

Tripod Technology Corporation
2026 Annual Shareholders' Meeting Minutes
(Translation)

Time and Date: 9:00 a.m., May 29 (Friday), 2026

Place: 2 F., No. 12, Gongye 11th Rd., Pingzhen District, Taoyuan City.

Total shares represented by shareholders: 459,976,787 shares (including 398,204,991 shares exercise their voting rights electronically), which is 87.51% of total outstanding shares 525,605,898 shares.

Directors present: Chairperson Chiang-Chuang Wang

Attendees: Independent director Hsing-Cheng Tai (The Audit Committee Chair)

Directors: Cheng-Ding Wang, Jeng-Ming Wang and Chao-Wei Hu

A total of five directors attended the meeting in person, exceeding half of the nine board seats.

Deloitte Touche Tohmatsu Limited CPA: Chung-Chen Chen

1. Call the Meeting to Order

The aggregate shareholding of the shareholders present constituted a quorum. The Chairperson called the meeting to order.

2. Chairperson's Address (omitted)

3. Report Items

2.1 2025 Business Report

Please refer to the description of Attachment 1.

2.2 Audit Committee's Review Report on 2025 Financial Statements

2.2.1 The Company's 2025 financial statements were audited by Chung-Chen Chen and Sheng-Tai Liang, accountants of Deloitte Touche Tohmatsu Limited. Reports including the statements, business report and statement of surplus distribution were reviewed by the Audit Committee, which already provided a review report.

2.2.2 For the opinions of audit's report, please refer to the description of Attachment 2.

2.2.3 For the Audit Committee's review report, please refer to the description of Attachment 3.

2.3 External Endorsement/Guarantee and Loan of Funds

2.3.1 Endorsement and Guarantee Items:

(In Thousands of New Taiwan Dollars)

Endorser/Guarantor	Endorsee/Guarantee		Outstanding Endorsement/ Guarantee at the End of the Period of 2025	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements
	Name	Relationship		
Tripod Technology Corporation	Tripod Nano Technology Corporation	Note 1	4,327	0.01%
Tripod Nano Technology Corporation	Tripod Technology Corporation	Note 2	9,303	75.37%

Note 1 : A company in which the Company directly and indirectly holds more than 50 percent of the voting shares.

Note 2 : A company that directly and indirectly holds more than 50 percent of the voting shares in the Company.

2.3.2 Loan Items:

(In Thousands of New Taiwan Dollars)

Company Offering Loans	Company Receiving Loans	2025 Term-End Loan Sum (Note)	Reason for Short- Term Financing	Relationship with the company receiving loans
J&J Holding Co., Ltd.	Tripod Overseas Co., Ltd.	19,454,541	The need for financing operating capital	J & J Holding Co., Ltd., which is a subsidiary of the Company, has a 100% shareholding in Tripod Overseas Co., Ltd.
Tripod Overseas Co., Ltd.	Tripod (Hubei) Electronic Co., Ltd.	1,146,235	The need for financing operating capital	It' s a 100%-owned subsidiary of Tripod Worldwide Holding Pte. Ltd., which is a subsidiary of the Company.
Tripod Overseas Co., Ltd.	Tripod Vietnam (Bienhoa) Electronic Company Limited	792,036	The need for financing operating capital	It' s a 100%-owned subsidiary by Tripod Technology Corporation.
Tripod Overseas Co., Ltd.	Tripod Vietnam (Chauduc) Electronic Company Limited	2,995,279	The need for financing operating capital	It' s a 100%-owned subsidiary by Tripod Technology Corporation.
Tripod (WUXI) Electronic Co., Ltd.	Tripod (Hubei) Electronic Co., Ltd.	3,866,422	The need for financing operating capital	It' s a 100%-owned subsidiary of Tripod Worldwide Holding Pte. Ltd., which is a subsidiary of the Company.

Note: The term-end loan sum is listed in the New Taiwan dollar. For those in foreign dollars, the end of term sum is exchanged into NTD at the rate of US\$ 31.43 and 4.49584 Chinese Yuan at the date of balance sheet.

2.4 To Report the Distribution of 2025 Employees' and Directors' Compensation

According to Article 32 of the Articles of Association, the Company allotted NT\$ 48,300,000 for directors' compensation and NT\$ 646,640,540 for employees' compensation (including a distribution of NT\$145,110,185 for non-managerial employee compensation, represents 22.44% of the total employee compensation amount.) for the year 2025. This was approved by the Board of Directors meeting on March 10, 2026. The aforementioned compensation was all distributed in cash.

3. Proposed Resolutions:

Proposal No.1

Proposed by Board of Directors

Cause of Action: Ratification of 2025 Financial Statements

Description:

- 1.1 The Company's 2025 parent company only financial reports and the consolidated financial reports were approved by the Board of Directors while audited by Chung-Chen Chen and Sheng-Tai Liang, accountants of Deloitte Touche Tohmatsu Limited.
- 1.2 The aforementioned financial and business reports were audited by the Audit Committee.
- 1.3 For above-mentioned reports, please refer to Attachment 1 & 2.
- 1.4 Please ratify.

Voting Results:

Shares represented at the time of voting: 459,976,787

Votes in favor: 370,611,524 votes (including 308,841,128 votes casted electronically) which were 80.57% of total represented share present.

Votes against: 3,381,246 votes (including 3,381,246 votes casted electronically) which were 0.73% of total represented share present.

V o t e s 85,984,017 votes (including 85,982,617 votes casted abstentions/ electronically) which were 18.69% of total represented share Did not vote: present.

RESOLVED, that the above proposal be and hereby was accepted as proposed.

