Stock Code: 3543

州巧科技股份有限公司
JOCHU TECHNOLOGY CO., LTD.

2026 Annual General Shareholders' Meeting

Meeting Handbook

Date and Time: May 21, 2026 (Thursday)
Place: No. 42, Guangfu Rd., Hsinchu Industry Park, Hukou Township, Hsinchu County
Method for convening the meeting: Convened physically

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2026 Annual General Shareholders' Meeting of JOCHU TECHNOLOGY CO., LTD.

Date and Time: May 21, 2026 (Thursday) 9:00 A.M.

Place: No. 42, Guangfu Rd., Hsinchu Industry Park, Hukou Township, Hsinchu County

Method for convening the meeting: Convened physically

I. Call the meeting to order

II. Chairperson's opening remarks

III. Report Items:
1. 2025 Business Report.
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IV. Ratification Items:
1. 2025 Business report and financial statements.
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V. Discussion Items:
1. Proposal for private placement of ordinary shares and/or domestic convertible corporate bonds.
2. Proposal for amendment to the "Articles of Incorporation" of the Company.
3. Proposal for amendment to the "Procedures for Acquisition or Disposal of Assets" of the Company.
4. Proposal for removal of non-compete restriction for new directors.

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III. Report Items

I. 2025 Business Report, submitted for review.

Description: For the 2025 Business Report, please refer to Attachment 1 (Page No. 9-13) of this Handbook for details.

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

Description: For the Audit Committee's Review Report, please refer to Attachment 2 (Page No. 14) of this Handbook for details.

III. Report on the status of the Company's first domestic issuance of secured convertible corporate bonds, submitted for review.

Description: For the report on the status of the Company's first domestic issuance of secured convertible corporate bonds, please refer to Attachment 3 (Page No. 15) of this Handbook for details.

IV. Report on cash distribution from capital reserves. Submitted for review.

Description:

1. In accordance with Article 20 of the Company's Articles of Incorporation, the Board of Directors is authorized to resolve to distribute all or part of the capital reserve in cash and report to the shareholders' meeting.
2. On March 12, 2026, the 18th meeting of the 9th term of the Board , of Directors has resolved to distribute NT$65,557,890 of capital reserve generated from the issuance of stock exceeding par value in cash. Based on 109,263,150 outstanding shares as of March 12, 2026, it is calculated that NT$0.6 per share is to be distributed, rounded down to the nearest dollar. Any fractional amounts resulting from the distribution, totaling less than one dollar per share, is to be recorded as other income for the Company.
3. If the number of outstanding shares of the Company changes subsequently, resulting in a change in the distribution ratio to shareholders, the Chairman is authorized to have full discretion to handle the matter and make adjustments.
4. The proposal has been approved by the resolution of the board of directors, and the chairman is authorized to set another

distribution base date, payment date and other related matters.

V. Report on the Company's 2025 distribution of remuneration of directors, submitted for review.

Description: 1. The Company's remuneration of the directors, as stipulated in the Articles of Incorporation, shall not exceed 3% of the Company's profit of the current year. However, when the Company still has accumulated losses, the losses shall be made up. The remuneration of directors is determined by their level of participation in the Company's operations and an overall evaluation of their performance. Factors considered include their involvement in the Company's operations and contributions to improving the quality of Board decisions. The remuneration of directors paid by the Company has been determined based on the consideration of the correlation between future business risks and business performance, balancing sustainable operations with risk control.

2. For the content of the remuneration of directors, please refer to Attachment 4 (Page No. 16) of this Handbook for details.

IV. Ratification Items

Proposal 1 (proposed by the Board of Directors)

Proposal: The 2025 Business Report and Financial Statements, proposed for ratification.

Description: 1. The Company's 2025 business report, consolidated financial statements and parent company only financial statements have been approved per the resolution of the Audit Committee and Board of Directors. Among the other things, the consolidated financial statements and parent company only financial statements were also audited and certified by Fu-Ming Liao, CPA and Yung-Chih Lin, CPA of PwC Taiwan.

2. For the 2025 Business Report, Independent Auditors' Report and Financial Statements, please refer to Attachment 1 (Page 9-13) and Attachment 5 (Page 17-42) of this Handbook for details.

Resolution:

Proposal 2 (proposed by the Board of Directors)

Proposal: Proposal for the 2025 deficit compensation, submitted for ratification.

Description: The Company's 2025 deficit compensation proposal has been approved by the Audit Committee and approved by the Board of Directors through resolution. For the Deficit Compensation Statement, please refer to Attachment 6 (Page No. 43) of this Handbook for details.

Resolution:

V. Discussions Items

Proposal 1 (proposed by the Board of Directors)

Proposal: Proposal for private placement of ordinary shares and/or domestic convertible corporate bonds, submitted for discussion.

Description:

1. To address the Company's operational needs and strengthen its long-term cooperative relationships and competitiveness with strategic partners, it is proposed to conduct a private placement of common shares or domestic convertible corporate bonds (referred to as "this private placement") within a limit of no more than 50,000 thousand common shares. The total number of shares issued in this private placement shall not exceed 50,000 thousand common shares, and the number of common shares into which the domestic convertible corporate bonds may be converted shall be calculated based on the conversion price at the time of the private placement, within the aforementioned scope of 50,000 thousand shares. For the proposed private placement, the shareholders' meeting is proposed to authorized the Board of Directors to proceed based on market conditions or the Company's operational needs, either individually or in combination. Please refer to Attachment 7 (Page No. 44-45) of this Handbook for details.
2. The main contents of this proposal, including the total issuance amount, issuance terms, transfer methods, project items, scheduled capital utilization progress, expected benefits, and other matters not fully detailed, will be submitted to the shareholders' meeting for authorization of the Board of Directors to determine in accordance with the relevant regulations of the competent authority and based on market conditions and the Company's operational needs.
3. For any subsequent revisions required due to changes in laws and regulations, opinions of the competent authority or changes in the objective environment, the shareholders' meeting is proposed to authorize the Board of Directors to have full discretion to proceed with

such changes.

4. During the execution of this case, the actual issue price will comply with the pricing rules resolved at the shareholders' meeting and will also consider the closing market prices of the Company's ordinary shares at the time, in order to ensure its reasonableness and to ensure that it has no material influence on shareholders' rights and interests. Please refer to Attachment 7 (Page No. 44-45) of this Handbook for details.

Resolution:

Proposal 2 (proposed by the Board of Directors)

Proposal: Proposal for amendment to the "Articles of Incorporation" of the Company, submitted for discussion.

Description: To satisfy the operational needs of the Company, parts of the provisions of the "Articles of Incorporation" of the Company are proposed for amendment. Please refer to Attachment 8 (Page No. 46-50) of this Handbook for the Comparison Table of Amendment.

Resolution:

Proposal 3 (proposed by the Board of Directors)

Proposal: Proposal for amendment to the "Procedures for Acquisition or Disposal of Assets" of the Company, submitted for discussion.

Description: In accordance with regulatory amendments of the competent authority and to satisfy the operational needs, parts of the provisions of the "Procedures for Acquisition or Disposal of Assets" are proposed for amendment. Please refer to Attachment 9 (Page No. 51-52) of this Handbook for the Comparison Table of Amendment.

Resolution:

Proposal 4 (proposed by the Board of Directors)

Proposal: Proposal for removal of the non-competition restrictions for the new directors, submitted for discussion.

Description: 1. Pursuant 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".

2. When any of the Company’s directors invests or manages any company engaged in any transaction that is within the scope of the Company’s operations, the shareholders’ meeting is proposed to agree with the removal of the non-competition restrictions imposed on the directors. For the Status of Concurrent Positions Held by Directors in Other Companies, please refer to Attachment 10 (Page No. 53) of this Handbook for details.

Resolution:

VI. Extraordinary Motions

VII. Adjournment

Attachment 1

JOCHU TECHNOLOGY CO., LTD.

2025 Business Report

The Company's 2025 business plan implementation results and 2026 business plan are summarized as follows:

(I) Business plan implementation results:

The Company and its investees including Suzhou Jochu and Xiamen Jochu were professional suppliers engaged in manufacturing the precision stamping mechanism components of TFT-LCD liquid crystal panels. Notwithstanding, the Headquarters have been committed to developing new business in recent years, such as a medical business unit and investment in Vietnam. It is expected that the business performance will be more obvious in 2026.

Influenced by factors, such as downstream customer relocation, market price competition, and rising material costs in 2024, the consolidated operating revenue for 2025 was NT$3.26 billion, slightly higher than the NT$3.23 billion in 2024. The consolidated net loss after tax for 2026 was NT$251 million, with the net loss attributable to owners of the parent company being NT$197 million, and a basic loss per share of NT$2.24, higher than the consolidated net profit after tax of NT$138 million, with the net profit attributable to owners of the parent company being NT$101 million, and basic earnings per share of NT$1.14 in 2024. The increase in net loss attributable to owners of the parent company in 2025 compared to 2024 was primarily due to changes in market demand and the supply chain ecosystem of the optoelectronics industry, price competition, delays in customer orders for optoelectronic products affecting the Vietnam Business Group, along with the impact of the payment of fixed operating expenses, the establishment of overseas market channels for the medical business unit and strengthening of R&D and human resources at headquarters.

In addition to continuous planning in the optoelectronics, home, and medical industries in 2026, the Company's AI server-related products have also entered mass production and shipment. Simultaneously, the Company also expands into new markets and develop new products, while striving to transform and adjust the goals of each business group. We aim to establish international competitiveness and consolidate basic technologies, actively creating value through "product Development technologies" and "process development technologies." With corporate culture as our core and aligned with talent training policies, we will conduct business group organizational adjustments, business expansion, continuous improvement, enhance production efficiency, reduce cost, and create value. Meanwhile, based on the ESG, the Company improves its R&D momentum, develops new business and creates the Company's business performance.

(II) Operating revenue and expense budget implementation status: N/A (the Company did not disclose a financial forecast in 2025)

(III) Financial revenue and expenses and profitability analysis:

In terms of the various financial ratios for profitability, the Company's profitability in 2025 was lower than that in 2024. The net consolidated operating loss was NT$265 million, the net consolidated loss before tax was NT$248 million, the net consolidated loss after tax was NT$251 billion, and the net loss attributable to the owners of the parent company was NT$197 million in 2025.

The Company's important consolidated financial ratios are stated as follows:

Unit: %; times; NT$

Item		2025	2024
Profitability	ROA (%)	(5.61)	(3.06)
	ROE (%)	(7.75)	(3.75)
	Income before tax to paid-in capital ratio:	(27.95)	(10.7)
	Net profit margin (%)	(7.69)	(4.28)
	Earnings (loss) per share (NT$)	(2.24)	(1.14)

(IV) R&D:

1. Description of the optoelectronic industry

In response to the market's diversified needs and technology upgrade trends, the Company continued to invest in R&D resources in 2025, focusing on the development of high value-added products, new process introduction, low carbon improvement, cross-plant technology integration and other fields. The Company has effectively optimized product quality, reduced delivery time, and reduced manpower risks through automation equipment upgrades. Looking into 2026, we will continue to focus on developing and producing new process technologies for diverse material combinations and component combinations, while also strengthening regional cooperation to improve overall group competitiveness and R&D performance. The following is a summary of the 2025 R&D focuses and results, as well as the 2026 R&D directions and plans.

a. Product and process optimization

- Development of high value-added products: Expansion of the technical team, automation equipment, and production capacity of the Vietnam Business Group.
- Xiamen Business Group thin plate process optimization: Upgrading production line equipment to meet the high-specification thin plate stamping demands for brands' display metal parts and continuously optimizing process parameters to maintain high performance and quality.
- Equipment investment and upgrade: The Xiamen Business Group will continue to strengthen the thin plate stamping process, while the Suzhou Business Group will extend core R&D achievements, such as adhesive-bonded integrated iron components, focusing on applications, like

intelligent inspection and AGV to improve overall yield and optimize production costs.

b. Cross-plant resource integration and technology sharing

- Headquarters and business groups: The headquarters' Product R&D Division is responsible for the group's new strategic products. Once sample development is complete, the product and process technology will be transferred to the mass production business group, leveraging the full support of the headquarters' functional teams.
- China and Vietnam Business Group: Leveraging the mature mold development experience of the China Business Group to assist the Vietnam Business Group in mold trial and verification during the early stages of model development.

