

Stock Code: : 4583



APEX DYNAMICS, INC.

**Handbook for the
2026 Annual Meeting of Shareholders**

Meeting Time : May 29, 2026 (Friday)

Meeting Place : APEX DYNAMICS, INC.

NO.10, Keyuan 3rd Rd., Situn District, Taichung City, Taiwan

(Physical shareholder meeting)

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APEX DYNAMICS, INC.

Procedure for the 2026 Annual Meeting of Shareholders

Convocation method : Physical shareholder meeting

Meeting Time : May 29, 2026 2:00PM

Meeting Place : NO.10, Keyuan 3rd Rd., Situn District, Taichung City, Taiwan

1. Call the Meeting to Order

2. Chairman Remarks

3. Report Items

- (1) Annual Business Report for 2025
- (2) Annual Audit Committee Review Report for 2025
- (3) Annual Employee Remuneration and Director Remuneration Distribution Report for 2025
- (4) Annual Directors' Remuneration Report for 2025
- (5) Annual Earnings Distribution Cash Dividend Report for 2025
- (6) Annual Related Party Transaction Report for 2025

4. Proposals Items

- (1) Annual Business Report and Financial Statements for 2025

5. Election Motions

- (1) Proposal for the Election of the Company's 10th-Term Directors
(including Independent Directors)

6. Other Items

- (1) Proposal to Release the Newly Elected Directors from Non-Competition Restrictions

7. Extemporary Motions

8. Adjournment

Report Items

Report No.1 (Proposed by the Board of Directors)

Proposal : The 2025 Business Report please attach as P.6~P.9 of this handbook.

Report No.2 (Proposed by the Board of Directors)

Proposal : Audit Committee's Review Report on the 2025 Financial Statements please attach as P.10 of this handbook.

Report No.3 (Proposed by the Board of Directors)

Proposal : 2025 Report on Distribution of Employee Remuneration and Directors' Remuneration

Explanation: 1.The employee's remuneration for Company and Director's remuneration in 2025 were approved by the Board of Directors on February 26, 2026. The distribution of employee remuneration of NT\$5,935,598 and director's remuneration of NT\$4,522,000 will be paid in cash.

2. In accordance with the Company's Articles of Incorporation, 80% of employee compensation is required to be allocated to grassroots employees who meet the criteria established by the Board of Directors. Accordingly, NT\$5,342,632 has been appropriated as compensation for such employees.

Report No.4 (Proposed by the Board of Directors)

Proposal : 2025 Annual Directors' Remuneration Report

Explanation: According to article 10-1, the role of the Corporate Governance Best Practice Principles, the Company shall report the remuneration received by the directors at the annual Shareholders' Meeting, including the remuneration policies, the content and amount of individual remuneration and the correlation with the performance of evaluation results. For more related details, please attach as P.11 of this handbook.

Report No.5 (Proposed by the Board of Directors)

Proposal : 2025 Annual Earnings Distribution Cash Dividend Report

Explanation: 1. The net income after tax of Company in 2025 was NT\$961,842,660, according to Article 237 of the Company Law and the Company's articles of association, when the statutory surplus reserve has reached the paid-in capital, there is no need to set aside 10% as the statutory surplus reserve. On February 26, 2026, it was approved by the audit committee and the Board of Directors, and 10% of the statutory surplus reserve was still set aside, with an amount of NT\$96,184,266.

2.The Company distributed a cash dividend of NT\$10 per share in 2025, calculated on the basis of earnings distribution of NT\$8 per share and capital surplus of NT\$2 per share. Based on the number of 80,171,351 shares issued and entitled to participate in the distribution, NT\$801,713,510 will be distributed, and release completed on April 28, 2026.

Report No.6 (Proposed by the Board of Directors)

Proposal : 2025 Annual Related Party Transaction Report

Explanation: According to Article 19 of our Company's "Corporate Governance Best Practice Principles", in accordance with the principles of fairness and equity, irregular trading practices should be eliminated. For the execution details of related party in 2025, please attach to P.12 of this handbook.

Proposals Items

Proposal No.1 (Proposed by the Board of Directors)

Proposal : Adoption of the 2025 Business Report and Financial Statements

Explanation: 1. The Company's 2025 Financial Statements, including the balance sheet, Statement of Comprehensive Income, Statement of changes in equity, and statement of cash flows, were audited by independent auditors, Chang, Tsu-Hsin and Chen, Yen-Hui of KPMG.

2. 2025 Business Report, Accountant audit report, the above financial statements and Disposition of net income. Please attach to P.6~9, P.13~29 of this handbook.

3. This proposal has been reviewed and approved by the Audit Committee, also passed by the Board of Directors, and submitted to the Meeting of Shareholders for review and approval.

Resolution:

Election Motions

Proposal No.1 (Proposed by the Board of Directors)

Proposal : Election of the Company's 10th-Term Directors (including Independent Directors)

Explanation: 1. The term of office of the Company's 9th-term Directors and Independent Directors will expire on May 25, 2026. In accordance with the Company Act and the Company's Articles of Incorporation, a full re-election will be conducted at the 2026 Annual General Meeting of Shareholders.

2. In accordance with the Company's Articles of Incorporation, 7 Directors (including 3 Independent Directors) are to be elected for the 10th term. The term of office will be 3 years, from May 29, 2026 to May 28, 2029. All Independent Directors will serve as members of the Company's 3rd Audit Committee.

3. The election of Directors and Independent Directors adopts the candidate nomination system. Shareholders shall elect from the list of candidates. For the list of candidates and their relevant information, please attach to P.30~32 of this handbook.

Election Resolution:

Other Items

Proposal No.1 (Proposed by the Board of Directors)

Proposal : Proposal to Release the Newly Elected Directors from Non-Competition Restrictions

Explanation: 1. In accordance with Article 209 of the Company Act, a director who engages in any act for himself/herself or on behalf of another person that falls within the scope of the Company's business shall obtain approval from the shareholders' meeting.

2. In view of the possibility that the Company's Directors may concurrently serve as directors of other companies with the same or similar business scope as that of the Company, and provided that no harm is caused to the Company's interests, it is proposed, pursuant to Article 209 of the Company Act, to seek approval from the Annual General Meeting of Shareholders to release the newly elected Directors and Independent Directors of the current term from non-competition restrictions. For details, please attach to P.33 of this handbook.

Resolution:

Extemporary Motions

Adjournment

APEX DYNAMICS, INC.

Annual Business Report

【Appendix 1】

1. 2025 Annual Business Report

(1) Business plan implementation results

APEX DYNAMICS, INC.'s 2025 consolidated operating revenue increased by 1.32%, net income before tax decreased by 16.65%, net income after tax decreased by 15.18%, and EPS after tax was NT\$ 12, and decreased of 15.19%, as shown in the following table:

Consolidated of APEX DYNAMICS, INC

Unit: NT\$1000; %

Item	2024	2025	Increase (decrease) ratio
Operating revenue	2,958,991	2,998,017	1.32
Gross profit	1,612,532	1,563,733	(3.03)
Operating income	994,880	942,328	(5.28)
Net Income before tax	1,411,680	1,176,658	(16.65)
Net income	1,134,019	961,843	(15.18)

APEX DYNAMICS, INC. (Machinery Industry)

Unit: NT\$1000; %

Item	2024	2025	Increase (decrease) ratio
Operating revenue	2,379,960	2,399,197	0.81
Gross profit	1,195,107	1,135,121	(5.02)
Operating income	923,982	866,292	(6.24)

(2) Budget implementation

The Company has not disclosed its financial forecast for 2025, so there is no disclosure of the previous year's budget execution.

(3) Profitability analysis

Unit: %

Item	2024	2025
Return on assets	10.32	8.63
Return on equity	11.31	9.44
Income Before Tax to Paid-in Capital Ratio	176.08	146.77
Net profit margin	38.32	32.08
Earnings per share (NT\$)	14.15	12.00

(4) Operating Results

In 2025, the global economy was affected by multiple uncertainties, including U.S. tariff policies, deflationary pressures in the China market, and weaker-than-expected domestic consumption and investment. Economic conditions remained unclear, and the pace and strength of recovery fell short of expectations. In the Eurozone (Euro Area), manufacturing and automotive sectors experienced sluggish activity, with declining investment willingness and output. The global economy fluctuated amid the interplay of inflation, interest rate cuts, U.S. tariffs, and significant exchange rate volatility. Additionally, uncertainty in international policies and geopolitical tensions contribute to significant volatility in the global economy, making it difficult to focus on growth momentum.

APEX DYNAMIC, INC. is strategically positioned globally. Although it is less affected by fluctuations in a single regional market, it still bears the pressure of global economic activity shocks. However, it was still subject to the pressures arising from global economic volatility. Although the Company’s production and sales slightly increased in 2025, the decline in profit before tax was mainly attributable to factors including adjustments in product inventory structure, global raw material inflation, rising labor costs, and exchange rate fluctuations.

In 2025, the surge in outbound travel among nationals has weakened some domestic tourism opportunities and increased labor costs. However, benefiting from the vibrant exchange of international business travelers and local dining consumption, the subsidiary, MILLENNIUM VEE HOTEL TAICHUNG, is still able to deliver results that meet its expected growth targets.

Therefore, the APEX DYNAMICS, INC.'s group did not meet expectations in consolidated operating net profit, net profit, and earnings per share in 2025.

(5) Research and development Status

Main research and development products	Main purpose and function
Gearbox - GV / GVR series	<ul style="list-style-type: none"> • Suitable for Automated Guided Vehicles (AGVs). • Equipped with an integrated mounting base, eliminating the need for users to design wheel shafts and allowing for direct installation. • Optional 90-degree configuration available to effectively reduce installation space. • Includes wheel rims, with multiple tire material options available to accommodate different operating environments.

2. Summary of 2026 business plan

(1) Business policy and production and marketing policy

Expected in 2026, global economic activity will uncertainties remain, and the unpredictability of U.S. tariff policies has continued to obscure the outlook for global economic investment. The Company urges agents in various countries to actively engage with customers to strengthen existing relationships and make efforts to develop new clients. The Company has newly established a general agent in South Africa to provide marketing and sales services in South Africa and other neighboring markets. Currently, the Company has a total of 39 general agents in 32 countries around the world, enhancing local services for various industry applications.

With the strong support of its Parent Company APEX DYNAMIC, INC. for research and development and production capacity, it continues to launch new products, expand its product line, provide more industrial application solutions, enter new markets, and quickly meet various industry demands. The Company is also actively engaged in the development of entry into the market for robotic arm/joint modules, in order to capitalize on future industry demand.

The Company has established a new strategic direction. In addition to continuing to develop and mass-produce market commodities based on market research, it will also actively seek collaborative development and design with specific customers to produce specialized products. The goal is to tap into potential niche markets and contribute to the overall revenue of the Company.