Proposal No.2

Proposed by Board of Directors

Cause of Action: Ratification of 2025 Earning Distribution

Description:

- 2.1 The Company's 2025 earning distribution was discussed and approved by the Board of Directors on March 10, 2026.
- 2.2 It is resolved the Company will distribute surplus of NT\$ 6,675,194,904 (NT\$ 12.70 per share) cash dividend to shareholders. The cash dividend would be distributed in integer of NT Dollars (round down to an integer) according to the distribution percentage, with fractions of NT Dollars accounted for as other income of the Company. For 2025 Statement of Earning Distribution, please refer to Attachment 4.
- 2.3 After the shareholders' meeting resolved the cash dividend distribution, the chairperson would be authorized to set the ex-dividend date, issue date and other relevant issues while an announcement would be made according to the regulations.
- 2.4 Please ratify.

Voting Results:

Shares represented at the time of voting: 459,976,787

Votes in favor: 374,409,690 votes (including 312,639,294 votes casted electronically) which were 81.39% of total represented share present.

Votes against: 39,133 votes (including 39,133 votes casted electronically) which were 0.00% of total represented share present.

V o t e s 85,527,964 votes (including 85,526,564 votes casted abstentions/ electronically) which were 18.59% of total represented share

Did not vote: present.

RESOLVED, that the above proposal be and hereby was accepted as proposed.

4. Extempore Motion

Shareholders' inquiries and the Company's responses:

4.1 Shareholders' inquiries (Shareholder account #70333):

It is my privilege to speak on behalf of Cathay United Bank at the shareholders' meeting today. In recent years, issues related to environmental protection and sustainable operations have been increasingly discussed and put into practice. Taking Cathay United Bank as an example, we now review the ESG performance of our clients or investee companies for every single loan and investment. While we have not yet set absolute thresholds restricting loans or investments, we believe such measures will inevitably be introduced in the future. We have observed that Tripod Technology Corporation has taken concrete actions across all ESG dimensions. These include: building green factories in response to carbon peaking and neutrality goals; implementing local procurement to build long-term partnerships with qualified suppliers; and continuously enhancing operational efficiency while establishing guidelines that comply with the Responsible Business Alliance (RBA) Code of Conduct. As investors, we highly endorse what Tripod has achieved. We also believe that Tripod' s ESG rating scores from MSCI and DJSI (Dow Jones Sustainability Indices) will steadily improve. Cathy Group established a Responsible Investment Task Force in 2014. With active collaboration among the investment units of our subsidiaries, we have abundant resources to share with domestic listed companies. For instance, we can assist in communicating with MSCI to ensure that the company's efforts in sustainable development receive fair evaluations from international rating agencies. Therefore, if there is anything we can help with, we would be more than happy to offer and share our group's resources with Tripod. We also hope that through our collective efforts, Tripod's dedication to environmental protection and sustainable development will be seen and recognized by more domestic and international investors. Thank you.

The Company responded:

Thank you for your comments. We will continue to monitor this matter.

5. Adjournment

There being no other business and extempore motion, the meeting was adjourned at 9:16 a.m.

(This shareholdings' meeting minutes reflected the main contents of the meeting in accordance with Section 4, Article 183 of the Company Act. Please refer to the recording for the exact contents and proceeding of the meeting.)

(In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Directors present: Chiang-Chuang Wang

Recorder: Shih-Han Chen

Attachment 1

Tripod Technology Corporation Business Report

6.1 2025 Business Report

a. Business Plan Execution Result

Item (NT\$ Thousands)	2025	2024	Y/Y
Consolidated Operating Revenue	73,399,297	65,803,607	11.54%
Consolidated Operating Profit	18,992,489	15,287,530	24.24%
Consolidated Profit Before Tax	13,997,755	10,996,489	27.29%
Consolidated Profits After Tax	10,224,624	8,382,701	21.97%

b. Budget Execution Status

The Company mainly sells PCBs (Printed Circuit Boards), with major production locations at Pingzhen (Taoyuan), Wuxi (Jiangsu), Xiantao (Hubei) and Bienhoa (Vietnam). The actual sales volume in 2025 was 69,770 thousand square feet.

c. Consolidated Financial Income/Expenditures and Profitability Analysis

Analysis Item		2025	2024
Financial Structure	Debt-asset Ratio (%)	44.89	42.55
	Long Term Funds to Property, Plant and Equipment Ratio (%)	294.41	277.47
Solvency	Current Ratio (%)	180.40	185.91
	Quick Ratio (%)	142.71	154.96
	Times Interest Earned (Times)	87.92	68.04
Profitability	Return on Total Asset Ratio (%)	11.14	10.38
	Return on Equity Ratio (%)	19.58	17.86
	Pre-Tax Income to Paid-in Capital Ratio (%)	266.31	209.21
	Net Margin (%)	13.93	12.73
	Earnings per Share (NTD)	19.45	15.95

d. R&D Status

According to technology trends for the 2026 industrial developments offered by TrendForce, powered by the massive rollout of AI data centers, AI servers, liquid cooling, HBM, optical communications have become the core infrastructure. Meanwhile, humanoid robots, OLED laptops, AR displays, and autonomous driving applications are accelerating into a period of rapid expansion. Faced with the trends, the Company adopts the following strategies such as conducting regularly research into industrial trends in technology and customer needs to launch R&D ahead in order to meet the swift iteration and changes of the products; to strengthen technology and development as well as products incubation; continue promoting the cooperation in development with academic fields and participates in industrial strategic alliance for developing products that anticipates future trends and technical developments; implementing the automated manufacturing equipment and rate improvement while reducing cost of human resources; constructs green factories in response to peak carbon dioxide emissions and carbon neutrality as well as preserves energy and reduces emission.