2. Medical industry description:

(1) Operation strategies:

a. While expanding OEM foundry business, the Company will continue to strengthen its own design capabilities, expand the white label market of healthy products through ODM products, and reduce the risk of fluctuations from a single customer or a single market, in order to maintain stable growth and profitability.

b. Through strategic collaborations with industry, government, and academia, we will establish advantages in medical theory, ergonomics, IoT, and control technology, enhancing our independent product development and validation capabilities.

(2) Marketing of products:

a. Portable devices: Electric scooters: The European customers introduced in the fourth quarter of 2024 began their mass productions in the first quarter of 2025 and products were successfully launched in the UK, the Netherlands, Belgium, and Luxembourg. Full-year sales for 2025 also met expectations. We will continue to pursue certification in Australia and the United States before launching in 2026, and the overall sales remain optimistic.

b. Healthy sleep products:

- AI Equal pressure air cushion bed: The Company has been optimizing product design and key components since 2025, in order to significantly improve product reliability and application areas. We will continue to expand overseas channels and OEM sales in 2026.

3. Description of the home furnishing industry:

We have responded to changes in the external environment by employing highly automated production and continuously streamlining our manufacturing processes. Furthermore, to address customer demand for low-carbon emissions, we also utilize high-recycled steel as a core material in a diverse range of home products, creating a competitive edge and expanding our existing home business opportunities.–

4. Description of the AI server industry:

In response to the trend of small-volume, high-mix demand in the metal processing industry, the Company has begun building capabilities in the sale and manufacturing of low-volume, high-variety metal parts several years ago. In addition, in 2025, this technological capability has been combined with our R&D resources to formally enter the AI server industry, such that we have been able to achieve mass production and remarkable shipment results. The Company's business plans and directions for 2026 are as follows:

- Leveraging the existing server cabinet development and manufacturing experience of our Taiwan and Vietnam Business Groups, we aim to systematically expand into the development and mass production of cabinets for other applications, strengthening our technology and market leadership in the server cabinet sector.
- Expanding the server product line horizontally to include other cabinet peripherals, and establishing expertise with proven track records in server cooling and power solutions.
- Exploring the server market outside of rack-mounted servers, pursuing opportunities for joint product development with different customers, in order to increase product diversification and to establish a total solution advantage.
- Exploring the development direction and specifications of new generation server framework and products, and preparing for new products and new technologies.

(V) Business policy and implementation status

The Company's 2026 business policy is summarized as follows:

1. Organizationally, the Company strives to strengthen the operational profitability and core independent development capabilities of each business unit, as well as the optimization of the system and system of the headquarters.
2. Technologically, the Company will enhance the group's core technologies, develop forward-looking products with market value, and strengthen the application of AI tools.
3. Culturally, adhering to the Company's development strategy with corporate culture as the core, we will implement talent development policies, strengthen placement of personnel according to their abilities, and cultivate successors.
4. In terms of sustainable operation, we have established the Sustainable Development Committee, strengthened and constructed various group management intelligence and systems, and optimized the Company's management efficiency. It aims to continue strengthening the Company's capacity for sustainable development and fulfilling its corporate responsibility.

Looking ahead, in 2026, we will continue to adjust our revenue structure and maintain a cautiously optimistic attitude toward annual revenue growth. For the Medical Business Group in Taiwan, with the gradual increase in customer markets and application industries, we expect that revenue and profits will achieve stable growth in the future. Despite the tremendous challenges faced by the optoelectronics industry, including falling product prices and rising material costs, our relevant Business Groups are still expected to achieve revenue and profit growth. The Vietnamese Business Group’s optoelectronic and cabinet products will gradually increase the production volume, and the future development and growth opportunities in 2026 are optimistic. At the same time, relevant Business Groups in Taiwan are also expected to join the AI server supply chain ecosystem, further elevating the Company’s operations.

In general, the Company’s management team will spare no effort to increase operating revenue and profit, especially with respect to the development of new business and new technology. Notwithstanding, it still needs to cultivate, train, and continue to invest capital in R&D resources in order to create higher profits, continue strengthening the Company’s sustainable development, and fulfill its corporate social responsibility.

Chairman: Shu-Yi Lee

President: Wenmao Cu

Accounting Manager: Yi-Shu Lee

Attachment 2

Audit Committee’s Audit Report

The Company’s 2025 business report, financial statements, and deficit compensation proposal have been prepared and submitted by the Board of Directors. Among other things, the financial statements were already audited by PwC Taiwan, which issued an external auditor’s report accordingly. Based on the Audit Committee’s review, it found no inconsistency existing in said business report, financial statements, and deficit compensation proposal. The Report is presented in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act accordingly.

To:

2026 Annual General Shareholders’ Meeting of JOCHU TECHNOLOGY CO., LTD.

Audit Committee Convener: Wen-Hung Liao

March 12, 2026

Attachment 3

JOCHU TECHNOLOGY CO., LTD.

Status of First Domestic Issuance of Secured Convertible Corporate Bonds

Name	First Domestic Issuance of Secured Convertible Corporate Bonds of Jochu Technology Co., Ltd.
Approval Letter No.	Financial Supervisory Commission Letter No. Jin-Guan-Zheng-Fa-Zi 11403620161 dated November 27, 2025
Reason for fund-raising	Repayment of bank loans, replenishment of working capital, and reinvestment in the Vietnamese subsidiary
Total amount of issuance	Total face value of NT$400 million
Face value	The face value is NT$100,000 per bond.
Issue price	Issued at 111.76% of face value
Issue date	December 26, 2025
Issue period	3 years (maturity date: December 26, 2028)
Coupon rate	Coupon rate is 0% per annum
Principal and interest repayment method	Except for cases where the convertible corporate bond holders (referred to as “bond holders”) convert into the Company’s ordinary shares according to Article 10 of these Regulations, or the Company repurchases the bonds in advance according to Article 18 of these Regulations, or the bond holders sell the bonds back to the Company in advance according to Article 19 of these Regulations, or the Company buys back and writes down the bonds through a securities dealer’s business premises, the Company shall, within ten business days after the maturity date of the convertible corporate bonds, repay the bond holders’ convertible corporate bonds in cash in a lump sum based on the face value of the bonds.
Conversion price at issuance	NT$ 46.3 per bond
Latest conversion price	NT$ 45 per bond
Conversion period	March 27, 2026 - December 26, 2028
Conversion status	As of March 23, 2026, the record date for the present shareholders’ meeting, the transfer period has not yet begun (transfers are to be started on March 27, 2026).

Attachment 4

Report on 2025 Distribution of Remuneration of Directors

Unit: NT$ Thousand; %

Job Title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A)		Retirement pay and pension (B		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)						
																The Company		All consolidated entities				
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	Amount in cash	Amount in stock	Amount in cash	Amount in stock	The Company	All consolidated entities	
Chairman	Shu-Yi Lee	0	0	0	0	0	0	50	50	50 -0.03%	50 -0.03%	4,459	4,459	0	0	0	0	0	0	4,509 -2.36%	4,509 -2.36%	0
Director	Corporate Representative of Rich Rise Investment Co., Ltd.: Yu-Chi Lu	0	0	0	0	0	0	40	40	40 -0.02%	40 -0.02%	0	0	0	0	0	0	0	0	40 -0.02%	40 -0.02%	0
Director	Chao-Tsung Juan	0	0	0	0	0	0	53	53	53 -0.03%	53 -0.03%	0	0	0	0	0	0	0	0	53 -0.03%	53 -0.03%	0
Director	Shu-Tsung Lee	0	0	0	0	0	0	48	48	48 -0.03%	48 -0.03%	1,734	2,826	133	133	0	0	0	0	1,916 -1.00%	3,008 -1.57%	0
Director	Yi-Shu Li	0	0	0	0	0	0	48	48	48 -0.03%	48 -0.03%	2,643	2,643	108	108	0	0	0	0	2,799 -1.46%	2,799 -1.46%	0
Independent Director	Wen-Hung Liao	300	300	0	0	0	0	130	130	430 -0.22%	430 -0.22%	0	0	0	0	0	0	0	0	430 -0.22%	430 -0.22%	0
Independent Director	Yu-Liang Chen	300	300	0	0	0	0	123	123	423 -0.22%	423 -0.22%	0	0	0	0	0	0	0	0	423 -0.22%	423 -0.22%	0
Independent Director	Ting-Chun Chou	300	300	0	0	0	0	124	124	424 -0.22%	424 -0.22%	0	0	0	0	0	0	0	0	424 -0.22%	424 -0.22%	0
Independent Director	Chun-Chiu Chang	300	300	0	0	0	0	117	117	417 -0.22%	417 -0.22%	0	0	0	0	0	0	0	0	417 -0.22%	417 -0.22%	0

Attachment 5

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of JOCHU TECHNOLOGY CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of JOCHU TECHNOLOGY CO., LTD. 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, based on our audits and the reports of other auditors (please refer to the Other matter section), 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 *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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:

Key audit matter – Existence of sales to specific customers

Description

Refer to the consolidated financial statements Notes 4(29) for the accounting policy on revenue recognition and Notes 6(22) for details of revenue recognition.

There is a significant audit risk associated with revenue recognition in accordance with auditing standards. The Group’s sales revenue is highly concentrated among the top ten customers. As revenue from newly ranked top ten customers is considered material to the consolidated financial statements, we have identified the existence of revenue from these newly ranked top ten customers as a key audit matter.

How our audit addressed the matter

We have performed the following audit procedures in relation to the above key audit matter:

1. Understood the internal control system and the control procedures over sales performed by management, and selected sales transactions from newly ranked top ten customers as a sample for testing.
2. Obtained credit evaluation information for newly ranked top ten customers and verified it against supporting documentation.
3. Tested the credit approval procedures applied to newly ranked top ten customers.
4. Obtained detailed sales records of newly ranked top ten customers and selected samples to verify the underlying documentation.
5. Selected samples of accounts receivable confirmations for newly ranked top ten customers.

Key audit matter **– Impairment assessment of goodwill**

Description

Refer to the consolidated financial statements Notes 4(18) for the accounting policy on goodwill impairment, Notes 6(10) for details of goodwill, and Note 5(2) for uncertainty of accounting estimates and assumptions in relation to goodwill.

Goodwill arising from the merger of the Group with eBio International Co., Ltd is material to the financial statements and the projected future cash flows of the expected recoverable amount under the valuation model adopted in the impairment assessment of goodwill was estimated based on management's subjective judgement and expectation on the future operations. Thus, we consider the assessment of goodwill impairment a key audit matter.

How our audit addressed the matter

We performed the following audit procedures relative to the above key audit matter:

1. Assessed whether the valuation models adopted by the Group are reasonable for the industry, environment and the valued assets of the Group;
2. Confirmed whether the expected future cash flows adopted in the valuation model are in agreement with the budget provided by the cash-generating units;
3. Evaluated the competence and objectivity of the external valuation experts engaged by management, and assessed the reasonableness of key assumptions in the valuation models, including projected growth rates, operating profit margins, and discount rates, through the following procedures:
   (1) Reviewed the valuation methods and calculation formulas used by the external experts.
   (2) Compared the projected growth rates and operating profit margins with historical results.
   (3) Compared the discount rates used with the rates of return of similar assets in the market.
4. Compared the recoverable value and book value of each cash-generating unit in order to assess the reasonableness of the book value.

