

Altek Corporation

Handbook for 2026 Annual General Shareholders' Meeting (Translation)

Convening Methods: Physical shareholders' meeting

Date : June 23, 2026 at 9 a.m.

**Place: No.2, Zhanye 1st Rd., East Dist., Hsinchu City 30078,
Taiwan (R.O.C.) (ASIP Affairs ROOM203)**

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This English version is a translation based on the original Chinese version. Where any discrepancy arises between the two versions, the Chinese version shall prevail.

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Altek Corporation
The 2026 Annual General Shareholders' Meeting Procedures

- I. Call Meeting to Order
- II. Chairman's Address
- III. Reported Matters
- IV. Acknowledged Matters
- V. Discussion and Election Matters
- VI. Extemporaneous Motions
- VII. Adjournment

Altek Corporation

The 2026 Annual General Shareholders' Meeting Agenda

Convening Methods: Physical shareholders' meeting

Time: June 23, 2026 (Tuesday) at 9:00 am

Place: No.2, Zhanye 1st Rd., East Dist., Hsinchu City 30078, Taiwan (R.O.C.)
(ASIP Affairs ROOM203)

Agenda:

- I. Call Meeting to Order (Announcing the shareholding of the attendees)
- II. Chairman's Address
- III. Reported Matters
 - (1) 2025 Business Report.
 - (2) Audit Committee's review report.
 - (3) To report the distribution of 2025 compensation of employees and directors.
 - (4) To report the cash dividend distribution.
 - (5) To report the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement of 2025 private placement.
- IV. Acknowledged Matters
 - (1) To accept 2025 Business Report and Financial Statements.
 - (2) To accept Distribution of 2025 Surplus Earnings.
- V. Discussion and Election Matters
 - (1) To issue common shares, domestic or overseas convertible bonds by way of cash in private placement.
 - (2) To issue Restricted Stock Awards.
 - (3) To elect 7 Directors (including 3 Independent Directors).
 - (4) Proposal of Release the Prohibition on Directors from Participation in Competitive Business.
- VI. Extemporary Motions
- VII. Adjournment

Reported Matters

Proposal 1: 2025 Business Report.

Explanations: Please refer to Attachment 1 (Page 10) for the 2025 Business Report.

Proposal 2: Audit Committee's review report.

Explanations: Please refer to Attachment 2 (Page 11) for the Audit Committee's review report.

Proposal 3: To report the distribution of 2025 compensation of employees and directors.

Explanations:

According to Article 25 of the Company's Articles of Incorporation, the Company shall appropriate the annual earnings, equivalent to NT\$44,767,247 as employees' bonus, and equivalent to NT\$13,430,174 as director's bonus. The aforementioned amounts are the same as the amounts estimated in 2025 and will all be paid in cash.

Proposal 4: To report the cash dividend distribution.

Explanations:

I. According to Article 26 of the Company's Articles of Incorporation, the distributable dividends and bonuses in whole or in part may be paid in cash after resolution of the board of directors and report to the shareholders' meeting.

II. Cash dividends to common shareholders: Totaling NT\$307,142,025. Each common share will be entitled to receive a cash dividend of NT\$1 per share. The cash dividend less than NT\$1 for the odd shares will be booked as other income of the Company.

III. The Board of Directors resolved to authorize the Chairman to schedule the ex-dividend date, dividend distribution date and other relevant matters. If the outstanding shares are affected by the changes in the capital stock of the Company and thus affects the distribution ratio to shareholders, the Chairman is authorized to handle the relevant matters discretionally.

Proposal 5: To report the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement of 2025 private placement.

Explanations:

I. The Annual General Shareholders' Meeting held on June 19, 2025 approved to issue common shares, domestic or overseas convertible bonds by way of cash in private placement (hereinafter "the Fund Raising") not exceeding 60,000,000 shares subject to Article 43-6 of Securities and Exchange Act, and to carry out the Fund Raising in single or combo instruments, one or multiple run(s) within one year.

II. Pursuant to the resolutions adopted at the previous shareholders' meeting, the Board of Directors of the Company is authorized to handle cash increases in ordinary shares, domestic or overseas private placements of convertible bonds based on market conditions or operational needs. However, the Company has not issued any of the aforementioned cash increases in ordinary shares, private placements of domestic or overseas convertible bonds, and the private placement case expired on June 18, 2026. The Company, in its 16th meeting of the 10th Board held on May 11, 2026, has resolved not to continue processing such private placement securities within the remaining period.

Acknowledged Matters

Proposal 1: To accept 2025 Business Report and Financial Statements. (Proposed by the Board of Directors)

Explanations:

I. The Company's 2025 financial statements (including consolidated financial statement) were audited by CPA Chiang, Tsai-Yen and CPA Hsieh, Chih -Cheng of PricewaterhouseCoopers Taiwan which were presented and resolved along with the business report in the 15th board meeting of the 10th term of Board of Directors as well as reviewed by the Audit Committee, and a report has been offered.

II. Please refer to Attachment 1 (Page 10) for the business report and Attachment 3 (Page 12~35) for 2025 independent auditor's report and financial statements.

Resolutions:

Proposal 2: To accept Distribution of 2025 Surplus Earnings. (Proposed by the Board of Directors)

Explanations: The Company plans to distribute the 2025 earnings in accordance with the Company Act and the Company's Articles of Incorporation as follows:

Unit: NTD

Item	Amount
Unappropriated earnings – beginning	2,683,490,579
Add: The 2025 net income	377,660,810
Add: The actuarial benefits of the current defined benefit plan	3,245,445
Less: Disposal of equity instruments at fair value through other consolidation	(89,432,051)
Less: Adjustment to undistributed earning due to investments under the equity method	(10,922,955)
Less: 10% legal reserve	(28,055,125)
Less: Special reserve	(131,031,759)
Current earnings available for distribution	<u>2,804,954,944</u>
Distribution:	
Cash dividend (NT\$ 1 per share)	(307,142,025)
Stock dividend	<u>0</u>
Unappropriated earnings - ending	2,497,812,919
Note 1: The cash dividend per share for the aforementioned shareholder is computed in accordance with the 307,142,025 shares entitled to the dividend distribution as of March 3, 2026. The cash dividend less than NT\$1 for the odd shares will be booked as other income of the Company. Note 2: The distribution of earnings is based on the earnings generated in 2025 and the insufficient amount, if any, is to be replenished with the earnings of previous years according to the last-in-first-out principle.	

Chairman:

Managerial officer:

Accounting in charge:

Resolutions:

Discussion and Election Matters

Proposal 1: To issue common shares, domestic or overseas convertible bonds by way of cash in private placement. (Proposed by the Board of Directors)

Explanations:

- I. To invest the high-end technologies, enrich working capital, repay borrowings, reinforce financial structures, invite strategic investors and support the Company's development funding needs, taking fund-raising flexibility into consideration and in accordance with Article 43-6 of the Securities and Exchange Act, it is proposed that the shareholders meeting to authorize the Board of Directors, within the limit of 60,000,000 common shares, to raise funds through private placement based on the Company's needs and market conditions. Afore-mentioned private placement includes single or combo instruments such as issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement (hereinafter "the Fund Raising"), and shall be executed by one or multiple run(s). For issuance of the Fund Raising, the number of common shares to be converted shall be calculated in accordance with the conversion price at the time of issuance and shall be no more than 60,000,000 shares. Considering the capital market's effectiveness, feasibility and costs to raise capital, the benefits to maintain long-term relationship with strategic partners and the no-trading period of 3 years by such security issuance of private placement, the Company proposed to raise funds through private placement, rather than public offering. Please refer to Attachment 4 (Page 36~39) for the amount of the Fund Raising, the basis and rationality to determine the issue price, the method of determining specific investors, objective, necessity and anticipated benefit, the necessity for issuance of the Fund Raising and the use of proceeds and the anticipated benefit.
- II. It's proposed that the shareholders meeting to authorize the Board to adjust and process the Fund Raising conditions, convertible bond issuance and conversion scheme, use of proceeds, schedule, anticipated benefit and other relevant matters based on the Company's needs, market conditions, relevant laws and regulations, instruction by competent authority.
- III. The Chairman or designated personnel shall be authorized to process all matters related to the Fund Raising and sign relevant contracts on behalf of the Company.
- IV. For matters not mentioned herein, the Board of Directors shall be authorized to process fully by relevant laws and regulations.

Resolutions:

Proposal 2: To issue Restricted Stock Awards. (Proposed by the Board of Directors)

Explanations:

- I. To attract, retain professional personnel and to enhance company competitiveness, growth and profitability, it is proposed to issue restricted stock awards ("RSA").
- II. Principal terms and conditions:
 1. Total amounts(shares) of issuance
The number of shares issued under this plan shall not exceed 2,500,000 common shares with par value at NTD10, for a total amount of NTD25,000,000. The issuance shall be filed to the competent authority in multiple tranches within one (1) year from

the date of the resolution of the Shareholders Meeting, and be granted in multiple tranches within two (2) year from the date when the application becomes effective.

2. Conditions of Issuance

(1) Issuance Price: Issuance of new bonus shares, the issuing price is NTD 0.

(2) Vested Conditions:

Employees continuously employing with the Company through the vesting dates to the following vested periods with the annual personal performance B+ or higher, no violation any work rules, will receive the vested shares as below:

after the expiration of one year: 50% of shares acquired.

after the expiration of two years: 50% of shares acquired.

(3) Type of shares to be issued: common shares.

(4) Measures to be taken when employees fail to meet the vesting conditions or in the event of inheritance:

If failing to meet the vested conditions, the Company shall redeem shares for free from employees and cancel it. All other matters shall be handled in accordance with the issuance regulations.

3. Qualification criteria for employees and number of shares granted

(1) Qualification criteria for employees:

Full-time employees of the company's domestic and foreign control or subordinate companies who are already employed on the date that such restricted shares are awarded shall be eligible to receive the RSA. The alleged control or subordinate company is in accordance with the definition of standard identification about Article 369-2 of Company Act. The actual number of new shares allocated to employees and the number of new restricted employee shares are entitled to receive will be determined based on factors such as seniority, job level, performance evaluation, overall contribution, special achievements, or other management-related criteria. The list and shares to be granted shall be reviewed by the Chairman and be approved by the Board. However, for employees who are managerial officers or Board members, the award of such shares shall obtain approval of the Compensation Committee. Employees who are not managerial officers or Board members, the award of such shares shall obtain approval of the Audit Committee.

(2) Number of shares granted:

For each employee, the cumulative number of shares of employee stock warrants to be subscribed, plus the cumulative number of new restricted employee shares granted, may not exceed 0.3 percent of the Company's total issued shares. And the above in combination with the cumulative number of shares of employee stock warrants to be subscribed, may not exceed 1 percent of the issuer's total issued shares.

4. Necessity for issuing restricted stock awards

To attract and retain professional personnel, to motivate employees and enhance their centripetal force so as to jointly create the Company's and shareholders' interests.

5. Calculated expense amount

The Company shall evaluate the shares' fair market value on delivery day and recognize expenses annually during the vested period. The estimated maximum amount based on the closing price NT\$38.7 of March 3, 2026 is NTD 96,750,000. The estimated amortized expense from 2026 to 2028 is NTD30,234,000, NTD52,406,000, and NTD14,109,000 respectively, under the assumption of issuance

at the end of August 2026. If it is issued to a full-time official employee of the company's domestic or foreign control or subordinate company, the impact on the company's expense will be reduced accordingly.