6.2 Business Plan Summary of this Year

a. Business Policy

- (1). The industry is complicated and volatile while emerging products continue to roll out whereas the supply chain constraints continue. However, the global economic status is uncertain; therefore, the Company should carefully respond to the developments of industrial economic status while strictly control new product development risks and materials as well as exchange rate price fluctuations. With global economic and policy-related uncertainty remains, the Company carefully reviews the business risks and location evaluation.
- (2). Focus on PCB manufacturing, continuing diverse end-user product application developments to reach capacity risk diversification and collaborating with customers to launch risk shift, improving differentiation value while establishing long-term customer mutual-trust relationship core competitiveness.
- (3). Continue to strengthen product and manufacturing process market exploration and technical ability improvements while working with customers to expand material and product application fields to create value differentiation against competitors. Meanwhile, accumulate cultivation of engineering technical staff, and continue developing niche and new-generation product market technologies.
- (4). Continue to strengthen manpower recruitment and educational training plans to realize talent cultivation and reinforce professional organizational and management abilities, effectively control direct staff turnover rate to boost yield rate while improving production efficiency, product quality and reliability.
- (5). With issues of the continuous increase in labor costs and labor shortage, the Company arranges appropriate equipment and human resources in each production sites while seeking the model of optimizing resources; faced with demand of the industry market status; the Company effectively deploys capacity while increasing production efficiency through automated process equipment.
- (6). To implement greenhouse gas emissions management to promote items such as energy saving and carbon emissions reduction, circular economy, recycle and reuse resource in order to minimize the operational risks bring by climate changes.

b. Expected Sales Volume and Reference

The Company's major product is PCB. With the capacity of existing production locations, the expected sales capacity target for this year is 76,000 thousand square feet.

c. Key Production and Sales Policies

- (1). End-user demand and product application are variable. To reduce the risks of customers and product dependence, the Company continues to be diversified for customer and product mix while carefully plotting capacity expansion and to share resources among the factories while boosting capacity utilization rate for extreme business cycle changes in a single industry. With the overall utilization rate increase of the equipment, the Company can have the most cost-efficient long-term stable business model.
- (2). Regarding customer product line diversity, the Company effectively adopts information system management while strictly requiring production

discipline, timely controlling the production status of each factory and the change in customer delivery date to lower inventory, improving the manufacturing process ability of each factory, delivering the maximum production scale advantage pursuing the maximum production and sales profits.

- (3). Continue to boost manufacturing process ability and yield rate, striving to have capacity and cost leadership advantages while strengthening production flexibility to keep delivery date precise. Regarding the geopolitical uncertainty, the Company evaluates new production locations to diversify supply chain, reduces risk and creates supply chain resilience for satisfying the capacity demand; keep developing new application products and customers to retain the development direction of continuous growths in revenues and profits.
- (4). Focus on the status of operational uncertainties due to the shortages in both upstream and downstream industrial supply chain, to control the manufacturing production process and the inventory status of the raw materials efficiently.

6.3 Future Development and Business Strategies

- a. Value environmental protection, industrial safety and health management, social ethical responsibilities and corporate governance, actively reducing issues such as industrial environmental pollution, product hazard as well as resource and energy consumption, striving to become a green environmental-protection enterprise with sustainable developments.
- b. Material price and exchange rate fluctuations, stricter environmental-protection specifications, rising labor costs, insufficient manpower, as well as rapidly-emerging competitors and continued capacity expansion cause overall PCB business threat to rise; amid the uncertain economic business cycle, the Company actively and effectively responds to theses in broaden sources of income and reduce expenditure.
- c. The market scale remains significant; the Company can expand capacity with management competitiveness to stabilize and expand revenues while increasing market share; however, the Company would be strict in evaluating and executing capital expenditure plans.
- d. Continue to fulfill the business strategies set by the management team of the Company:
 - Promise a win-win situation for the customers and the Company.
 - Promise a win-win situation for the employees and the Company.
 - Promise a win-win situation for the partners and the Company.
 - Promise a win-win situation for the shareholders and the Company.
 - Promise a win-win situation for the society and the corporate responsibilities.

6.4 Influences of External Competition Environment, Regulation Environment and Macro-Business Environment:

Among competition from various competitors, the key to survival and profitability lies in effective diversification of product and customer as well as cost control of production, shipment and inventory faced with disadvantages such as continued price-reduction pressure and low order visibility. With promotion of policies such as environmental-protection regulations and labor salary increase, the Company shall actively reduce pollution brought by industrial manufacturing process,

improve automation production ability, and promote the energy saving and carbon reduction. The International Monetary Fund (IMF) (2026/01) expects the global macro-economic growth of 3.3% for 2026. Due to uncertainties arising from the re-evaluation of expected technologies and the escalation of global geopolitical tensions, coupled with volatile end-user consuming demand, the Company needs to be cautious of the changes of the global manufacturing industry demand. With niche products and raising percentage of high-added value emerging electronic products, the Company expects to create a continuously-growing new kinetic energy in the future.

Chairperson: Chiang-Chuang Wang



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INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Tripod Technology Corporation

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

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

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

Revenue Recognition

For the year ended December 31, 2025, the consolidated operating revenue of the Group amounted to \$73,399,297 thousand, which accounted for an overall operating revenue increase rate of 12%. Based on our assessment, there was a risk that the recognition of sales revenue from the significant amount of sales with customers whose individual revenue growth rates exceeded the Group's revenue growth rate might not have occurred. Thus, the occurrence of operating revenue from customers that met the abovementioned criteria was identified as a key audit matter.

Refer to Notes 4 and 21 to the consolidated financial statements for details on accounting policies and relevant disclosures of revenue recognition.

Our key audit procedures performed in respect of the recognition of operating revenue were as follows:

1. We obtained an understanding of the internal controls related to the aforementioned sales, assessed and tested the operating effectiveness of the design and implementation of these controls.
2. We performed substantive analytical procedures testing of the aforementioned sales transactions, and we further examined the external documents and the recovery of receivables and verified the occurrence of such transactions. We also verified that the settlement of trade receivables was consistent with the trade terms of major customers.