Other matter – Reference to the audit of other auditors

We did not audit the financial statements of certain subsidiaries which were audited by other auditors, as at and for the year ended December 31, 2025 and 2024. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to NT$8,630 thousand and NT$10,413 thousand, constituting 0.20% and 0.24% of the consolidated total assets as at December 31, 2025 and 2024, respectively, and the operating revenue was NT$500 thousand and NT$3,219 thousand, constituting 0.02% and 0.10% of the consolidated total operating revenue for the year then ended, respectively.

Other matter – Parent company only financial report

We have audited and expressed an unqualified opinion on the parent company only financial statements of JOCHU TECHNOLOGY CO., LTD., with the other matter paragraph, 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 control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

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

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Liao, Fu-Ming	Lin, Yung-Chih

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 12, 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.

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 967,332	22	$ 1,120,889	26
1110	Financial assets at fair value through profit or loss - current	6(2)	3,460	-	-	-
1136	Financial assets at amortised cost - current	8	268	-	547	-
1150	Notes receivable, net	6(4)	70,718	2	22,726	1
1170	Accounts receivable, net	6(4)	1,098,232	25	1,124,521	26
1180	Accounts receivable - related parties, net	7	-	-	2,549	-
1197	Finance lease receivable, net	6(9)	-	-	1,769	-
1200	Other receivables	6(5)	163,889	4	128,642	3
1220	Current income tax assets		1,074	-	1,490	-
130X	Inventories	6(6)	265,843	6	272,119	6
1410	Prepayments		57,658	1	20,786	1
1470	Other current assets		50,920	1	52,106	1
11XX	**Total current assets**		2,679,394	61	2,748,144	64
	Non-current assets					
1510	Non-current financial assets at fair value through profit or loss	6(2)	42,413	1	30,477	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	8,643	-	8,778	-
1535	Financial assets at amortised cost - non-current	8	371	-	-	-
1600	Property, plant and equipment	6(7) and 8	1,428,946	33	1,242,723	29
1755	Right-of-use assets	6(8) and 7	86,399	2	117,496	3
1780	Intangible assets	6(10)	55,185	1	57,862	1
1840	Deferred income tax assets	6(29)	41,559	1	44,656	1
1975	Net defined benefit asset - non-current	6(16)	13,597	-	12,199	-
1990	Other non-current assets	8	21,671	1	30,001	1
15XX	**Total non-current assets**		1,698,784	39	1,544,192	36
1XXX	**Total assets**		$ 4,378,178	100	$ 4,292,336	100

(Continued)

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(11)	$ -	-	$ 45,000	1
2120	Current financial liabilities at fair value through profit or loss	6(2)	2,425	-	5,710	-
2130	Contract liabilities - current	6(22)	1,442	-	1,900	-
2170	Accounts payable	6(12)	626,611	14	604,299	14
2200	Other payables	6(13)	386,976	9	341,188	8
2220	Other payables to related parties	7	351	-	217	-
2230	Current income tax liabilities		1,000	-	10,373	-
2280	Lease liabilities - current	7	16,820	-	24,584	1
2320	Long-term borrowings - current	6(15)	19,493	1	50,000	1
2399	Other current liabilities		4,841	-	4,304	-
21XX	**Total current liabilities**		1,059,959	24	1,087,575	25
	Non-current liabilities					
2530	Bonds payable	6(14)	378,787	9	-	-
2540	Long-term borrowings	6(15)	104,120	3	150,000	4
2570	Deferred income tax liabilities	6(29)	143,592	3	176,314	4
2580	Lease liabilities - non-current	7	587	-	16,574	-
2600	Other non-current liabilities		6,398	-	6,316	-
25XX	**Total non-current liabilities**		633,484	15	349,204	8
2XXX	**Total liabilities**		1,693,443	39	1,436,779	33
	Equity					
	Equity attributable to owners of the parent					
	Share capital	6(18)				
3110	Ordinary share		892,631	20	892,631	21
3140	Advance receipts for ordinary share		53,713	1	-	-
	Capital surplus	6(19)				
3200	Capital surplus		1,673,964	38	1,622,130	38
	Retained earnings	6(20)				
3310	Legal reserve		142,048	3	151,775	4
3320	Special reserve		280,709	7	369,917	9
3350	Accumulated deficit		(202,062)	(5)	(98,935)	(2)
	Other equity interest	6(21)				
3400	Other equity interest		(355,248)	(8)	(280,708)	(7)
3500	Treasury shares	6(18)	(25,619)	-	(25,619)	(1)
31XX	**Equity attributable to owners of the parent**		2,460,136	56	2,631,191	62
36XX	**Non-controlling interests**	4(3)	224,599	5	224,366	5
3XXX	**Total equity**		2,684,735	61	2,855,557	67
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet Date	11				
3X2X	**Total liabilities and equity**		$ 4,378,178	100	$ 4,292,336	100

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

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	6(22) and 7	$ 3,264,017	100	$ 3,228,543	100
5000	Operating costs	6(6)(27)	(2,935,330)	(90)	(2,784,749)	(86)
5900	Gross profit		328,687	10	443,794	14
	Operating expenses	6(27) and 7				
6100	Selling and marketing expenses		(155,101)	(5)	(145,568)	(5)
6200	General and administrative expenses		(368,878)	(11)	(328,202)	(10)
6300	Research and development expenses		(66,885)	(2)	(71,205)	(2)
6450	Expected credit (loss) gain	12(2)	(2,412)	-	4,603	-
6000	Total operating expenses		(593,276)	(18)	(540,372)	(17)
6900	Net operating loss		(264,589)	(8)	(96,578)	(3)
	Non-operating income and expenses					
7100	Interest income	6(23)	10,986	-	23,712	1
7010	Other income	6(24)	17,685	-	18,224	-
7020	Other gains and losses	6(25)	(2,218)	-	(34,032)	(1)
7050	Finance costs	6(26) and 7	(9,392)	-	(6,901)	-
7000	Total non-operating income and expenses		17,061	-	1,003	-
7900	**Loss before income tax**		(247,528)	(8)	(95,575)	(3)
7950	Income tax expense	6(29)	(3,504)	-	(42,876)	(1)
8200	**Loss for the year**		($ 251,032)	(8)	($ 138,451)	(4)
	Other comprehensive income (loss)					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains on remeasurements of defined benefit plan	6(16)	$ 1,215	-	$ 1,878	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(95,696)	(3)	98,765	3
8300	**Other comprehensive (loss) income for the year**		($ 94,481)	(3)	$ 100,643	3
8500	**Total comprehensive loss for the year**		($ 345,513)	(11)	($ 37,808)	(1)
	Loss attributable to:					
8610	Owners of the parent		($ 197,326)	(6)	($ 101,021)	(3)
8620	Non-controlling interests		(53,706)	(2)	(37,430)	(1)
			($ 251,032)	(8)	($ 138,451)	(4)
	Comprehensive income (loss) attributable to:					
8710	Owners of the parent		($ 270,651)	(9)	($ 9,935)	-
8720	Non-controlling interests		(74,862)	(2)	(27,873)	(1)
			($ 345,513)	(11)	($ 37,808)	(1)
	Loss per share (in dollars)	6(30)				
9750	Basic loss per share		($ 2.24)		($ 1.14)	
9850	Diluted loss per share		($ 2.24)		($ 1.14)	

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

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

		Equity attributable to owners of the parent										
		Capital			Retained Earnings			Other equity interest				
	Notes	Share capital ordinary share	Advance receipts for ordinary share	Capital surplus	Legal reserve	Special reserve	(Accumulated deficit) unappropriated retained earnings	Financial statements translation differences of foreign operations	Treasury shares	Total	Non-controlling interests	Total equity
Year ended December 31, 2024												
Balance at January 1, 2024		$ 892,631	$ -	$ 1,666,262	$ 143,906	$ 362,837	$ 59,289	($ 369,916)	$ -	$ 2,755,009	$ 252,239	$ 3,007,248
Loss for the year		-	-	-	-	-	(101,021)	-	-	(101,021)	(37,430)	(138,451)
Other comprehensive income (loss) for the year		-	-	-	-	-	1,878	89,208	-	91,086	9,557	100,643
Total comprehensive income (loss) for the year		-	-	-	-	-	(99,143)	89,208	-	(9,935)	(27,873)	(37,808)
Appropriations of 2023 earnings:	6(20)											
Legal reserve		-	-	-	7,869	-	(7,869)	-	-	-	-	-
Special reserve		-	-	-	-	7,080	(7,080)	-	-	-	-	-
Cash dividends		-	-	-	-	-	(44,132)	-	-	(44,132)	-	(44,132)
Distribution of cash from capital surplus	6(19)	-	-	(44,132)	-	-	-	-	-	(44,132)	-	(44,132)
Purchase of treasury shares	6(18)	-	-	-	-	-	-	-	(25,619)	(25,619)	-	(25,619)
Balance at December 31, 2024		$ 892,631	$ -	$ 1,622,130	$ 151,775	$ 369,917	($ 98,935)	($ 280,708)	($ 25,619)	$ 2,631,191	$ 224,366	$ 2,855,557
Year ended December 31, 2025												
Balance at January 1, 2025		$ 892,631	$ -	$ 1,622,130	$ 151,775	$ 369,917	($ 98,935)	($ 280,708)	($ 25,619)	$ 2,631,191	$ 224,366	$ 2,855,557
Loss for the year		-	-	-	-	-	(197,326)	-	-	(197,326)	(53,706)	(251,032)
Other comprehensive income (loss) for the year		-	-	-	-	-	1,215	(74,540)	-	(73,325)	(21,156)	(94,481)
Total comprehensive income (loss) for the year		-	-	-	-	-	(196,111)	(74,540)	-	(270,651)	(74,862)	(345,513)
Appropriations of 2024 earnings:	6(20)											
Legal reserve used to cover accumulated deficit		-	-	-	(9,727)	-	9,727	-	-	-	-	-
Reversal of special reserve		-	-	-	-	(89,208)	89,208	-	-	-	-	-
Distribution of cash from capital surplus	6(19)	-	-	(44,132)	-	-	-	-	-	(44,132)	-	(44,132)
Issue of shares	6(18)	-	53,713	-	-	-	-	-	-	53,713	-	53,713
Due to recognition of equity component of convertible bonds issued	6(14) (19)	-	-	66,922	-	-	-	-	-	66,922	-	66,922
Share-based payments	6(17) (19)	-	-	36,950	-	-	-	-	-	36,950	-	36,950
Changes in ownership interests in subsidiaries	4(3)	-	-	(7,906)	-	-	(5,951)	-	-	(13,857)	13,857	-
Non-controlling interests		-	-	-	-	-	-	-	-	-	61,238	61,238
Balance at December 31, 2025		$ 892,631	$ 53,713	$ 1,673,964	$ 142,048	$ 280,709	($ 202,062)	($ 355,248)	($ 25,619)	$ 2,460,136	$ 224,599	$ 2,684,735

