

Stock code: 4585

Techman Robot Inc.
2026 Annual General
Meeting of Shareholders
Meeting Handbook

May 27, 2026

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Techman Robot Inc.

Agenda of the 2026 Annual General Shareholders' Meeting

I. Time: 9:00 a.m., May 27, 2026 (Wednesday)

II. Venue: 3F, No. 2, Fuxing 1st Road, Guishan District, Taoyuan City
(Fullon Hotel Taoyuan Airport Access MRT A8)

III. Meeting Format: Physical shareholders' meeting

IV. Call to Order by the Chairperson

V. Chairperson's Remarks

VI. Reports

1. The Company's Business Report for 2025.
2. The Audit Committee's Review Report on the Company's 2025 financial statements.
3. Report on the distribution of employee compensation and directors' remuneration of the Company for 2025.
4. Report on the distribution of cash dividends of the Company for 2025.
5. Report on the Company's related party transactions for 2025.
6. Amendments to the Company's "Procedures for Ethical Management and Guidelines for Conduct."

VII. Ratification Matters

1. The Company's Business Report and financial statements for 2025.
2. The Company's earnings distribution proposal for 2025.

VIII. Discussion Matters:

1. Proposed amendments to the Company's "Articles of Incorporation."
2. Proposed amendments to the Company's "Procedures for Acquisition and Disposal of Assets."

IX. Other Matters:

Proposal to release directors from non-competition restrictions.

X. Extempore Motions

XI. Adjournment

Note: All ratification items, discussion items, and other matters at this Annual General Meeting shall be voted on a case-by-case basis. Voting will be conducted simultaneously after the discussion of each item, and votes will be counted separately for each item.

[Reports]

Proposal 1

Proposed by the Board of Directors

Subject: The Company's Business Report for 2025 is hereby submitted for review.

Explanation: Please refer to Appendix 1 for the Business Report.

Proposal 2

Proposed by the Board of Directors

Subject: The Audit Committee's review of the Company's 2025 financial statements is hereby submitted for review.

Explanation: Please refer to Appendix 2 for the Audit Committee's review report on the 2025 financial statements.

Proposal 3

Proposed by the Board of Directors

Subject: Report on the distribution of employee compensation and directors' remuneration of the Company for 2025 is hereby submitted for review.

Explanation: (I) Pursuant to Article 26 of the Company's Articles of Incorporation, where the Company has annual profits, no less than 5% shall be allocated as employee compensation (of which no less than 10% shall be distributed to entry-level employees), and no more than 3% shall be allocated as director remuneration. However, if the Company still has accumulated losses, an amount shall first be reserved to cover such losses. Employee compensation referred to in the preceding paragraph may be distributed in the form of shares or cash.

(II) It is proposed that employee compensation be distributed in cash in the amount of NT\$12,566,055, of which NT\$3,769,817 is allocated to entry-level employees. No directors' remuneration is proposed for distribution.

(III) The above amounts shall be fully distributed in cash, and there is no difference between the proposed distribution amounts and the amounts previously accrued as expenses.

Proposal 4

Proposed by the Board of Directors

Subject: Report on the distribution of cash dividends of the Company for 2025 is hereby submitted for review.

Explanation: (I) Handled in accordance with the Company Act and Article 27 of the Company's Articles of Incorporation.

(II) The Board of Directors resolved on March 6, 2026 to distribute cash dividends for common shares for 2025 in the total amount of NT\$104,609,000, representing NT\$1 per share. Cash dividends shall be calculated based on the shareholdings of shareholders as recorded in the shareholders' register as of the ex-dividend record date, rounded down to the nearest NT dollar (fractions below one dollar shall be disregarded), and the aggregate of fractional amounts shall be recognized as other income of the Company.

(III) It is proposed to authorize the Chairman to determine the ex-dividend record date and the distribution date. In the event of any change in the number of outstanding shares of the Company due to changes in share capital, which may affect the dividend distribution rate, the Chairman is also authorized to make corresponding adjustments.

Proposal 5

Proposed by the Board of Directors

Subject: Report on the Company's related party transactions for 2025 is hereby submitted for review.

Explanation: Please refer to Appendix 3 for the Company's report on related party transactions for 2025.

Proposal 6

Proposed by the Board of Directors

Subject: Amendments to the Company's "Procedures for Ethical Management and Guidelines for Conduct" is hereby submitted for review.