Other Matter

We have also audited the parent company only financial statements of Tripod Technology Corporation as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chung Chen Chen and Sheng Tai Liang.

Chung Chen Chen Sheng-Tai Liang

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

Notice to Readers

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

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

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

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

	2025		2024	
ASSETS	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 26,659,071	27	\$ 28,914,238	33
Financial assets at fair value through profit or loss - current (Notes 4, 7 and 27)	944,702	1	538	-
Financial assets at amortized cost - current (Notes 4, 8, 27 and 29)	1,649,131	2	43,513	-
Notes receivable (Notes 4, 9 and 21)	291,788	1	387,121	-
Trade receivables (Notes 4, 9 and 21)	22,666,177	23	20,001,919	23
Trade receivables from related parties (Notes 4, 21 and 28)	94	-	-	-
Other receivables (Notes 4 and 9)	994,606	1	846,507	1
Inventories (Notes 4 and 10)	12,019,057	12	8,590,295	10
Prepayments	2,037,024	2	1,437,034	2
Other current assets	13,219	-	9,746	-
Total current assets	67,274,869	69	60,230,911	69
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 27)	155,382	-	61,396	-
Financial assets at amortized cost - non-current (Notes 4, 8 and 27)	2,197,107	2	2,194,705	2
Property, plant and equipment (Notes 4, 5, 12 and 30)	18,712,220	19	18,129,547	21
Right-of-use assets (Notes 4 and 13)	639,368	1	680,664	1
Intangible assets (Notes 4 and 14)	21,824	-	14,961	-
Deferred tax assets (Notes 4 and 23)	5,761,169	6	5,276,299	6
Other non-current assets (Note 15)	3,399,745	3	975,318	1
Total non-current assets	30,886,815	31	27,332,890	31
TOTAL	\$ 98,161,684	100	\$ 87,563,801	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ 6,478,679	7	\$ 7,141,931	8
Contract liabilities - current (Note 21)	1,594,916	2	1,432,825	2
Trade payables	9,333,684	9	7,118,555	8
Other payables (Notes 17 and 25)	16,286,366	16	13,397,197	15
Current tax liabilities (Note 4)	1,736,578	2	1,648,776	2
Provisions - current (Notes 4 and 18)	810,017	1	727,869	1
Lease liabilities - current (Notes 4 and 13)	14,794	-	110,799	-
Other current liabilities (Note 17)	1,035,726	1	819,290	1
Total current liabilities	37,290,760	38	32,397,242	37
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 16)	1,000,000	1	-	-
Deferred tax liabilities (Notes 4 and 23)	5,619,009	6	4,692,723	6
Lease liabilities - non-current (Notes 4 and 13)	103,176	-	108,725	-
Net defined benefit liabilities - non-current (Notes 4 and 19)	51,682	-	45,535	-
Guarantee deposits (Note 17)	5,200	-	15,482	-
Total non-current liabilities	6,779,067	7	4,862,465	6
Total liabilities	44,069,827	45	37,259,707	43
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 20)				
Share capital	5,256,059	6	5,256,059	6
Capital surplus	335,589	-	335,412	-
Retained earnings				
Legal reserve	8,980,464	9	8,141,424	9
Special reserve	685,184	1	2,988,030	4
Unappropriated earnings	40,529,551	41	34,260,306	39
Total retained earnings	50,195,199	51	45,389,760	52
Other equity	(1,703,004)	(2)	(685,184)	(1)
Total equity attributable to owners of the Company	54,083,843	55	50,296,047	57
NON-CONTROLLING INTERESTS	8,014	-	8,047	-
Total equity	54,091,857	55	50,304,094	57
TOTAL	\$ 98,161,684	100	\$ 87,563,801	100

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

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 21 and 28)	\$ 73,399,297	100	\$ 65,803,607	100
OPERATING COSTS (Notes 4, 10 and 22)	<u>54,406,808</u>	<u>74</u>	<u>50,516,077</u>	<u>77</u>
GROSS PROFIT	<u>18,992,489</u>	<u>26</u>	<u>15,287,530</u>	<u>23</u>
OPERATING EXPENSES (Notes 4, 9 and 22)				
Selling and marketing expenses	2,976,421	4	2,449,258	4
General and administrative expenses	2,770,504	4	2,677,055	4
Research and development expenses	306,745	-	281,635	-
Expected credit loss	<u>26,748</u>	<u>-</u>	<u>8,508</u>	<u>-</u>
Total operating expenses	<u>6,080,418</u>	<u>8</u>	<u>5,416,456</u>	<u>8</u>
OTHER OPERATING INCOME AND EXPENSES (Notes 4, 12 and 22)	<u>-</u>	<u>-</u>	<u>(140,081)</u>	<u>-</u>
PROFIT FROM OPERATIONS	<u>12,912,071</u>	<u>18</u>	<u>9,730,993</u>	<u>15</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4 and 22)				
Interest income	902,714	1	1,079,558	2
Other income	305,372	-	184,110	-
Other gains and losses	38,639	-	165,855	-
Finance costs	<u>(161,041)</u>	<u>-</u>	<u>(164,027)</u>	<u>-</u>
Total non-operating income and expenses	<u>1,085,684</u>	<u>1</u>	<u>1,265,496</u>	<u>2</u>
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	13,997,755	19	10,996,489	17
INCOME TAX EXPENSE (Notes 4 and 23)	<u>(3,773,131)</u>	<u>(5)</u>	<u>(2,613,788)</u>	<u>(4)</u>
NET PROFIT FROM CONTINUING OPERATIONS	<u>10,224,624</u>	<u>14</u>	<u>8,382,701</u>	<u>13</u>
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 19)	(6,846)	-	9,891	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Notes 4 and 23)	<u>1,369</u>	<u>-</u>	<u>(1,978)</u>	<u>-</u>
	<u>(5,477)</u>	<u>-</u>	<u>7,913</u>	<u>-</u>