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

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		($ 247,528)	($ 95,575)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charges on property, plant, and equipment	6(7)(27)	153,944	145,100
Depreciation charges on right-of-use assets	6(8)(27)	24,504	29,719
Expected credit loss (gain)	12(2)	2,412	(4,603)
Amortization charges	6(27)	15,708	15,198
Interest income	6(23)	(10,986)	(23,712)
Dividend income		-	(1,174)
Compensation cost	6(17)	36,950	-
Loss (gain) on disposal of property, plant, and equipment	6(25)	365	(2,890)
Gain on lease modification	6(8)(25)	(3)	(134)
(Gain) loss on financial assets at fair value through profit or loss	6(25)	(12,680)	36,144
Impairment loss of property, plant, and equipment	6(7)(25)	-	7,328
Impairment loss on intangible assets	6(10)(25)	-	14,916
Interest expense	6(26)	8,888	6,901
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable, net		(48,147)	10,793
Accounts receivable, net		(10,616)	54,166
Accounts receivable - related parties		6,328	(387)
Other receivables		(38,928)	(28,422)
Inventories		507	(65,704)
Prepayments		-	3,108
Other current assets		(48,556)	(29,913)
Net defined benefit asset - non-current		(183)	(115)
Changes in operating liabilities			
Contract liabilities - current		(459)	(2,182)
Accounts payable		35,188	99,709
Accounts payable to related parties		-	(866)
Other payables		18,122	20,920
Other payables to related parties		134	3
Other current liabilities		566	2,133
Other non-current liabilities		93	85
Cash inflow (used in) generated from operations		(114,377)	190,546
Interest received		10,895	23,146
Other dividend received		-	1,174
Interest paid		(7,801)	(5,885)
Income taxes paid		(42,834)	(69,123)
Refund income taxes paid		409	6,529
Net cash flows (used in) generated from operating activities		(153,708)	146,387

(Continued)

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		($ 373)	($ 271)
Proceeds from disposal of financial assets at amortized cost		262	193,525
Increase in financial assets at fair value through profit or loss		(4,613)	(27,808)
Acquisition of financial assets at fair value through other comprehensive income		-	(5,500)
Acquisition of property, plant, and equipment	6(31)	(343,821)	(240,542)
Proceeds from disposal of property, plant, and equipment		2,209	9,844
Acquisition of intangible assets	6(10)	(1,371)	(7,639)
Increase in guarantee deposits paid		(1,082)	(861)
Increase in prepayments for equipment		(1,754)	(3,990)
Decrease in long-term finance lease receivable		1,746	1,804
Net cash flows used in investing activities		(348,797)	(81,438)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(32)	295,000	435,000
Repayments of short-term borrowings	6(32)	(340,000)	(435,000)
Proceeds from long-term borrowings	6(32)	224,269	-
Repayments of long-term borrowings	6(32)	(300,000)	(57,633)
Increase in guarantee deposits received	6(32)	-	161
Payments of lease liabilities	6(32)	(25,412)	(27,148)
Proceeds from issue of shares	6(18)	53,713	-
Purchase of treasury shares	6(18)	-	(25,619)
Proceeds from issuance of bonds payable	6(14)(32)	447,042	-
Distribution of cash from capital surplus	6(19)	(44,124)	(44,132)
Cash dividends paid	6(20)	-	(44,132)
Changes in non-controlling interests		61,238	-
Net cash flows generated from (used in) financing activities		371,726	(198,503)
Effect of exchange rate changes on cash and cash equivalents		(22,778)	30,858
Net decrease in cash and cash equivalents		(153,557)	(102,696)
Cash and cash equivalents at beginning of year		1,120,889	1,223,585
Cash and cash equivalents at end of year		$ 967,332	$ 1,120,889

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of JOCHU TECHNOLOGY CO., LTD.

Opinion

We have audited the accompanying parent company only balance sheets of JOCHU TECHNOLOGY CO., LTD. (the "Company") as at 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 notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the Other matter section), the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2025 and 2024, and its parent company only financial performance and its parent company only 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 the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. 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 the Company's 2025 parent company only financial statements are stated as follows:

Key audit matter – Existence of sales to specific customers

<u>Description</u>

Refer to the parent company only financial statements Notes 4(28) for the accounting policy on revenue recognition and Notes 6(21) for details of revenue recognition.

There is a significant audit risk associated with revenue recognition in accordance with the auditing standards. The Company's sales revenue is highly concentrated among the top ten customers. As revenue from newly ranked top ten customers is considered material to the consolidated financial statements, we have identified the existence of revenue from these newly ranked top ten customers as a key audit matter.

<u>How our audit addressed the matter</u>

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

1. Understood the internal control system and the control procedures over sales performed by management, and selected sales transactions from newly ranked top ten customers as a sample for testing.
2. Obtained credit evaluation information for newly ranked top ten customers and verified it against supporting documentation.
3. Tested the credit approval procedures applied to newly ranked top ten customers.
4. Obtained detailed sales records of newly ranked top ten customers and selected samples to verify the underlying documentation.
5. Selected samples of accounts receivable confirmations for newly ranked top ten customers.

***Key audit matter* – Impairment assessment of premium on investments accounted for under equity method**

Description

Refer to the parent company only financial statements Notes 4(17) for accounting policy on impairment assessment of investments accounted for under equity method, Notes 6(6) for details of impairment assessment of investments accounted for under equity method, and Note 5(2) for uncertainty of accounting estimates and assumptions in relation to impairment assessment of investments accounted for under equity method.

As of December 31, 2025, the investments of eBio International Co., Ltd is material and there is a premium arising from goodwill. The future cash flows projections of the expected recoverable amount was calculated based on management's estimation and expectation of the future operations, which involve management's subjective judgement and significant estimation, and the result is significant to the financial statements. Thus, we consider impairment assessment of investments accounted for using equity method a key audit matter.

How our audit addressed the matter

We performed the following audit procedures relative to the above key audit matter:

1. Assessed whether the valuation models adopted by the Company are reasonable for the industry, environment and the valued assets of the Company;
2. Confirmed whether the expected future cash flows adopted in the valuation model are in agreement with the budget provided by the cash-generating units;
3. Evaluated the competence and objectivity of the external valuation experts engaged by management, and assessed the reasonableness of key assumptions in the valuation models, including projected growth rates, operating profit margins, and discount rates, through the following procedures:
   (1) Reviewed the valuation methods and calculation formulas used by the external experts.
   (2) Compared the projected growth rates and operating profit margins with historical results.
   (3) Compared the discount rates used with the rates of return of similar assets in the market.
4. Compared the recoverable value and book value of each cash-generating unit in order to assess the reasonableness of the book value.

Other matter – Reference to the audit of other auditors

We did not audit the financial statements of an investment accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of this associate, is based solely on the report of the other auditors. The balance of this investment accounted for under the equity method amounted to NT46,044 thousand and NT$22,791 thousand, constituting 1.36% and 0.68% of total assets as at December 31, 2025 and 2024, respectively, and the comprehensive income recognized from the associate accounted for under the equity method amounted to (NT$4,878) thousand and (NT$19,818) thousand, constituting 1.80% and 199.48% of the total comprehensive income for the year then ended, respectively.

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 control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' responsibilities for the audit of the parent company only financial statements

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

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

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

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements 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.

Liao, Fu-Ming

Lin, Yung-Chih

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 12, 2026

JOCHU TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
(In thousands of New Taiwan dollar)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 497,109	15	$ 413,719	12
1110	Financial assets at fair value through profit or loss – current	6(2)	1,080	-	-	-
1170	Accounts receivable, net	6(4)	283,269	8	151,159	4
1180	Accounts receivable – related parties, net	7	1,367	-	289	-
1200	Other receivables		1,877	-	3,620	-
1210	Other receivables – related parties	7	-	-	30,081	1
1220	Current income tax assets		1,072	-	1,481	-
130X	Inventories	6(5)	105,099	3	121,646	4
1410	Prepayments		21,353	1	17,242	1
1470	Other current assets		22,197	1	27,695	1
11XX	**Total current assets**		934,423	28	766,932	23
	Non-current assets					
1510	Financial assets at fair value through profit or loss – non-current	6(2)	42,413	1	30,477	1
1517	Financial assets at fair value through other comprehensive income – non-current	6(3)	5,500	-	5,500	-
1550	Investments accounted for under equity method	6(6)	1,767,713	52	1,882,807	56
1600	Property, plant and equipment	6(7) and 8	549,531	16	577,384	17
1755	Right-of-use assets	6(8) and 7	16,452	1	31,052	1
1760	Investment property, net	6(9)	43,226	1	43,357	1
1780	Intangible assets		1,257	-	-	-
1840	Deferred income tax assets	6(28)	14,911	1	12,031	1
1975	Net defined benefit asset – non-current	6(15)	13,597	-	12,199	-
1990	Other non-current assets	8	6,998	-	5,642	-
15XX	**Total non-current assets**		2,461,598	72	2,600,449	77
1XXX	**Total assets**		$ 3,396,021	100	$ 3,367,381	100

(Continued)

JOCHU TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
(In thousands of New Taiwan dollar)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(10)	$ -	-	$ 45,000	1
2120	Financial liabilities at fair value through profit or loss – current	6(2)	2,425	-	2,671	-
2130	Contract liabilities – current	6(21)	1,376	-	1,757	-
2170	Accounts payable	6(11)	115,128	3	141,464	4
2180	Accounts payable to related parties	7	159,071	5	8,027	-
2200	Other payables	6(12)	111,361	3	124,057	4
2220	Other payables to related parties	7	844	-	217	-
2280	Lease liabilities – current	7	16,450	1	15,644	1
2320	Long-term borrowings - current	6(14)	-	-	50,000	2
2399	Other current liabilities		4,399	-	3,409	-
21XX	**Total current liabilities**		411,054	12	392,246	12
	Non-current liabilities					
2530	Bonds payable	6(13)	378,787	11	-	-
2540	Long-term borrowings	6(14)	-	-	150,000	4
2570	Deferred income tax liabilities	6(28)	139,836	4	172,359	5
2580	Lease liabilities – non-current	7	375	-	15,844	1
2600	Other non-current liabilities		5,833	1	5,741	-
25XX	**Total non-current liabilities**		524,831	16	343,944	10
2XXX	**Total liabilities**		935,885	28	736,190	22
	Equity					
	Share capital	6(17)				
3110	Ordinary share		892,631	26	892,631	26
3140	Advance receipts for share capital		53,713	2	-	-
	Capital surplus	6(18)				
3200	Capital surplus		1,673,964	49	1,622,130	48
	Retained earnings	6(19)				
3310	Legal reserve		142,048	4	151,775	5
3320	Special reserve		280,709	8	369,917	11
3350	Accumulated deficit		(202,062)	(6)	(98,935)	(3)
	Other equity interest	6(20)				
3400	Other equity interest		(355,248)	(10)	(280,708)	(8)
3500	Treasury shares	6(17)	(25,619)	(1)	(25,619)	(1)
3XXX	**Total equity**		2,460,136	72	2,631,191	78
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 3,396,021	100	$ 3,367,381	100

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

JOCHU TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
(In thousands of New Taiwan dollar)

	Items	Notes	Year ended December 31 2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	6(21) and 7	$ 1,357,653	100	$ 1,086,387	100
5000	Operating costs	6(5)(26) and 7	(1,160,541)	(86)	(931,017)	(86)
5900	Gross profit from operations		197,112	14	155,370	14
5910	Unrealized loss from sales		(12,640)	(1)	(2,690)	-
5920	Realized profit from sales		12,575	1	4,939	-
5950	Gross profit		197,047	14	157,619	14
	Operating expenses	6(26) and 7				
6100	Selling and marketing expenses		(63,445)	(5)	(70,999)	(7)
6200	General and administrative expenses		(257,994)	(19)	(210,738)	(19)
6300	Research and development expenses		(58,003)	(4)	(58,602)	(5)
6450	Expected credit loss	12(2)	(2,664)	-	(185)	-
6000	Total operating expenses		(382,106)	(28)	(340,524)	(31)
6900	Net operating loss		(185,059)	(14)	(182,905)	(17)
	Non-operating income and expenses					
7100	Interest income	6(22) and 7	3,969	1	7,898	1
7010	Other income	6(23) and 7	30,280	2	37,498	4
7020	Other gains and losses	6(24)	2,934	-	(21,087)	(2)
7050	Finance costs	6(25)	(6,290)	-	(6,079)	(1)
7070	Share of profit of subsidiaries and associates accounted for under equity method	6(6)	(64,287)	(5)	62,247	6
7000	Total non-operating income and expenses		(33,394)	(2)	80,477	8
7900	**Loss before income tax**		(218,453)	(16)	(102,428)	(9)
7950	Income tax benefit	6(28)	21,127	1	1,407	-
8200	**Loss for the year**		($ 197,326)	(15)	($ 101,021)	(9)
	Other comprehensive income (loss)					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains on remeasurements of defined benefit plan	6(15)	$ 1,215	-	$ 1,878	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(6)(20)	(74,540)	(5)	89,208	8
8300	**Other comprehensive income (loss) for the year**		($ 73,325)	(5)	$ 91,086	8
8500	**Total comprehensive income for the year**		($ 270,651)	(20)	($ 9,935)	(1)
	Loss per share (in dollars)	6(29)				
9750	Basic loss per share		($ 2.24)		($ 1.14)	
9850	Diluted loss per share		($ 2.24)		($ 1.14)	