6. Dilution of the Company's EPS and other factors affecting shareholder's equity

The maximum dilution of the Company's EPS from 2026 to 2028 is NTD0.10, 0.17, and 0.05, respectively. The influence on the Company's EPS is limited, hence there's no material impact on the shareholder's equity.

III. Please refer to Attachment 5 (Page 40~42) for the Regulations Governing the Grant of Restricted Stock Awards of 2026.

IV. If some revision or adjustment has to be made, after the proposal has been adopted by the 2026 Annual Shareholders Meeting, due to competent authority's instruction, amendment to the laws and regulations or other matters not mentioned herein, it is proposed that the Shareholders Meeting authorizes the Board of Directors with full power to handle all issues regarding the issuance of restricted stock awards.

Resolutions:

Proposal 3: To elect 7 Directors (including 3 Independent Directors). (Proposed by the Board of Directors)

Explanations:

- I. The 10th term of the Board of Directors of the Company will be expired on June 20, 2026, and the 11th term of Board of Directors will be elected by the annual shareholders' meeting to accordance with Articles 195 of the Company Law. The 10th term of the Directors shall be extended until the time have been elected and assumed their office the 11th term of Board of Directors. (which is 23th June, 2026).
- II. The Company has set up the Audit Committee in accordance with the Securities and Exchange Act, which shall be organized by all three Independent Directors.
- III. The Company shall has seven to nine Directors elected for a term of three years who shall be elected at the shareholders' meeting from among the persons with disposing capacity, and may be eligible for re-flection according to Article 15 Of Article of Incorporation of the Company. Among the above-mentioned number of directors, the Company shall have not less than three in number and not less than one fifth of the total number of directors as independent directors. In accordance with the resolution of the 15th meeting of the Company's 10th term of Board of Directors, the Company proposes to elect seven new directors of the 11th term of Board of Directors(including three Independent Directors). They take office immediately after a shareholders' meeting on Jun 23,2026.The tenure of the directors of the 11th term of Board of Directors shall be three years, from June 23, 2026 to June 22, 2029.
- IV. The election of directors shall adopt candidate nomination system. The nominated candidates has been examined and approved by the 16th meeting of the 10th term of Board of Directors. For information regarding the educational background, experience, and number of shares held in the company, as well as the reasons for the nomination of independent director candidates whose tenure has reached three consecutive terms, please refer to Attachment 6 (pages 43–45).
- V. This election will be implemented in accordance with the Procedures for Election of Directors. Please refer to Appendix 3 (Page 56~58).

Voting results:

Proposal 4: Proposal of Release the Prohibition on Directors from Participation in Competitive Business. (Proposed by the Board of Directors)

Explanations:

- I. According to Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the company's business shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.
- II. As shareholders or companies invest or operate same or similar business scope of the Company, according to Article 209 of the Company Act, programmed to submit to a shareholders' meeting for approval of lifting restrictions of non-compete prohibition of new directors and representatives, and submit to lift main operational content of concurrently serving as duties of other company. The scope of aforementioned non-competition restrictions to be released is detailed in-Attachment 7 (Page 46)

Resolutions:

Extemporary Motions

Adjournment

Altek Corporation

2025 Business Report

Attachment 1

In 2025, the global geopolitics became increasingly complex. With the United States promoting a policy of “reciprocal tariff,” trade protectionism reached a new peak. Altek actively responded to the risks arising from potential trade barriers by expanding the production base in Malaysia, strengthening the resilience of the global supply chain network, and leveraging flexible manufacturing and scheduling capabilities to address volatility in global markets. At the same time, year 2025 also marked the first year of Agentic AI, with rapid advancements in artificial intelligence applications and technologies. Altek continued to deepen the development of AI vision solutions and accelerated the deployment and innovative applications in robotics, UAV (unmanned aerial vehicle), unmanned stores, elderly care, and advanced medical devices.

In terms of operational performance, the consolidated revenue for 2025 reached NT\$8.7 billion, a 21% compared to the previous year and demonstrating solid growth momentum. Consolidated gross profit margin was 26%, post-tax net profit reached NT\$377,661 thousand, and earnings per share were NT\$1.24. These performances reflect Altek’s resilience in facing market condition changing, continuing commitment to product research and development, technological innovation, and quality enhancement. Through these efforts, the company successfully increased product added value and demonstrated sound operational performance and strong corporate resilience.

Altek upholds the corporate vision of “Better Vision, Better Life,” and with its core AI vision technologies, it continues to advance practical applications in robotics, UAV, industrial automation, smart logistics, and medical imaging. Altek has successfully transitioned from a digital camera manufacturer into a globally leading provider of AI vision solutions. Through years of accumulated imaging expertise and AI integration capabilities, Altek has established a comprehensive and diversified business portfolio. Moreover, Altek will continue to promote the deeper adoption of intelligent vision technologies across various industries, creating greater product value and market impact.

Looking ahead to 2026, Altek will continue to deepen the innovation, research and development, and commercialization of AI high precision image processing and edge computing technologies in the fields of UAV, robotics, smart warehouse, and precision medicine. Through resilient supply chain deployment and collaboration with global strategic partners, Altek aims to ensure stable production capacity and enhance the ability to respond to market changes. At the same time, as the global market has a renewed revival of digital cameras in recent years, demand for high-end imaging quality has rebounded significantly. With nearly three decades of deep expertise in DSC technologies, Altek is once again well positioned to demonstrate the technological strengths spanning optical design, image tuning, and image module integration, thereby re-emerging as one of the key competitive players in the market. This trend not only reaffirms Altek’s highly competitive core capabilities in the imaging sector, but also creates new growth opportunities for the business development.

Altek is committed to sustainable business practices by focusing on corporate sustainability (ESG). We strengthen the three pillars of Environment (E), Social (S), and Governance (G), setting short-, medium-, and long-term sustainability goals, and implementing action plans to enhance corporate social responsibility and global competitiveness. The management team will uphold sound corporate governance and continue to make decisions that align with the best interests of the company, delivering sustained and stable returns for shareholders. We thank all shareholders for their long-term support and recognition, and look forward to progressing together with you in the future journey of Altek.

Altek Corporation
Audit Committee's Review Report

To: The 2026 Annual General Shareholders' Meeting

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements and proposal for allocation of earnings. The CPA firm of PricewaterhouseCoopers was retained to audit Altek's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Altek Corporation. According to relevant requirements of the Securities and Exchange Act and the Company Act, we hereby submit this report.

Altek Corporation

Chairman of the Audit Committee
MORI SHOREI

March 11, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR25000317

To the Board of Directors and Shareholders of ALTEK CORPORATION

Opinion

We have audited the accompanying consolidated balance sheets of ALTEK CORPORATION AND SUBSIDIARIES (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditor's 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 in 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 judgement, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Allowance for inventory valuation losses

Description

Please refer to Note 4(14) for description of accounting policy on inventory valuation. Please refer to Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation. Please refer to Note 6(6) for the details of inventories.

The Group is primarily engaged in manufacturing and sales of AI image-related application products. The Group measures inventories sold at the lower of cost and net realisable value. For inventory that is over a certain age and individually identified obsolete or damaged inventory, the Group recognises losses at net realisable value. The value of inventories is significant, involves various types of inventory, and the individual identification of inventory usually involves management judgement which is an area that also needs to be assessed using our judgement during the audit process. Thus, we identified valuation of allowance for inventory losses as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the provision policy on inventory valuation losses, and ensured consistent application of accounting policies.
- B. Obtained the statement of individually identified obsolete inventory prepared by management and checked the accuracy of stock age analysis report and relevant information.
- C. Checked the accuracy of net realisable value of inventory, assessed the consistency between valuation of market value decline and its provision policy, and assessed the reasonableness of allowance for valuation losses determined by the Group.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of Altek Corporation as at and for the years ended December 31, 2025 and 2024.

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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal controls as management determines are 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.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 Standards on Auditing of the Republic of China, we exercise professional judgement and professional skepticism throughout the audit. We also:

- A. 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 controls.
- B. 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 controls.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. 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 auditor's 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. 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.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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.

Chiang, Tsai-Yen

Hsieh, Chih-Cheng

For and on behalf of PricewaterhouseCoopers, Taiwan

March 11, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets		Notes	December 31, 2025		December 31, 2024			
			AMOUNT	%	AMOUNT	%		
Current assets								
1100	Cash and cash equivalents	6(1)	\$	4,745,485	28	\$	5,903,018	35
1110	Current financial assets at fair value through profit or loss	6(2)		-	-		97,313	1
1136	Current financial assets at amortised cost	6(4)		1,918,524	11		1,386,489	8
1170	Accounts receivable, net	6(5)		1,674,361	10		1,399,216	8
1200	Other receivables			120,775	1		101,406	1
1220	Current income tax assets			57,571	-		35,034	-
130X	Inventories	6(6)		1,604,617	10		1,439,650	8
1410	Prepayments			331,006	2		260,688	2
1470	Other current assets			8,140	-		1,661	-
11XX	Current assets			10,460,479	62		10,624,475	63
Non-current assets								
1510	Non-current financial assets at fair value through profit or loss	6(2)		72,194	-		117,047	1
1517	Non-current financial assets at fair value through other comprehensive income	6(3)		39,654	-		39,381	-
1535	Non-current financial assets at amortised cost	6(4)		1,749,497	11		1,675,865	10
1600	Property, plant and equipment	6(7) and 8		2,723,947	16		2,675,147	16
1755	Right-of-use assets	6(8)		134,339	1		127,214	1
1760	Investment property	6(9) and 8		1,293,550	8		1,331,060	8
1780	Intangible assets	6(10)		140,778	1		166,496	1
1840	Deferred income tax assets	6(28)		74,811	1		73,402	-
1900	Other non-current assets	6(14)		62,216	-		50,431	-
15XX	Non-current assets			6,290,986	38		6,256,043	37
1XXX	Total assets		\$	16,751,465	100	\$	16,880,518	100

(Continued)

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity			December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(11)	\$ 2,245,338	14	\$ 2,061,750	13
2130	Current contract liabilities	6(21)	199,471	1	181,815	1
2170	Accounts payable		1,658,584	10	1,222,468	7
2200	Other payables	6(13)	877,627	5	857,757	5
2230	Current income tax liabilities		152,353	1	99,845	1
2250	Provisions - current	6(16)	74,900	-	74,245	-
2280	Current lease liabilities		21,649	-	13,389	-
2399	Other current liabilities, others		246,761	2	187,195	1
21XX	Current liabilities		<u>5,476,683</u>	<u>33</u>	<u>4,698,464</u>	<u>28</u>
Non-current liabilities						
2540	Long-term borrowings	6(12) and 8	176,400	1	900,000	5
2550	Provisions - non-current	6(16)	88,967	-	91,960	-
2570	Deferred income tax liabilities	6(28)	488,640	3	488,513	3
2580	Non-current lease liabilities		100,263	1	102,533	1
2600	Other non-current liabilities		35,175	-	35,908	-
25XX	Non-current liabilities		<u>889,445</u>	<u>5</u>	<u>1,618,914</u>	<u>9</u>
2XXX	Total liabilities		<u>6,366,128</u>	<u>38</u>	<u>6,317,378</u>	<u>37</u>
Equity attributable to owners of the parent						
Share capital						
3110	Common stock	6(17)	3,072,420	18	3,058,000	18
Capital surplus						
3200	Capital surplus	6(18)	2,586,876	16	2,542,903	15
Retained earnings						
3310	Legal reserve	6(19)	1,545,167	9	1,512,604	9
3320	Special reserve		182,626	1	624,316	4
3350	Unappropriated retained earnings		2,964,042	18	2,580,010	15
Other equity interest						
3400	Other equity interest	6(20)	(360,269)	(2)	(181,774)	(1)
3500	Treasury stocks	6(17)	(2,847)	-	(38,101)	-
31XX	Equity attributable to owners of the parent		<u>9,988,015</u>	<u>60</u>	<u>10,097,958</u>	<u>60</u>
36XX	Non-controlling interest		<u>397,322</u>	<u>2</u>	<u>465,182</u>	<u>3</u>
3XXX	Total equity		<u>10,385,337</u>	<u>62</u>	<u>10,563,140</u>	<u>63</u>
Significant subsequent event						
3X2X	Total liabilities and equity	11	<u>\$ 16,751,465</u>	<u>100</u>	<u>\$ 16,880,518</u>	<u>100</u>