MILLENNIUM VEE HOTEL TAICHUNG will continue to create differentiated services and combine unique cultural activities and festive themes, leveraging the hotel's existing geographical advantages to maintain stable growth in revenue and profits. It is hope that in the post-pandemic era, the economy will recover, and international business travelers as well as domestic and foreign tourists will continue to return. The operations of MILLENNIUM VEE HOTEL , TAICHUNG is expected to achieve excellent results, positively contributing to the overall consolidated profits of the APEX DYNAMIC, INC Group.

(2) Expected sales volume and its rationale

The Company refers to the market analysis of major research institutions, and according to the estimated needs of customers, considers production capacity planning, and sets annual sales targets based on past operating performance, annual sales volume is projected to increase by approximately 10%.

3. The future development strategy of the Company will be affected by the external competitive environment, regulatory environment and overall business environment

Under the development strategy of ESG and energy-saving carbon reduction, the Company is continuously improving various internal management processes, optimizing cross-departmental information systems to accurately and promptly control production processes, and enhancing production line flexibility. It is also continuously optimizing the processing and assembly procedures, strengthening personnel training, and further improving efficiency and yield, while maintaining a consistent rapid supply strategy. Among

these efforts, the Company will focus on further optimizing production automation to address the increasingly severe issue of personnel shortages.

The Company continues to actively develop new products and seek potential regional agents in the market, further expanding marketing channels to promote the Company's global brand image. In this way, the Company can steadily advance into the next economic cycles.

Finally, I would like to thank all shareholders for their long-term support and encouragement to the Company. Here, on behalf of APEX DYNAMICS, INC., I would like to extend my sincerest thanks to all shareholders, and wish all shareholders good health!

Chairman
Chang, Chung-Hsin

General Manager
Kuo, Chung-Che

Financial Supervisor
Hung, Hsiu-Min

APEX DYNAMICS, INC.

Audit Committee's Review Report

【Appendix 2】

The Board of Directors has prepared and submitted to the undersigned, audit committee of APEX DYNAMICS, INC., 2025 business report consolidated financial statements and dividend distribution proposal. The consolidated financial statements have been duly audited by certified public accountants Chang, Tsu-Hsin and Chen, Yen-Hui of KPMG. The above business reports, consolidated financial statements and dividend distribution proposal have been examined and determined to be correct and accurate by the undersigned. This report is duly submitted in accordance with Securities Exchange Act and Company Act.

For:

APEX DYNAMICS, INC.'s 2026 Annual Meeting of Shareholders.

The Audit Committee, Chairman

Chuang, Bor-Nian

February 26, 2026

APEX DYNAMICS, INC.

Annual Directors' Remuneration Report for 2025

Unit: NT\$1000 ;% 【Appendix 3】

Job Title	Name	Remuneration								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 or from the parent Company		
		Remuneration (A)		Severance Pay (B)		Director Remuneration (C)		Business Execution Cost (D)				Salary, bonuses, and allowance, etc. (E)		Severance Pay (F)		Employee profit-sharing compensation (G)						
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company		All companies in the financial statements		The company	All companies in the financial statements			
Chairman	Chang, Chung-Hsin	2,278	2,278	0	0	646	646	0	0	2,924	2,924	0	0	0	0	0	0	0	0	2,924	2,924	None
Director	Chang, Yao-Tung	0	0	0	0	646	646	0	0	646	646	0	0	0	0	0	0	0	0	646	646	
	Huang, Yu-Wen	0	0	0	0	646	646	0	0	646	646	0	0	0	0	0	0	0	0	646	646	
	Hsu, Che-Chia	0	0	0	0	646	646	0	0	646	646	0	0	0	0	0	0	0	0	646	646	
Independent Director	Cheng, Wen-Cheng	0	0	0	0	646	646	60	60	706	706	0	0	0	0	0	0	0	0	706	706	None
	Chuang, Bor-Nian	0	0	0	0	646	646	60	60	706	706	0	0	0	0	0	0	0	0	706	706	
	Tsai, Yu-Ching	0	0	0	0	646	646	48	48	694	694	0	0	0	0	0	0	0	0	694	694	

1. Please describe the director's and independent director's remuneration payment policy, system, standards and structure, and describe the relationship with the amount of remuneration based on the responsibilities, risks, investment time and other factors:

- (1) According to the articles of association of the Company, the remuneration of the Chairman and Directors shall be determined by the Board of Directors according to the degree of participation in the Company's operations and the value of their contributions, taking into account domestic and foreign industry standards.
- (2) The Company's articles of association also clearly stipulate that no more than 1% (inclusive) of the annual profit will be used as the director's remuneration, and the relevant regulations are handled in accordance with the articles of association of the Company's remuneration committee regulations.
- (3) The remuneration of the Independent Directors of the Company, in addition to the director's remuneration provided according to the Company's operation and profit status, attends to receive a fixed Traveling expenses according to the actual number of attendance.
- (4) The key evaluation criteria for the Board performance assessment on 2025 included the Directors' understanding of the Company's objectives and missions, awareness of their duties, and level of participation in the Company's operations. The overall average self-evaluation score was 86.86, the score is beyond the standard.

2. In addition to the disclosure in the above table, the remuneration received by the Directors of the Company for providing equity affairs (such as acting as a consultant to the parent Company/all companies in the financial statements/non-employee reinvestment enterprises, etc.) Last year: None.

APEX DYNAMICS, INC.

Annual Related Party Transaction Report for 2025 【Appendix 4】

According to Article 19 of the Company's "Corporate Governance Best Practice Principles", individuals or entities engaging in financial transactions with related parties or shareholders should establish written regulations based on the principles of fairness and reasonableness regarding financial transactions between them. Moreover, significant transactions should be approved by the Board of Directors and reported to the Shareholders' Meeting for consent or notification.

All related party transactions in 2025 were disclosed in the individual and consolidated financial reports, in accordance with the EN Regulations Governing the Preparation of Financial Reports by Securities Issuers. The relevant information on significant transaction matters is disclosed as follows:

1. Stock Trade : No transactions.
2. Sale Trade :

Unit: NT\$1000; %

Name of Transaction object	Related	Transaction Amount	Percentage of total net sale	Accounts receivable outstanding	Percentage of total notes receivable and accounts receivable
APEX DYNAMICS ,INC. - Shanghai	Other Related Parties	293,566	12.24%	32,350	15.55%
APEX General INC	Other Related Parties	29,522	1.23%	3,784	1.82%

Credit period : Monthly Payment term in 10-40 days, the pricing and payment terms for sales transactions with related parties do not significantly differ from those of ordinary customers.

3. Assets acquired or disposal of assets : No transactions.
4. Loaning of Funds :

Unit: NT\$1000; %

Name of Transaction object	Related	Ending balance Lending facilities	The mount of actual expenditures	Interest rate	Percentage of total Consolidated balance
MILLENNIUM VEE HOTEL Co., Ltd	Subsidiary of the Company	650,000	303,500	1.38% ~1.91%	2.70%

Note : Loan of Funds by the Company and subsidiary, were the collective interests and overall development of our company and its subsidiaries. Deliberation approval and board resolution approval were consideration by the Audit Committee in July 25, 2025. Loan period: Each fund must be repaid within one year from the date of disbursement. Methods of Repayment: Repayment on maturity date or repayment in advance.

5. Endorsement Guarantees : No transactions.

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders of APEX Company :

Opinion

We have audited the consolidated financial statements of APEX Company and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by 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 of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue recognition

Please refer to Note.4 (13) “Revenue” and Note.6 (20) “Revenue from contracts with customers” to the consolidated financial statements.

Description of key audit matter:

APEX DYNAMICS, INC. and its subsidiaries sell precision gearbox, precision mechanical parts, etc. Operating revenue is recognized according to the individual sales contract at the time of the transfer of control of the commodity, and the control transfer of the commodity is identified according to the trading conditions of the individual sales contract, and the revenue from sales is

recognized accordingly. In addition, APEX Company a listed company, in order to meet the expectations of investors, the Company has pressured to maintain revenue and stable profits. Therefore, the timing of revenue recognition is one of the important evaluation items for the accountant to perform the financial statements review of Consolidated Company.

In relation to the key audit matter above, our principle audit procedures included evaluating and testing the design and effectiveness of the Consolidated Company related internal control on revenue recognition:

- Realize the main type of revenue, contract terms, and transaction conditions to evaluate whether the accounting policies for revenue recognition timing are appropriate.
- Compare the difference between the sales revenue of the top 10 sales customers and the same period last year to assess whether there are any material anomalies.
- Perform a cut-off test for a period of the time before and after the balance sheet date.

2. Assessment of Inventory

The accounting principle of inventory, refer to consolidated financial statements Note.4 (8)“inventory”, the assessment of accounting estimate and assumption uncertainty, refer to consolidated financial statements Note.5; the explanation of inventory assessment refers to consolidated financial statements Note.6 (5).

Description of key audit matter:

The inventory of APEX DYNAMICS, INC. is measured at the lower of cost and net realizable value. Due to the uncertainty caused by market demand fluctuations, there is a risk that the cost of inventory may exceed its net realizable value. The assessment of the net realizable value of inventory involves significant judgments and estimates by management, making the valuation of inventory one of the important assessment matters for this auditor in conducting the audit of the consolidated financial statements.

The accountant's main audit procedures for the above key audit matters include:

- Analyze the amount of inventory depreciation between years and understand the reasons for the differences.
- Check the form to verify the correctness of inventory age classification.
- Verify the rationality of the basic assumptions used in calculating the net realisable value to verify the rationality of the provision of depreciation losses.
- Conduct inventory draws at the end of the year to confirm and evaluate whether the inventory is obsolete or damaged.

Other Matter

APEX Company has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

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

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

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

Those charged with governance (including the Audit Committee or supervisors) 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 the auditor believes that there is significant uncertainty regarding these events or circumstances, they must alert users of the consolidated financial statements in the audit report to pay attention to the relevant disclosures in the consolidated financial statements, or amend the audit opinion if these disclosures are deemed

inappropriate. 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 (Include relevant notes), structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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.

The engagement partners on the audit resulting in this independent auditors' report are Tsu-Hsin, Chang and Yen-Hui, Chen.