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

JOCHU TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
(In thousands of New Taiwan dollars)

	Notes	Capital			Retained Earnings					
		Share capital ordinary share	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Financial statements translation differences of foreign operations	Treasury shares	Total equity
Year ended December 31, 2024										
Balance at January 1, 2024		$ 892,631	$ -	$ 1,666,262	$ 143,906	$ 362,837	$ 59,289	($ 369,916)	$ -	$ 2,755,009
Loss for the year		-	-	-	-	-	(101,021)	-	-	(101,021)
Other comprehensive income		-	-	-	-	-	1,878	89,208	-	91,086
Total comprehensive income (loss) for the year		-	-	-	-	-	(99,143)	89,208	-	(9,935)
Appropriations of 2023 earnings:	6(19)									
Legal reserve		-	-	-	7,869	-	(7,869)	-	-	-
Special reserve		-	-	-	-	7,080	(7,080)	-	-	-
Cash dividends		-	-	-	-	-	(44,132)	-	-	(44,132)
Distribution of cash from capital surplus	6(18)	-	-	(44,132)	-	-	-	-	-	(44,132)
Purchase of treasury shares	6(17)	-	-	-	-	-	-	-	(25,619)	(25,619)
Balance at December 31, 2024		$ 892,631	$ -	$ 1,622,130	$ 151,775	$ 369,917	($ 98,935)	($ 280,708)	($ 25,619)	$ 2,631,191
Year ended December 31, 2025										
Balance at January 1, 2025		$ 892,631	$ -	$ 1,622,130	$ 151,775	$ 369,917	($ 98,935)	($ 280,708)	($ 25,619)	$ 2,631,191
Loss for the year		-	-	-	-	-	(197,326)	-	-	(197,326)
Other comprehensive income		-	-	-	-	-	1,215	(74,540)	-	(73,325)
Total comprehensive income (loss) for the year		-	-	-	-	-	(196,111)	(74,540)	-	(270,651)
Appropriations of 2024 earnings:	6(19)									
Legal reserve used to cover accumulated deficit		-	-	-	(9,727)	-	9,727	-	-	-
Reversal of special reserve		-	-	-	-	(89,208)	89,208	-	-	-
Distribution of cash from capital surplus	6(18)	-	-	(44,132)	-	-	-	-	-	(44,132)
Issue of shares	6(17)	-	53,713	-		-	-	-	-	53,713
Due to recognition of equity component of convertible bonds issued	6(13)(18)	-	-	66,922		-	-	-	-	66,922
Share-based payments	6(16)(18)	-	-	36,950	-	-	-	-	-	36,950
Changes in ownership interests in subsidiaries	6(6)	-	-	(7,906)	-	-	(5,951)	-	-	(13,857)
Balance at December 31, 2025		$ 892,631	$ 53,713	$ 1,673,964	$ 142,048	$ 280,709	($ 202,062)	($ 355,248)	($ 25,619)	$ 2,460,136

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

JOCHU TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(In thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		($ 218,453)	($ 102,428)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charges on property, plant, and equipment	6(7)(26)	46,751	44,552
Depreciation charges on right-of-use assets	6(8)(26)	16,106	15,564
Depreciation charges on investment property	6(9)(26)	131	130
Expected credit loss	12(2)	2,664	185
Amortization charges	6(26)	17,357	16,134
Interest income	6(22)	(3,969)	(7,898)
Dividend income	6(23)	-	(1,174)
Compensation cost	6(16)	36,950	-
Gain on disposal of property, plant, and equipment	6(24)	(500)	(20)
(Gain) loss on financial assets at fair value through profit or loss	6(24)	(12,063)	17,513
Impairment loss of investments accounted for under equity method	6(6)(24)	-	14,916
Impairment loss of property, plant, and equipment	6(7)(24)	-	2,263
Interest expense	6(25)	5,786	6,079
Share of profit of subsidiaries and associates accounted for under equity method	6(6)	64,287	(62,247)
Unrealized profit from sales		12,640	2,690
Realized profit from sales		(12,575)	(4,939)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable, net		(134,774)	44,551
Accounts receivable - related parties, net		(1,078)	2,109
Other receivables		1,516	(1,055)
Other receivables - related parties		-	(30,000)
Inventories		16,547	(33,154)
Other current assets		(15,857)	(30,665)
Net defined benefit asset - non-current		(183)	(115)
Changes in operating liabilities			
Contract liabilities - current		(381)	(2,117)
Accounts payable		(26,336)	(11,784)
Accounts payable to related parties		151,044	(6,865)
Other payables		(12,950)	11,036
Other payables to related parties		627	(32)
Other current liabilities		990	1,608
Other non-current liabilities		92	85
Cash outflow used in operations		(65,631)	(115,078)
Interest received		4,277	7,908
Other dividend received		-	1,174
Interest paid		(5,386)	(5,394)
Income taxes paid		(14,276)	(30,015)
Refund income taxes paid		409	190
Net cash flows used in operating activities		(80,607)	(141,215)

(Continued)

JOCHU TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(In thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase in financial assets at fair value through profit or loss		$ 1	($ 16,420)
Acquisition of financial assets at fair value through other comprehensive income		-	(5,500)
Acquisition of investments accounted for under equity method	6(6)	(125,693)	-
Acquisition of property, plant, and equipment	6(30)	(21,106)	(92,085)
Proceeds from disposal of property, plant, and equipment		500	20
Increase in guarantee deposits paid		(1,067)	-
Decrease in guarantee deposits paid		-	10
Acquisition of intangible assets		(1,370)	-
Increase in prepayments for equipment		(289)	(1,519)
Dividends received	6(6)	118,038	260,927
Net cash flows (used in) generated from investing activities		(30,986)	145,433
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(31)	295,000	430,000
Repayments of short-term borrowings	6(31)	(340,000)	(430,000)
Proceeds from issuance of bonds payable	6(13)(31)	447,042	-
Proceeds from long-term borrowings	6(31)	100,000	-
Repayments of long-term borrowings	6(31)	(300,000)	(50,000)
Payments of lease liabilities	6(31)	(16,648)	(16,075)
Proceeds from issue of shares	6(17)	53,713	-
Purchase of treasury shares	6(17)	-	(25,619)
Distribution of cash from capital surplus	6(18)	(44,124)	(44,132)
Cash dividends paid	6(19)	(-	(44,132)
Net cash flows generated from (used in) financing activities		194,983	(179,958)
Net increase (decrease) in cash and cash equivalents		83,390	(175,740)
Cash and cash equivalents at beginning of year		413,719	589,459
Cash and cash equivalents at end of year		$ 497,109	$ 413,719

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

Attachment 6

JOCHU TECHNOLOGY CO., LTD.

2025 Deficit Compensation Statement

Unit: NTD

Item		Amount
Unappropriated earnings at the beginning of period		**0**
Add (less):	Net loss after tax for 2025	(197,326,144)
	Net other comprehensive income - actuarial gains/losses on pension	1,215,293
	Difference in equity changes of subsidiaries	(5,950,719)
Balance of the outstanding losses to be offset for the current year		**(202,061,570)**
Losses to be offset		
	Legal reserve	142,048,135
	Capital reserve - stock options	60,013,435
Unappropriated earnings at the end of period		**0**

Chairman: Shu-Yi Lee President: Wenmao Cu Accounting Manager: Yi-Shu Lee

Attachment 7

JOCHU TECHNOLOGY CO., LTD.

Method and Content of Private Placement of Securities in 2026

I. Private placement of common shares

(1) Basis and reasonableness of private placement price: The present issue price will not be lower than 80% of the higher of the prices calculated based on the following two standards:

A. The simple average closing price of the common shares of the Company for either the one, three or five business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.

B. The simple average closing price of the common shares of the TWSE listed or TPEx listed company for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction. The actual private placement price is proposed to be authorized by the shareholders' meeting to allow the Board of Directors to determine such price based on market conditions on the pricing date, within a scope no lower than the resolution percentage approved by the shareholders' meeting. The aforementioned price is set with reference to the three-year transfer restrictions on privately placed securities under the Securities and Exchange Act, as well as relevant legal requirements and the closing market prices of ordinary shares, such that it is considered to be reasonable.

(2) Private placement specific person selection method: The Company intends to select the specified persons in accordance with the provisions of Article 43-6 of the Securities and Exchange Act. Where the subscriber is a strategic investor, the Company will select an individual or legal entity that can help improve its technology, develop products, reduce costs, expand markets, or strengthen customer relationships, leveraging their experience, technology, knowledge, reputation, or channels to enhance the Company's competitiveness, operational performance, or profitability.

(3) Reasons for the private placement: After considering capital market conditions, fundraising timeliness, issuance costs, and equity stability, we propose to raise funds through the private placement method. When introducing strategic investors in this private placement, it is necessary to consider whether the transfer restrictions on the privately placed securities can ensure a long-term cooperative relationship between the Company and the strategic investors. Furthermore, the capital raised from the private placement is intended to meet the Company's operational development needs and to have a positive effect on the stability of the Company's business and shareholders' equity.

(4) The rights and obligations of this private placement of common shares are the same as those of the issued ordinary shares, except for the transfer restrictions under Article 43-8 of the Securities and Exchange Act.

II. Private placement of domestic convertible corporate bonds

(1) Duration: Not exceeding seven years from the issue date.

(2) Coupon rate: 0%.

(3) Basis and reasonableness of private placement price: The issue price of the convertible corporate bonds for this private placement shall not be lower than 80% of the theoretical price, and the conversion price shall not be lower than 80% of the higher of the prices calculated based on the following two standards:

A. The simple average closing price of the common shares of the Company for either the one, three or five business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.

B. The simple average closing price of the common shares of the TWSE listed or TPEx listed company for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction. The actual private placement price is proposed to be authorized by the shareholders' meeting to allow the Board of Directors to determine such price based on market conditions on the pricing date, within a scope no lower than the resolution percentage approved by the shareholders' meeting. The aforementioned price is set with reference to the three-year transfer restrictions on privately placed securities under the Securities and Exchange Act, as well as relevant legal requirements and the closing market prices of ordinary shares, such that it is considered to be reasonable.

(4) Private placement specific person selection method: The Company intends to select the specified persons in accordance with the provisions of Article 43-6 of the Securities and Exchange Act. Where the subscriber is a strategic investor, the Company will select an individual or legal entity that can help improve its technology, develop products, reduce costs, expand markets, or strengthen customer relationships, leveraging their experience, technology, knowledge, reputation, or channels to enhance the Company's competitiveness, operational performance, or profitability.

(5) Reasons for the private placement: After considering capital market conditions, fundraising timeliness, issuance costs, and equity stability,
we propose to raise funds through the private placement method. When introducing strategic investors in this private placement, it is necessary to consider whether the transfer restrictions on the privately placed securities can ensure a long-term cooperative relationship between the Company and the strategic investors. Furthermore, the capital raised from the private placement is intended to meet the Company's operational development needs and to have a positive effect on the stability of the Company's business and shareholders' equity.