(Continued)

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Notes 4 and 20)	\$ (1,272,275)	(2)	\$ 2,878,558	4
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4, 20 and 23)	<u>254,455</u>	<u>1</u>	<u>(575,712)</u>	<u>(1)</u>
	<u>(1,017,820)</u>	<u>(1)</u>	<u>2,302,846</u>	<u>3</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(1,023,297)</u>	<u>(1)</u>	<u>2,310,759</u>	<u>3</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 9,201,327</u>	<u>13</u>	<u>\$ 10,693,460</u>	<u>16</u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 10,224,657	14	\$ 8,382,485	13
Non-controlling interests	<u>(33)</u>	<u>-</u>	<u>216</u>	<u>-</u>
	<u>\$ 10,224,624</u>	<u>14</u>	<u>\$ 8,382,701</u>	<u>13</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 9,201,360	13	\$ 10,693,244	16
Non-controlling interests	<u>(33)</u>	<u>-</u>	<u>216</u>	<u>-</u>
	<u>\$ 9,201,327</u>	<u>13</u>	<u>\$ 10,693,460</u>	<u>16</u>
EARNINGS PER SHARE (Note 24)				
From continuing operations				
Basic	<u>\$19.45</u>		<u>\$15.95</u>	
Diluted	<u>\$19.36</u>		<u>\$15.85</u>	

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

(Concluded)

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

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

	Equity Attributable to Owners of the Company						Others		Total	Non-controlling Interests	Total Equity
	Share Capital	Capital Surplus	Retained Earnings			Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income				
			Legal Reserve	Special Reserve	Unappropriated Earnings						
BALANCE AT JANUARY 1, 2024	\$ 5,256,059	\$ 335,277	\$ 7,535,172	\$ 2,221,825	\$ 31,184,409	\$ (2,861,778)	\$ (126,252)	\$ 43,544,712	\$ 7,831	\$ 43,552,543	
Appropriation of 2023 earnings (Note 20)											
Legal reserve	-	-	606,252	-	(606,252)	-	-	-	-	-	
Special reserve	-	-	-	766,205	(766,205)	-	-	-	-	-	
Cash dividends	-	-	-	-	(3,942,044)	-	-	(3,942,044)	-	(3,942,044)	
Unclaimed dividends extinguished by prescription (Note 20)	-	135	-	-	-	-	-	135	-	135	
Net profit for the year ended December 31, 2024	-	-	-	-	8,382,485	-	-	8,382,485	216	8,382,701	
Other comprehensive income (loss) for the year ended December 31, 2024 (Note 20)	-	-	-	-	7,913	2,302,846	-	2,310,759	-	2,310,759	
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	8,390,398	2,302,846	-	10,693,244	216	10,693,460	
BALANCE AT DECEMBER 31, 2024	5,256,059	335,412	8,141,424	2,988,030	34,260,306	(558,932)	(126,252)	50,296,047	8,047	50,304,094	
Appropriation of 2024 earnings (Note 20)											
Legal reserve	-	-	839,040	-	(839,040)	-	-	-	-	-	
Special reserve	-	-	-	(2,302,846)	2,302,846	-	-	-	-	-	
Cash dividends	-	-	-	-	(5,413,741)	-	-	(5,413,741)	-	(5,413,741)	
Unclaimed dividends extinguished by prescription (Note 20)	-	177	-	-	-	-	-	177	-	177	
Net profit for the year ended December 31, 2025	-	-	-	-	10,224,657	-	-	10,224,657	(33)	10,224,624	
Other comprehensive income (loss) for the year ended December 31, 2025 (Note 20)	-	-	-	-	(5,477)	(1,017,820)	-	(1,023,297)	-	(1,023,297)	
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	10,219,180	(1,017,820)	-	9,201,360	(33)	9,201,327	
BALANCE AT DECEMBER 31, 2025	\$ 5,256,059	\$ 335,589	\$ 8,980,464	\$ 685,184	\$ 40,529,551	\$ (1,576,752)	\$ (126,252)	\$ 54,083,843	\$ 8,014	\$ 54,091,857	

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

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

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

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 13,997,755	\$ 10,996,489
Adjustments for:		
Depreciation expenses	4,272,083	4,616,000
Amortization expenses	13,074	21,519
Expected credit loss recognized on trade receivables	26,748	8,508
Net loss (gain) on fair value changes of financial assets and liabilities at fair value through profit or loss	12,913	(66,347)
Finance costs	161,041	164,027
Interest income	(902,714)	(1,079,558)
Gain on disposals of property, plant and equipment	(19,726)	(9,826)
Gain on disposals of intangible assets	-	(2)
Impairment loss recognized on non-financial assets	163,888	140,081
Reversal of impairment loss recognized on non-financial assets	-	(414,885)
Unrealized foreign exchange gain	(118,748)	(64,054)
Changes in operating assets and liabilities:		
Financial assets mandatorily classified as at fair value through profit or loss	(67,499)	75,595
Notes receivable	92,674	(27,243)
Trade receivables	(3,307,993)	(2,311,433)
Trade receivables from related parties	(94)	149
Other receivables	(86,711)	(374,700)
Inventories	(3,569,355)	(85,504)
Prepayments	(595,274)	(114,705)
Other current assets	(3,446)	6,749
Financial liabilities held for trading	(40,578)	(34,496)
Contract liabilities	153,558	235,741
Trade payables	2,138,621	823,122
Other payables	1,581,631	1,331,755
Provisions	106,016	93,423
Other current liabilities	94,463	(17,577)
Net defined benefit liabilities	(699)	(13,147)
Cash generated from operations	14,101,628	13,899,681
Interest received	847,037	1,294,685
Interest paid	(166,711)	(163,740)
Income tax paid	(2,982,435)	(3,579,852)
Net cash generated from operating activities	<u>11,799,519</u>	<u>11,450,774</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(1,549,247)	(1,000,000)
Proceeds from disposal of financial assets at amortized cost	-	2,202,094
Purchase of financial assets at fair value through profit or loss	(942,907)	-
Payments for property, plant and equipment	(5,867,206)	(2,315,989)
Proceeds from disposal of property, plant and equipment	25,038	17,561
		(Continued)

