Mechanical Equipment Manufacturing
- (30) CC01020 Electric Wires and Cables Manufacturing
- (31) CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing
- (32) CC01080 Electronic Parts and Components Manufacturing
- (33) CC01110 Computers and Peripheral Equipment Manufacturing
- (34) C805050 Industrial Plastic Products Manufacturing
- (35) C805990 Other Plastic Products Manufacturing
- (36) E604010 Machinery Installation
- (37) F107190 Wholesale of Plastic Films and Bags
- (38) F207190 Retail Sale of Plastic Films and Bags
- (39) ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

- Article 2-1 The total amount of the Company's reinvestments in other entities may exceed 40% of the Company's paid-in capital. The Board of Director is authorized to make investment decisions.
- Article2-2 The Company may provide guarantee to outside parties, the Procedures Governing Endorsement and Guarantees shall be enacted or revised with approval of the Shareholders' Meeting.
- Article 3 The Company's headquarters is established in Taipei City, and the Company may establish branch offices domestically or overseas in regard to the actual needs.

Chapter II Shares

- Article 5 The total capital stock of the Company is in the amount of Two Billion and Seven Hundred Million New Taiwan Dollars (NT\$2,700,000,000) divided into two hundred and seventy million (270,000,000) shares each at par value of Ten New Taiwan Dollars (NT\$10) per share, issued in installments. The Board of Directors is authorized to issue the unissued shares in regard to the actual needs.
- A total of One Hundred Million New Taiwan Dollars (NT\$100,000,000) totaling ten million (10,000,000) shares of the aforementioned capital shall be reserved for the issuance of employee stock options at Ten New Taiwan Dollars (NT\$10) per share. The Board of Directors is authorized to issue the shares in installments.
- When the Company can legally repurchase company stocks, the Board of Directors is authorized to act in accordance to the regulations.

- Article 5-1 When the Company issues employee stock options with a subscription price lower than the closing price of the common shares on the issuance date, it shall be approved by at least two-thirds of the voting rights represented at a Shareholders' Meeting attended by shareholders representing a majority of the total issued shares.
- Transfer of shares to employees at prices lower than the average actual share repurchase price, provided that there shall be a resolution adopted by two-third of the voting rights exercised by the shareholders present at the Shareholders' Meeting who represent a majority of the outstanding shares of the Company.
- Article 6 The Company's share certificates shall be assigned with serial numbers, shall be affixed with the signatures or personal seals of three or more directors of the issuing Company, and shall be duly certified or authenticated by the competent authority or a certifying institution appointed by the competent authority before issuance thereof. The Company may be exempted from printing any share certificate for the shares issued, or print a consolidated share certificate representing the total number of the shares to be issued at each time.
- Article 7 The name-bearing shares issued by the Company may be exempted from printing any share certificate, but shall register with the centralized securities depository agent.
- Article 8 Employees of parents or subsidiaries of the Company meeting certain specific requirements are entitled to receive shares bought back by the Company.
- Employees of parents or subsidiaries of the Company meeting certain specific requirements are entitled to receive share subscription warrant issued by the Company.
- Employees of parents or subsidiaries of the Company meeting certain specific requirements are entitled to receive new shares issued by the Company.
- Employees of parents or subsidiaries of the Company meeting certain specific requirements are entitled to receive restricted stock awards issued by the Company
- Article 9 Deleted.
- Article 10 Any requests for transfers of shares shall not be handled by the Company within sixty (60) days prior to the annual shareholders meeting, thirty (30) days prior to the extraordinary shareholders meeting, or five (5) days prior to the record date for the distribution of dividends, bonuses or other interests.
- Article 11 The Company's shareholder services matters, unless otherwise provided for in any rules or regulations or securities regulations, shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies."

Chapter III Shareholders' Meeting

- Article 12 The Shareholders' Meeting shall be of the following two kinds:
- (1) The annual meeting of shareholders is held once every year, and shall be convened by the Board of Directors within six months after close of each fiscal year.
 - (2) The extraordinary meeting of shareholders is held when necessary according to the law.
- Article 13 A notice to convene a annual meeting of shareholders shall be given no later than thirty (30) days prior to the scheduled meeting date. In case of a extraordinary meeting of shareholders, a meeting notice shall be given no later than fifteen (15) days prior to the scheduled meeting date. The date, place, and cause(s) or subject(s) of a meeting of shareholders to be convened shall be indicated in the notice to be given to shareholders.
- Article 14 Resolutions at a Shareholders' Meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.
- Article 15 Unless as otherwise provided for in laws and regulations, a shareholder shall have one voting power in respect of each share in his/her/its possession.
- Article 16 Where a shareholder is unable to attend a meeting, such shareholder may appoint a proxy by using the proxy form provided by this Company, which shall specify the scope of proxy. The methods of voting through proxy, besides regulated by Article 177 of Company Act, should be in compliance with "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" provided by competent authority.
- Article 17 For a Shareholders' Meeting convened by the Board of Directors, the Chairman shall be appointed as the chairman of the meeting. In case the Chairman is absent, the Chairman of the Board of Directors shall designate one of the directors to act on his behalf. In the absence of such a designation, the directors shall elect from among themselves an acting Chairman of the Board of Directors. Whereas for a Shareholders' Meeting convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.