Explanation: The Company has revised the Procedures for Ethical Management and Guidelines for Conduct in accordance with operational needs. Please refer to Appendix 4 for the comparison table of amendments.

[Ratification Matters]

Proposal 1

Proposed by the Board of Directors

Subject: The Company's Business Report and financial statements for 2025 are hereby submitted for ratification.

- Explanation: (I) The Company's 2025 financial statements and consolidated financial statements have been audited by KPMG Taiwan, which issued an unqualified audit opinion. Together with the Company's 2025 Business Report and earnings distribution statement, the same have been reviewed by the Audit Committee and approved by the Board of Directors, and are hereby submitted to this Annual General Meeting for ratification.
- (II) Please refer to Appendices 1 and 5 for the Company's 2025 Business Report, independent auditors' report, and financial statements.

Resolution:

Proposal 2

Proposed by the Board of Directors

Subject: The Company's earnings distribution proposal for 2025 is hereby submitted for ratification.

- Explanation: (I) The Company's earnings distribution for 2025 has been reviewed by the Audit Committee and approved by the Board of Directors. After withholding applicable taxes and setting aside 10% as a legal reserve in accordance with law, it is proposed to allocate NT\$104,609,000 from the distributable surplus for distribution, with the distribution ratio to be determined in accordance with Article 27 of the Company's Articles of Incorporation.
- (II) For details of the earnings distribution, please refer to Appendix 6.

Resolution:

[Discussion Matters]

Proposal 1

Proposed by the Board of Directors

Subject: Proposed amendments to the Company's "Articles of Incorporation" are hereby submitted for discussion.

Explanation: In response to the Company's future operational development needs, it is proposed to amend the Articles of Incorporation. Please refer to Appendix 7 for the comparison table of amendments.

Resolution:

Proposal 2

Proposed by the Board of Directors

Subject: Proposed amendments to the Company's "Procedures for Acquisition and Disposal of Assets" are hereby submitted for discussion.

Explanation: In response to amendments to applicable laws and regulations, it is proposed to amend certain provisions of the Company's Procedures for Acquisition and Disposal of Assets. Please refer to Appendix 8 for the comparison table of amendments.

Resolution:

[Other Matters]

Proposed by the Board of Directors

Subject: Proposal to release directors from non-competition restrictions.

Explanation: (I) Pursuant to Article 209 of the Company Act, where a director engages in any act for himself/herself or on behalf of another person that falls within the scope of the Company's business, the material details of such act shall be explained to the shareholders' meeting and approval shall be obtained.

(II) Certain directors of the Company have invested in or operate other companies with the same or similar business scope as that of the Company and serve as directors thereof. In consideration of business and investment needs, and provided that the Company's

interests are not adversely affected, it is proposed, in accordance with law, that this Annual General Meeting approve the release of such directors from non-competition restrictions.

(III) For the concurrent positions held by the directors, please refer to the table below.

Title	Name	Name of Concurrent Company and Position
Corporate Director Representative of OMRON Taiwan Electronics Inc.	Olivier Welker	OMRON Corporation Senior General Manager Robotics Business Division Omron Robotics and Safety Technologies President & CEO

Resolution:

[Extempore Motions]

[Adjournment]

Appendix 1

Business Report

Looking back at 2025, despite continued volatility in the global trade environment and geopolitical and economic conditions, as well as ongoing exchange rate and interest rate fluctuations and inflationary pressures posing challenges to the overall market, the Company continues to leverage its product competitiveness and differentiated strategies to actively expand its global market presence and further strengthen customer partnerships. A summary of the Company's operating results for 2025 and business outlook for 2026 is presented as follows:

I. 2025 Operating Results and Summary of Business Plan

With respect to revenue and profitability, the Company's consolidated revenue for 2025 amounted to NT\$1,822,095 thousand, an increase of 23.03% from NT\$1,481,037 thousand in 2024. Gross profit for 2025 totaled NT\$928,998 thousand, an increase of 22.04% from the previous year. The growth was primarily attributable to rising customer demand for automation, which drove increases in the Company's overall revenue, gross profit, and net income. The relevant financial figures are listed as follows:

Unit: NT\$ thousand; %				
Account Item	2025	2024	Increase (Decrease)	% Change
Operating Revenue	1,822,095	1,481,037	341,058	23.03%
Gross Profit	928,998	761,223	167,775	22.04%
Operating Income	111,125	21,645	89,480	413.40%
Net Income for the Period	136,370	93,775	42,595	45.42%

Note: The above figures are based on the consolidated financial statements audited by independent auditors.