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

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

	2025	2024
Decrease in refundable deposits	\$ 4,192	\$ 359
Payments for intangible assets	(5,117)	(7,696)
Proceeds from disposal of intangible assets	-	6
Payments for right-of-use assets	<u>(92,506)</u>	<u>(375,522)</u>
Net cash used in investing activities	<u>(8,427,753)</u>	<u>(1,479,187)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	-	1,035,590
Repayments of short-term borrowings	(631,569)	-
Proceeds from long-term borrowings	1,000,000	-
Proceeds from guarantee deposits received	114,387	36,685
Repayment of the principal portion of lease liabilities	(19,568)	(17,228)
Distributed cash dividends	<u>(5,413,741)</u>	<u>(3,942,044)</u>
Net cash used in financing activities	<u>(4,950,491)</u>	<u>(2,886,997)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(676,442)</u>	<u>1,198,079</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(2,255,167)	8,282,669
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>28,914,238</u>	<u>20,631,569</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 26,659,071</u>	<u>\$ 28,914,238</u>

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

(Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Tripod Technology Corporation

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

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

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

Revenue Recognition

For the year ended December 31, 2025, the revenue from the sale of goods of the Company amounted to \$8,757,770 thousand, and the Company's overall sales revenue growth rate increased by 16% compared to the previous period. Based on our assessment, there was a risk that the recognition of sales revenue from the significant amount of sales with customers whose individual revenue growth rates exceeded the Company's revenue growth rate might not have occurred. Thus, the occurrence of sales revenue from customers that met the abovementioned criteria was identified as a key audit matter.

Refer to Notes 4 and 21 to the parent company only financial statements for details on accounting policies and relevant disclosures of revenue recognition.

Our key audit procedures performed in respect of the recognition of operating revenue were as follows:

1. We obtained an understanding of the internal controls related to the aforementioned sales, assessed and tested the operating effectiveness of the design and implementation of these controls.
2. We performed substantive analytical procedures testing of the aforementioned sales transactions, and we further examined the external documents and the recovery of receivables and verified the occurrence of such transactions. We also verified that the settlement of trade receivables was consistent with the trade terms of major customers.

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

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

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

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chung Chen Chen and Sheng Tai Liang.

Chung Chen Chen Sheng-Tai Liang

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

Notice to Readers

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

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

TRIPOD TECHNOLOGY CORPORATION

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

ASSETS	2025		2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 454,355	1	\$ 356,606	1
Financial assets at amortized cost - current (Notes 4, 8, 27 and 29)	12,000	-	12,000	-
Notes receivable (Notes 4, 9 and 21)	31	-	22	-
Trade receivables (Notes 4, 9 and 21)	2,617,006	3	2,365,678	3
Trade receivables from related parties (Notes 4, 21 and 28)	337,265	1	651,233	1
Other receivables (Notes 4 and 9)	44,229	-	28,620	-
Other receivables from related parties (Notes 4 and 28)	3,356,611	4	2,258,398	3
Inventories (Notes 4 and 10)	659,724	1	434,360	1
Prepayments	85,077	-	61,975	-
Other current assets	8,896	-	5,297	-
Total current assets	7,575,194	10	6,174,189	9
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 27)	139,241	-	26,228	-
Financial assets at amortized cost - non-current (Notes 4, 8 and 27)	1,000,000	1	1,000,000	1
Investments accounted for using the equity method (Notes 4, 11 and 28)	64,266,863	84	60,168,916	85
Property, plant and equipment (Notes 4, 5, 12, 28 and 30)	1,184,538	2	1,264,284	2
Right-of-use assets (Notes 4 and 13)	19,001	-	24,624	-
Intangible assets (Notes 4 and 14)	1,061	-	2,959	-
Deferred tax assets (Notes 4 and 23)	2,519,021	3	2,237,663	3
Other non-current assets (Note 15)	104,208	-	56,082	-
Total non-current assets	69,233,933	90	64,780,756	91
TOTAL	\$ 76,809,127	100	\$ 70,954,945	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ 4,596,000	6	\$ 6,040,900	8
Contract liabilities - current (Note 21)	5,382	-	4,453	-
Trade payables	171,611	-	125,585	-
Trade payables to related parties (Note 28)	1,246,893	1	957,132	1
Other payables (Notes 17 and 25)	3,596,380	5	3,317,178	5
Other payables to related parties (Note 28)	5,113,793	7	4,299,044	6
Current tax liabilities (Note 4)	1,293,018	2	1,117,424	2
Provisions - current (Notes 4 and 18)	88,631	-	76,537	-
Lease liabilities - current (Notes 4 and 13)	11,860	-	11,116	-
Other current liabilities (Note 17)	42,788	-	47,591	-
Total current liabilities	16,166,356	21	15,996,960	22
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 16)	1,000,000	2	-	-
Deferred tax liabilities (Notes 4 and 23)	5,497,150	7	4,599,972	7
Lease liabilities - non-current (Notes 4 and 13)	7,061	-	13,396	-
Net defined benefit liabilities - non-current (Notes 4 and 19)	51,682	-	45,535	-
Guarantee deposits (Note 17)	3,035	-	3,035	-
Total non-current liabilities	6,558,928	9	4,661,938	7
Total liabilities	22,725,284	30	20,658,898	29
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 20)				
Share capital	5,256,059	7	5,256,059	7
Capital surplus	335,589	-	335,412	1
Retained earnings				
Legal reserve	8,980,464	11	8,141,424	12
Special reserve	685,184	1	2,988,030	4
Unappropriated earnings	40,529,551	53	34,260,306	48
Total retained earnings	50,195,199	65	45,389,760	64
Other equity	(1,703,004)	(2)	(685,184)	(1)
Total equity	54,083,843	70	50,296,047	71
TOTAL	\$ 76,809,127	100	\$ 70,954,945	100