KPMG

Taipei, Taiwan (Republic of China)

February 26 2026

Notes to Readers

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

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

APEX DYNAMICS, INC. and Subsidiaries

Consolidated Balance Sheet

(In Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Note.6(1))	\$ 1,351,775	12	3,387,458	30	2130	Current contract liabilities (Note.6 (20))	\$ 32,778	-	27,961	-
1110	Current financial assets at fair value through profit or loss (Note.6(2))	183	-	183	-	2170	Accounts payable	70,584	1	78,200	1
1150	Notes receivable, net (Note.6(3))	1,529	-	4,153	-	2200	Other payables	171,872	2	175,786	2
1170	Accounts receivable, net (Note.6(3))	180,057	2	170,272	2	2230	Current tax liabilities	97,100	1	157,476	1
1180	Accounts receivable due from related parties, net (Notes.6(3)and7)	36,134	-	29,065	-	2280	Current lease liabilities (Note.6(13))	31,754	-	24,475	-
1200	Other receivables, net (Note.6(4))	11,602	-	6,529	-	2300	Other Current Liabilities (Note.6 (12)(14))	<u>6,873</u>	-	<u>5,575</u>	-
1220	Current tax assets	547	-	1,304	-	Total Current Liabilities		<u>410,961</u>	4	<u>469,473</u>	4
130X	Inventory(Note.6(5))	1,746,256	16	1,758,101	16	Non-Current Liabilities:					
1410	Prepayments (Note.6(6))	6,499	-	7,213	-	2570	Deferred tax liabilities (Note.6(17))	2,354	-	6	-
1476	Other current financial assets (Note.6(10) and 8)	3,827,897	34	1,719,263	15	2580	Non-current lease liabilities (Note.6(13))	643,147	6	525,146	5
1479	Other current assets, others (Note.6(10))	<u>486</u>	-	<u>320</u>	-	2630	Long-term deferred revenue (Note.6(14))	4,761	-	5,056	-
Total current assets		<u>7,162,965</u>	64	<u>7,083,861</u>	63	2645	Guarantee deposits received (Note.6(12))	<u>2,077</u>	-	<u>2,077</u>	-
Non-current assets:						Total Non-Current Liabilities		<u>652,339</u>	6	<u>532,285</u>	5
1600	Property, plant and equipment (Note.6(7) 8 and 9)	3,150,676	28	3,317,028	30	Total Liabilities		<u>1,063,300</u>	10	<u>1,001,758</u>	9
1755	Right-of-use asset (Note.6(8))	631,592	6	511,396	5	Equity-Parent Company (Note.6(18))					
1780	Intangible assets (Note.6(9))	223,079	2	223,116	2	3100	Capital stock	801,714	7	801,714	7
1840	Deferred tax assets (Note.6(17))	43,230	-	14,294	-	3200	Capital surplus	883,257	8	1,203,942	11
1920	Guarantee deposits paid (Note.6(10))	2,079	-	2,069	-	3300	Retained earnings	<u>8,504,030</u>	75	<u>8,183,558</u>	73
1990	Other non-current assets, others (Note.6 (10))	<u>38,680</u>	-	<u>39,208</u>	-	Total equity		<u>10,189,001</u>	90	<u>10,189,214</u>	91
Total Non-current assets		<u>4,089,336</u>	36	<u>4,107,111</u>	37	Total Liabilities and Equity		<u>\$11,252,301</u>	100	<u>11,190,972</u>	100
Total assets		<u>\$11,252,301</u>	100	<u>11,190,972</u>	100						

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

APEX DYNAMICS, INC. and Subsidiaries
Consolidated Statements of Comprehensive Income

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

		2025		2024	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	Operating revenue (Note.6(20) and 7)	\$ 2,998,017	100	2,958,991	100
5000	Operating costs (Note.6(5) (7) (8) (13) (16) (21))	<u>1,434,284</u>	<u>48</u>	<u>1,346,459</u>	<u>46</u>
	Gross profit (loss) from operations	<u>1,563,733</u>	<u>52</u>	<u>1,612,532</u>	<u>54</u>
Operating Expense (Note.6(7) (8) (9) (13) (16) (21) and7):					
6100	Selling expenses	35,920	1	36,088	1
6200	Administrative expenses	548,563	19	542,444	18
6300	Research and develop expenses	<u>36,922</u>	<u>1</u>	<u>39,120</u>	<u>1</u>
	Total operating expenses	<u>621,405</u>	<u>21</u>	<u>617,652</u>	<u>20</u>
	Net operating income	<u>942,328</u>	<u>31</u>	<u>994,880</u>	<u>34</u>
Non-operating income and expenses (Note.6(22)):					
7100	Interest income	85,787	3	138,719	5
7010	Other income (Note.6(14) (15))	13,548	-	12,686	-
7020	Other gains and losses, net (Note.6(23))	142,926	5	271,519	9
7050	Finance costs, net (Note.6(13))	<u>(7,931)</u>	<u>-</u>	<u>(6,124)</u>	<u>-</u>
	Total non-operating income and expenses	<u>234,330</u>	<u>8</u>	<u>416,800</u>	<u>14</u>
7900	Profit (loss) from continuing operations before tax	1,176,658	39	1,411,680	48
7950	Total tax expense (Note.6(17))	<u>214,815</u>	<u>7</u>	<u>277,661</u>	<u>10</u>
	Profit (loss)	<u>961,843</u>	<u>32</u>	<u>1,134,019</u>	<u>38</u>
8300	Other comprehensive income, net	-	-	-	-
8500	Total comprehensive income	<u>961,843</u>	<u>32</u>	<u>1,134,019</u>	<u>38</u>
Profit (loss), attributable to:					
	Shareholders of the parent	\$ 961,843	32	1,134,019	38
	Non-controlling interests	-	-	-	-
		<u>\$ 961,843</u>	<u>32</u>	<u>1,134,019</u>	<u>38</u>
Total comprehensive profit and loss belongs to:					
	Shareholders of the parent	\$ 961,843	32	1,134,019	38
	Non-controlling interests	-	-	-	-
		<u>\$ 961,843</u>	<u>32</u>	<u>1,134,019</u>	<u>38</u>
Earnings per share (Note.6(19))					
9750	Basic earnings per share (NT\$)	<u>\$ 12.00</u>		<u>14.15</u>	
9850	Diluted earnings per share (NT\$)	<u>\$ 12.00</u>		<u>14.14</u>	

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

APEX DYNAMICS, INC. and Subsidiaries
Consolidated Statements of Changes in Equity

(In Thousands of New Taiwan Dollars)

	Ownership interest - Attributable to the Parent Company					Total Equity
	Share Capital	Additional Paid-In Capital	Legal Reserve	Retained Earnings		
				Undistributed Earnings	Total	
Balance at January 1, 2024	\$ 801,714	1,364,285	982,252	6,708,658	7,690,910	9,856,909
Profit	-	-	-	1,134,019	1,134,019	1,134,019
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	-	-	-	1,134,019	1,134,019	1,134,019
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	87,316	(87,316)	-	-
Cash dividends of ordinary share	-	-	-	(641,371)	(641,371)	(641,371)
Cash dividends from Capital surplus	-	(160,343)	-	-	-	(160,343)
Balance at December 31, 2024	\$ 801,714	1,203,942	1,069,568	7,113,990	8,183,558	10,189,214
Balance at January 1, 2025	\$ 801,714	1,203,942	1,069,568	7,113,990	8,183,558	10,189,214
Profit	-	-	-	961,843	961,843	961,843
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	-	-	-	961,843	961,843	961,843
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	113,402	(113,402)	-	-
Cash dividends of ordinary share	-	-	-	(641,371)	(641,371)	(641,371)
Cash dividends from Capital surplus	-	(320,685)	-	-	-	(320,685)
Balance at December 31, 2025	\$ 801,714	883,257	1,182,970	7,321,060	8,504,030	10,189,001

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

APEX DYNAMICS, INC. and Subsidiaries

Consolidated Statements of Cash Flows

(In Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit (loss) before tax	\$ 1,176,658	1,411,680
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	283,938	294,454
Amortization expense	423	658
Net loss (gain) on financial assets or liabilities at fair value through loss	-	4
Interest expense	7,931	6,124
Interest income	(85,787)	(138,719)
Dividend income	(19)	(18)
Loss (gain) on disposal of property, plant and equipment	6	-
Total adjustments to reconcile profit (loss)	206,492	162,503
Changes in operating assets and liabilities:		
Changes in operating assets		
Decrease (increase) in notes receivable	2,624	(1,859)
Decrease (increase) in accounts receivable	(9,785)	37,360
Decrease (increase) in accounts receivable due from related parties	(7,069)	(5,925)
Decrease (increase) in other receivable	(1,924)	1,978
Adjustments for decrease (increase) in inventories	11,845	(98,871)
Decrease (increase) in prepayments	714	1,836
Adjustments for decrease (increase) in other current assets	(166)	(286)
Total change in operating assets	(3,761)	(65,767)
Changes in operating liabilities:		
Increase (decrease) in contract liabilities	4,817	281
Increase (decrease) in accounts payable	(7,616)	10,436
Increase (decrease) in other payables	11,108	29,830
Adjustments for increase (decrease) in other current liabilities	1,003	(1,938)
Total changes in operating liabilities	9,312	38,609
Total changes in operating assets and liabilities	5,551	(27,158)
Total adjustments	212,043	135,345
Cash inflow (outflow) generated from operations	1,388,701	1,547,025
Interest received	82,638	166,388
Dividends received	19	18
Interest paid	(7,931)	(6,124)
Income taxes refund (paid)	(301,022)	(327,577)
Net cash flows from (used in) operating activities	1,162,405	1,379,730
Cash flows from (used in) Investing Activities		
Acquisition of property, plant and equipment	(66,140)	(25,154)
Increase in refundable deposits	(10)	(50)
Acquisition of intangible assets	(116)	(35)
Increase in other financial assets	(2,108,634)	(1,221,251)
Increase in other non-current assets	(29,808)	(29,196)
Net cash flows from (used in) investing activities	(2,204,708)	(1,275,686)
Cash flows from (used in) financing activities:		
Increase in short-term loans	120,000	150,000
Decrease in short-term loans	(120,000)	(150,000)
Payments of lease liabilities	(31,324)	(32,208)
Cash dividends paid	(962,056)	(801,714)
Net cash flows from (used in) financing activities	(993,380)	(833,922)
Net decrease in cash and cash equivalents	(2,035,683)	(729,878)
Cash and cash equivalents at beginning of period	3,387,458	4,117,336
Cash and cash equivalents at end of period	\$ 1,351,775	3,387,458

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

The Board of Directors and Shareholders of APEX Company:

Opinion

We have audited the financial statements of APEX Company (“the Company”), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by 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 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 of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Parent Company only financial statements of the current period. These matters were addressed in the context of our audit of the Parent Company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Revenue recognition

Please refer to Note.4 (13) “Revenue” and Note.6 (21) “Revenue from contracts with customers” to the Parent Company only financial statements.

Description of key audit matter:

APEX DYNAMICS, INC sells precision gearbox, precision mechanical parts, etc. Operating revenue is recognized according to the individual sales contract at the time of the transfer of control of the commodity, and the control transfer of the commodity is identified according to the trading conditions of the individual sales contract, and the revenue from sales is recognized accordingly. In addition, APEX DYNAMICS, INC is a listed company, in order to meet the expectations of investors, the Company has pressured to maintain revenue and stable profits. Therefore, the timing of revenue recognition is one of the important evaluation items for the accountant to perform the financial statements review of APEX DYNAMICS, INC.