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

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

			Year ended December 31			
			2025		2024	
Items	Notes		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(21)		\$ 8,677,345	100	\$ 7,195,586	100
5000 Operating costs	6(6)(26)(27)	(	6,423,029)	74)	(5,104,692)	(71)
5900 Net operating margin			<u>2,254,316</u>	<u>26</u>	<u>2,090,894</u>	<u>29</u>
Operating expenses	6(26)(27)					
6100 Selling and marketing expenses		(	150,770)	2)	(128,597)	(2)
6200 General and administrative expenses		(	580,752)	7)	(564,339)	(8)
6300 Research and development expenses		(	1,048,732)	12)	(1,070,578)	(15)
6450 Expected credit gain	12(2)		<u>593</u>	<u>-</u>	<u>427</u>	<u>-</u>
6000 Total operating expenses		(	1,779,661)	21)	(1,763,087)	(25)
6900 Operating profit			<u>474,655</u>	<u>5</u>	<u>327,807</u>	<u>4</u>
Non-operating income and expenses						
7100 Interest income	6(22)		208,406	2	221,781	3
7010 Other income	6(23)		141,225	2	108,665	2
7020 Other gains and losses	6(24)	(	8,354)	-	(3,546)	-
7050 Finance costs	6(25)	(	48,910)	1)	(57,010)	(1)
7000 Total non-operating income and expenses			<u>292,367</u>	<u>3</u>	<u>269,890</u>	<u>4</u>
7900 Profit before income tax			<u>767,022</u>	<u>8</u>	<u>597,697</u>	<u>8</u>
7950 Income tax expense	6(28)	(	213,464)	2)	(176,267)	(2)
8200 Profit for the year		\$	<u>553,558</u>	<u>6</u>	\$ <u>421,430</u>	<u>6</u>
Other comprehensive income (loss)						
Components of other comprehensive income (loss) that will not be reclassified to profit or loss						
8311 Gains on remeasurements of defined benefit plans	6(14)	\$	4,057	-	\$ 9,523	-
8316 Unrealised loss from financial assets measured at fair value through other comprehensive loss	6(3)	(	34,439)	-	(3,582)	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(28)	(	812)	-	(1,905)	-
8310 Components of other comprehensive (loss) income that will not be reclassified to profit or loss		(	31,194)	-	4,036	-
Components of other comprehensive income (loss) that may be reclassified to profit or loss						
8361 Currency translation differences of foreign operations		(	237,949)	3)	567,085	8
8399 Income tax relating to components of other comprehensive income (loss) that may be reclassified to profit or loss	6(28)		<u>50,517</u>	<u>1</u>	<u>(111,531)</u>	<u>(2)</u>
8360 Components of other comprehensive (loss) income that may be reclassified to profit or loss		(	187,432)	2)	455,554	6
8300 Total other comprehensive (loss) income for the year		(\$	<u>218,626)</u>	<u>2)</u>	\$ <u>459,590</u>	<u>6</u>
8500 Total comprehensive income for the year		\$	<u>334,932</u>	<u>4</u>	\$ <u>881,020</u>	<u>12</u>
Profit, attributable to:						
8610 Owners of the parent		\$	377,661	4	\$ 318,005	4
8620 Non-controlling interest			<u>175,897</u>	<u>2</u>	<u>103,425</u>	<u>2</u>
Profit for the year		\$	<u>553,558</u>	<u>6</u>	\$ <u>421,430</u>	<u>6</u>
Comprehensive income (loss) attributable to:						
8710 Owners of the parent		\$	159,590	2	\$ 768,165	10
8720 Non-controlling interest			<u>175,342</u>	<u>2</u>	<u>112,855</u>	<u>2</u>
Total comprehensive income (loss) for the year		\$	<u>334,932</u>	<u>4</u>	\$ <u>881,020</u>	<u>12</u>
9750 Basic earnings per share (in dollars)	6(29)	\$	<u>1.24</u>		\$ <u>1.15</u>	
9850 Diluted earnings per share (in dollars)	6(29)	\$	<u>1.23</u>		\$ <u>1.13</u>	

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

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent													
		Retained earnings					Other equity interest						
							Currency translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Unearned compensation	Treasury stocks	Total	Non-controlling interest	Total equity
	Notes	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings							
2024													
Balance at January 1, 2024		\$ 2,788,000	\$ 2,046,394	\$ 1,484,678	\$ 515,412	\$ 2,584,914	(\$ 445,272)	(\$ 179,044)	\$ -	(\$ 38,101)	\$ 8,756,981	\$ 365,785	\$ 9,122,766
Profit for the year		-	-	-	-	318,005	-	-	-	-	318,005	103,425	421,430
Other comprehensive income (loss) for the year	6(20)	-	-	-	-	7,618	446,124	(3,582)	-	-	450,160	9,430	459,590
Total comprehensive income (loss)		-	-	-	-	325,623	446,124	(3,582)	-	-	768,165	112,855	881,020
Appropriation of 2023 earnings	6(19)												
Legal reserve		-	-	27,926	-	(27,926)	-	-	-	-	-	-	-
Special reserve		-	-	-	108,904	(108,904)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(193,697)	-	-	-	-	(193,697)	-	(193,697)
Cash capital increase	6(17)(18)	270,000	449,154	-	-	-	-	-	-	-	719,154	-	719,154
Share-based payment transactions	6(15)(18)	-	38,970	-	-	-	-	-	-	-	38,970	17,478	56,448
Changes in ownership interests in subsidiaries	6(18)	-	8,385	-	-	-	-	-	-	-	8,385	(8,385)	-
Non-controlling interest	6(30)	-	-	-	-	-	-	-	-	-	-	(22,551)	(22,551)
Balance at December 31, 2024		\$ 3,058,000	\$ 2,542,903	\$ 1,512,604	\$ 624,316	\$ 2,580,010	\$ 852	(\$ 182,626)	\$ -	(\$ 38,101)	\$ 10,097,958	\$ 465,182	\$ 10,563,140
2025													
Balance at January 1, 2025		\$ 3,058,000	\$ 2,542,903	\$ 1,512,604	\$ 624,316	\$ 2,580,010	\$ 852	(\$ 182,626)	\$ -	(\$ 38,101)	\$ 10,097,958	\$ 465,182	\$ 10,563,140
Profit for the year		-	-	-	-	377,661	-	-	-	-	377,661	175,897	553,558
Other comprehensive income (loss) for the year	6(20)	-	-	-	-	3,245	(202,068)	(19,248)	-	-	(218,071)	(555)	(218,626)
Total comprehensive income (loss)		-	-	-	-	380,906	(202,068)	(19,248)	-	-	159,590	175,342	334,932
Appropriation of 2024 earnings	6(19)												
Legal reserve		-	-	32,563	-	(32,563)	-	-	-	-	-	-	-
Reversal of special reserve		-	-	-	(441,690)	441,690	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(305,647)	-	-	-	-	(305,647)	-	(305,647)
Restricted stocks to employees	6(17)(18)(20)	14,950	52,848	-	-	-	-	-	(67,798)	-	-	-	-
Retirement of treasury share	6(17)(18)	(530)	(435)	-	-	-	-	-	-	965	-	-	-
Treasury stock transferred to employees	6(17)(18)	-	(92)	-	-	-	-	-	-	37,136	37,044	-	37,044
Share-based payment transactions	6(15)(20)	-	-	-	-	-	-	-	21,187	-	21,187	3,327	24,514
Changes in ownership interests in subsidiaries	6(18)	-	(8,348)	-	-	(10,922)	-	-	-	(19,270)	-	19,270	-
Treasury shares repurchased	6(17)	-	-	-	-	-	-	-	-	(2,847)	(2,847)	-	(2,847)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(3)(20)	-	-	-	-	(89,432)	-	89,432	-	-	-	-	-
Non-controlling interest	6(30)	-	-	-	-	-	-	-	-	-	-	(265,799)	(265,799)
Balance at December 31, 2025		\$ 3,072,420	\$ 2,586,876	\$ 1,545,167	\$ 182,626	\$ 2,964,042	(\$ 201,216)	(\$ 112,442)	(\$ 46,611)	(\$ 2,847)	\$ 9,988,015	\$ 397,322	\$ 10,385,337

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

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 767,022	\$ 597,697
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(9)(26)	194,256	176,130
Amortisation	6(10)(26)	35,369	39,886
Expected credit gain	12(2)	(593)	(427)
Net (gain) loss on financial assets at fair value through profit or loss	6(2)(24) and 12(3)	(2,056)	10,298
Interest expense	6(25)	48,910	57,010
Interest income	6(22)	(208,406)	(221,781)
Dividend income	6(23)	(3,814)	(3,052)
Share-based payment compensation cost	6(15)	24,514	56,448
(Gain) loss on disposal of property, plant and equipment	6(24)	(824)	580
Gain arising from lease modification	6(24)	(2,756)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		-	29,950
Accounts receivable		(301,439)	369,101
Other receivables		(1,922)	2,461
Inventories		(171,786)	413,416
Prepayments		(84,530)	48,664
Other current assets		(6,238)	2,588
Changes in operating liabilities			
Contract liabilities		18,782	(171,733)
Accounts payable		440,384	(75,552)
Other payables		20,776	(86,503)
Provisions		(1,829)	(32,448)
Other current liabilities		62,858	91,695
Other non-current liabilities		(602)	(7,195)
Cash inflow generated from operations		826,076	1,297,233
Interest received		189,250	190,469
Dividends received		3,814	3,052
Interest paid		(46,752)	(53,116)
Income tax paid		(132,641)	(251,567)
Net cash flows from operating activities		839,747	1,186,071

(Continued)