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

TRIPOD TECHNOLOGY CORPORATION

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 21 and 28)	\$ 18,330,287	100	\$ 15,528,773	100
OPERATING COSTS (Notes 4, 10, 22 and 28)	<u>8,030,015</u>	<u>44</u>	<u>7,015,122</u>	<u>45</u>
GROSS PROFIT	<u>10,300,272</u>	<u>56</u>	<u>8,513,651</u>	<u>55</u>
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (Note 4)	(197,188)	(1)	(278,644)	(2)
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (Note 4)	<u>278,644</u>	<u>2</u>	<u>430,612</u>	<u>3</u>
REALIZED GROSS PROFIT	<u>10,381,728</u>	<u>57</u>	<u>8,665,619</u>	<u>56</u>
OPERATING EXPENSES (Notes 4, 9, 22 and 28)				
Selling and marketing expenses	252,594	2	241,666	1
General and administrative expenses	791,384	4	721,724	5
Research and development expenses	193,493	1	168,471	1
Expected credit (gain) loss	<u>(342)</u>	<u>-</u>	<u>2,727</u>	<u>-</u>
Total operating expenses	<u>1,237,129</u>	<u>7</u>	<u>1,134,588</u>	<u>7</u>
OTHER OPERATING INCOME AND EXPENSES (Notes 4, 12 and 22)	<u>-</u>	<u>-</u>	<u>(140,081)</u>	<u>(1)</u>
PROFIT FROM OPERATIONS	<u>9,144,599</u>	<u>50</u>	<u>7,390,950</u>	<u>48</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 22 and 28)				
Interest income	44,964	-	26,587	-
Other income	48,629	-	51,693	-
Other gains and losses	(14,559)	-	16,963	-
Finance costs	(94,384)	-	(98,391)	-
Share of profit of subsidiaries, associates and joint ventures	<u>4,074,621</u>	<u>22</u>	<u>2,074,876</u>	<u>13</u>
Total non-operating income and expenses	<u>4,059,271</u>	<u>22</u>	<u>2,071,728</u>	<u>13</u>

(Continued)

TRIPOD TECHNOLOGY CORPORATION

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	\$ 13,203,870	72	\$ 9,462,678	61
INCOME TAX EXPENSE (Notes 4 and 23)	<u>(2,979,213)</u>	<u>(16)</u>	<u>(1,080,193)</u>	<u>(7)</u>
NET PROFIT FROM CONTINUING OPERATIONS	<u>10,224,657</u>	<u>56</u>	<u>8,382,485</u>	<u>54</u>
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 19)	(6,846)	-	9,891	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Notes 4 and 23)	<u>1,369</u>	<u>-</u>	<u>(1,978)</u>	<u>-</u>
	<u>(5,477)</u>	<u>-</u>	<u>7,913</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Notes 4 and 20)	(1,272,275)	(7)	2,878,558	19
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4, 20 and 23)	<u>254,455</u>	<u>1</u>	<u>(575,712)</u>	<u>(4)</u>
	<u>(1,017,820)</u>	<u>(6)</u>	<u>2,302,846</u>	<u>15</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(1,023,297)</u>	<u>(6)</u>	<u>2,310,759</u>	<u>15</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 9,201,360</u>	<u>50</u>	<u>\$ 10,693,244</u>	<u>69</u>
EARNINGS PER SHARE (Note 24)				
From continuing operations				
Basic	<u>\$ 19.45</u>		<u>\$ 15.95</u>	
Diluted	<u>\$ 19.36</u>		<u>\$ 15.85</u>	

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

TRIPOD TECHNOLOGY CORPORATION

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

			Retained Earnings			Others		Total Equity
						Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	
	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings			
BALANCE AT JANUARY 1, 2024	\$ 5,256,059	\$ 335,277	\$ 7,535,172	\$ 2,221,825	\$ 31,184,409	\$ (2,861,778)	\$ (126,252)	\$ 43,544,712
Appropriation of 2023 earnings (Note 20)								
Legal reserve	-	-	606,252	-	(606,252)	-	-	-
Special reserve	-	-	-	766,205	(766,205)	-	-	-
Cash dividends	-	-	-	-	(3,942,044)	-	-	(3,942,044)
Unclaimed dividends extinguished by prescription (Note 20)	-	135	-	-	-	-	-	135
Net profit for the year ended December 31, 2024	-	-	-	-	8,382,485	-	-	8,382,485
Other comprehensive income (loss) for the year ended December 31, 2024 (Note 20)	-	-	-	-	7,913	2,302,846	-	2,310,759
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	8,390,398	2,302,846	-	10,693,244
BALANCE AT DECEMBER 31, 2024	5,256,059	335,412	8,141,424	2,988,030	34,260,306	(558,932)	(126,252)	50,296,047
Appropriation of 2024 earnings (Note 20)								
Legal reserve	-	-	839,040	-	(839,040)	-	-	-
Special reserve	-	-	-	(2,302,846)	2,302,846	-	-	-
Cash dividends	-	-	-	-	(5,413,741)	-	-	(5,413,741)
Unclaimed dividends extinguished by prescription (Note 20)	-	177	-	-	-	-	-	177
Net profit for the year ended December 31, 2025	-	-	-	-	10,224,657	-	-	10,224,657
Other comprehensive income (loss) for the year ended December 31, 2025 (Note 20)	-	-	-	-	(5,477)	(1,017,820)	-	(1,023,297)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	10,219,180	(1,017,820)	-	9,201,360
BALANCE AT DECEMBER 31, 2025	<u>\$ 5,256,059</u>	<u>\$ 335,589</u>	<u>\$ 8,980,464</u>	<u>\$ 685,184</u>	<u>\$ 40,529,551</u>	<u>\$ (1,576,752)</u>	<u>\$ (126,252)</u>	<u>\$ 54,083,843</u>