In relation to the key audit matter above, our principle audit procedures included evaluating and testing the design and effectiveness of the Company related internal control on revenue recognition:

- Realize the main type of revenue, contract terms, and transaction conditions to evaluate whether the accounting policies for revenue recognition timing are appropriate.
- Compare the difference between the sales revenue of the top 10 sales customers and the same period last year to assess whether there are any material anomalies.
- Perform a cut-off test for a period of the time before and after the balance sheet date.

Assessment of Inventory

The accounting principle of inventory, refer to the Parent Company only financial statements Note.4 (7)“inventory”, the assessment of accounting estimate and assumption uncertainty, refer to the Parent Company only statements Note.5; the explanation of inventory assessment refers to the Parent Company only financial statements Note.6 (5).

Description of key audit matter:

The inventory of APEX DYNAMICS, INC. is measured at the lower of cost and net realizable value. Due to the uncertainty caused by market demand fluctuations, there is a risk that the cost of inventory may exceed its net realizable value. The assessment of the net realizable value of inventory involves significant judgments and estimates by management, making the valuation of inventory one of the important assessment matters for this auditor in conducting the audit of the consolidated financial statements.

The accountant's main audit procedures for the above key audit matters include:

- Analyze the amount of inventory depreciation between years and understand the reasons for the differences.
- Check the form to verify the correctness of inventory age classification.
- Verify the rationality of the basic assumptions used in calculating the net realisable value to verify the rationality of the provision of depreciation losses.
- Conduct inventory draws at the end of the year to confirm and evaluate whether the inventory is obsolete or damaged.

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

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

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

Those charged with governance (including the Audit Committee or supervisors) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 financial statements

or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- (5) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- (6) Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on these 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 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.

The engagement partners on the audit resulting in this independent auditors' report are Tsu-Hsin, Chang and Yen-Hui, Chen.

KPMG

Taipei, Taiwan (Republic of China)

February 26 2026

Notes to Readers

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

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

APEX DYNAMICS, INC.
PARENT COMPANY ONLY BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024			December 31, 2025		December 31, 2024	
	Amount	%	Amount	%		Amount	%	Amount	%
Assets					Liabilities and Equity				
Current assets:					Current liabilities:				
1100 Cash and cash equivalents (Note.6(1))	\$ 1,300,558	12	3,319,809	31	2130 Current contract liabilities (Note.6 (21))	\$ 2,956	-	3,955	-
1110 Current financial assets at fair value through profit or loss (Note.6(2))	183	-	183	-	2170 Accounts payable	56,273	1	63,288	1
1150 Notes receivable, net (Note.6(3))	1,529	-	4,153	-	2200 Other payables	113,732	1	120,301	1
1170 Accounts receivable, net (Note.6(3))	170,113	2	161,450	2	2220 Other payables-Related person (Note.7)	25	-	111	-
1180 Accounts receivable due from related parties, net (Notes.6(3) and 7)	36,134	1	29,065	-	2230 Current tax liabilities	97,100	1	157,476	1
1200 Other receivables, net (Note.6(4))	9,691	-	6,408	-	2280 Current lease liabilities (Note.6(14))	15,618	-	8,582	-
1210 Other receivables due from related parties, net (Notes.6(4) and 7)	304,007	3	429,514	4	2300 Other Current Liabilities (Note.6 (13)(15))	<u>2,932</u>	-	<u>2,774</u>	-
1220 Current tax assets	494	-	1,260	-	Total Current Liabilities	<u>288,636</u>	<u>3</u>	<u>356,487</u>	<u>3</u>
130X Inventory(Note.6(5))	1,743,804	16	1,754,165	16					
1410 Prepayments (Note.6(6))	2,293	-	3,150	-	Non-Current Liabilities:				
1476 Other current financial assets (Note.6(11) and 8)	3,775,196	35	1,671,586	16	2570 Deferred tax liabilities (Note.6(18))	2,352	-	-	-
1479 Other current assets, others (Note.6(11))	<u>352</u>	-	<u>314</u>	-	2580 Non-current lease liabilities (Note.6(14))	222,557	2	88,421	1
Total current assets	<u>7,344,354</u>	<u>69</u>	<u>7,381,057</u>	<u>69</u>	2630 Long-term deferred revenue (Note.6(15))	4,761	-	5,056	-
Non-current assets:					2645 Guarantee deposits received (Note.6(13))	<u>1,899</u>	-	<u>1,899</u>	-
1550 Investments accounted for using equity method (Note.6(7))	973,240	9	905,903	9	Total Non-Current Liabilities	<u>231,569</u>	<u>2</u>	<u>95,376</u>	<u>1</u>
1600 Property, plant and equipment (Note.6(8). 8 and 9)	2,076,471	19	2,212,175	21	Total Liabilities	<u>520,205</u>	<u>5</u>	<u>451,863</u>	<u>4</u>
1755 Right-of-use asset (Note.6(9))	234,030	2	94,038	1	Equity (Note.6(19))				
1780 Intangible assets (Note.6(10))	1,650	-	1,579	-	3100 Capital stock	801,714	8	801,714	8
1840 Deferred tax assets (Note.6(18))	43,230	1	14,294	-	3200 Capital surplus	883,257	8	1,203,942	11
1920 Guarantee deposits paid (Note.6(11))	183	-	183	-	3300 Retained earnings	<u>8,504,030</u>	<u>79</u>	<u>8,183,558</u>	<u>77</u>
1990 Other non-current assets, others (Note.6 (11))	<u>36,048</u>	-	<u>31,848</u>	-	Total equity	<u>10,189,001</u>	<u>95</u>	<u>10,189,214</u>	<u>96</u>
Total Non-current assets	<u>3,364,852</u>	<u>31</u>	<u>3,260,020</u>	<u>31</u>					
Total assets	<u>\$ 10,709,206</u>	<u>100</u>	<u>10,641,077</u>	<u>100</u>	Total Liabilities and Equity	<u>\$ 10,709,206</u>	<u>100</u>	<u>10,641,077</u>	<u>100</u>

The accompanying notes are an integral part of the Parent Company only financial statements.

APEX DYNAMICS, INC.

Parent Company Only Statements Of Comprehensive Income

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

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Note.6(21) and 7)	\$ 2,399,197	100	2,379,960	100
5000	Operating costs (Note.6(5) (8) (9) (10) (14) and (22))	<u>1,264,076</u>	<u>53</u>	<u>1,184,853</u>	<u>50</u>
	Gross profit (loss) from operations	<u>1,135,121</u>	<u>47</u>	<u>1,195,107</u>	<u>50</u>
	Operating Expenses (Note.6(8) (9) (10) (14)(22) and7):				
6100	Selling expenses	35,920	1	36,088	1
6200	Administrative expenses	195,987	8	195,917	8
6300	Research and development expenses	<u>36,922</u>	<u>2</u>	<u>39,120</u>	<u>2</u>
	Total operating expenses	<u>268,829</u>	<u>11</u>	<u>271,125</u>	<u>11</u>
	Net operating income	<u>866,292</u>	<u>36</u>	<u>923,982</u>	<u>39</u>
	Non-operating income and expenses (Note.6(23)):				
7100	Interest income (Note.7)	90,717	4	144,579	6
7010	Other income(Note.6(15)(16))	12,612	1	12,189	1
7020	Other gains and losses, net (Note.6(24))	142,874	5	271,121	11
7050	Finance costs, net (Note.6(14))	(3,170)	-	(1,189)	-
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	<u>67,337</u>	<u>3</u>	<u>60,987</u>	<u>2</u>
	Total non-operating income and expenses	<u>310,370</u>	<u>13</u>	<u>487,687</u>	<u>20</u>
7900	Profit (loss) from continuing operations before tax	1,176,662	49	1,411,669	59
7950	Total tax expense (Note.6(18))	<u>214,819</u>	<u>9</u>	<u>277,650</u>	<u>11</u>
	Profit (loss)	<u>961,843</u>	<u>40</u>	<u>1,134,019</u>	<u>48</u>
8300	Other comprehensive income, net	-	-	-	-
8500	Total comprehensive income	<u>\$ 961,843</u>	<u>40</u>	<u>1,134,019</u>	<u>48</u>
	Earnings per share (Note 6(20))				
9750	Basic earnings per share (NT\$)	<u>\$ 12.00</u>		<u>14.15</u>	
9850	Diluted earnings per share (NT\$)	<u>\$ 12.00</u>		<u>14.14</u>	

The accompanying notes are an integral part of the Parent Company only financial statements.

APEX DYNAMICS, INC.

Parent Company Only Statements Of Changes In Equity

(In Thousands of New Taiwan Dollars)

	Retained earnings					Total Equity
	Ordinary shares	Capital surplus	Legal reserve	Undistributed earnings	Total	
Balance at January 1, 2024	\$ 801,714	1,364,285	982,252	6,708,658	7,690,910	9,856,909
Profit				1,134,019	1,134,019	1,134,019
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	-	-	-	1,134,019	1,134,019	1,134,019
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	87,316	(87,316)	-	-
Cash dividends of ordinary share	-	-	-	(641,371)	(641,371)	(641,371)
Cash dividends from Capital surplus	-	(160,343)	-	-	-	(160,343)
Balance at December 31, 2024	\$ 801,714	1,203,942	1,069,568	7,113,990	8,183,558	10,189,214
Balance at January 1, 2025	\$ 801,714	1,203,942	1,069,568	7,113,990	8,183,558	10,189,214
Profit				961,843	961,843	961,843
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	-	-	-	961,843	961,843	961,843
Legal reserve appropriated	-	-	113,402	(113,402)	-	-
Cash dividends of ordinary share	-	-	-	(641,371)	(641,371)	(641,371)
Cash dividends from Capital surplus	-	(320,685)	-	-	-	(320,685)
Balance at December 31, 2025	\$ 801,714	883,257	1,182,970	7,321,060	8,504,030	10,189,001

The accompanying notes are an integral part of the Parent Company only financial statements.

APEX DYNAMICS, INC.