(6) The transfer restrictions on the conversion of the private placement corporate bonds comply with the provision of Article 43-8 of the Securities and Exchange Act.

(7) It is proposed that the shareholders' meeting authorize the Chairman or his/her designated agent to fully handle and represent the Company in signing all contracts and documents related to the issuance of private convertible corporate bonds.

III. Price

When the issue price exceeds the par value of the shares, the premium generated by the difference between the issue price and the par value will be recognized as capital reserve. When the issue price is lower than the par value of the shares, the loss generated from the difference between the issue price and the par value will be compensated for in accordance with the legal method.

The issue price will be determined in accordance with applicable laws and regulations (e.g., the three-year transfer restrictions on privately placed securities specified in the Securities and Exchange Act) and resolutions of the shareholders' meeting. In addition, the Company's business stability, financial structure security, the urgency of capital needs, the feasibility of fundraising will also be considered, along with the analysis of the material impact on shareholders' equity. Accordingly, the determination of the price or the reason for not using other debt financing methods is considered to be reasonable.

Attachment 8

Comparison Table for Amendments of Articles of Incorporation

Article No.	Amended article	Original article	Description of amendment
Article 6	The Company's authorized capital amounts to NT$2.5 billion, divided into 500 million shares at the par value of NT$10 per share, out of which the unissued shares may be issued by the Board of Directors in installments, if necessary. 200 million shares out of the shares referred to in the preceding paragraph are retained to respond to employees' exercise of the employee stock warrants, which the Board of Directors is authorized to issue in installments. The transferees of the shares bought back by the Company, recipients of the Company's employee stock warrants, employees subscribing for the new shares issued by the Company and recipients of the restricted stock awards (RSAs) issued by the Company include the employees of the Company's associates meeting certain requirements. The Company's transfer of treasury shares to employees at the price less than the average price of the shares bought back by it or issuance of employee stock warrants at the subscription price lower than the closing price of the Company's ordinary shares prevailing on the date of issuance, if any, shall be subject to approval by more than two-third of the shareholders present at a shareholders' meeting attended by the shareholders representing more than a majority of the total outstanding shares.	The Company's authorized capital amounts to NT$2 billion, divided into 200 million shares at the par value of NT$10 per share, out of which the unissued shares may be issued by the Board of Directors in installments, if necessary. 200 million shares out of the shares referred to in the preceding paragraph are retained to respond to employees' exercise of the employee stock warrants, which the Board of Directors is authorized to issue in installments. The transferees of the shares bought back by the Company, recipients of the Company's employee stock warrants, employees subscribing for the new shares issued by the Company and recipients of the restricted stock awards (RSAs) issued by the Company include the employees of the Company's associates meeting certain requirements which are defined by the Board of Directors. The Company's transfer of treasury shares to employees at the price less than the average price of the shares bought back by it or issuance of employee stock warrants at the subscription price lower than the closing price of the Company's ordinary shares prevailing on the date of issuance, if any, shall be subject to approval by more than two-third of the shareholders present at a shareholders' meeting attended by the shareholders representing more than a majority of the total outstanding shares.	1. Based on the consideration of the future operational development and capital planning, it is proposed to increase the total capital amount. 2. Content revised according to operational needs.

Article No.	Amended article	Original article	Description of amendment
Article 13	The Company shall have 9~11 directors, including no less than 3 independent directors who shall be no less than one- third of the whole directors. The Board of Directors shall agree on the number of the directors to be elected within said quota. The directors shall serve the term of office for 3 years, and may be eligible for re-election. The Company's directors shall be elected subject to the nomination system under Article 192-1 of the Company Act and from the name list of director candidates at a shareholders' meeting. The election of independent directors and the other directors shall be consolidated, provided that the quota of the elected shall be counted separately. The Company's Board of Directors may establish various functional committees. Each functional committee shall set forth the relevant regulations governing exercise of job duties, which shall be enforced upon approval of the Board of Directors.	The Company shall have 9~11 directors, including no less than 3 independent directors who shall be no less than one- fifth of the whole directors. The Board of Directors shall agree on the number of the directors to be elected within said quota. The directors shall serve the term of office for 3 years, and may be eligible for re-election. The Company's directors shall be elected subject to the nomination system under Article 192-1 of the Company Act and from the name list of director candidates at a shareholders' meeting. The election of independent directors and the other directors shall be consolidated, provided that the quota of the elected shall be counted separately. The Company's Board of Directors may establish various functional committees. Each functional committee shall set forth the relevant regulations governing exercise of job duties, which shall be enforced upon approval of the Board of Directors.	Amendment is made in accordance with Article 4 of the "Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers".
Article 19-1	The Company shall allocate no less than 8% of the earnings retained by the Company in the current year, if any, as the remuneration to employees and no more than 3% thereof as the remuneration to directors. However, when the Company still has accumulated losses, the losses shall be made up. The remuneration to employees in the preceding paragraph shall be no less than 10% of the total amount of the actual contribution as remuneration to the entry-level employees. The remuneration of	The Company shall allocate no less than 8% of the earnings retained by the Company in the current year, if any, as the remuneration to employees and no more than 3% thereof as the remuneration to directors. However, when the Company still has accumulated losses, the losses shall be made up. The remuneration to employees in the preceding paragraph shall be no less than 10% of the total amount of the actual contribution as remuneration to the entry-level employees. The remuneration to	Content revised according to operational needs

Article No.	Amended article	Original article	Description of amendment
	employees may be made in the form of shares or cash, and the subjects for receiving the shares or cash may include employees of subordinate companies satisfying certain criteria. The annual earnings referred to in Paragraph 1 means the income before the income before tax less the remuneration to employees and directors in the current year. The distribution of remuneration to employees and directors shall be decided per the resolution adopted by a majority of the directors present at a meeting of the Board of Directors attended by more than two-third of the whole directors, and reported to a shareholders' meeting.	employees may be paid in cash or in shares, and the recipients of the stock or cash may include the employees of the Company's associates meeting certain specific requirements which are defined by the Board of Directors. The annual earnings referred to in Paragraph 1 means the income before the income before tax less the remuneration to employees and directors in the current year. The distribution of remuneration to employees and directors shall be decided per the resolution adopted by a majority of the directors present at a meeting of the Board of Directors attended by more than two-third of the whole directors, and reported to a shareholders' meeting.	
Article 20	When allocating the earnings retained upon the final accounting of each fiscal year, if any, the Company shall first pay the taxes payable, offset its losses accumulated in the past, and set aside the legal reserve at 10% of the remaining earnings, unless the legal reserve has reached the amount of the Company's paid-in capital. Then, the Company shall contribute or reverse a special reserve pursuant to laws. For the amount representing a net reduction of other equity from prior periods, special reserve of the same amount shall be appropriated from the prior period's undistributed earnings. If there is any deficit, amount shall be appropriated from the current profit after tax plus other items included in the current profit after tax and added to the current	When allocating the earnings retained upon the final accounting of each fiscal year, if any, the Company shall first pay the taxes payable, offset its losses accumulated in the past, and set aside the legal reserve at 10% of the remaining earnings, unless the legal reserve has reached the amount of the Company's paid-in capital. Then, the Company shall contribute or reverse a special reserve pursuant to laws. The balance, if any, plus the undistributed earnings for the previous years, shall be allocated according to the earnings distribution plan prepared by the Board of Directors as resolved by a shareholders' meeting, after an adequate amount is set aside from the same to satisfy business needs, if any. According to Article 240 of	Content revised according to the regulations.

Article No.	Amended article	Original article	Description of amendment
	undistributed earnings. The balance, if any, plus the undistributed earnings for the previous years, shall be allocated according to the earnings distribution plan prepared by the Board of Directors as resolved by a shareholders' meeting, after an adequate amount is set aside from the same to satisfy business needs, if any. According to Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute the bonus and dividends to be distributed, or the legal reserve and capital reserve defined under Article 241 of the Company Act, in cash, in whole or in part, and report the distribution to a shareholders' meeting. The life cycle of the industry which the Company is engaged in is still growing. The distribution of earnings shall take into account the budget for the Company's future capital expenditure and funding needs, and then be determined per the plan prepared by the Board of Directors and subject resolution by a shareholders' meeting. However, the allocation of dividends shall not be less than 1% of the distributable profits for the current year. The distribution of cash dividends or stock dividends to shareholders may be made in cash or shares, and stock dividends shall not exceed 60% of the total distribution.	the Company Act, the Company authorizes the Board of Directors to distribute the bonus and dividends to be distributed, or the legal reserve and capital reserve defined under Article 241 of the Company Act, in cash, in whole or in part, and report the distribution to a shareholders' meeting. The life cycle of the industry which the Company is engaged in is still growing. The distribution of earnings shall take into account the budget for the Company's future capital expenditure and funding needs, and then be determined per the plan prepared by the Board of Directors and subject resolution by a shareholders' meeting. However, the allocation of dividends shall not be less than 1% of the distributable profits for the current year. The distribution of cash dividends or stock dividends to shareholders may be made in cash or shares, and stock dividends shall not exceed 60% of the total distribution.	
Article 23	These Articles of Incorporation were established on May 26, 2000. 1st amendments hereto were made on December 5, 2000. 2nd amendments hereto were	These Articles of Incorporation were established on May 26, 2000. 1st amendments hereto were made on December 5, 2000. 2nd amendments hereto were	Newly added amendment dates.

Article No.	Amended article	Original article	Description of amendment
	made on December 23, 2000. 3rd amendments hereto were made on May 3, 2002. 4th amendments hereto were made on October 31, 2003. 5th amendments hereto were made on July 17, 2004. 6th amendments hereto were made on August 26, 2004. 7th amendments hereto were made on March 12, 2005. 8th amendments hereto were made on June 26, 2005. 9th amendments hereto were made on September 28, 2005. 10th amendments hereto were made on March 17, 2006. 11th amendments hereto were made on May 25, 2006. 12th amendments hereto were made on September 26, 2006. 13th amendments hereto were made on March 12, 2007. 14th amendments hereto were made on June 11, 2010. 15th amendments hereto were made on June 3, 2011. 16th amendments hereto were made on April 6, 2012. 17th amendments hereto were made on June 28, 2012. 18th amendments hereto were made on June 20, 2013. 19th amendments hereto were made on December 30, 2014. 20th amendments hereto were made on June 26, 2015. 21st amendments hereto were made on June 20, 2016. 22nd amendments hereto were made on June 11, 2019. 23rd amendments hereto were made on June 15, 2021. 24th amendments hereto were made on May 27, 2022. 25th amendments hereto were made on May 24, 2024. 26th amendments hereto were made on May 15, 2025. 27th amendments were made on May 21, 2026.	made on December 23, 2000. 3rd amendments hereto were made on May 3, 2002. 4th amendments hereto were made on October 31, 2003. 5th amendments hereto were made on July 17, 2004. 6th amendments hereto were made on August 26, 2004. 7th amendments hereto were made on March 12, 2005. 8th amendments hereto were made on June 26, 2005. 9th amendments hereto were made on September 28, 2005. 10th amendments hereto were made on March 17, 2006. 11th amendments hereto were made on May 25, 2006. 12th amendments hereto were made on September 26, 2006. 13th amendments hereto were made on March 12, 2007. 14th amendments hereto were made on June 11, 2010. 15th amendments hereto were made on June 3, 2011. 16th amendments hereto were made on April 6, 2012. 17th amendments hereto were made on June 28, 2012. 18th amendments hereto were made on June 20, 2013. 19th amendments hereto were made on December 30, 2014. 20th amendments hereto were made on June 26, 2015. 21st amendments hereto were made on June 20, 2016. 22nd amendments hereto were made on June 11, 2019. 23rd amendments hereto were made on June 15, 2021. 24th amendments hereto were made on May 27, 2022. 25th amendments hereto were made on May 24, 2024. 26th amendments hereto were made on May 15, 2025.	