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

TRIPOD TECHNOLOGY CORPORATION

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 13,203,870	\$ 9,462,678
Adjustments for:		
Depreciation expenses	195,608	202,128
Amortization expenses	1,995	2,482
Expected credit (gain reversed) loss recognized on trade receivables	(342)	2,727
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	38,801	16,804
Finance costs	94,384	98,391
Interest income	(44,964)	(26,587)
Share of profit of subsidiaries, associates and joint ventures	(4,074,621)	(2,074,876)
Gain on disposals of property, plant and equipment	(1,345)	(640)
Impairment loss recognized on non-financial assets	16,997	140,081
Reversal of impairment loss recognized on non-financial assets	-	(19,622)
Unrealized gain on transactions with subsidiaries, associates and joint ventures	197,188	278,644
Realized gain on transactions with subsidiaries, associates and joint ventures	(278,644)	(430,612)
Unrealized foreign exchange (gain) loss	(42,876)	1,095
Changes in operating assets and liabilities:		
Financial assets mandatorily classified as at fair value through profit or loss	(125,289)	(16,711)
Notes receivable	(9)	601
Trade receivables	(230,140)	(400,993)
Trade receivables from related parties	310,488	172,051
Other receivables	(15,469)	8,523
Other receivables from related parties	(1,105,297)	850,725
Inventories	(242,361)	(105,257)
Prepayments	(23,102)	(17,699)
Other current assets	(3,393)	5,081
Financial liabilities held for trading	(26,525)	(26,321)
Contract liabilities	929	(4,399)
Trade payables	45,124	1,958
Trade payables to related parties	291,854	236,553
Other payables	283,810	208,736
Other payables to related parties	837,095	(865,256)
Provisions	12,094	18,732
Other current liabilities	(5,149)	(9,732)
Net defined benefit liabilities	(699)	(13,147)
Cash generated from operations	9,310,012	7,696,138
Interest received	44,830	15,616
Interest paid	(97,850)	(94,741)
Income tax paid	(1,931,975)	(1,971,073)
Net cash generated from operating activities	7,325,017	5,645,940

(Continued)

TRIPOD TECHNOLOGY CORPORATION

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

	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	\$ -	\$ (1,000,000)
Payments for property, plant and equipment	(143,972)	(101,707)
Proceeds from disposal of property, plant and equipment	1,345	1,143
Decrease in refundable deposits	2,500	-
Increase in other receivables from related parties	(1,874)	(84)
Payments for intangible assets	<u>(97)</u>	<u>(224)</u>
Net cash used in investing activities	<u>(142,098)</u>	<u>(1,100,872)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	-	733,700
Repayments of short-term borrowings	(1,444,900)	-
Proceeds from long-term borrowings	1,000,000	-
Proceeds from guarantee deposits received	750	1,000
Repayment of the principal portion of lease liabilities	(14,893)	(13,492)
Distributed cash dividends	(5,413,741)	(3,942,044)
Acquisition of additional interests in subsidiaries	<u>(1,214,145)</u>	<u>(1,286,288)</u>
Net cash used in financing activities	<u>(7,086,929)</u>	<u>(4,507,124)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>1,759</u>	<u>3,820</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	97,749	41,764
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>356,606</u>	<u>314,842</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 454,355</u>	<u>\$ 356,606</u>

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



TRIPOD TECHNOLOGY CORPORATION

Audit Committee's Review Report

The Board of Directors has submitted the Company's 2025 Business Report, Financial Statements (including the parent company only financial statements and the consolidated financial statements), and proposal for allocation of earnings. The CPA firm of Deloitte & Touche was retained to audit Tripod's Financial Statements and has issued an audit report relating to the above mentioned Financial Statements. The Business Report, Financial Statements (including the parent company only financial statements and the consolidated financial statements), a earnings allocation proposal have been reviewed by the Audit Committee and found in compliance with requirements. According to relevant requirements of the Securities and Exchange Act and the Company Law, we hereby submit this report.

To : 2026 Annual Shareholders' Meeting

TRIPOD TECHNOLOGY CORPORATION

Chairman of Audit Committee: Hsing-Cheng Tai

March 10, 2026

Attachment 4

Tripod Technology Corporation 2025 Statement of Earning Distribution

Unit: NTD	
Item	Amount
Initial undistributed earnings	30,310,371,007
Plus: The remeasurements of defined benefit plans in retained earnings	(5,477,370)
Annual profits after tax	10,224,657,230
Less: Recognize annual legal reserve	1,021,917,986
Less: Special reserve in accordance with relevant laws or regulations	1,017,819,967
Annual distributable earnings	38,489,812,914
Total shareholders' distributable earnings	38,489,812,914
Distribution Item:	
Shareholders' dividends	6,675,194,904
Undistributed earnings at the end of the period	31,814,618,010

Note: Prioritized distributed earnings of 2025 under the provisions of Income Act

Chairperson: Chiang-Chuang Wang

Manager: Le-Jen Huang

Accounting Officer: Cheng-I Li