Parent Company Only Statements Of Cash Flows

(In Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit (loss) before tax	\$ 1,176,662	1,411,669
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expenses	205,207	218,087
Amortization expenses	315	551
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-	4
Interest expenses	3,170	1,189
Interest incomes	(90,717)	(144,579)
Dividend incomes	(19)	(18)
Share of Profit or Loss of Associates & Joint Ventures Accounted for Using Equity Method	(67,337)	(60,987)
Loss (gain) on disposal of property, factory and equipment	6	-
Total adjustments to reconcile profit (loss)	50,625	14,247
Changes in operating assets and liabilities:		
Changes in operating assets		
Decrease (increase) in notes receivable	2,624	(1,859)
Decrease (increase) in notes receivable	(8,663)	36,870
Decrease (increase) in accounts receivable due from related parties	(7,069)	(5,925)
Decrease (increase) in other receivable	(119)	(559)
Adjustments for decrease (increase) in inventories	10,361	(98,683)
Decrease (increase) in prepayments	857	1,736
Adjustments for decrease (increase) in other current assets	(38)	(314)
Total change in operating assets	(2,047)	(68,734)
Changes in operating liabilities		
Increase (decrease) in contract liabilities	(999)	2,927
Increase (decrease) in accounts payable	(7,015)	9,807
Increase (decrease) in Other payables	8,454	19,400
Increase in other payables – related parties	(86)	(12)
Adjustments for increase (decrease) in other current liabilities	(137)	(298)
Total changes in operating liabilities	217	31,824
Total changes in operating assets and liabilities	(1,830)	(36,910)
Total adjustments	48,795	(22,663)
Cash inflow (outflow) generated from operations	1,225,457	1,389,006
Interest received	87,560	172,377
Dividends received	19	18
Interest paid	(3,170)	(1,189)
Income taxes refund (paid)	(301,013)	(327,558)
Net cash flows from (used in) operating activities	1,008,853	1,232,654
Cash Flows from (used in) Investing Activities		
Acquisition of property, plant and equipment	(44,946)	(19,500)
Decrease (increase) in other receivable- related parties	125,500	70,000
Acquisition of intangible assets	(116)	(35)
Decrease in other financial assets	(2,103,610)	(1,192,009)
Increase in other non-current assets	(27,447)	(22,107)
Net cash flows from (used in) investing activities	(2,050,619)	(1,163,651)
Cash flows from (used in) financing activities:		
Payments of lease liabilities	(15,429)	(17,407)
Cash dividends paid	(962,056)	(801,714)
Net cash flows from (used in) financing activities	(977,485)	(819,121)
Net increase in cash and cash equivalents	(2,019,251)	(750,118)
Cash and cash equivalents at beginning of period	3,319,809	4,069,927
Cash and cash equivalents at end of period	\$ 1,300,558	3,319,809

The accompanying notes are an integral part of the Parent Company only financial statements.

APEX DYNAMICS, INC.

Disposition of Net Income

【Appendix 7】

2025

	Unit: NT\$
Item	Amount
1. Available for distribution	
(1) Accumulated surplus	6,359,216,799
(2) Net Operating Profit After Tax of this year	961,842,660
(3) Minus: Legal Reserve	(96,184,266)
Total:	<u>7,224,875,193</u>
2. Assign items	
(1) Shareholder cash dividends 80,171,351 shares * NT\$8 per share	(641,370,808)
Total:	<u>(641,370,808)</u>
3. Undistributed earnings	<u>6,583,504,385</u>

Chairman
Chang, Chung-Hsin

General Manager
Kuo, Chung-Che

Financial Supervisor
Hung, Hsiu-Min

APEX DYNAMICS, INC.

【Appendix 8】

List of Director Candidates

Number	Name	Gender	Academic qualifications	Current position
1	Chang, Chung-Hsin	Male	NATIONAL ILAN University Major in Mechanical Engineering	<ul style="list-style-type: none"> ◇ APEX DYNAMICS Co., Ltd: President ◇ MILLENNIUM VEE Hotel Taichung: President ◇ Titan Sheet Metal Making Technique INC. : President ◇ PU-MEI Co., Ltd : President ◇ APEX Construction Co., Ltd: Director ◇ Hsin-Chang Investment Co., Ltd: President ◇ APEX Steel Technology Inc. : Director ◇ Golden Peak International Limited: Director ◇ Best Elite International Limited: Director
2	Chang, Yao-Tung	Male	VANUNG University Major in Civil Engineering	<ul style="list-style-type: none"> ◇ APEX DYNAMICS Co., Ltd: Director ◇ Titan Sheet Metal Making Technique INC. : Supervisor ◇ Hsin-Chang Investment Co., Ltd: Supervisor
3	Huang, Yu-Wen	Male	TUNGHAI University Institute Major in Architecture	<ul style="list-style-type: none"> ◇ Huang-Yu-Wen Architects Office: Person in charge ◇ APEX DYNAMICS Co., Ltd: Director
4	Hsu, Che-Chia	Male	National Taipei University Institute Major in Law	<ul style="list-style-type: none"> ◇ AN-XIN Associates, P.C. : Responsible person ◇ APEX DYNAMICS Co., Ltd: Director ◇ MILLENNIUM VEE Hotel Taichung: Supervisor

APEX DYNAMICS, INC.

List of Independent Director Candidates

Number	Name	Gender	Academic qualifications	Current position or Experience
1	Chuang, Bor-Nian	Male	NATIONAL CHANGHUA University of Industrial Education and Technology Doctor of Industrial EDU	<p>Current position :</p> <ul style="list-style-type: none"> ✧ Industrial Technology Research Institute: Distinguished Researcher ✧ BUFFALO MACHINERY Co., Ltd: General Manager ✧ HOTA INDUSTRIAL MFG: Independent Director ✧ CMIT: Independent Director ✧ APEX DYNAMICS Co., Ltd: Independent Director <p>Experience :</p> <ul style="list-style-type: none"> ✧ Industrial Technology Research Institute: Administrator and Vice CEO of the South Branch ✧ Deputy director of the National Measurement LAB
2	Tsai, Yu-Ching	Female	NATIONAL TAIWAN University Institute Major in Accounting	<p>Current position :</p> <ul style="list-style-type: none"> ✧ EVERWELL & Co., CPAs. : Accountant ✧ Formosa Optical Technology Co., Ltd : Independent Director ✧ PAIHO SHIH HOLDINGS CORPORATION : Independent Director ✧ CHUAN DA Technology Co., Ltd: Supervisor ✧ AKER Technology Co., Ltd : Remuneration Committee member ✧ APEX DYNAMICS Co., Ltd: Independent Director <p>Experience :</p> <ul style="list-style-type: none"> ✧ SHIH HER Technologies Inc.: Supervisor ✧ YOUNGTEK ELECTRONICS CORPORATION: Supervisor ✧ Auden Techno Corp.: Independent Director ✧ TERA AUTOTECH CORPORATION: Independent Director

Number	Name	Gender	Academic qualifications	Current position or Experience
3	Cheng, Wen-Cheng	Male	Feng Chia University Major in Management	<p>Current position :</p> <ul style="list-style-type: none"> ✧ SDI COPPORATION :Independent Director ✧ Johnson Fine Chemical Co., Ltd: Independent Director ✧ Chung Jye Investment Holding Group: Independent Director ✧ APEX DYNAMICS Co., Ltd: Independent Director <hr/> <p>Experience :</p> <ul style="list-style-type: none"> ✧ Senior Manager of E.SUN BANK, ESB ✧ HOTA INDUSTRIAL MFG: Independent Director ✧ MILLENNIUM VEE Hotel Taichung: Supervisor

APEX DYNAMICS, INC.

Proposal to Release the Newly Elected Directors from Non-Competition Restrictions 【Appendix 9】

Title	Name	Holding a position in another for-profit enterprise
Director	Chang, Chung-Hsin	<ul style="list-style-type: none"> ◇ MILLENNIUM VEE Hotel Taichung: President ◇ Titan Sheet Metal Making Technique INC. : President ◇ PU-MEI Co., Ltd : President ◇ APEX Construction Co., Ltd: Director ◇ Hsin-Chang Investment Co., Ltd: President ◇ APEX Steel Technology Inc. : Director ◇ Golden Peak International Limited: Director ◇ Best Elite International Limited: Director
Director	Chang, Yao-Tung	<ul style="list-style-type: none"> ◇ Titan Sheet Metal Making Technique INC. : Supervisor ◇ Hsin-Chang Investment Co., Ltd: Supervisor
Director	Huang, Yu-Wen	<ul style="list-style-type: none"> ◇ Huang-Yu-Wen Architects Office: Person in charge
Director	Hsu, Che-Chia	<ul style="list-style-type: none"> ◇ AN-XIN Associates, P.C. : Responsible person ◇ MILLENNIUM VEE Hotel Taichung: Supervisor
Independent Director	Chuang, Bor-Nian	<ul style="list-style-type: none"> ◇ Industrial Technology Research Institute: Distinguished Researcher ◇ BUFFALO Machinery Co., Ltd: General Manager ◇ HOTA INDUSTRIAL MFG: Independent Director ◇ CMIT: Independent Director
Independent Director	Tsai, Yu-Ching	<ul style="list-style-type: none"> ◇ EVERWELL &Co., CPAs. : Accountant ◇ Formosa Optical Technology Co., Ltd : Independent Director ◇ PAIHO SHIH HOLDINGS CORPORATION : Independent Director ◇ CHUAN DA Technology Co., Ltd: Supervisor ◇ AKER Technology Co.,Ltd: Remuneration Committee member
Independent Director	Cheng, Wen-Cheng	<ul style="list-style-type: none"> ◇ SDI COPPORATION :Independent Director ◇ Johnson Fine Chemical Co., Ltd: Independent Director ◇ Chung Jye Investment Holding Group: Independent Director

APEX DYNAMICS, INC.

Rules of Procedure for Shareholder Meetings 【Appendices 1】

1. Basis

In order to establish a good shareholder governance system, improve the supervision function and strengthen the management function of the Company, this rule is formulated in accordance with Article 5 of the "Code of Practice for Governance of Listed OTC Companies" for compliance.

2. The rules of procedure for the Company's Shareholders' Meeting shall be in accordance with the provisions of these rules, unless otherwise stipulated by laws and regulations or the articles of association.

3. General Meeting of Shareholders and meeting notice

The Company's Shareholders' Meeting shall be convened by the Board of Directors unless otherwise stipulated by laws and regulations.

Thirty days before the regular Shareholders' Meeting or 15 days before the extraordinary Shareholders' Meeting, the Company shall submit the notice of the Shareholders' Meeting, the power of attorney, the relevant confirmation proposal, discussion proposal, election or dismissal of directors (including independent directors) and other matters. Proposals and explanatory materials are made into electronic files and sent to the public information observation station. And 21 days before the regular Shareholders' Meeting or 15 days before the extraordinary Shareholders' Meeting, the Shareholders' Meeting manual and supplementary materials for the meeting will be prepared and sent to the public information observation station as electronic files. Fifteen days before the Shareholders' Meeting, the manual of the Shareholders' Meeting and supplementary materials for the meeting shall be prepared for shareholders to request and read at any time, and they shall be displayed at the Company and the stock affairs agency, and shall be distributed on-site at the Shareholders' Meeting.

The notice and announcement shall specify the reason for the convening; if the notice is approved by the counterparty, it may be done electronically.