Article 18 Resolutions adopted at a Shareholders' Meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the Company within twenty (20) days after the close of the meeting. The preparation and distribution of the minutes of Shareholders' Meeting may be effected by means of electronic transmission.

The distribution of the minutes of shareholders' meeting as required in the preceding Paragraph may be effected by means of a public notice. The minutes of Shareholders' Meeting shall record the date and place of the meeting, the name of the chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept persistently throughout the life of the Company. The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the Company for a minimum period of at least one (1) year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act hereof, the minutes of the Shareholders' Meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Chapter IV Directors, Audit Committee and Managerial Officer

Article 19 The Board of Directors of the Company may have seven to nine directors, who shall be elected by the shareholders' meeting from among the persons with disposing capacity and in accordance with nominating candidates system. The term of office of a director shall be three (3) years; but he/she may be eligible for re-election. The total amount of shareholdings of all the directors is subject to the provisions prescribed by the competent authority in charge of securities affairs.

When the number of vacancies in the Board of Directors of a Company equals to one third of the total number of directors, the Board of Directors shall call, within sixty (60) days, a extraordinary meeting of shareholders to elect succeeding directors to fill the vacancies of the original terms. The following relationships may not exist among more than half of the directors:

- (1) A spousal relationship.
- (2) A familial relationship within the second degree of kinship.

Article 19-1 The independent directors shall be elected from among directors of the Company set forth in Article 19 provided that the number of independent directors shall not be less than three persons, account for more than one fifth of the total directors. The professional qualifications, restrictions on both

shareholding and concurrent positions held, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with applicable provisions prescribed by the competent authority in charge of securities affairs.

The election of directors, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director elect. The independent and non-independent directors shall be elected at the same time, but in separately calculated numbers.

Article 20 The Board of Directors is organized by directors. The scope of duties and power of the Board of Directors are listed as follows:

- (1) To submit operation plan.
- (2) To propose surplus earnings distribution or loss make-up plans.
- (3) To propose increase or decrease of the capital amount.
- (4) To enact major articles of inCompany and rules for the organization of the Company.
- (5) To appoint and dismiss the managerial officers of the Company.
- (6) To establish and terminate the branch offices.
- (7) To determine the budget and review the final accounts.
- (8) Other authorities granted by the resolution of the shareholders' meetings or in accordance with the Company Act.

Article 21 The Board of Directors is organized by all directors, and the Chairman will be elected from among directors by a majority vote at a board meeting at which at least two-thirds of directors are present, and one Vice Chairman may be elected among directors if necessary. In case the Chairman is on leave or absent or cannot exercise his power, the proxy shall act according with the Article 208 of the Company Act.

Article 22 Board meetings shall be convened by the Chairman unless the Company Act provides otherwise. In order to convene the board meeting, notice may be made by e-mail or fax. Unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 23 A director may appoint another director as his/her proxy to attend such meetings if they are unable to do so in person for any cause. Each director can act as a proxy for only one other director.

Article 24 The Company shall adopt audit committee system in accordance with the provisions of the Securities and Exchange Law, and is organized by all

independent directors. The Audit Committee comprises all the independent directors to exercise the powers and related matters in accordance with relevant laws and regulations.

Article 25 Deleted.

Article 26 The Company may have general manager, whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Article 27 The Board of the Directors is authorized to determine the remuneration for the directors, taking account into the extent of his/her participation and contribution to the Company and with reference to the normal standard of the industry regardless of profit or loss of the Company. In addition, the Company may purchase the liability insurances for the directors according to the related regulations to reduce their future operating decision risks, and the Board of Directors is authorized to decide the insured coverage.

Chapter V Accounting

Article 28 The Company's fiscal year shall commence from January 1 and end on December 31 each year. The final accounts are settled at the end of each fiscal year. Upon close of each fiscal year, the Board of Directors shall prepare the various reports and financial statements in accordance with the provisions of the Company Act, and shall forward the same to the general Shareholders' Meeting for recognition.

Article 29 In the event the Company makes profits in any fiscal year, it shall set aside no lower than 1% and no higher than 10% of the profits as the employee compensation, **not less than 10%** shall be allocated to **grass-roots employees** in the form of compensation distribution or salary adjustments. The Board of Directors may resolve to distribute employee compensation in stocks or cash and the recipients may include employees of subsidiaries of the Company meeting certain requirements. The Company may, resolved by the Board of Directors, set aside no higher than 3% of the aforementioned profits as directors compensation.