		Unit: %	
Item		2025	2024
Financial Structure	Liabilities to Total Assets Ratio	11.33	28.31
	Ratio of Long-Term Capital to Property, Plant and Equipment	16557.24	3530.33
Solvency	Current Ratio	697.43	272.44
	Quick Ratio	638.59	193.33
Profitability	Return on Assets	2.72	4.12
	Return on Equity	3.16	5.45
	Net Profit Margin	7.48	6.33

Note: The above figures are based on the consolidated financial statements audited by independent auditors.

The Company's liabilities-to-total-assets ratios for the past two years were 11.33% and 28.31%, respectively. The ratios of long-term capital to property, plant and equipment were 16,557.24% and 3,530.33%, respectively. As the ratios of long-term capital to property, plant and equipment both exceeded 100%, this indicates that the Company's long-term capital was more than sufficient to support its investment in property, plant and equipment, reflecting a sound financial structure. With respect to solvency, both the current ratio and quick ratio exceeded 100%, demonstrating that the Company's working capital was sufficient to meet its current liabilities. In terms of profitability, return on assets and return on equity decreased compared with the previous year. The primary reason was the Company's initial public listing in September 2025, during which a cash capital increase was conducted. As a result, total assets and shareholders' equity increased significantly. The benefits of the capital raised have not yet been fully reflected in the current year's profit or loss, resulting in a decline in return on assets and return on equity. Nevertheless, in 2025, growth in revenue and an increase in net income for the period resulted in an increase in the Company's net profit margin.

The Company continues to invest in R&D and innovation. In 2025, actual R&D expenditures amounted to NT\$384,500 thousand, representing 21% of the total revenue. During the year, the Company launched TM6S and the medium-to-high payload TM20S collaborative robots. Together with its previously introduced collaborative robots of varying arm lengths and payload

capacities, the Company can address diverse automation needs across multiple industries. In terms of automation solutions, the Company continued to deepen the integrated application of collaborative robots and autonomous mobile robots, and further implemented such solutions in automated production lines within the semiconductor and electronics industries. The Company unveiled the humanoid robot TM Xplore I, building upon its established strengths in safety, vision systems, and AI technologies developed for collaborative robots. With a focus on real-world industrial application needs, this launch further enhanced customer confidence in the Company's ability to commercialize and implement its technologies.

II. 2026 Business Outlook

Looking ahead to 2026, the global economy is expected to continue facing multiple challenges, with varying developments and shifts in the political and economic conditions of major economies. The Company will, as always, respond swiftly with a prudent approach to ensure stable operations. In the face of competition in the collaborative robot market, the Company will continue to place technological leadership at the core of its strategy. Through innovative research and development, the Company will enhance product value and build differentiated competitive advantages. Key R&D priorities will focus on strengthening information security standards, optimizing hardware architecture, integrating AI-related technologies management, and deployment in the humanoid robotics sector. At the same time, the Company will actively deepen its global market presence, capitalizing on the rapid expansion of AI-driven technology applications and the growing demand across industries for smart factories and automation upgrades. These trends are expected to further drive global market demand and contribute to the Company's steady operational growth.

Following Techman Robot's listing on September 26, 2025, the Company marked the beginning of a new chapter, reflecting the recognition and support the Company has received from its global partners and shareholders, as well as from government agencies and academic institutions throughout its journey. Looking ahead, the Company will continue to advance its sustainable development objectives internally. The Company is committed to becoming a trusted

Taiwanese robotics brand characterized by steady growth, meaningful impact, and sustainable operations, while striving to generate long-term, stable, and sustainable returns for its shareholders.

Chairman: Ho, Shih-Chih

President: Chen, Shang-Hao

Accounting Supervisor: Wang, Wei-Lin

Appendix 2

Techman Robot Inc.

Audit Committee's Review Report

The Board of Directors has prepared and submitted the Company's Business Report, financial statements, consolidated financial statements, and earnings distribution proposal for 2025. The financial statements and consolidated financial statements have been audited by KPMG Taiwan, Certified Public Accountants Ms. Lillian Lien and Ms. Pearl Chen, and an unqualified audit opinion has been issued. Upon review by the Audit Committee, no material non-compliance was found. This report is submitted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your review.

Techman Robot Inc.