Appointment or dismissal of directors (including independent directors), change of articles of association, capital reduction, application for cessation of public offering, directors' non-compete permit, capital increase from surplus, capital increase from public reserve, company dissolution, merger, division or Article 185 of the Company Law Items in the subparagraphs of Paragraph 1, Article 26-1 and Article 43-6 of the Securities and Exchange Law, Issuer's Guidelines for Handling the Offering and Issuance of Securities Article 56-1 and Article 60-2 Matters should be listed in the reasons for the convening, and cannot be proposed as an interim motion. Its main content may be placed on the website designated by the securities authority or the Company, and the website address shall be specified in the notice. The reason for the convening of the Shareholders' Meeting has stated the full re-election of directors (including independent directors) and the date of inauguration. After the re-election of the Shareholders' Meeting is completed, the same meeting shall not

change the date of inauguration by temporary motion or other means. Shareholders who hold more than 1% of the total number of issued shares may submit written proposals to the Company for general Meeting of Shareholders. However, there is a limit of one proposal, and those with more than one proposal shall not be included in the proposal.

In addition, if a proposal proposed by a shareholder falls under any of the circumstances in Item 4 of Article 172-1 of the Company Law, the Board of Directors may not include it as a proposal.

The Company shall announce the acceptance of shareholders' proposals, the place of acceptance, and the acceptance period prior to the closing date of stock transfer before the general Meeting of Shareholders; the acceptance period shall not be less than ten days.

Proposals proposed by shareholders are limited to 300 words, and those exceeding 300 words will not be included in the proposal; the proposing shareholder should attend the general Meeting of Shareholders in person or entrust others to participate in the discussion of the proposal.

The Company shall notify the proposing shareholders of the results of the handling before the notice date for the convening of the Shareholders' Meeting, and list the proposals that meet the provisions of this article in the meeting notice. For shareholder proposals that are not included in the proposal, the Board of Directors shall explain the reasons for not including them at the Shareholders' Meeting.

4. Proxy to attend Shareholders' Meeting and authorize

Shareholders must issue a power of attorney issued by the Company at each shareholders' meeting, specifying the scope of authorization, and appoint a proxy to attend the shareholders' meeting. Those who need to entrust are limited to one person and issue a power of attorney. The power of attorney should be sent to the Company before the meeting at the latest. If there is duplicate power of attorneys, the one delivered first shall prevail. However, this does not apply to those entrusted before the declaration is revoked. After the power of attorney is delivered to the Company, if the shareholder wishes to attend the Shareholders' Meeting in person or exercise voting rights in writing or electronically, he shall notify the Company in writing of the cancellation of the proxy before the Shareholders' Meeting, the voting rights exercised in attendance shall prevail.

5. Principles of convening Shareholders' Meeting, time and method

The place where the Shareholders' Meeting is held shall be the location of the Company or a place that is convenient for shareholders to attend and is suitable for holding the Shareholders' Meeting. The starting time of the meeting shall not be earlier than 9:00 am or later than 3:00 pm. Opinions of independent directors. The method of convening the Shareholders' Meeting can be held by the resolution of the Board of Directors, physical Shareholders' Meeting, video-assisted Shareholders' Meeting, video-conference Shareholders' Meeting or other methods announced by the central competent authority. The conditions and operating procedures that the Company should meet are in accordance with the "Standards for Handling Share Affairs of Companies Offering Shares to the Public".

6. Preparation of signature book and other documents

The Company shall set up a signature book for the attending shareholders themselves or proxies entrusted by the shareholders (hereinafter referred to as shareholders) to sign in, or for the attending shareholders to submit a sign-in card to sign in on their behalf.

The Company shall deliver the procedural manual, annual report, speech notes, votes and other meeting materials to the shareholders attending the Shareholders' Meeting; if there are directors to be elected, the ballots shall be attached.

Shareholders should present their attendance cards or other attendance certificates to attend the Shareholders' Meeting. Those who are entrusted to attend should bring their identity documents for verification.

When the government or legal person is the shareholder, the representative attending the shareholders meeting is not limited to one person. When a legal person is entrusted to attend a Shareholders' Meeting, it may only designate one representative to attend.

7. Chairman of the shareholders meeting, attendees

If the Shareholders' Meeting is convened by the Board of Directors, the Chairman shall be the directors. When the Chairman is on leave or unable to exercise his powers for some reason, the Chairman shall designate a director to act as an agent. If the Chairman does not designate an agent, the director shall recommend an agent.

The shareholder meeting convened by the Board of Directors should preferably be held by the person authorized to convene by the Board of Directors. If there are two or more persons authorized to convene, one person shall be recommended.

The Company can appoint lawyers, accountants or related personnel to attend the Shareholders' Meeting.

8. Audio recording or video recording of the shareholder meeting

The Company shall make audio or video recordings of the entire process of the Shareholders' Meeting and keep them for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, it shall be preserved until the lawsuit is concluded.

9. Calculation of the number of shares attended by shareholders meeting

Attendance at the Shareholders' Meeting shall be calculated on the basis of shares. The number of shares attended is calculated based on the signature book or attendance card, plus the number of shares that exercise voting rights in writing or electronically.

When the meeting time has expired, the Chairman shall immediately announce the opening of the meeting, and at the same time announce relevant information such as the number of non-voting rights and the number of shares present. If shareholders representing more than half of the total number of issued shares are present, the Chairman may announce the postponement of the meeting. The number of postponements is limited to two times, and the total delay time shall not exceed one hour. If there are still not enough shareholders representing more than one-third of the total issued shares to attend after the second postponement, the Chairman will announce that the meeting will be adjourned.

If the preceding paragraph is postponed twice and the amount is still insufficient and there are shareholders representing more than one-third of the total issued shares present, a false resolution may be made in accordance with Article 175, Paragraph 1 of the Company Law, and the false resolution shall be notified to all parties. Shareholders shall convene another Shareholders' Meeting within one month.

Before the end of the current meeting, if the number of shares represented by the attending shareholders reaches more than half of the total number of issued shares, the Chairman may resubmit the false resolution made to the Shareholders' Meeting for voting in accordance with Article 174 of the Company Law.

10. Motion discussion

If the Shareholders' Meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors, and the meeting shall be conducted in accordance with the scheduled agenda, which shall not be changed without a resolution of the Shareholders' Meeting.

If the Shareholders' Meeting is convened by a person other than the Board of Directors who has the right to convene, the provisions of the preceding paragraph shall apply mutatis mutandis.

Before the end of the agenda (including temporary motions) scheduled in the first two items, the Chairman shall not declare the meeting closed unless a resolution is passed. Before the end of the agenda (including temporary motions) scheduled in the first two items, the Chairman shall not declare the meeting closed unless a resolution is passed. If the Chairman violates the rules of procedure and announces the adjournment of the meeting, other members of the Board of Directors shall promptly assist the attending shareholders in accordance with legal procedures, and elect a person as the Chairman with the consent of more than half of the voting rights of the attending shareholders to continue the meeting.

The Chairman shall give full explanations and opportunities for discussion on proposals and amendments or temporary motions proposed by shareholders, and may announce the cessation of discussion and put for voting when he considers that the resolution has reached a level that can be voted on.

11. Shareholder statement

Before a shareholder makes a speech, he must first fill out a speech slip indicating the gist of the speech, shareholder account number (or attendance card number) and account name, and the Chairman will determine the order of their speeches. Shareholders attending the meeting who only put forward speech slips but did not make a speech shall be deemed as having not made a speech. If the content of the speech is inconsistent with the record of the speech, the content of the speech shall prevail.

Each shareholder's speech on the same proposal shall not exceed two times without the consent of the Chairman, and each time shall not exceed five minutes. However, if a shareholder's speech violates the regulations or exceeds the scope of the topic, the Chairman may stop the speech.

When a shareholder present speaks, other shareholders are not allowed to interfere with the speech unless the Chairman and the shareholder who speaks agree, and the Chairman should stop the violation.

When a legal person shareholder appoints two or more representatives to attend the Shareholders' Meeting, only one person may speak on the same proposal. After attending shareholders' speeches, the Chairman may reply in person or by designating relevant personnel.

12. Calculation of the number of voting shares and avoidance system

Voting at the Shareholders' Meeting shall be based on shares.

The number of shares of non-voting shareholders shall not be included in the total number of issued shares for the resolutions of the Shareholders' Meeting.

Shareholders are not allowed to participate in voting if they have their own interests in the matters of the meeting that may harm the interests of the Company, and they are not allowed to exercise their voting rights on behalf of other shareholders.

The number of shares that cannot exercise voting rights in the preceding paragraph shall not be included in the number of voting rights of shareholders present.

Except for a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is entrusted by two or more shareholders at the same time, the voting rights of the agent shall not exceed 3% of the total number of issued shares. Not counted.

13. Proposal voting, scrutiny and counting methods

Shareholders have one vote per share, however, those who are restricted or have no voting rights listed in the Company law are not subject to this restriction.

When the Company convenes a Shareholders' Meeting, it may exercise its voting rights in written or electronic means; when voting, if there is no objection after consultation with the Chairman, it is deemed to be passed, and its effect is the same as that of voting, if voting rights are exercised in written or electronic means, the method of exercise shall be specified in the shareholders meeting convening notice, shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the meeting in person.

However, the interim motions and amendments to the original proposals at the Shareholders' Meeting are deemed as abstentions, so the Company should avoid proposing interim motions and amendments to the original proposals.

For those who exercise their voting rights in writing or electronically in the preceding paragraph, their declaration of intent shall be delivered to the Company two days before the Shareholders' Meeting. However, this does not apply to those who express their intention before the declaration is revoked.

After shareholders exercise their voting rights in writing or electronically, if they want to attend the Shareholders' Meeting in person, they should revoke the declaration of intention to exercise voting rights in the preceding paragraph in the same way as exercising voting rights two days before the Shareholders' Meeting; voting rights shall prevail. If voting rights are exercised in writing or electronically and a proxy is entrusted to attend the Shareholders' Meeting with a power of attorney, the voting rights entrusted to the proxy shall prevail.

Unless otherwise provided for by the Company Law and the Articles of Association of the Company, voting on proposals shall be passed with the consent of more than half of the voting rights of the shareholders present. When voting, the Chairman or his designated person shall announce the total number of voting rights of the shareholders present on a case-by-case basis, and then the shareholders shall vote on a case-by-case basis, and on the day after the Shareholders' Meeting, the shareholders' approval, objection or abstention results shall be entered into the Public Information Observatory.

When there is an amendment or alternative to the same proposal, the Chairman shall determine the order of voting with the original proposal. If one of the proposals has been passed, the other proposals shall be deemed to be rejected, and there shall be no further voting.

The scrutiny and counting personnel for voting on proposals shall be designated

By the Chairman, but the scrutiny personnel shall have the status of shareholders.

Counting of votes shall be done publicly at the shareholder meeting, and the vote results shall be reported on the spot and recorded.

14. Election

When the Shareholders' Meeting elects directors (including independent directors), it shall follow the relevant selection and appointment rules stipulated by the Company, and shall announce the election results on the spot, including the list of elected directors and their voting rights.

The ballots for the elections mentioned in the preceding paragraph shall be sealed and signed by the scrutineer, and shall be kept in a safe place for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the lawsuit is concluded.