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
		Notes	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 93,216)	(\$ 96,308)
Proceeds from disposal of financial assets at fair value through profit or loss		190,513	-
Acquisition of financial assets at amortised cost		(2,688,801)	(2,952,768)
Proceeds from repayments of financial assets at amortised cost		2,029,644	1,462,488
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	12(3)	3,694	1,607
Acquisition of property, plant and equipment	6(31)	(204,941)	(101,522)
Proceeds from disposal of property, plant and equipment		4,783	10,111
Acquisition of intangible assets	6(31)	(15,419)	(10,519)
Increase in deposits paid		(6,472)	(186)
Net cash flows used in investing activities		(780,215)	(1,687,097)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings	6(32)	8,719,652	7,288,589
Repayment of short-term borrowings	6(32)	(8,536,228)	(7,466,937)
Proceeds from issuance of short-term notes and bills payable	6(32)	-	9,996
Repayment of short-term notes and bills payable	6(32)	-	(10,000)
Proceeds from long-term borrowings	6(32)	176,400	900,000
Repayment of long-term borrowings	6(32)	(900,000)	(900,000)
Decrease in guarantee deposits received	6(32)	(153)	(2,055)
Repayment of principal portion of lease liabilities	6(32)	(23,504)	(21,725)
Cash capital increase	6(17)	-	719,154
Treasury stock transferred to employees	6(17)	37,044	-
Acquisition of treasury stocks	6(17)	(2,847)	-
Cash dividends paid	6(19)	(305,647)	(193,697)
Changes in non-controlling interest	6(30)	(265,799)	(22,551)
Net cash flows (used in) from financing activities		(1,101,082)	300,774
Effect of exchange rate		(115,983)	304,476
Net (decrease) increase in cash and cash equivalents		(1,157,533)	104,224
Cash and cash equivalents at beginning of year	6(1)	5,903,018	5,798,794
Cash and cash equivalents at end of year	6(1)	\$ 4,745,485	\$ 5,903,018

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR25000404

To the Board of Directors and Shareholders of ALTEK CORPORATION

Opinion

We have audited the accompanying parent company only balance sheets of ALTEK CORPORATION as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of ALTEK CORPORATION 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 and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements* section of our report. We are independent of ALTEK CORPORATION in accordance with the Norm of Professional Ethics for Certified Public Accountants 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 ALTEK CORPORATION's 2025 parent company only financial statements of the current period. 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, we do not provide a separate opinion on these matters.

Key audit matters for ALTEK CORPORATION's 2025 parent company only financial statements of the current period are stated as follows:

Allowance for inventory valuation losses

Description

Please refer to Note 4(12) for description of accounting policy on inventory valuation. Please refer to Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation. Please refer to Note 6(5) for the details of inventories.

ALTEK CORPORATION and its subsidiaries (shown as Investments accounted for under the equity method) are primarily engaged in manufacturing and sales of AI image-related application products. The subsidiaries measure inventories sold at the lower of cost and net realisable value. For inventory that is over a certain age and individually identified obsolete or damaged inventory, the subsidiaries recognises losses at net realisable value. The value of inventories is significant, involves various types of inventory, and the individual identification of inventory usually involves management judgement which is an area that also needs to be assessed using our judgement during the audit process. Thus, we identified the subsidiaries' valuation of allowance for inventory losses as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the provision policy on inventory valuation losses, and ensured consistent application of accounting policies.
- B. Obtained the statement of individually identified obsolete inventory prepared by management and checked the accuracy of stock age analysis report and relevant information.
- C. Checked the accuracy of net realisable value of inventory, assessed the consistency between valuation of market value decline and its provision policy, and assessed the reasonableness of allowance for valuation losses determined by the Company.

Responsibilities of management and those charged with governance for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal controls as management determines are 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 ALTEK CORPORATION's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate ALTEK CORPORATION or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 it is not a guarantee that an audit conducted in accordance with Standards of 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 Standards of Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. 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 controls.
- B. 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 ALTEK CORPORATION's internal controls.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- D. 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 ALTEK CORPORATION's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause ALTEK CORPORATION to cease to continue as a going concern.
- E. 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.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within ALTEK CORPORATION to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of ALTEK CORPORATION's 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 of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Chiang, Tsai-Yen

Hsieh, Chih-Cheng

For and on behalf of PricewaterhouseCoopers, Taiwan

March 11, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ALTEK CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 446,859	4	\$ 1,105,899	7
1170	Accounts receivable, net	6(4)	382,260	3	391,106	3
1180	Accounts receivable - related parties	6(4) and 7	1,182	-	20,680	
1200	Other receivables		7,584	-	5,174	-
1210	Other receivables - related parties	7	41,214	-	39,463	-
1220	Current income tax assets		46,450	-	25,236	-
130X	Inventories, net	6(5)	50,197	-	91,404	1
1410	Prepayments		14,062	-	16,840	-
11XX	Current Assets		989,808	7	1,695,802	11
Non-current assets						
1510	Non-current financial assets at fair value through profit or loss	6(2)	72,194	1	80,511	1
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	-	-	-	-
1550	Investments accounted for under the equity method	6(6)	10,968,030	80	11,312,137	76
1600	Property, plant and equipment	6(7) and 8	860,748	6	888,889	6
1755	Right-of-use assets	6(8)	77,957	1	80,585	1
1760	Investment property - net	6(9) and 8	722,639	5	729,449	5
1780	Intangible assets	6(10)	7,470	-	3,678	-
1840	Deferred income tax assets	6(27)	34,187	-	13,844	-
1900	Other non-current assets	6(13)	45,330	-	39,116	-
15XX	Non-current assets		12,788,555	93	13,148,209	89
1XXX	Total assets		\$ 13,778,363	100	\$ 14,844,011	100

(Continued)

ALTEK CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity			December 31, 2025		December 31, 2024	
	Notes		AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(11)	\$ 1,850,000	14	\$ 1,870,000	13
2130	Current contract liabilities	6(20)	64,572	1	138,102	1
2170	Accounts payable		36,084	-	41,143	-
2180	Accounts payable - related parties	7	565,488	4	697,040	5
2200	Other payables		378,246	3	364,523	3
2220	Other payables - related parties	7	3,846	-	5,343	-
2230	Current income tax liabilities		7,999	-	5,990	-
2250	Provisions for liabilities - current	6(15)	51,735	-	49,482	-
2280	Current lease liabilities		4,217	-	4,537	-
2399	Other current liabilities, others		24,047	-	36,960	-
21XX	Current Liabilities		<u>2,986,234</u>	<u>22</u>	<u>3,213,120</u>	<u>22</u>
Non-current liabilities						
2540	Long-term borrowings	6(12) and 8	176,400	1	900,000	6
2570	Deferred income tax liabilities	6(27)	488,611	4	488,513	3
2580	Non-current lease liabilities		74,170	1	78,803	1
2600	Other non-current liabilities		64,933	-	65,617	-
25XX	Non-current liabilities		<u>804,114</u>	<u>6</u>	<u>1,532,933</u>	<u>10</u>
2XXX	Total Liabilities		<u>3,790,348</u>	<u>28</u>	<u>4,746,053</u>	<u>32</u>
Equity						
	Share capital	6(16)				
3110	Common stock		3,072,420	22	3,058,000	21
	Capital surplus	6(17)				
3200	Capital surplus		2,586,876	19	2,542,903	17
	Retained earnings	6(18)				
3310	Legal reserve		1,545,167	11	1,512,604	10
3320	Special reserve		182,626	1	624,316	4
3350	Unappropriated retained earnings		2,964,042	22	2,580,010	17
	Other equity interest	6(19)				
3400	Other equity interest		(360,269)	(3)	(181,774)	(1)
3500	Treasury stocks	6(16)	(2,847)	-	(38,101)	-
3XXX	Total equity		<u>9,988,015</u>	<u>72</u>	<u>10,097,958</u>	<u>68</u>
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		<u>\$ 13,778,363</u>	<u>100</u>	<u>\$ 14,844,011</u>	<u>100</u>

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

ALTEK CORPORATION
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

				Year ended December 31				
				2025		2024		
Items		Notes	AMOUNT		%	AMOUNT		%
4000	Operating revenue	6(20) and 7	\$	3,007,608	100	\$	2,764,952	100
5000	Operating costs	6(5)(25)(26) and 7	(	2,657,399)	(88)	(	2,332,466)	(84)
5900	Net operating margin			350,209	12		432,486	16
	Operating expenses	6(25)(26) and 7						
6100	Selling expenses		(	50,261)	(2)	(	39,988)	(1)
6200	General and administrative expenses		(	237,696)	(8)	(	239,604)	(9)
6300	Research and development expenses		(	340,672)	(11)	(	396,956)	(14)
6450	Expected credit gains	12(2)		2	-		275	-
6000	Total operating expenses		(	628,627)	(21)	(	676,273)	(24)
6900	Operating loss		(	278,418)	(9)	(	243,787)	(8)
	Non-operating income and expenses							
7100	Interest income	6(21)		2,673	-		3,008	-
7010	Other income	6(22) and 7		32,741	1		29,517	1
7020	Other gains and losses	6(23)		3,034	-		242	-
7050	Finance costs	6(24)	(	41,110)	(1)	(	50,233)	(2)
7070	Share of profit of associates and joint ventures accounted for using equity method, net	6(6)		670,555	22		599,332	22
7000	Total non-operating income and expenses			667,893	22		581,866	21
7900	Profit before income tax			389,475	13		338,079	13
7950	Income tax expense	6(27)	(	11,814)	-	(	20,074)	(1)
8200	Profit for the year		\$	377,661	13	\$	318,005	12
	Other comprehensive income							
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss							
8311	Other comprehensive income, before tax, actuarial gains on defined benefit plans	6(13)	\$	4,057	-	\$	9,523	-
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		(	19,248)	(1)	(	3,582)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(27)	(	812)	-	(	1,905)	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		(	16,003)	(1)		4,036	-
	Components of other comprehensive (loss) income that may be reclassified to profit or loss							
8361	Other comprehensive (loss) income, before tax, exchange differences on translation		(	252,585)	(9)		557,655	20
8399	Income tax relating to components of other comprehensive income	6(27)		50,517	2	(	111,531)	(4)
8360	Components of other comprehensive (loss) income that may be reclassified to profit or loss		(	202,068)	(7)		446,124	16
8300	Other comprehensive (loss) income for the year		(\$	218,071)	(8)	\$	450,160	16
8500	Total comprehensive income for the year		\$	159,590	5	\$	768,165	28
9750	Basic earnings per share	6(28)	\$	1.24		\$	1.15	
9850	Diluted earnings per share	6(28)	\$	1.23		\$	1.13	