Attachment 9

Comparison Table for Amendments of "Procedures for Acquisition and Disposal of Assets"

Reason for amendment	After amendment	Before amendment
Content revised according to actual operational needs.	Eight. Procedures for Acquisition or Disposal of Securities Investment I. Assessment and operating procedures The purchase and sale of securities of the Company shall be handled according to the internal control system investment cycle operation of the Company. II. Procedures for determining transaction criteria and degree of authority delegation (I) Investments involving the trading of securities in a centralized securities exchange market or at a securities dealer's business premises shall be decided by the stock affairs investment unit based on prevailing market conditions, and shall be approved by the Chairman and reported to the Board of Directors for approval. However, the Board of Directors may authorize execution of such trading within a certain limit upon Chairman's approval, and report during the most recent Board of Director's meeting. (II) Securities investments not traded on a centralized trading market or at a securities dealer's business premises shall be handled by a responsible person designated by the President or a project team established to assess the transaction price according to the target company's most recent financial statements audited or reviewed by CPAs, along with the consideration of the net asset value per share, profitability, and future development potential, and negotiate the price with reference to the prevailing market price, or negotiate	Eight. Procedures for Acquisition or Disposal of Securities Investment I. Assessment and operating procedures The purchase and sale of securities of the Company shall be handled according to the internal control system investment cycle operation of the Company. II. Procedures for determining transaction criteria and degree of authority delegation (I) Investments involving the trading of securities in a centralized securities exchange market or at a securities dealer's business premises shall be decided by the stock affairs investment unit based on prevailing market conditions, and shall be approved according to the delegation of authority. (II) Securities investments not traded on a centralized trading market or at a securities dealer's business premises shall be handled by a responsible person designated by the President or a project team established to assess the transaction price according to the target company's most recent financial statements audited or reviewed by CPAs, along with the consideration of the net asset value per share, profitability, and future development potential, and negotiate the price with reference to the prevailing market price, or negotiate based on prevailing market interest rates, bond coupon rates, and the borrower's credit rating, following which the assessment result shall be submitted to the Chairman for approval and reported to the Board of Directors for

	based on prevailing market interest rates, bond coupon rates, and the borrower's credit rating, following which the assessment result shall be submitted to the Chairman for approval and reported to the Board of Directors for approval. However, the Board of Directors may authorize execution of such trading within a certain limit upon Chairman's approval, and report during the most recent Board of Director's meeting. Content below omitted	approval. Content below omitted
Amendment made in accordance with Article 31 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".	Sixteen. Procedures for Public Disclosure of Information I. Required announcement and report items and standards for announcement and report (I)~(III) omitted (IV) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: 1. Where the paid-in capital is less than NT$10 billion and the transaction amount reaches NT$500 million or more. 2. Where the paid-in capital is less than NT$50 billion, the transaction amount reaches NT$1 billion or more. 3. Where the paid-in capital of NT$50 billion or more, the transaction amount must exceed 5% of the company's paid-in capital. Content below omitted	Sixteen. Procedures for Public Disclosure of Information I. Required announcement and report items and standards for announcement and report (I)~(III) omitted (IV) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: 1. For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more. 2. For a public company whose paid-in capital is NTD 10 billion or more, the transaction amount reaches NTD 1 billion or more. Content below omitted

Attachment 10

JOCHU TECHNOLOGY CO., LTD.
Status of Concurrent Positions Held by Directors in Other Companies

No.	Director name	Concurrent job position and company name
1	Chun-Chiu Chang	Young Shine Electric Co., Ltd./Director

Appendix 1

JOCHU TECHNOLOGY CO., LTD.
Articles of Incorporation (Before Amendment)

Chapter I General Rules

Article 1: The Company is organized in accordance with the provisions about companies limited by shares under the Company Act. The Company's name shall be "州巧科技股份有限公司", and the English name shall be "JOCHU TECHNOLOGY CO., LTD."

Article 2: The business items of the Company are as follows:

(I) CC01040 Lighting Equipment Manufacturing
(II) CC01120 Data Storage Media Manufacturing and Duplicating
(III) CC01060 Wired Communication Mechanical Equipment Manufacturing
(IV) CC01070 Wireless Communication Mechanical Equipment Manufacturing
(V) CC01080 Electronics Components Manufacturing
(VI) CC01090 Manufacture of Batteries and Accumulators
(VII) CD01030 Motor Vehicles and Parts Manufacturing
(VIII) CD01040 Motorcycles and Parts Manufacturing
(IX) CD01050 Bicycles and Parts Manufacturing
(X) CD01060 Aircraft and Parts Manufacturing
(XI) CE01010 General Instrument Manufacturing
(XII) CQ01010 Mold and Die Manufacturing
(XIII) F106030 Wholesale of Molds
(XIV) F113020 Wholesale of Electrical Appliances
(XV) F113030 Wholesale of Precision Instruments
(XVI) F113070 Wholesale of Telecommunication Apparatuses
(XVII) F113110 Wholesale of Batteries
(XVIII) F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories
(XIX) F401010 International Trade
(XX) CF01011 Medical Devices Manufacturing
(XXI) F108031 Wholesale of Medical Devices
(XXII) F208031 Retail Sale of Medical Apparatus
(XXIII) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval

Article 3: The Company's investment may be exempted from the restriction under the Company Act on 40% of the Company's paid-in capital. Any investment projects shall be subject to resolution by the Board of Directors.

Article 4: The Company's headquarters is located in Hsinchu County. The Company may set up branches or branch offices at home or abroad subject to resolutions by the Board of Directors, if necessary.

Article 5: The Company shall make announcements, if any, in the manner referred to in the Company Act and related laws.

Chapter II Shares

Article 6: The Company's authorized capital amounts to NT$2 billion, divided into 200 million shares at the par value of NT$10 per share, out of which the unissued shares may be issued by the Board of Directors in installments, if necessary. 200 million shares out of the shares referred to in the preceding paragraph are retained to respond to employees' exercise of the employee stock warrants, which the Board of Directors is authorized to issue in installments.

The transferees of the shares bought back by the Company, recipients of the Company's employee stock warrants, employees subscribing for the new shares issued by the Company and recipients of the restricted stock awards (RSAs) issued by the Company include the employees of the Company's associates meeting certain requirements which are defined by the Board of Directors.

The Company's transfer of treasury shares to employees at the price less than the average price of the shares bought back by it or issuance of employee stock warrants at the subscription price lower than the closing price of the Company's ordinary shares prevailing on the date of issuance, if any, shall be subject to approval by more than two-third of the shareholders present at a shareholders' meeting attended by the shareholders representing more than a majority of the total outstanding shares.

Article 7: The share certificates of the Company shall be in registered form, and shall be affixed with the signatures or personal seals of the director representing the Company, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof. The Company may issue shares exempted from the requirements about printing of stock certificates, and shall register the shares with a centralized securities depository institution.

Article 8: The registration of changes in the roster of shareholders, if any, shall be suspended within 60 days before an annual general meeting, within 30 days before a special shareholders' meeting, or within 5 days before the record date decided by the Company for distribution of dividends and bonuses or other benefits.

Chapter IIIShareholders' Meeting

Article 9: The shareholders' meeting shall be classified into two types of the ordinary shareholders' meeting and extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened within six months after the close of each fiscal year. The special shareholders' meeting shall be convened according to laws whenever necessary. A shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority. Where the competent securities authority has defined the requirements to be satisfied, operating procedure and other compliance matters for a shareholders' meeting held by means of visual communication network separately, the same shall apply.

Article 10: Where a shareholder is unable to be present at a shareholders' meeting for whatever reasons, the shareholder may appoint a proxy by issuing the Company's proxy form with their signature or seal, which specifies the scope of authorization. The rules governing shareholders' attendance by proxy shall follow the Company Act, and also the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 11: Unless otherwise specified in the laws, each shareholder of the Company shall have one voting right for each share held.

Article 12: Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, Securities and Exchange Act, or other laws, be adopted by a majority of voting rights of the shareholders present in person or by proxy, who represent more than a majority of the total outstanding shares. When the Company convenes a shareholders' meeting, shareholders are allowed to exercise his/her/its voting rights by way of electronic transmission alternatively. A shareholder exercising voting rights by electronic means will be deemed to have attended the meeting in person, whose exercise of voting rights shall be governed by the relevant laws and regulations.

Resolutions adopted by a shareholders' meeting shall be recorded in the meeting minutes which shall be executed or sealed by the chairperson. Then, the meeting minutes shall be distributed to all shareholders within 20 days after the conclusion of the meeting. Said minutes may be distributed by means of a public notice. The meeting minutes shall accurately record the date and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results. The minutes shall be retained together with the present shareholders' attendance book and powers of attorney of the proxies at the Company.

Chapter IV Board of Directors and Audit Committee

Article 13: The Company shall have 9~11 directors, including no less than 3 independent directors who shall be no less than one-fifth of the whole directors. The Board of Directors shall agree on the number of the directors to be elected within said quota. The directors shall serve the term of office for 3 years, and may be eligible for re-election.

The Company's directors shall be elected subject to the nomination system under Article 192-1 of the Company Act and from the name list of director candidates at a shareholders' meeting. The election of independent directors and the other directors shall be consolidated, provided that the quota of the elected shall be counted separately.

The Company's Board of Directors may establish various functional committees. Each functional committee shall set forth the relevant regulations governing exercise of job duties, which shall be enforced upon approval of the Board of Directors.

Article 14: The Board of Directors shall consist of the Company's directors. The Chairman shall be elected among and from the directors by a majority of the directors attending a meeting of the Board of Directors at which at least two-third of directors are present. The Chairman shall represent the Company externally and take charge of all of the Company's important affairs. Where the Chairman is on leave or unable to perform his/her duties for whatever reason, an acting Chairman shall be designated in accordance with the Company Act.

In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office.

The Board of Directors' resolutions shall be adopted upon approval of a majority of the directors present at a meeting attended by a majority of the whole directors, unless otherwise provided in the Company Act, Securities and Exchange Act or other laws. If a director cannot attend the meeting for some reason, he or she may appoint another director to attend the meeting on behalf of him/her, by issuing a power of attorney specifying the scope of authority with reference to the subjects to be discussed at the meeting.

However, each director may accept the appointment to act as the proxy of another director only.

The notice for a meeting of the Board of Directors shall set forth the causes thereof and be sent to each director within 7 days prior to the meeting, provided that the meeting may be convened at any time, in emergencies. The convening of the meeting may be notified to each director, in writing or via email or fax.

Article 15: The authorities of the Board of Directors are as follows:

(I) Approval of annual budget and review of annual settlement, including the review and supervision of annual business plan.

(II) Appointment and discharge of the Company's President and independent auditors.

(III) Proposal for disposal of the Company's whole or substantive business or property through creation of diem, sale, lease, pledge or mortgage, or in any other manner, except the security provided to a financial institution due to credit extension.

(IV) Approval of the Company's investment in other businesses, or succession to the shares of the other businesses.

(V) Approval of the Company's application with a financial institution or any third party for financing, guarantee, acceptance, credit extension or loan, which is more than 10% (inclusive) of the paid-in capital, provided that the same less than 10% of the paid-in capital shall be reported to the latest meeting of the Board of Directors afterwards.

(VI) Approval of the capital expenditure more than 10% the paid-in capital.

(VII) Approval of the endorsement, guarantee and acceptance made for a single recipient in the name of the Company.

(VIII) Approval of loans to others.

(IX) Approval of important transactions between the Company and related parties (including affiliates).

(X) Approval of acquisition, assignment, granting or lease of know-how and patent rights, trademark rights and copyright, and key technology cooperation contracts.