15. Meeting minutes and resolutions

The resolutions of the Shareholders' Meeting shall be recorded in minutes, signed or sealed by the Chairman, and distributed to all shareholders within 20 days after the meeting. Minutes can be produced and distributed electronically.

The Company may announce the distribution of the minutes of the proceedings in the preceding paragraph on the Market Observation Post System.

The minutes of the meeting shall be accurately recorded according to the year, month, day, place, name of the Chairman, resolution method, essentials of the proceedings and the results of the meeting, and shall be permanently preserved during the existence of the Company.

16. External announcement

The Company shall prepare a statistical table in accordance with the prescribed format, for the number of shares acquired by the solicitor and the number of shares represented by the entrusted agent, make an announcement on the day of the Shareholders' Meeting.

For resolutions of the Shareholders' Meeting, if there is any important information required by the law or specified by Taiwan Stock Exchange, the Company shall upload the content to the Market Observation Post System within the specified time.

17. Maintenance of meeting order

Personnel handling the Shareholders' Meeting shall wear identification badges or armbands.

The Chairman may direct pickets or security personnel to assist in maintaining order at the venue. When pickets or security personnel are present to help maintain order, they should wear armbands or identification cards with the words "Pickets".

If the venue is equipped with amplifying equipment, but the shareholders do not use the equipment to speak, the Chairman may stop it.

The shareholder' who violate the rules of procedure and refuse to obey the Chairman's correction, obstruct the progress of the meeting and refused to comply, may be ordered by the Chairman to ask the pickets or security personnel to leave the meeting place.

18. Break or continue meeting

When the meeting is in progress, the Chairman may announce a break at a discretionary time. In the event of an irresistible event, the Chairman may rule to temporarily suspend the meeting and announce the time for the continuation of the meeting as appropriate.

If the agenda scheduled by the Shareholders' Meeting is not over yet (including temporary motions) but the meeting venue cannot continue to be used, the shareholders meeting decides to find another venue to continue the meeting.

The Shareholders' Meeting shall, in accordance with Article 182 of the Company Law, resolve to postpone or continue the meeting within five days.

19. These rules come into force after being passed by the shareholders meeting, the same applies when making corrections.

APEX DYNAMICS, INC.

Articles of Incorporation of the Company 【Appendices 2】

1. General Principles

1. The Company is organized in accordance with the rule named Company Limited by Shares in the Company law, English name is APEX DYNAMICS, INC.
2. The business of the Company is as follows:
Research, develop, design, manufacture and sell the following products:
(1)The high-precision planetary gearboxes and related mechatronics servo mechanism.
(2) Industrial machine (robot).
The industry codes of products and business items are as follows:
(1) CB01010 Mechanical equipment manufacturing
(2) CB01990 Other machinery manufacturing
(3) CA02010 Manufacture of metal structure and architectural components
(4) E604010 Machinery installation
(5) F401010 International trade
(6) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval. (outside the Central Taiwan Science Park only) .
- 3.The Company's headquarters is established in Central Taiwan Science Park, When necessary, branch companies can be established at home and abroad according to the law through the resolution of the Board of Directors.
4. The Company's announcement method is handled in accordance with the provisions of Article 28 of the Company Law.
- 4-1.The Company's reinvestments in other businesses is not subject to the Company law's restriction that the total investment shall not exceed 40% of the Company's paid-in share capital, the Company may act as a guarantor.

2. Shares

5. The Company's capital is rated at NT\$100 million, divided into 100 million shares, and each share is NT\$100, of which the unissued shares are authorized to be issued by the Board of Directors.

NT\$30,000,000 reserved in the total capital of the preceding paragraph shall be divided into 1,000,000 shares for issuing employee stock option certificates to exercise stock options, issued in tranches after resolution of the Board of Directors.

When the Company's shares are required to be repurchased by the Company itself according to law, Authorized to the Board of Directors in accordance with laws and regulations.

The Company transfers to employees at a price lower than the average price at which the shares are actually repurchased, or employee stock option certificates issued at a subscription price lower than the market price (net value per share), the Shareholders' Meeting should be sent to the Shareholders' Meeting representing more than half of the total number of issued shares, more than two-thirds of the voting rights of the attending shareholders agree.

5-1. Treasury stock purchased by the Company in accordance with the Company Law, the object of the transfer includes employees of the controlling or subordinate companies who meet certain conditions.

The Company's employee stock option certificates are issued to objects, including employees of controlling or subordinate companies who meet certain conditions.

When the Company issues new shares, the employees who purchase the shares include employees of the controlling or subordinate companies who meet certain conditions.

The objects of the Company's issuance of restricted personnel entitled to new shares include personnel of the controlling or subordinate company who meet certain conditions.

6. The shares of the Company are registered, signed or stamped by the director representing the Company, and issued after being approved by the competent authority or its approved issuing registration agency in accordance with the law.

Shares issued by the Company do not need to be printed, but they should be registered with a centralized securities depository institution, and the same applies to the issuance of other securities. The Company's stock affairs are handled in accordance with the regulations of the relevant laws and regulations of the competent authority.

7. The Company shall change the records in the shareholders' register within 60 days before the regular Shareholders' Meeting, not within 30 days before the extraordinary Meeting of Shareholders, or within 5 days before the Company decides to distribute dividends and bonuses or other benefits.

8. The Company's stock name change and transfer are handled in accordance with the Company Law and relevant laws and regulations.

The Company's stock affairs operations are handled in accordance with the "Standards for Handling Stock Affairs of Publicly Issued Companies" and other relevant regulations promulgated by the competent authority.

3. Shareholders meeting

9. The Company's Shareholders' Meeting is divided into two types: regular meeting and extraordinary meeting.

Regular meetings are held once a year within six months after the end of each fiscal year. Ad hoc meetings will be convened in accordance with the law when necessary, and the notification can be made electronically with the consent of the counterparty.

The method of convening the Shareholders' Meeting may be implemented through the resolution of the Board of Directors, physical Shareholders' Meeting, video-assisted Shareholders' Meeting, video-based Shareholders' Meeting, or other methods announced by the central competent authority. The Company should comply with the conditions and operating procedures, and handle it in accordance with the "Standards for Handling Share Affairs of Companies Offering Shares to the Public" promulgated by the competent authority.

10. The convening notice of the Company's regular Shareholders' Meeting shall be issued 30 days in advance, The convening notice of the extraordinary shareholders meeting shall be 15 days in advance, Notify shareholders of the date, place and reason for the meeting and make an announcement.

11. If a shareholder is unable to attend the Shareholders' Meeting, in accordance with the provisions of Article 177 of the Company Law, he shall issue a power of attorney and entrust an agent to attend the meeting.

The method of entrusting the Company's shareholders to attend is unless otherwise stipulated by the Company Law, follow Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.

12. When the Shareholders' Meeting is held, the Chairman shall be the Chairman. When the Chairman is absent, the Chairman shall designate a director to act as the representative, if no designation is made, the directors shall recommend one person to act as the agent. If it is convened by another convening person other than the Board of Directors, the Chairman shall be the convening person. If there are more than two convening persons, one of them shall be elected from each other.

13. Except as otherwise provided by relevant laws and regulations, each shareholder of the Company has one voting right for each share held.

14. After the Company's stock is publicly issued, if it wants to cancel the public offering, in addition to the approval of the Board of Directors, a special resolution of the Shareholders' Meeting must be obtained before the cancellation of the public offering can be started.

15. Unless otherwise stipulated by the relevant laws and regulations, the resolution of the Shareholders' Meeting shall be attended by shareholders representing more than half of the total number of issued shares, based on the opinions of more than half of the voting rights of the shareholders present.

When the Company convenes a general Meeting of Shareholders after Initial Public Offerings and Over the Counter, electronic means should be listed as one of the channels for exercising voting rights, shareholders who exercise voting rights electronically are deemed to be present in person, and related matters shall be handled in accordance with laws and regulations.

16. The resolutions of the Shareholders' Meeting shall be recorded in minutes, which shall be signed or sealed by the Chairman of the Shareholders' Meeting, and distribute the minutes of the meeting to all shareholders within 20 days after the meeting.

The minutes of the meeting shall be carried out by announcement.

The minutes of the meeting shall record the year, month, day, place, name of the Chairman, resolution method, essentials and results of the meeting, and shall be kept permanently during the existence of the Company.

Production and distribution of minutes of the meeting, electronic files shall be share on the virtual meeting platform.

4. Directors and Audit Committee

17. The Company has five to nine directors, all of whom are a person of full age and capacity. Term of office is three years, can be re-elected, cumulative voting by single registered name.

The Company has passed the resolution of the Board of Directors to purchase liability insurance for the directors of the Company in accordance with the scope of the business performed during their term of office

The total shareholding ratio of all directors of the Company shall not be less than Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies.

18. The Company shall have independent directors among the above-mentioned number of directors, and the number of independent directors shall not be less than three and shall not be less than one-fifth of all directors.

The election of the Company's directors (including independent directors) adopts the candidate nomination system in Article 192-1 of the Company Law, and is handled in accordance with the Company Law, the Securities Exchange Law and other relevant laws and regulations.

The election of directors shall be handled in accordance with Article 198 of the Company Law, independent directors and non-independent directors are elected together, and the number of elected persons is calculated separately. Those with more voting rights represented by the votes obtained will be elected as independent directors and non-independent directors. The professional qualifications, shareholding and part-time restrictions, independence determination, nomination and selection methods, exercise of powers and other compliance matters of independent directors shall be handled in accordance with the Securities Exchange Law and relevant laws and regulations.

19. When there are fewer than five directors due to dismissal, the Company shall hold a by-election at the latest shareholders meeting. However, when the vacancies of directors reach one-third or all independent directors resign, the Board of Directors shall elect an extraordinary general meeting within 60 days.

20. When the term of directors is about to expire but there is no time for election, Possibility to extend ongoing duties until the appointment of a new director.

21. The composition of the Board of Directors is that more than two-thirds of the directors present and more than half of the directors present agree to elect a Chairman from each other, and execute all the affairs of the Company in accordance with the laws, articles of association, Shareholders' Meeting and resolutions of the Board of Directors.

- 21-1. Board of Directors is made up of directors.

The functions and powers shall be handled in accordance with Article 202 of the Company Law as follows:

- (1) Manufacturing business plan.
- (2) Proposal for profit distribution or loss compensation.
- (3) Proposal for capital increase or decrease.
- (4) Approval of important rules and contracts.

- (5) Selection, appointment and dismissal of the general manager and managers of the Company.
- (6) Establishment and dissolution of branches.
- (7) Approved budget and final accounts
- (8) Other functions and powers conferred by the Company law or resolutions of the Shareholders' Meeting.