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

ALTEK CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Retained Earnings					Other equity interest				
								Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Unearned compensation	Treasury stocks	Total equity
	Notes	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Currency translation differences of foreign operations				
2024											
Balance at January 1, 2024		\$ 2,788,000	\$ 2,046,394	\$ 1,484,678	\$ 515,412	\$ 2,584,914	(\$ 445,272)	(\$ 179,044)	\$ -	(\$ 38,101)	\$ 8,756,981
Profit for the year		-	-	-	-	318,005	-	-	-	-	318,005
Other comprehensive income (loss) for the year	6(19)	-	-	-	-	7,618	446,124	(3,582)	-	-	450,160
Total comprehensive income (loss)		-	-	-	-	325,623	446,124	(3,582)	-	-	768,165
Appropriation of 2023 earnings	6(18)										
Legal reserve		-	-	27,926	-	(27,926)	-	-	-	-	-
Special reserve		-	-	-	108,904	(108,904)	-	-	-	-	-
Cash dividends		-	-	-	-	(193,697)	-	-	-	-	(193,697)
Cash capital increase	6(16)(17)	270,000	449,154	-	-	-	-	-	-	-	719,154
Share-based payment transactions	6(14)(17)	-	38,970	-	-	-	-	-	-	-	38,970
Changes in ownership interest in subsidiaries	6(17)	-	8,385	-	-	-	-	-	-	-	8,385
Balance at December 31, 2024		\$ 3,058,000	\$ 2,542,903	\$ 1,512,604	\$ 624,316	\$ 2,580,010	\$ 852	(\$ 182,626)	\$ -	(\$ 38,101)	\$ 10,097,958
2025											
Balance at January 1, 2025		\$ 3,058,000	\$ 2,542,903	\$ 1,512,604	\$ 624,316	\$ 2,580,010	\$ 852	(\$ 182,626)	\$ -	(\$ 38,101)	\$ 10,097,958
Profit for the year		-	-	-	-	377,661	-	-	-	-	377,661
Other comprehensive income (loss) for the year	6(19)	-	-	-	-	3,245	(202,068)	(19,248)	-	-	(218,071)
Total comprehensive income (loss)		-	-	-	-	380,906	(202,068)	(19,248)	-	-	159,590
Appropriation of 2024 earnings	6(18)										
Legal reserve		-	-	32,563	-	(32,563)	-	-	-	-	-
Reversal of special reserve		-	-	-	(441,690)	441,690	-	-	-	-	-
Cash dividends		-	-	-	-	(305,647)	-	-	-	-	(305,647)
Restricted stocks to employees	6(16)(17)(19)	14,950	52,848	-	-	-	-	-	(67,798)	-	-
Retirement of treasury share	6(16)(17)	(530)	(435)	-	-	-	-	-	-	965	-
Treasury stock transferred to employees	6(16)(17)	-	(92)	-	-	-	-	-	-	37,136	37,044
Share-based payment transactions	6(14)(19)	-	-	-	-	-	-	-	21,187	-	21,187
Changes in ownership interests in subsidiaries	6(17)	-	(8,348)	-	-	(10,922)	-	-	-	-	(19,270)
Treasury shares repurchased	6(16)	-	-	-	-	-	-	-	-	(2,847)	(2,847)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(19)	-	-	-	-	(89,432)	-	89,432	-	-	-
Balance at December 31, 2025		\$ 3,072,420	\$ 2,586,876	\$ 1,545,167	\$ 182,626	\$ 2,964,042	(\$ 201,216)	(\$ 112,442)	(\$ 46,611)	(\$ 2,847)	\$ 9,988,015

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

ALTEK CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 389,475	\$ 338,079
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(9)(25)	44,732	46,086
Amortization	6(10)(25)	5,807	3,888
Expected credit gains	12(2)	(2)	(275)
Net gain on financial assets at fair value through profit	6(2)(23)	8,317	9,278
Interest expense	6(24)	41,110	50,233
Interest income	6(21)	(2,673)	(3,008)
Dividend income	6(22)	(3,814)	(3,052)
Share-based payment compensation cost	6(14)	10,657	17,626
Profit on investments accounted for under the equity method	6(6)	(670,555)	(599,332)
Gain arising from lease modification	6(23)	(2,756)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		8,849	486,221
Accounts receivable-related parties		19,498	(20,678)
Other receivables		(2,370)	1,666
Other receivables-related parties		8,779	27,557
Inventories		41,207	7,774
Prepayments		2,778	(8,608)
Other current assets		-	156
Changes in operating liabilities			
Contract liabilities		(73,530)	(262)
Accounts payable		(5,059)	(70,816)
Accounts payable - related parties		(131,552)	(28,222)
Other payables		16,065	4,636
Other payables-related parties		(1,497)	(5,426)
Provision of liabilities		2,253	(26,595)
Other current liabilities		(12,913)	4,621
Other non-current liabilities		(602)	(7,195)
Cash (outflow) inflow generated from operations		(307,796)	224,352
Interest received		2,632	3,008
Dividend received	7	726,664	290,558
Interest paid		(41,695)	(48,080)
Income tax paid		(1,559)	(130,192)
Net cash flows from operating activities		378,246	339,646

(Continued)

ALTEK CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of property, plant, and equipment	6(29)	(\$ 8,680)	(\$ 8,823)
Proceeds from disposal of property, plant and equipment		2,464	-
Acquisition of intangible assets	6(29)	(8,488)	(4,790)
Decrease in guarantee deposits paid		(1,555)	17
Net cash flows used in investing activities		(16,259)	(13,596)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings	6(30)	8,295,000	6,898,000
Repayment of short-term borrowings	6(30)	(8,315,000)	(7,016,000)
Proceeds from issuance of short-term notes and bills payable	6(30)	-	9,996
Repayment of short-term notes and bills payable	6(30)	-	(10,000)
Proceeds from long-term borrowings	6(30)	176,400	900,000
Repayment of long-term borrowings	6(30)	(900,000)	(900,000)
Decrease in guarantee deposits received	6(30)	25	-
Repayment of principal portion of lease liabilities	6(30)	(6,002)	(7,250)
Cash capital increase	6(16)	-	719,154
Treasury shares transferred to employees	6(16)	37,044	-
Acquisition of treasury stocks	6(16)	(2,847)	-
Cash dividends paid	6(18)	(305,647)	(193,697)
Net cash flows (used in) from financing activities		(1,021,027)	400,203
Net (decrease) increase in cash and cash equivalents		(659,040)	726,253
Cash and cash equivalents at beginning of year	6(1)	1,105,899	379,646
Cash and cash equivalents at end of year	6(1)	\$ 446,859	\$ 1,105,899

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

Fund Raising Methods and Handling Principles of Private Placement

I.Amount of shares

It is proposed that the shareholders meeting to authorize the Board of Directors ("Board"), within the limit of 60,000,000 common shares, to raise funds through private placement based on the Company's needs and market conditions. Afore-mentioned private placement includes single or combo instruments such as issuance of new common shares for cash in private placement ("Private Placement Common Shares") and/or issuance of overseas or domestic convertible bonds in private placement ("Private Placement CB"), and shall be executed by one or multiple run(s). For issuance of Private Placement CB, the number of common shares to be converted shall be calculated in accordance with the conversion price at the time of issuance and shall be no more than 60,000,000 shares.

II.Issuance of Private Placement Common Shares

1.Basis and rationality to determine the issue price:

- (1) The reference price is set as the higher of the following two calculation methods:
 - (a) the simple average closing price from either 1, 3 or 5 trading days prior to the pricing date; (b) the simple average closing price of 30 trading days prior to the pricing date, minus dividends adjustments, plus price discount due to capital reduction.
- (2) The issue price shall be no less than 80% of the reference price. It is proposed to authorize the Board to determine the issue price based on the results of negotiation with specific investors and market conditions.
- (3) The issue price of Private Placement Common Shares will be determined referring to the Company's share prices and Directions for Public Companies Conducting Private Placements of Securities which has set a no-trading period of 3 years on private placement securities. Therefore, determination of the issue price should be considered reasonable.

2.The method of determining specific investors, objective, necessity and anticipated benefit:

The specific investors shall meet the qualifications regulated in Article 43-6 of the Securities and Exchange Act and are limited to strategic investors. Priority will be given to the individual or institutional investors who could benefit the Company's long development term and competitiveness. The Board is fully authorized to determine the specific investors. By leveraging the strategic investor's capability and experience in technology, knowledge, business, finance or marketing channel, the Company could benefit from technology upgrades, product development, cost reduction, market expansion and ultimately to strengthen the Company's competitiveness and to enhance its operational efficiency and long development term.

3.The necessity for issuance of Private Placement Common Shares :

Considering the capital market's effectiveness, feasibility and costs to raise capital, the benefits to maintain long-term relationship with strategic partners and the no-trading period of 3 years by such security issuance of private placement, the Company proposed to raise funds through private placement, rather than public offering.

The private placement will be executed by one or two run(s) according to the results of negotiation with specific investors and market conditions.

4.Use of proceeds and the anticipated benefit:

- (1) Private placement with one run (adding issued Private Placement CB shall be no more than 60,000,000 shares in aggregate):

The proceeds will be used to invest in AI and high precision imaging related equipment and technology, expanding market, enriching working capital, repaying borrowings and reinforcing financial structures. It is expected to complete the application of the funds within three years after the completion of the fundraising. The fundraising will strengthen the company's competitiveness, operating efficiency and boost shareholders' equity.

- (2) Private placement with two runs

The first run: 10,000,000 ~ 50,000,000 shares (adding issued Private Placement CB shall be no more than 60,000,000 shares in aggregate)

The proceeds will be used to invest in AI and high precision imaging related equipment and technology, expanding market, enriching working capital, repaying borrowings and reinforcing financial structures. It is expected to complete the application of the funds within three years after the completion of the fundraising. The fundraising will strengthen the company's competitiveness, operating efficiency and boost shareholders' equity.

The second run: 10,000,000 ~ 50,000,000 shares (adding issued Private Placement Common Shares and issued Private Placement CB shall be no more than 60,000,000 shares in aggregate)

The proceeds will be used to invest in AI and high precision imaging related equipment and technology, expanding market, enriching working capital, repaying borrowings and reinforcing financial structures. It is expected to complete the application of the funds within three years after the completion of the fundraising. The fundraising will strengthen the company's competitiveness, operating efficiency and boost shareholders' equity.

5. The rights and obligations of Private Placement Common Shares are the same as the issued common shares except for the restriction on transfers specified in Article 43-8 of the Securities and Exchange Act.

III. Issuance of Private Placement CB

1. Duration : No more than seven years.
2. Rate : It is proposed to authorize the Board to decide the rate based on market conditions.
3. Par Value : NTD 100,000 or its multiple times ; USD 10, 000 or its multiple times.
4. Basis and rationality to determine the issue price:
 - (1) The issue price of Private Placement CB shall not be lower than 80% of the theoretical price which is determined by a pricing model considering all options in the issuance terms.
 - (2) It is proposed to authorize the Board to determine the issue price based on the results of negotiation with specific investors and market conditions.
 - (3) The issue price of the Private Placement CB will be determined referring to the Company's share prices and Directions for Public Companies Conducting Private Placements of Securities which has set a no-trading period of 3 years on private placement securities. Therefore, determination of the issue price should be considered reasonable.

5.The method of determining specific investors, objective, necessity and anticipated benefit:

The specific investors shall meet the qualifications regulated in Article 43-6 of the Securities and Exchange Act and are limited to strategic investors. Priority will be given to the individual or institutional investors who could benefit the Company's long development term and competitiveness. The Board is fully authorized to determine the specific investors. By leveraging the strategic investor's capability and experience in technology, knowledge, business, finance or marketing channel, the Company could benefit from technology upgrades, product development, cost reduction, market expansion and ultimately to strengthen the Company's competitiveness and to enhance its operational efficiency and long development term.

6.The necessity for issuance of Private Placement CB :

Considering the capital market's effectiveness, feasibility and costs to raise capital, the benefits to maintain long-term relationship with strategic partners and the no-trading period of 3 years by such security issuance of private placement, the Company proposed to raise funds through private placement, rather than public offering.

The private placement will be executed by one or two run(s) according to the results of negotiation with specific investors and market conditions.

7.Use of proceeds and the anticipated benefits:

(1) Private placement with one run : (adding issued Private Placement Common Shares shall be no more than 60,000,000 shares in aggregate)

The proceeds will be used to invest in AI and high precision imaging related equipment and technology, expanding market, enriching working capital, repaying borrowings and reinforcing financial structures. It is expected to complete the application of the funds within three years after the completion of the fundraising. The fundraising will strengthen the company's competitiveness, operating efficiency and boost shareholders' equity.