Convener of the Audit Committee: Wang, Shu-Fen

March 6, 2026

Appendix 3

Techman Robot Inc. Report on Related Party Transactions for 2025

Unit: NT\$ thousand

Item	Counterparty	Actual Transaction Amount	Actual Transaction Terms	Whether Conducted in Accordance with the Pricing Principles Approved by the Board of Directors	Whether Within the Annual Transaction Limit Approved by the Board of Directors
Sales	OMRON	407,790	60 days	Yes	Yes

Appendix 4

Techman Robot Inc. Comparison Table of Amendments to the Procedures for Ethical Management and Guidelines for Conduct

Original Provision	Amended Provision	Remarks
Article 9 (Procedures for Handling Political Contributions) Where the Company makes political contributions, such contributions shall be handled in accordance with the following provisions. Prior approval from the President shall be obtained and the relevant responsible unit of the Company shall be notified. Where the amount reaches NT\$500,000 or more, such contribution shall be submitted to and approved by the Board of Directors before implementation: 1. Compliance with the political contribution laws and regulations of the country where the recipient is located shall be confirmed, including limits and permitted forms of political contributions. 2. Decisions shall be documented in writing. 3. Political contributions shall be properly recorded in accordance with applicable laws and accounting procedures. 4. When making political contributions, the Company shall avoid engaging in commercial dealings with government-related entities, applying for permits, or handling other matters involving the Company's interests.	Article 9 (Procedures for Handling Political Contributions) Where the Company makes political contributions, such contributions shall be handled in accordance with the following provisions. Prior approval from the President shall be obtained and the relevant responsible unit of the Company shall be notified. Where the amount reaches <u>NT\$1,000,000</u> or more, such contribution shall be submitted to and approved by the Board of Directors before implementation: 1. Compliance with the political contribution laws and regulations of the country where the recipient is located shall be confirmed, including limits and permitted forms of political contributions. 2. Decisions shall be documented in writing. 3. Political contributions shall be properly recorded in accordance with applicable laws and accounting procedures. 4. When making political contributions, the Company shall avoid engaging in commercial dealings with government-related entities, applying for permits, or handling other matters involving the Company's interests.	Amended to meet the Company's operational needs.
Article 10 (Procedures for Handling Charitable Donations or Sponsorships) Where the Company makes charitable donations or sponsorships, such activities shall be handled in accordance with the	Article 10 (Procedures for Handling Charitable Donations or Sponsorships) Where the Company makes charitable donations or sponsorships, such activities shall be handled in accordance with the	

following provisions. Prior approval from the President shall be obtained and the relevant responsible unit of the Company shall be notified. Where the amount reaches NT\$500,000 or more, such donation or sponsorship shall be submitted to and approved by the Board of Directors before implementation: 1. Compliance with the laws and regulations of the place of operation shall be ensured. 2. Decisions shall be documented in writing. 3. Recipients of charitable donations shall be charitable organizations and shall not constitute disguised bribery. 4. Any benefits obtained from sponsorship shall be explicit and reasonable, and the recipient shall not be a business counterparty of the Company or a person with a conflict of interest with the Company's personnel. 5. After making charitable donations or sponsorships, the Company shall confirm that the use of funds is consistent with the intended purpose. In the case of urgent and unforeseen emergencies, where the amount does not exceed NT\$5,000,000, the Chairman may be authorized to approve such donation or sponsorship. However, such approval shall be submitted to the next Board meeting for ratification.	following provisions. Prior approval from the President shall be obtained and the relevant responsible unit of the Company shall be notified. Where the amount reaches NT\$<u>1,000,000</u> or more, such donation or sponsorship shall be submitted to and approved by the Board of Directors before implementation: 1. Compliance with the laws and regulations of the place of operation shall be ensured. 2. Decisions shall be documented in writing. 3. Recipients of charitable donations shall be charitable organizations and shall not constitute disguised bribery. 4. Any benefits obtained from sponsorship shall be explicit and reasonable, and the recipient shall not be a business counterparty of the Company or a person with a conflict of interest with the Company's personnel. 5. After making charitable donations or sponsorships, the Company shall confirm that the use of funds is consistent with the intended purpose. In the case of urgent and unforeseen emergencies, where the amount does not exceed NT\$5,000,000, the Chairman may be authorized to approve such donation or sponsorship. However, such approval shall be submitted to the next Board meeting for ratification.	
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Appendix 5

Independent Auditors' Report

To the Board of Directors of Techman Robot Inc.:

Audit Opinions

We have audited the balance sheets of Techman Robot Inc. as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2025 and 2024, as well as the notes to the parent company only financial statements (including a summary of significant accounting policies).