22. The Company's business policy and other important matters are resolved by the Board of Directors, except for the first meeting of the Board of Directors in accordance with Article 203 of the Company Law, the Board of Directors shall be convened by the Chairman and serve as the Chairman, when the Chairman is unable to perform his duties, the Chairman shall designate a director to act as the representative, and if not appointed, the directors shall recommend a representative from each other.

22-1. Reason for the convening of the Board of Directors shall be stated, and all directors shall be notified seven days in advance. However, it can be summoned at any time when there is an emergency, and it can be written, faxed and E-mailed.

22-2. Remuneration of the Chairman and directors is authorized to the Board of Directors according to the degree of participation in the Company's operations and the value of their contributions, and with reference to peers.

The Company may set reasonable remuneration for independent directors that are different from general directors. Directors of the Company who act as managers or employees may be treated as ordinary employees and receive additional salary, and various bonuses, dividends and benefits will be paid depending on the Company's operation and profit stat.

23. The board meeting shall be convened by the Chairman of the Board of Directors unless otherwise stipulated by the Company Law. Resolutions of the Board of Directors, unless otherwise provided by the Company Law, shall be attended by more than half of the directors, and shall be made with the consent of more than half of the directors present. When a director is unable to attend the meeting for any reason, he shall issue a power of attorney, enumerating the scope of authorization for the reason for the convening, and entrust other directors to attend the meeting on behalf of the director, but only one person shall be entrusted by one person.

The agency of directors shall be handled in accordance with Article 205 of the Company Law. When the Board of Directors meets, if it is attended by video conference, it is deemed to be present in person.

24. The proceedings of the Board of Directors shall be recorded in minutes, signed or sealed by the Chairman, and within 20 days after the meeting, the minutes shall be distributed to all directors, soft copy is available, The minutes of the meeting shall record the year, month, day, place, name of the Chairman, resolution method, key points and results of the meeting, and shall be kept permanently during the Company's existence.

25. The Company shall set up various functional special committees such as the audit committee in accordance with the relevant regulations of Securities and Exchange Act., and the audit committee shall be composed of all independent directors.

After the Company sets up the audit committee, it is responsible for implementing the duties and powers of the supervisor stipulated in the Company law, Securities and Exchange Act., other laws and regulations, the Company's articles of association and various regulations.

5. Manager

26. The Company may have a manager, whose appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Law.
27. The Company may hire consultants and important staff through the resolution of the Board of Directors in accordance with the provisions of Article 23 of the Articles of Association.
28. Other employees of the Company are appointed and dismissed by the general manager and reported to the Board of Directors for approval.

6. Final Accounts

29. At the end of each fiscal year, the Board of Directors shall prepare (1) business reports, (2) financial statements, and (3) proposals for profit distribution or loss compensation, etc., and submit them to the shareholders' general meeting in accordance with the law, requesting approval.
30. If the Company makes profits in the year, no less than 0.5% (inclusive) should be appropriated as employee remuneration, and not more than 1% (inclusive) is the director's remuneration, however, when the Company still has accumulated losses, it should reserve the compensation amount in advance.

The recipients of the employee remuneration in the preceding paragraph may include the employees of the controlling or subordinate companies who meet certain conditions, and 80% of employee compensation shall be appropriated for distribution to grassroots employees who meet the criteria established by the Board of Directors. Employee remuneration can be distributed in the form of stock (treasury stock, issuance of new stock) or cash, which should be specially resolved by the Board of Directors and submitted to the Shareholders' Meeting report.

- 30-1. If there is a surplus in the Company's annual final accounts, it will be distributed in the following order :
 1. Pay income tax according to law.
 2. Compensation for previous years' losses.
 3. 10% is withdrawn as the statutory surplus reserve, except when the statutory surplus reserve has reached the total capital of the Company.
 4. Set aside or reverse the special surplus reserve when necessary.
 5. After deducting various balances, the Board of Directors will combine the balance with the previous annual earnings to prepare a distribution proposal, and request the Shareholders' Meeting to resolve the distribution.

The Company's dividend distribution policy depends on factors such as the Company's current and future investment environment, capital needs, domestic and foreign competition conditions, and capital budgets, as well as taking into account the interests of shareholders, balancing dividends and the Company's long-term financial planning, etc. In accordance with Article 240, Item 5 of the Company Law, the Company authorizes the Board of Directors to have more than two-thirds of the directors present, and the resolutions of more than half of the directors present, dividends and bonuses that should be distributed, or all or part of the statutory surplus reserve and capital reserve stipulated in Article 241 of the Company Law, use cash to distribute and report to Shareholders' Meeting. The total amount of dividends for shareholders is the balance listed in Item 5 of the preceding paragraph plus the undistributed surplus at the beginning of the period, which is the total distributable surplus, select a ratio within the range of 2.5 percent to 15 percent to establish a surplus for allocation stock interest and dividends, the proportion of cash dividends distributed by shareholders is not less than 50% of the total stock interest of shareholders.

7. Supplementary Provisions

31. The Company's internal organizational regulations and working rules are formulated separately by the Board of Directors.
32. If there are any unspecified matters in the procedures of this chapter, please follow the Company Law and other laws and regulations.
33. This charter was established on October/19/1999.
First revised was on April/15/2000.
Second revised was on June/30/2000.
Third revised was on May/13/2002.
Fourth revised was on October/02/2002.
Fifth revised was on February/07/2003.
Sixth revised was on June/28/2005.
Seventh revised was on June/09/2006
Eighth revised was on February/20/2009.
Ninth revised was on March/03/2009
Tenth revised was on March/27/2009.
Eleventh revised was on May/18/2012.
Twelfth revised was on May/18/2012
Thirteenth revised was on May/24/2016.
Fourteenth revised was on August/21/2020.
Fifteenth revised was on July/01/2021.
Sixteenth revised was on June/17/2022.
Seventeenth revised was on May/23/2025.

APEX DYNAMICS, INC.

Procedures for the Election of Directors 【Appendices 3】

Article 1

To ensure a fair, impartial, and transparent election of Directors (including Independent Directors), these Procedures are established in accordance with Articles 21 and 41 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the relevant provisions of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Article 2

The election of the Company's Directors (including Independent Directors) shall be conducted in accordance with these Procedures, except where otherwise provided by applicable laws and regulations or the Company's Articles of Incorporation.

Article 3

The election of the Company's Directors shall take into consideration the overall composition of the Board of Directors. The composition of the Board shall be determined with due regard to diversity and, based on the Company's operational needs, business model, and development strategy, an appropriate diversity policy shall be formulated. Such policy should include, but not be limited to, the following two key aspects:

1. Basic qualifications and values: gender, age, nationality, and culture.
2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Members of the Board of Directors shall generally possess the knowledge, skills, and qualities necessary to perform their duties. The Board as a whole shall have the following capabilities:

1. Operational judgment.
2. Accounting and financial analysis.
3. Business management.
4. Crisis management.
5. Industry knowledge.
6. International market perspective.
7. Leadership.
8. Decision-making.

More than half of the seats on the Board of Directors shall not have spousal relationships or familial relationships within the second degree of kinship.

Article 4

The qualifications of the Company's Independent Directors shall comply with Articles 2, 3, and 4 of the *Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies*.

The election of the Company's Independent Directors shall comply with Articles 5 through 9 of the aforementioned Regulations and shall also be conducted in accordance with Article 24 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 5

The election of the Company's Directors shall be conducted in accordance with the candidate nomination system as stipulated in Article 192-1 of the Company Act.

If the number of Directors falls below five due to dismissal for any reason, the Company shall hold a by-election at the next shareholders' meeting. However, if the number of vacant Director seat reaches one-third of the total number specified in the Articles of Incorporation, the Company shall convene a special shareholders' meeting within 60 days from the date of occurrence to conduct a by-election.

If the number of Independent Directors falls below the requirement set forth in the proviso of Article 14-2, Paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders' meeting. If all Independent Directors are dismissed, the Company shall convene a special shareholders' meeting within 60 days from the date of occurrence to conduct a by-election.

Article 6

The election of the Company's Directors shall adopt the cumulative voting system. Each share shall have voting rights equal to the number of Directors to be elected, and such voting rights may be cast for a single candidate or allocated among multiple candidates.

Article 7

The Board of Directors shall prepare ballots corresponding to the number of Directors to be elected and specify the number of voting rights attached thereto. Such ballots shall be distributed to shareholders present at the shareholders' meeting. The identity of the voter may be indicated by the attendance card number printed on the ballot.

Article 8

The Directors shall be elected according to the number of seats specified in the Company's Articles of Incorporation. The voting rights for Independent Directors and non-Independent Directors shall be calculated separately. Candidates receiving the highest number of voting rights shall be elected in sequence. Where two or more candidates receive the same number of voting rights and exceed the prescribed number of seats, the final selection shall be

determined by drawing lots among such candidates. If a candidate is absent, the chairperson shall draw lots on his/her behalf.

Article 9

Prior to the commencement of the election, the chairperson shall appoint a number of vote supervisors and vote counters, who must be shareholders, to perform related duties. The ballot boxes shall be prepared by the Board of Directors and shall be publicly inspected by the vote supervisors prior to voting.

Article 10

Ballots shall be deemed invalid under any of the following circumstances:

1. The ballot is not prepared by a person authorized to convene the meeting.
2. A blank ballot is cast into the ballot box.
3. The handwriting is illegible or has been altered.
4. The candidate filled in does not match the candidate list upon verification.
5. Any words other than the allocation of voting rights are written on the ballot.

Article 11

Ballots shall be counted on-site immediately after the completion of voting, and the results shall be announced on-site by the chairperson or a designated representative, including the list of elected Directors.

The ballots for the election referred to in the preceding paragraph shall be sealed and signed by the vote supervisors and properly retained for at least 1 year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Act, the ballots shall be retained until the conclusion of such litigation.

Article 12

The elected Directors shall be issued formal notices of election by the Board of Directors of the Company.

Article 13

These Procedures shall be implemented upon approval by the shareholders' meeting, and the same shall apply to any amendments thereto.

APEX DYNAMICS, INC.

Shareholding of All Directors

【Appendices 4】

1. The rated capital of the Company is NT\$1,000,000,000, and the paid-in capital is NT\$801,713,510.
2. According to Article 26 of Securities and Exchange Act, the minimum number of shares held by all directors is 6,413,708 shares.
3. As of March 31, 2026, the shareholdings of individual and all directors recorded in the shareholder list are as follows:

Title	Name	Number of shares held by directors
Chairman	Chang, Chung-Hsin	25,073,554 shares
Directors	Chang, Yao-Tung	454,017 shares
Directors	Huang, Yu-Wen	193,003 shares
Directors	Hsu, Che-Chia	0 shares
Independent Director	Cheng, Wen-Cheng	0 shares
Independent Director	Chuang, Bor-Nian	0 shares
Independent Director	Tsai, Yu-Ching	0 shares
Total		25,720,574 shares

Note: The Company has an audit committee, so the regulation on the number of shares that a supervisor must hold is not applicable.