(2) Private placement with two runs

The first run: 10,000,000 ~ 50,000,000 shares (adding issued Private Placement Common Shares shall be no more than 60,000,000 shares in aggregate)

The proceeds will be used to invest in AI and high precision imaging related equipment and technology, expanding market, enriching working capital, repaying borrowings and reinforcing financial structures. It is expected to complete the application of the funds within three years after the completion of the fundraising. The fundraising will strengthen the company's competitiveness, operating efficiency and boost shareholders' equity.

The second run: 10,000,000 ~ 50,000,000 shares (adding issued Private Placement Common Shares and issued Private Placement CB shall be no more than 60,000,000 shares in aggregate)

The proceeds will be used to invest in AI and high precision imaging related equipment and technology, expanding market, enriching working capital, repaying borrowings and reinforcing financial structures. It is expected to complete the application of the funds within three years after the completion of the fundraising. The fundraising will strengthen the company's

competitiveness, operating efficiency and boost shareholders' equity.

8. The restriction on transfer of Private Placement CB complies with Article 43-8 of the Securities and Exchange Act.

Altek Corporation

Regulations Governing the Grant of Restricted Stock Awards of 2026

1. Purpose

To attract and retain professional personnel, to motivate employees and enhance their centripetal force so as to jointly create the Company's and shareholders' interests, the Company hereby sets the Regulations Governing the Grant of Restricted Stock Awards (hereinafter referred to as the Regulations) pursuant to Article 267 of Company Act and relevant provisions prescribed under "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" (hereinafter referred to as "Offering and Issuance Regulations" promulgated by Financial Supervisory Commission.

2. Grant Period

The issuance shall be filed to the competent authority in multiple tranches within one (1) year from the date of the resolution of the Shareholders Meeting, and be granted in multiple tranches within two (2) year from the date when the application becomes effective. The Chairman is authorized by the Board of Directors to determine the actual grant date.

3. Qualifications and Conditions for the Awards

- (1) Full-time employees of the company's domestic and foreign control or subordinate companies who are already employed on the date that such restricted shares are awarded shall be eligible to receive the RSA. The alleged control or subordinate company is in accordance with the definition of standard identification about Article 369-2 of Company Act.
- (2) The actual number of new shares allocated to employees and the number of new restricted employee shares are entitled to receive will be determined based on factors such as seniority, job level, performance evaluation, overall contribution, special achievements, or other management-related criteria. The list and shares to be granted shall be reviewed by the Chairman and be approved by the Board. However, for employees who are managerial officers or Board members, the award of such shares shall obtain approval of the Compensation Committee. Employees who are not managerial officers or Board members, the award of such shares shall obtain approval of the Audit Committee.
- (3) For each employee, the cumulative number of shares of employee stock warrants to be subscribed, plus the cumulative number of new restricted employee shares granted, may not exceed 0.3 percent of the Company's total issued shares. And the above in combination with the cumulative number of shares of employee stock warrants to be subscribed, may not exceed 1 percent of the issuer's total issued shares.

4. Total amounts (shares) of issuance

The number of shares issued under this plan shall not exceed 2,500,000 common shares with par value at NT10, for a total amount of NTD (the same hereinafter) 25,000,000.

5. Conditions of Issuance

(1) Issuance Price: The issuing price is gratuitous.

(2) Vested Conditions:

Employees continuously employing with the Company through the vesting dates to the following vested periods with the annual personal performance B+ or higher,

- no violation any work rules, will receive the vested shares as below:
after the expiration of one year: 50% of shares acquired.
after the expiration of two years: 50% of shares acquired.
- (3) Type of shares to be issued: common shares.
- (4) Handling of employee's failure to meet the vested conditions
- A. The Company shall redeem shares for free from employee failing to meet the vested conditions.
 - B. For employees voluntarily design, unemployed, laid-off and retired without being granted for vested shares, the Company shall buy back from employees for free.
 - C. Leave without pay: In case the employee leaves without pay on the vested day, the employee shall be deemed as nonconformance with vested conditions and the Company shall recover the restricted stock awards.
 - D. Transfer to affiliated company: In case the employee is approved by the Company for transfer to affiliated companies needed for company operation, the rights and obligations of non-vested restricted stock awards will not be affected but will still be processed by the regulations.
 - E. In case the employee could not continue the job due physical disability as a result of occupational accident, the non-vested Restricted Stock Awards shall be deemed as conforming vested conditions annually by the period of vested conditions.
 - F. For employee death due to occupational accident or natural death without vested Restricted Stock Awards, the successor can be deemed as completing the vested condition by the annual period of vested conditions upon the death of employees. The successor by law will complete the law necessary procedures and provide relevant document of proof pursuant to the relevant clauses of Civil Code and the inheritance transfer related provisions of "Criteria Governing Handling of Stock Affairs by Public Stock Companies" after the occurrence of facts to acquire the shares by agreement.
 - G. Prior to the completion of vested conditions and if employees breach contract of item (7) of this Article, the Company shall buy back the stocks from employees for free.
- (5) The Company shall cancel the redeemed restricted stock awards.
- (6) Circumstances of nonconformance with previous restricted stock awards:
- A. Employees may not sell, pledge, transfer, give to other people, collateralize or dispose in other modes with the restricted stock awards during the vested period.
 - B. In case the Company applies for capital reduction by cash and other capital reduction other than capital reduction by law during the vested period, Restricted Stock Awards shall be cancelled by pro rata of capital reduction. In case of capital reduction by cash, the cash must be returned given to the trust custodian and shall only be given to employees after meeting the vested conditions and period. Nonetheless in case the employees fail to meet the vested conditions upon the expiration, the Company shall recover the cash.
- (7) Other matters of agreement:
- A. Restricted Stock Awards should be immediately given to trust or custody after issuance and the trustee may not be returned by request through any reason or mean prior to the completion of vested conditions.
 - B. The company shall have full authority to process the contract on behalf of the employee and the trust custodian (including but not limited to) for the negotiation, signing, revision, extension, dissolution, termination, and given, utilization and disposal instructions.

C. Restricted Stock Awards are eligible to participate in stock dividend, dividends and stock options at cash capital increase during the vested period. The Company shall give stock dividend and dividends received during the vested period to employees for free.

6. Contract signing and confidentiality

- (1) After verifying the total units, subscription price, principles of allocation and the list of receivers for the granting Restricted Stock Awards, the unit in charge shall notify the employees to sign the “Restricted Stock Awards Consent Form.” Employees without signing the consent by requirement shall be deemed as waiving the eligibility for being granted with Restricted Stock Awards.
- (2) Employees shall comply with terms and conditions of confidentiality and not to disclose the relevant content of the proposal and personal rights and interest to others.
- (3) Holders acquiring Restricted Stock Awards and the rights and interests derived via the Regulations shall comply with the Regulations and the provisions specified under “Restricted Stock Awards Consent Form.” Persons breaching contract will be disciplined according to the relevant regulations of the Company.

7. Other important matters

- (1) After the Regulations have been approved by the Board of Directors, with two thirds directors attending the meeting and agreed by the majority of attending directors, the Regulations shall be submitted to the competent authority for approval. The same procedures shall apply to the revision before the Restricted Stock Awards are to be granted. In case a revision is requested by the competent authority, the Chairman is authorized to amend the Regulations and submit to the Board of Directors for ratification afterwards prior to the grant.
- (2) The employees who not meet the vested conditions, the attendance, proposal, speaking, right to vote and other shareholder’s right related matters for the shareholder’s meeting shall all be exercised on behalf of the trust custodian.
- (3) Any other matters not set forth herein shall be dealt with in accordance with the Applicable Laws and/or the Articles.

Altek Corporation
List of Candidates for Directors and Independent Directors

Title	Name	Education	Experience	Current Positions	Shares (Note 1)
Director	Alex Hsia	M.A. of Electronics Engineering, UCS	Vice President of Microtek Co.	Chairman of Altek Corporation Chairman of Altek Japan Corporation Director of altek International Investment Co., Ltd. Director of Leading Tech. Co., Ltd. Executive Director of Altek Precision (Kunshan) Co., Ltd. Executive Director of Altek (Kunshan) Co., Ltd. Chairman of Altek Technology Co., Ltd. Executive Director of Jia Jing Business Management (Kunshan) Co., Ltd. Executive Director of Hong Jing Business Management (Kunshan) Co., Ltd. Director of Toptek Investment Cayman Co., Ltd. Executive Director of Toptek Electronics (Kunshan) Co., Ltd. Director of Altek Trading (Cayman) Co., Ltd. Executive Director of Altek Trading (Shanghai) Co., Ltd. Executive Director of Altek Semiconductor (Shanghai) Co., Ltd. Director of Altek Optical Technology (Cayman) Co., Ltd. Director of Altek Semiconductor (Cayman) Co., Ltd. Chairman of Altek Semiconductor Corporation Director of Altek International Trading Co., Ltd. Chairman of Altek Investment Corporation Director of Altek International Holding (BVI) Co., Ltd.	1,573,459 shares

Title	Name	Education	Experience	Current Positions	Shares (Note 1)
				Director of Altek Pte. Ltd. Director of Altek Sdn. Bhd. Director of Altek Medical Pte. Ltd. Director of Altek Medical Sdn. Bhd. Chairman of Altek Biotechnology Corporation Director of Altek Medical (Hong Kong) Limited Executive Director of Altek Medical (Shanghai) Limited Executive Director of Altek Medical (Kunshan) Limited Chairman of Altek Optical Technology (Kunshan) Co., Ltd.	
Director	Sophia Chen	Bachelor of Rutgers University of New Jersey	President of Gold Jasper Management Co., Ltd. 、 Investment Assistant Vice President of CDIB Capital Group 、 US CPA	Director of Altek Corporation Supervisor of Altek Japan Corporation Supervisor of Altek Precision (Kunshan) Co., Ltd. Supervisor of Altek (Kunshan) Co., Ltd. Supervisor of Altek Medical (Shanghai) Limited Supervisor of Altek Medical (Kunshan) Limited Independent Director of Globe Industries Corporation Director of Gianta Co., Ltd.	63,000 shares
Director	Michael Ding*	Ph.D. in Economics ,Indiana University, Bloomington , USA	President of IBF Financial Holdings Co., Ltd. 、 Chairman of IBF Securities Co., Ltd.	Director of Altek Corporation Independent Director of Ablere Electronics Co., Ltd. Independent Director of Huaku Development Co., Ltd.	20,539,158 shares
Director	Belle Liang*	MBA of Finance, National Taiwan University	Special Assistant to Chairman of THSR Corporation	Director of Altek Corporation Senior Vice President of Altek Corporation Supervisor of Toptek Electronics (Kunshan) Co., Ltd. Independent Director of eGalax_EMPIA Technology Inc.	

Title	Name	Education	Experience	Current Positions	Shares (Note 1)
Independent Director	MORI SHOREI	Researcher of Faculty of Engineering The University of Tokyo	Director of Fuji Film Corp. Japan	Independent Director of Altek Corporation	0 shares
Independent Director	FEI LIU	Juris Doctor, University of Wyoming USA	Attorney, Law office of Fei liu	Independent Director of Altek Corporation	0 shares
Independent Director	Daphne Wang	M.A. of Business Administration, University of Pittsburgh, USA	Assistant Vice President of CDIB Capital Group	Independent Director of Altek Corporation	22,000 shares

* The representative of Yitsang International Limited Company.

Note 1 : Shareholding as of April 25, 2026.