(XI) Any other powers granted by laws or resolution of a shareholders' meeting.

Article 16: The Board of Directors is authorized to decide the remuneration to directors subject to the level of the directors' engagement in the Company's operation and value of contribution to the Company's operation, and in reference to the rate generally adopted by the peers in the same industry.

The Company may take out the liability insurance sufficient to cover the liability of damages to be borne by the whole directors with respect to the scope of their job duties during the term of office, in order to mitigate and disperse the risk over the significant damages to be borne by the Company and its shareholders. The Board of Directors is authorized to determine the insured value in reference to the level adopted in the same trade at home and abroad.

Article 17: The Company establishes the Audit Committee in accordance with the Securities and Exchange Act. The Committee consists of the whole independent directors. The composition, powers, parliamentary rules and other compliance matters of the Company's Audit Committee shall be governed by the relevant requirements posed by the competent securities authority.

Chapter V Managerial Officer

Article 18: The Company shall appoint one CEO, one President, and several vice presidents. The appointment and dismissal thereof and remuneration to them shall be governed by the Company Act.

Chapter VI Accounting

Article 19: At the end of each fiscal year, the Company shall have the Board of Directors prepare the following documents, and submit them to an annual general shareholders' meeting for ratification. unless otherwise provided in the Securities and Exchange Act or other laws:

(I) Business report.

(II) Financial statements.

(III) Proposal for the earnings distribution or deficit compensation.

Article 19-1: The Company shall allocate no less than 8% of the earnings retained by the Company in the current year, if any, as the remuneration to employees and no more than 3% thereof as the remuneration to directors. However, when the Company still has accumulated losses, the losses shall be made up.

The remuneration to employees in the preceding paragraph shall be no less than 10% of the total amount of the actual contribution as remuneration to the entry-level employees.

The remuneration to employees may be paid in cash or in shares, and the recipients of the stock or cash may include the employees of the Company's associates meeting certain specific requirements which are defined by the Board of Directors.

The annual earnings referred to in Paragraph 1 means the income before the income before tax less the remuneration to employees and directors in the current year.

The distribution of remuneration to employees and directors shall be decided per the resolution adopted by a majority of the directors present at a meeting of the Board of Directors attended by more than two-third of the whole directors, and reported to a shareholders' meeting.

Article 20: When allocating the earnings retained upon the final accounting of each fiscal year, if any, the Company shall first pay the taxes payable, offset its losses accumulated in the past, and set aside the legal reserve at 10% of the remaining earnings, unless the legal reserve has reached the amount of the Company's paid-in capital. Then, the Company shall contribute or reverse a special reserve pursuant to laws. The balance, if any, plus the undistributed earnings for the previous years, shall be allocated according to the earnings distribution plan prepared by the Board of Directors as resolved by a shareholders' meeting, after an adequate amount is set aside from the same to satisfy business needs, if any.

According to Article 240 of the Company Act, the Company authorizes the Board of Directors to distribute the bonus and dividends to be distributed, or the legal reserve and capital reserve defined under Article 241 of the Company Act, in cash, in whole or in part, and report the distribution to a shareholders' meeting.

The life cycle of the industry which the Company is engaged in is still growing. The distribution of earnings shall take into account the budget for the Company's future capital expenditure and funding needs, and then be determined per the plan prepared by the Board of Directors and subject resolution by a shareholders' meeting.

However, the allocation of dividends shall not be less than 1% of the distributable profits for the current year. The distribution of cash dividends or stock dividends to shareholders may be made in cash or shares, and stock dividends shall not exceed 60% of the total distribution.

Article 21: Any proposal for withdrawal of the listing of the Company's shares on TWSE shall be subject to a special resolution by the shareholders' meeting. This provision shall remain unchanged during the listing.

Chapter VII Supplemental Provisions

Article 22: Any matters not specified in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 23: These Articles of Incorporation were established on May 26, 2000.

1st amendments hereto were made on December 5, 2000.
2nd amendments hereto were made on December 23, 2000.
3rd amendments hereto were made on May 3, 2002.
4th amendments hereto were made on October 31, 2003.
5th amendments hereto were made on July 17, 2004.
6th amendments hereto were made on August 26, 2004.
7th amendments hereto were made on March 12, 2005.
8th amendments hereto were made on June 26, 2005.
9th amendments hereto were made on September 28, 2005.
10th amendments hereto were made on March 17, 2006.
11th amendments hereto were made on May 25, 2006.
12th amendments hereto were made on September 26, 2006.
13th amendments hereto were made on March 12, 2007.
14th amendments hereto were made on June 11, 2010.
15th amendments hereto were made on June 3, 2011.
16th amendments hereto were made on April 6, 2012.
17th amendments hereto were made on June 28, 2012.
18th amendments hereto were made on June 20, 2013.
19th amendments hereto were made on December 30, 2014.
20th amendments hereto were made on June 26, 2015.
21st amendments hereto were made on June 20, 2016.
22nd amendments hereto were made on June 11, 2019.
23rd amendments hereto were made on July 16, 2021.
24th amendments hereto were made on May 27, 2022.
25th amendments hereto were made on May 24, 2024.
26th amendments hereto were made on May 15, 2025.

Appendix 2

JOCHU TECHNOLOGY CO., LTD.

Rules of Procedure for Shareholders' Meeting

1. Purpose:

To ensure the compliance of a shareholders' meeting with parliamentary procedure and protect shareholders' interest and right.

2. Scope

The rules of procedures for shareholders' meetings of the Company, except as otherwise provided by laws, regulations, or the Articles of Incorporation, shall be as provided in these Rules.

3. Responsibilities:

3.1. Execution Unit: Shareholders Service Unit

3.2. Amendment Unit: Shareholders Service Unit

4. Operating Procedure

4.1. Unless otherwise provided by Company Act or regulation, the shareholders' meetings of the Company shall be convened by the board of directors.

Changes to how the Company convenes its shareholders' meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders' meeting notice.

Shareholders, solicitors, and authorized proxies (referred to as "shareholders') shall present the sign-in card in lieu of signing in and as the basis for computation of equity. Those as identified in the sign-in card shall be deemed having attended the meeting in person once the sign-in card is delivered to the Company, while the Company shall not be liable for identifying them.

If a shareholders' meeting is convened via video conference, shareholders participating the meeting via video conference are considered to have attended the meeting in person upon completing check-in on the video conference platform.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Staff handling the administrative affairs of a shareholders' meeting shall wear identification cards or armbands.

4.2. In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least thirty minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

The Chairman shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairperson may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, and the chair may shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform. However, if the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1 of Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company. Before the meeting is completed, if the number of shares held by the attending shareholders combined has reached the majority of the total circulating shares, the chair may re-introduce the rendered tentative resolution for a decision during the meeting as required by Article 174 of the Company Act.

The attendance and voting at a shareholders' meeting shall be calculated based the number of shares. The number of shares in attendance shall be calculated according to the sign-in cards handed in and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically. If any shareholder proposes to count the number of attendees, the chair may reject such proposal.

4.3. The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for the meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

4.4. If a shareholders' meeting is convened by the board of directors, the meeting shall be presided over by the chairman. In case the chairman is on leave or cannot exercise his power and authority for any cause, the vice chairman shall act on his behalf. In case no vice chairman is appointed, or the vice chairman is also on leave unable to exercise his/her power and authority for any cause, the chairman shall designate one of the directors to act on his behalf. In the absence of such a designation, the directors shall elect from among themselves an acting chairperson.

Where a shareholders' meeting is convened by a party with power to convene other than the board of directors, the convening party shall preside over the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves.

4.5. The minutes of a shareholders' meeting shall be kept by the Company on record by voice recording or videotaping, and retained for at least one year. However, if a shareholders' meeting files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

When a shareholders' meeting is convened via video conference, the Company shall keep records of shareholder registration, sign-up, questions, votes cast, and the Company's vote counting results, and shall retain those records. In addition, the entire video conference shall be audio and video recorded, properly retained during the retention period, and the audio and video recordings shall be provided to the agent handling the video conference for safekeeping.

4.6. If the shareholders' meeting is convened by the board of directors, its agenda shall be set by the board of directors. The meeting shall be conducted according to the scheduled agenda, and shall not be changed without the resolution of a shareholders' meeting.

If the shareholders' meeting is convened by a party with power to convene other than the Board of Directors, the provisions of the preceding paragraph shall apply.

The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extempore motions), except by a resolution of the shareholders meeting.

After the meeting is adjourned, shareholders cannot nominate another chairperson or seek another venue for the continuation of the meeting.

4.7. Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance pass number), and account name. The order in which shareholders speak will be set by the chairperson.

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 contents of the speech do not correspond to the subject given on the speaker's slip, the spoken contents shall prevail.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder that has the floor. The chairperson shall stop any violation.

4.8. Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

Notwithstanding, if the shareholder's speech violates the requirements or exceeds the scope of the agenda item, the chairperson may terminate the speech.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. Juristic persons that have been designated as proxy attendants can only appoint one representative to attend the shareholders' meeting.

When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The provisions of Article 4.7 and Paragraphs 1 to 4 of this article shall not be applicable.

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

Where the chairperson thinks the proposals brought up by shareholders are ready to vote, the chairperson may proclaim the closure of discussion and proceed to vote.

4.10. Each shareholder of the Company shall have one voting right for each share held; however, there shall be no voting rights under the circumstances prescribed in the provisions of Paragraph 2 of Article 179 of the Company Act.

4.11. The chairperson will appoint the ballot examiner and ballot counter, provided that the ballot examiner must be a shareholder. The outcome of the vote must be documented and announced on site.

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

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

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

4.13. Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

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.

When a shareholder entrusts a proxy to attend a shareholders' meeting, and one person is entrusted by two or more shareholders at the same time, the voting rights of the proxy shall not exceed 3% of the total voting rights of the issued shares. Any voting rights in excess shall not be counted.

When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting via the video conferencing method shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately and shall also be disclosed on the video conference platform of the shareholders' meeting.

4.14. The chairperson 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."

4.15. Shareholders shall follow the command by the chairperson, proctors or security personnel on maintenance of the order. When a shareholder obstructs the parliamentary procedure and defies the chairperson's correction, the chairperson or proctors or security personnel may remove such shareholder from the meeting venue.

In the event of a virtual shareholders' meeting, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within 5 days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in the first paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the first paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

4.16. Any matters not covered herein shall be governed by the Company Act, Securities and Exchange Act and other related laws & regulations, and the Company's Articles of Incorporation.

5. Supplementary Provisions

The Rules shall be enforced upon authorization of the Board of Directors and approval of a shareholders' meeting. The same shall apply where the Rules are amended.

Appendix 3

Shareholdings of Directors

I. The Company's paid-in capital is NT$1,102,631,500, and the number of issued shares is 110,263,150 shares.

II. According to Article 26 of the Securities and Exchange Act, the minimum number of shares required to be held by all directors is 8,000,000 shares.

III. Up to the book closure date (May 23, 2026) of the 2026 general shareholders' meeting, the number of shares held by individual and all directors indicated in the shareholders' roster are as follows; the shareholdings are in compliance with the statutory shareholding percentage standard specified in Article 26 of the Securities and Exchange Act.

Job title	Name	Number of shares held	Remarks
Chairman	Shu-Yi Lee	3,556,361	
Director	Rich Rise Investment Co., Ltd.	10,742,120	Representative: Yu-Chi Lu
Director	Chao-Tsung Juan	0	
Director	Shu-Tsung Lee	1,717,668	
Director	Yi-Shu Li	416,727	
Independent Director	Wen-Hung Liao	10,000	
Independent Director	Yu-Liang Chen	117,844	
Independent Director	Ting-Chun Chou	0	
Independent Director	Chun-Chiu Chang	0	
Total number of shares held by all directors (excluding independent directors)		16,432,876	