Employee and directors compensation shall be reported to the Shareholders Meeting.

If there are cumulative losses, the Company shall pre-reserve a sufficient amount to offset such losses, and then set aside employee and directors compensation in accordance with Paragraph 1.

- Article 29-1 Where the Company has a profit at the end of each fiscal year, the Company shall allocate 10% as a legal reserve after paying income tax in accordance with applicable laws and offset losses for preceding years unless and until the accumulated legal reserve has reached the Company's paid-in capital. And set aside or reverse a special reserve in accordance with the regulations or the rules of competent authority, the remaining and the accumulated undistributed earnings of previous years may then be distributed or kept after the board of directors has made proposal of earnings distribution, and the distributable dividend and bonus may be paid in issuing new shares after a resolution has been adopted by special resolution of Shareholders Meeting.
- According to Article 240, paragraph 5 of Company Act, the distributable dividends and bonus in whole or in part or the legal reserve and capital reserved in whole or in part which are brought in Article 241, paragraph 1 of Company Act may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the Shareholders Meeting.
- Article 29-2 Since the Company is in an industry in a growth phase, the dividend policy shall take into consideration factors such as the Company's current and future investment environment, needs for capital, domestic and overseas competition, capital budgeting plans, etc., to come out with a proposal that strike a balance among shareholders' benefits and the Company's long-term financial plans. Each year the Board of Directors shall prepare a profit distribution proposal and report to the Shareholders' Meeting. Dividends to shareholders may be distributed in cash or shares, in any event the amount of cash dividends may not be less than 10% of the total dividends, but the percentage of cash dividends may adjusted depend on the operating status of the current year.
- Article 30 The distribution of the dividends to shareholders would be limited to the shareholders recorded in the shareholders' register record date for distribution of dividends and bonus as determined.
- Article 31 The directors of the Company may get paid the transportation allowances, and the Board of Directors is authorized to determine the allowances based on prevailing rates in the same industry. And the shareholders or directors of the Company who serve as managerial officers or employees in the Company regarded as regular employees and receive wages.

Chapter VI Supplementary Provisions

- Article 32 The organizational procedures and operations rules of the Company shall be determined separately.

- Article 33 All matters not covered in the Articles of Incorporation shall be pursuant to the Company Act.
- Article 34 The Articles of Incorporation was established on May 13, 1993 by consent of all promoters in the promoters' meeting.
- The 1st amendment was made on June 5, 1997.
- The 2nd amendment was made on October 3, 1997.
- The 3rd amendment was made on June 1, 1998.
- The 4th amendment was made on June 25, 1998.
- The 5th amendment was made on November 9, 1998.
- The 6th amendment was made on June 7, 1999.
- The 7th amendment was made on October 1, 1999.
- The 8th amendment was made on June 29, 2000.
- The 9th amendment was made on May 10, 2001.
- The 10th amendment was made on May 27, 2002.
- The 11th amendment was made on May 27, 2003.
- The 12th amendment was made on November 7, 2003.
- The 13th amendment was made on June 14, 2006.
- The 14th amendment was made on June 13, 2007.
- The 15th amendment was made on June 13, 2008.
- The 16th amendment was made on June 14, 2010.
- The 17th amendment was made on June 17, 2011.
- The 18th amendment was made on June 21, 2012.
- The 19th amendment was made on June 13, 2013.
- The 20th amendment was made on June 15, 2015.
- The 21st amendment was made on June 17, 2016.
- The 22th amendment was made on June 14, 2019.
- The 23th amendment was made on June 12, 2020.
- The 24th amendment was made on June 14, 2022.
- The 25th amendment was made on June 16, 2025.

WELLTEND TECHNOLOGY CORPORATION

Chairman: Yun-Teng Chang

WELLTEND TECHNOLOGY CORPORATION

Shareholdings of All Directors

Book closure date: April 19, 2026

Position	Name	Current Shareholding (Shares)	Shareholding ratio (%)
Chairman	Chang, Yun-Teng	3,230,492	3.40%
Director	Kuo, Hsuan-Bin	530,000	0.56%
Director	Hsieh, Hung-Liang	1,436,850	1.51%
Director	Chang, Kuei-Yu	1,974,973	2.08%
Director	Chen, Hsiu-Li	762,715	0.80%
Director	Cheng ,Ming-Jie	0	0.00%
Independent Director	Wu, Ching-Ju	0	0.00%
Independent Director	Feng, Chang-Kuo	0	0.00%
Independent Director	Wu,Hsan-Au	52,200	0.06%
Total		7,987,230	

Note :

1. Total shares issued 94,890,000 common shares.
2. The minimum required combined shareholding of all directors by law: 7,591,200 shares.
3. The combined shareholding of all directors on the book closure date: 7,935,030 shares.
(The shareholdings of independent directors are not included)