Note 2 : Reason for the nomination of an independent director candidate whose tenure has reached three consecutive terms:

After evaluation by the board of directors, Mr. MORI SHOREI possesses extensive experience in the optical industry, and the company's business requires his insight to guide the company's strategic direction. Mr. MORI SHOREI is also highly experienced in business management, leadership, decision-making and finance and accounting. The board believes that Mr. MORI SHOREI continues to maintain the necessary independence in exercising judgment and performing his duties, and has not developed any relationship with management (or any other person) that could impair his objective judgment in the best interests of the company or his ability to perform duties impartially. In consideration of his professional expertise and relevant work experience, which are of significant benefit to the company, the board therefore proposes to nominate Mr. MORI SHOREI again as an independent director candidate.

Altek Corporation
The released scope of non-competition restrictions

Title	Name	Company name and position of Participation in Competitive Business
Director	Alex Hsia	Director of Altek Medical Pte. Ltd. (Note) Director of Altek Medical Sdn. Bhd. (Note) Chairman of Altek Biotechnology Corporation (Note) Director of Altek Medical (Hong Kong) Limited (Note) Executive Director of Altek Medical (Shanghai) Limited (Note) Executive Director of Altek Medical (Kunshan) Limited (Note) Chairman of Altek Optical Technology (Kunshan) Co., Ltd. (Note)
Director	Sophia Chen	Supervisor of Altek Medical (Shanghai) Limited (Note) Supervisor of Altek Medical (Kunshan) Limited (Note) Independent Director of Globe Industries Corporation Director of Gianta Co., Ltd.
Director	Michael Ding*	Independent Director of Ablere Electronics Co., Ltd. Independent Director of Huaku Development Co., Ltd.
Director	Belle Liang*	Independent Director of eGalax_eMPIA Technology Inc.

* The representative of Yitsang International Limited Company.

Note : The director concurrently serves in a controlled subsidiary of Altek Corporation.

Altek Corporation Articles of Incorporation

Chapter I General Provisions

- Article 1: The Company is duly organized under the Company Act of the Republic of China as a company limited by Shares and is named Altek Corporation in English (*hereinafter* “the Company”).
- Article 2: The scope of business of the Company shall be as follows:
1. CC01080 Electronics parts and components manufacturing business.
 2. CF01011 Medical Materials and Equipment Manufacturing.
 3. F108031 Wholesale of Drugs, Medical Goods.
 4. F208031 Retail sale of Medical Equipment.
 5. F401010 International trade business.
 6. F401021 Restricted telecommunication radio frequency equipment material import business.
 - A. Researching, developing, designing, producing, manufacturing, and selling the following products:
 - (1) Digital Imaging-Related Product.
 - (2) Digital medical imaging related products.
 - (3) Insulin injection pump system.
 - (4) Glucose machine with smart medical function.
 - (5) Endoscopic system.
 - B. Conducting import and export trade relating to the Company’s business.
- Article 3: The head office of the Company is located in Science-Based Industrial Park, Hsinchu, Taiwan and shall be free to set up branch offices wherever and whenever the Company deems it necessary upon the resolution of board of directors as well as the approval of competent authorities.

Chapter II Shares

- Article 4: The total capital amount of the Company is authorized at five billion New Taiwan dollars (NT\$5,000,000,000), which consists of five hundred million (500,000,000) common shares with a par value of ten New Taiwan dollars (NT\$10) per share. The shares can be issued in installments. The board of directors may resolve to issue the shares which have never been issued when needed.
- The total capital amount mentioned in the preceding paragraph shall reserve three hundred million New Taiwan dollars (NT\$300,000,000) separated into thirty million (30,000,000) shares with a par value of ten New Taiwan dollars (NT\$10) per share. The reserved shares shall be used for issuing share subscription warrant in installments upon the resolution of the board of directors.
- Article 4-1: 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 5: The Company may reinvest in other enterprises as deemed necessary for its business operations, and its total reinvestment in other enterprises shall not be subject to the restriction of not more than forty percent (40%) of the Company's paid-in capital prescribed in Article 13 of the Company Act.
- Article 6: The share certificates of the Company shall without exception be in registered form and affixed with the signatures or personal seals of the director representing the company. Also, the share certificates shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance. Shares issued by the Company may not be in certificate form but shall be placed under the custody of a centralized securities custody enterprise.
- Article 7: The Company's stock affairs shall be handled in accordance with "the Regulations Governing the Administration of Shareholder Services of Public Companies".
- Article 8: All entries in the shareholders register due to share transfers shall be suspended when it is sixty (60) days prior to the regular shareholders' meeting as well as thirty (30) days prior to the special shareholders' meeting or five (5) days prior to the target date fixed for distributing dividends, bonus or any other benefits.

Chapter III Shareholders' Meeting

- Article 9: The shareholders' meetings of the Company shall be of the following two kinds:
1. Regular shareholders' meeting shall be held once per year within six (6) months from the closure of the fiscal year.
 2. Special shareholders' meetings may be held in accordance with applicable laws and regulations whenever necessary.
- Article 9-1: When the company's shareholders' meeting is held, it may be held by visual communication conference or other methods announced by the central competent authority.
- When a shareholders' meeting is held, if the meeting is held by visual communication conference, its shareholders participating in the meeting by videoconference shall be deemed to have attended the meeting in person.
- In the case of the provisions of the preceding two paragraphs, if the securities regulatory authority has other provisions, such provisions shall be followed.
- Article 10: The chairman of the board of directors shall preside the shareholders' meetings. In case the chairman of the board of directors is on leave or absent or cannot exercise his/her power and authority for any cause, the designation of his/her duties shall be handled in accordance with Article 208 of the Company Act.
- Article 11: A notice for convening a regular shareholders' meeting shall be given thirty (30) days before the meeting. A notice for convening a special shareholders' meeting shall be given fifteen (15) days prior to the meeting. The notice shall specify the date, the place and the subject(s) of the meeting.
- Article 12: For any shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by using the proxy form issued by the Company and specifying the scope of proxy when he/she is absent for any cause. Shareholders attended by proxy shall be subject to the Company Act and also to "the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.
- Article 13: Each shareholder is entitled to one voting power in respect of each share in his/her/its possession.
- Article 14: Unless otherwise provided by the Company Act, a resolution of the shareholders' meeting shall be adopted by a majority votes of the shareholders present, who

represent a majority of the total issued shares.

Chapter IV Directors, Audit Committee and Managerial Officers

Article 15: The Company shall have seven (7) to nine (9) directors and to be elected by the shareholders' meeting from among candidates with disposing capacity. The term of office is three (3) years and they may continue in office if re-elected.

Among the above-mentioned number of directors, the Company shall have not less than three (3) in number and not less than one-fifth of the total number of directors as independent directors.

The directors of the Company shall be elected by the shareholders under the candidate nomination system. The election of independent and non-independent directors shall be held together but the votes shall be calculated separately.

The Company shall establish an Audit Committee according to Article 14-4 of Securities and Exchange Act. The Audit Committee shall be composed of the entire number of Independent Directors.

The aggregate shareholding percentages of the entire bodies of directors and supervisors shall comply with "the Rules and Review Procedure for Director and Supervisor Share Ownership Rate at Public Companies" by the securities supervisory authorities.

Article 16: The board of directors is organized by the directors and shall have the following authorities:

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 incorporation 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 17: The chairman of the board of directors shall be elected by a majority of directors in attendance at the meeting attended by at least two-third of the directors. The chairman of the board of directors shall represent the Company externally.

Article 18: Unless otherwise provided by the Company Act, meetings of the board of directors shall be called and chaired by its Chairman. In the case of emergency, the meeting may be convened at any time. The meeting notice of the board of directors shall specify the reasons for convening the meeting, and shall be sent in writing by email or by facsimile. Unless otherwise provided by the Company Act., the resolutions of the board of directors shall be adopted by a majority vote of the directors at a meeting of the board of directors attended by at least a majority of the entire directors of the Company.

Article 19: Chairman of the board of directors is the president of the board of directors. If the chairman of the board of directors is on leave or cannot exercise his/her powers or perform duties for any reason, an acting chairman shall be designated in accordance with Article 208 of the Company Act.

The director shall attend the meeting of the board of directors in person. Whereas a director is unable to attend the meeting in person, he/she may issue a power of attorney for the given meeting specifying the scope of the authorized powers to authorize another director to attend the meeting on the director's behalf, provided that a director may represent only one other director at a meeting of the board of directors.

Article 20: The organization, authority, meeting procedures and other related matters of the Company's Audit Committee shall follow the laws and competent authority of securities' regulations.

Article 21: 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. The Company may pay the traffic allowance to the directors with reference to the normal standard of the industry and purchase the liability insurance for the directors.

Article 22: The Company may have managerial officers, whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter V Accounting

Article 23: The Company's fiscal year shall commence on January 1st of each year and ends on December 31st of the same year. The final accounts are settled at the end of each fiscal year.

Article 24: At the end of each fiscal year, the board of directors of the Company shall prepare the following documents, which shall be submitted to the Audit Committee for auditing thirty (30) days prior to the regular shareholders' meeting pursuant to Article 228 of the Company Act. The Audit Committee shall submit the auditing report to the shareholders' meeting for approval. However, the Securities and Exchange Act or other laws shall be followed if they have regulated in some other ways.

1. Business report;
2. Financial statement;
3. Surplus earnings distribution or loss make-up proposal

Article 25: The Company shall distribute Five percent (5%) to twenty percent (20%) of profit of the current year as employees' compensation, at least 15% of the amount should be allocated as the grassroots employees' compensation, and not higher than five percent (5%) of profit of the current year as the directors' compensation. However, the company's accumulated losses shall have been covered. Employees' compensation may be distributed in the form of shares or in cash. The employees of parents of the Company meeting certain specific requirements or the Company's subsidiaries which the Company owns more than fifty percent (50%) of the shares may be entitled to receive the employees' compensation. Profit of the current year mentioned in section one shall mean pre-tax benefit of the current year before deducting the employees' compensation and the directors' compensation. The distribution of the employees' compensation and the directors' compensation shall be resolved by a majority vote at a meeting of board of directors attended by two-thirds of the total number of directors.

Article 26: If the Company has earnings after the annual final accounts, after paying profit-seeking enterprise income tax as well as making up losses of the previous years, the Company shall first set aside ten percent (10%) of said earnings as legal reserve. When such legal reserve amounts to the total authorized capital, this provision shall not apply. Thereafter, the Company shall set aside or reverse a special reserve in accordance with the applicable laws and regulations. Any balance of the earnings together with the previous earnings which has not been distributed shall be distributed in accordance with the board of director's proposal. The Company may, resolved by the shareholders meeting, have the surplus profit distributed in the form of new shares the distributable dividends and bonuses in whole or in part 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 26-1: The distributable legal reserve and capital reserve in whole or in part 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 27: The amount of dividend distributed shall be based on the annual earnings and the cumulative surplus in the previous years of the Company as well as taking into consideration of the Company' earnings, capital structure and the future operational demand. The distribution of the dividend shall, depending on the factors of the capital demand and the dilution effect of earnings per share, adopt the policy of distributing stock dividends with cash dividends at the same time. As for the ratio of cash dividend distribution, it shall be not less than twenty percent (20%) of the total dividend distribution of the year.

Article 28: Profit appropriation is distributed to those who are entitled as shareholders in the shareholders' roster five (5) days prior to the record (base) date scheduled to distribute dividends and bonuses.

Chapter VI Supplementary Provisions

Article 29: The Company may act as a guarantor externally as required for business in accordance with the government's regulation.

Article 30: The Company's organizational regulations and operational rules shall be separately enacted.

Article 31: Any matters insufficiently provided for in the Articles of Incorporation shall be handled in accordance with the Company Act.

Article 32: With the consent of the promotes in the promoters' meeting, the Articles of Incorporations were duly stipulated on December 20, 1996.

The Articles were duly amended on December 26, 1996 as the 1st amendment.

The Articles were duly amended on January 21, 1997 as the 2nd amendment.

The Articles were duly amended on February 10, 1997 as the 3rd amendment.

The Articles were duly amended on March 14, 1997 as the 4th amendment.

The Articles were duly amended on June 13, 1997 as the 5th amendment.

The Articles were duly amended on January 29, 2000 as the 6th amendment.

The Articles were duly amended on June 1, 2000 as the 7th amendment.

The Articles were duly amended on May 11, 2001 as the 8th amendment.

The Articles were duly amended on December 13, 2001as the 9th amendment.

The Articles were duly amended on May 27, 2002 as the 10th amendment.

The Articles were duly amended on June 9, 2003 as the 11th amendment.

The Articles were duly amended on June 11, 2004 as the 12th amendment.

The Articles were duly amended on June 14, 2005 as the 13th amendment.

The Articles were duly amended on June 13, 2007 as the 14th amendment.

The Articles were duly amended on June 16, 2009 as the 15th amendment.

The Articles were duly amended on June 15, 2010 as the 16th amendment.

The Articles were duly amended on June 13, 2012 as the 17th amendment.

The Articles were duly amended on June 17, 2016 as the 18th amendment.

The Articles were duly amended on June 16, 2017 as the 19th amendment.

The Articles were duly amended on June 13, 2019 as the 20th amendment.

The Articles were duly amended on June 12, 2020 as the 21th amendment.

The Articles were duly amended on June 17, 2022 as the 22th amendment.

The Articles were duly amended on June 19, 2025 as the 23th amendment.

Altek Corporation
Rules of Procedure for Shareholders' Meeting

Article 1: Unless otherwise provided for under the applicable law, the shareholders' meetings of Altek Corporation (*hereinafter* “the Company”) shall be conducted according to the Company’s Rules of Procedures for Shareholders’ Meeting (*hereinafter* “these Regulations”).

Article 1-1: Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the board of directors.

Election or dismissal of directors, amendments to the articles of incorporation, capital reduction, application for suspension of public offering, director's competition license, capital increase from surplus, capital increase from public reserve, the dissolution, merger, or spin-off, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extemporary motion.

The convening of the shareholders' meeting has stated the full re-election of directors and their assumed office. After the re-election of the shareholders' meeting, the same meeting shall not change its appointment date by temporary motion or other means.

Article 2: Shareholders and their proxies (collectively, "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Corporation may appoint retained attorneys or certified public accountants or relevant personnel to attend a shareholders' meeting.

Article 3: Unless otherwise specified in the Company Act, the chair shall call the meeting to order at the appointed meeting time when the shareholders in attendance have represented a majority of the total number of issued shares. However, when the shareholders in attendance do not represent a majority of the total number of issued shares, the chair may announce the postponement of the meeting time. If the quorum is not met after two postponements and the shareholders in attendance represent one third or more of the total number of issued shares, a tentative resolution may be approved pursuant to Article 175 of the Company Act: Shareholders present represent one-third or more of the total number of issued shares, a tentative resolution may be passed by a majority of those present. When the number of shares represented by the shareholders in attendance reaches the statutory number, the chair may call the meeting to order and resubmit the tentative resolution for ratification from the congress.

Article 4: The agenda of a shareholders' meeting shall be prepared by the Board of Directors. The meeting proceedings shall follow the order set in the agenda. After the meeting is concluded, shareholders may not separately elect a chair and resume the meeting at the original or another venue, except in the case of closure announced by the chairperson in violation of these Regulations. Then a new chairperson may be elected with a majority vote of the attending shareholders to continue the meeting.

- Article 5: The Company shall record the process of the shareholders' meeting in an uninterrupted audio or video type and keep the recording for at least one year.
- Article 6: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders 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.
- Article 7: Each shareholder's speech may not exceed five minutes, but may be extended for three minutes with the permission of the chairman. However, if the shareholders' speeches violate the regulations or exceed the scope of the topic, the chairman may stop them from speaking. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.
Each shareholder may not speak more than twice on the same proposal. When a corporate shareholder appoints two or more representatives to attend the shareholders' meeting, only one person may speak on the same proposal. After attending shareholders' speeches, the chairman may reply in person or designate relevant personnel.
- Article 8: When a proposal is under discussion, the chair may at an appropriate time declare the closure of the discussion and when necessary, the chair may also suspend the discussion and call for a vote.
- Article 9: A shareholder shall be entitled to vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.
When the Company holds a shareholders' meeting, the shareholders shall exercise voting rights by electronic transmission and may exercise voting rights in writing. When voting rights are exercised in writing or by electronic transmission means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights in writing or by electronic transmission shall 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.
A shareholder intending to exercise voting rights in writing or by electronic transmission means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 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 in writing or by electronic transmission 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, before 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised in writing or by electronic transmission means shall prevail. When a

shareholder has exercised voting rights both in writing or by electronic transmission means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Article 10: If a shareholder authorizes a proxy to attend the shareholders' meeting, 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 3% 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.

Article 11: Except for special resolutions as specified in the Company Act that shall comply with the provisions therein, passage of a vote on a proposal shall proceed in the order set by the agenda and require the consent of a majority of the voting rights of shareholders in attendance.

Article 12: When there is an amendment or an alternative to a proposal, the chairperson 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.

Shareholder(s) may propose to the Company a proposal for discussion pursuant to Article 172-1 of the Company Act. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Shareholder-submitted proposals 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 regular shareholders meeting and take part in discussion of the proposal. When shareholders' proposal is the same type of proposals proposed by the Board of Directors, these proposals shall be presented together and paragraph 1 of article 12 shall apply mutatis mutandis to the condition herein. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation will not be listed in the agenda or in the minutes of the meeting. But the Board of Directors shall note the reason of exclusion in the handbook for the annual shareholders' meeting.

The chair shall appoint scrutineers and ballot counters for votes on proposals; however, the scrutineers shall be shareholders.

Article 13: While a meeting is in progress, the chair may consider the time schedule and announce a break. 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 5 days in accordance with Article 182 of the Company Act.

Article 13-1: Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

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 card or armband bearing the word "Proctor."

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 from so doing.

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.

Article 14: Unsettled matters in these Regulations shall be conducted in accordance with the Company Act and the Articles of Incorporation of the Company.

Article 15: These Regulations and any amendments hereto shall be implemented after being passed by a shareholders' meeting.

The first amendment was made on May 27, 2002.

The second amendment was made on June 14, 2006.

The third amendment was made on June 12, 2020.

The fourth amendment was made on June 17, 2022.

Altek Corporation

Procedures for Election of Directors

- Article 1 The election of the Directors of the Altek Corporation (*hereinafter* “the Company”) shall be conducted in accordance with The Company’s Procedures for Election of Directors (*hereinafter* “these Procedures”).
- Article 2 The election of the Directors of the Company shall be held at a shareholders’ meeting.
- Article 3 The overall composition of the board of directors shall be taken into consideration in the selection of directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company’s business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:
1. Basic requirements and values: Gender, age, nationality, and culture.
 2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.
- Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:
- The ability to make judgments about operations.
1. The ability to make judgments about operations.
 2. Accounting and financial analysis ability.
 3. Business management ability.
 4. Crisis management ability.
 5. Knowledge of the industry.
 6. An international market perspective.
 7. Leadership ability.
 8. Decision-making ability.
- The board of directors of the Company shall consider adjusting its composition based on the results of performance evaluation.
- Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.
- When the Company sets up independent directors in accordance with the articles of incorporation, the qualifications for the independent directors of the Company shall comply with “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”.
- Article 4 The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.
- Article 5 The number of directors will be as specified in the Company’s Articles of Incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes,

thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

- Article 6 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots with the Company's stamp. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- Article 7 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel.
- Article 8 The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.
- Article 9 If the candidate has the status of shareholder, a voter shall fill in name and shareholder account number of the elected in the "Elected" column of the ballot; for a non-shareholder candidate, the voter shall fill in name and identification card (*hereinafter* "ID card") number of elected. When the candidate is a governmental organization or juristic person, the name, Unified Business No. and their representative of the governmental organization or juristic person shall also be filled in the "Elected" column of the ballot.
- Article 10 A ballot is invalid under any of the following circumstances:
1. The ballot was not prepared by these Procedures of the Company;
 2. A blank ballot is placed in the ballot box.
 3. The writing is unclear and indecipherable.
 4. Any element of the name, shareholder account number, ID card number and distributed voting right of elected entered in the ballot has been altered.
 5. If the elected has a status of shareholder, whose name is entered in the ballot does not conform to the shareholders roster; or where the elected is not a shareholder, whose name and ID card number entered in the ballot do not match the ID card provided.
 6. The name of elected entered in the ballot is the same as other shareholders, whereas shareholder account number (or ID card number) is not entered for identification.
 7. The name, ID card number of elected does not conform to the ballot specified by the competent authority.
 8. Other words or marks are entered in addition to the name, shareholder account number (or ID card number) and the number of voting rights allotted of elected.
 9. The total number of elected filled in the "Elected" column on the ballot exceeds the number of elected.
 10. The total number of allotted voting rights exceeds the total number of votes held by the electors.
 11. Incomplete records of items in Article 9 is entered in the ballot.
 12. The ballot is not placed in the ballot box.
 13. The ballot is unrecognized due to damage or defacement.
 14. Other violations of laws, regulations and rules.

- Article 11 When the total amount of the allotted voting rights is less than the total voting rights the voters have, the decreased part of the voting rights are deemed as abstention.
- Article 12 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation shall be announced by the chair on the site.
- Article 13 Unsettled matters in these Procedures shall be conducted in accordance with the Company Act and the Articles of Incorporation of the Company.
- Article 14 These Procedures and any amendments hereto, shall be implemented after being passed by a shareholders' meeting.
The first amendment was made on May 27, 2002.
The second amendment was made on June 17, 2007.
The third amendment was made on June 13, 2012.
The fourth amendment was made on June 16, 2017.
The fifth amendment was made on June 13, 2019.

Altek Corporation

Shareholding of Directors

Book closure date: April 25, 2026

Position	Name	Shareholding	
		Shares	Shareholding ratio (%) (Note 1)
Chairman	Alex Hsia	1,573,459	0.51
Director	Michael Ding*	20,539,158	6.67
Director	Belle Liang*		
Director	Sophia Chen	63,000	0.02
Independent Director	MORI SHOREI	0	0.00
Independent Director	FEI LIU	0	0.00
Independent Director	Daphne Wang	22,000	0.01
Total		22,197,617	7.21

* The representative of Yitsang International Limited Company.

Note 1: Total issued shares as of April 25, 2026 are 307,717,025 shares.

Note 2: As of April 25, 2026 the total shareholdings of all Directors are 22,197,617 shares which excess the limitations required by law.

Note 3: The Company has set up an Audit Committee, so limitations on supervisors' holdings are not applicable.