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

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. Personnel of the firm to which we belong who are subject to the independence requirements have maintained independence from Techman Robot Inc. in accordance with the Code of Professional Ethics for Certified Public Accountants and have fulfilled other responsibilities under the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the parent company only financial statements of Techman Robot Inc. for the year ended 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and in forming our audit opinion thereon, and we do not express a separate opinion on these matters. The key audit matters that, in our judgment, should be communicated in the audit report are as follows:

I. Timing of revenue recognition

For the accounting policy on revenue recognition, please refer to Note 4(14) to the parent company only financial statements, and for the description of significant accounting items, please refer to Note 6(22).

Description of key audit matters:

Techman Robot Inc. is primarily engaged in the R&D, production, and sale of collaborative industrial robots. Sales revenue is recognized based on contractual transaction terms and upon the transfer of control of the goods. As the timing of revenue recognition has a significant impact on the financial statements, we consider testing the timing of revenue recognition to be an important assessment matter in the audit of the parent company only financial statements of Techman Robot Inc.

Audit procedures performed:

Our principal audit procedures for the above key audit matter included understanding and testing the internal controls over sales revenue to confirm whether the internal controls were effectively implemented; understanding the accounting policies for revenue recognition to confirm whether the accounting treatment complied with the relevant standards; selecting shipments for a period before and after the balance sheet date and verifying the related supporting documents and forms to confirm whether sales revenue was recognized in the appropriate period in the financial statements.

II. Allowance for inventory valuation

For the accounting policies on inventories and the uncertainties related to accounting estimates and assumptions, please refer to Notes 4(7) and 5 to the parent company only financial statements; for the description of significant accounting items, please refer to Note 6(7) to the parent company only financial statements.

Description of key audit matters:

Inventories in the financial statements are measured at the lower of cost and net realizable value. Due to the long turnover cycle of collaborative industrial robots, inventories may be subject to valuation or obsolescence losses, and the assessment of net realizable value involves management judgment. Accordingly, we have identified the allowance for inventory valuation as a key audit matter.

Audit procedures performed:

Our principal audit procedures for the above key audit matter included understanding the inventory valuation and obsolescence evaluation policies adopted by management and assessing their appropriateness; selecting the most recent sales market prices of products and the most recent replacement costs of raw materials, recalculating net realizable value after computing the selling expense rate, and assessing whether the net realizable value adopted by management was reasonable; performing sampling procedures to examine the accuracy of the inventory aging schedule; and reviewing whether the disclosures related to the allowance for inventory valuation made by management were appropriate.

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

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

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

Those charged with governance of Techman Robot Inc. (including the Audit Committee) are responsible for overseeing the financial reporting process.

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

The objective of our audit of the parent company only financial statements is to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report. Reasonable assurance is a high level of assurance, but an audit conducted in accordance with auditing standards cannot guarantee that material misstatements in the parent company only financial statements will always be detected. Misstatements may arise from fraud or error. Misstatements are considered material if the individual amounts or the aggregate amounts can reasonably be expected to influence the economic decisions of users taken on the basis of the parent company only financial statements.

When conducting our audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism. We also perform the following procedures:

1. Identify and assess the risks of material misstatement of the parent company only financial statements due to fraud or error; design and perform appropriate audit procedures in response to the assessed risks; and obtain sufficient and appropriate audit evidence as a basis for the audit opinion. Because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control, the risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Techman Robot Inc.'s internal control.
3. Evaluate the appropriateness of the accounting policies adopted by management and the reasonableness of the accounting estimates and related disclosures made by management.
4. Based on the audit evidence obtained, conclude on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists related to events or conditions that may cast significant doubt on Techman Robot Inc.'s ability to continue as a going concern. If we conclude that a material uncertainty exists regarding such events or conditions, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements, or to modify our audit opinion if such disclosures are inadequate. Our conclusion is based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may cause Techman Robot Inc. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the parent company only financial statements (including the related notes), and whether the parent company only financial statements fairly present the underlying transactions and events.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of investees accounted for using the equity method to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit engagement and for forming the audit opinion on the parent company only financial statements of Techman Robot Inc.

We communicate with those charged with governance regarding, among other matters, the

planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control identified during the audit.

We also provide those charged with governance with a statement that the personnel of the firm to which we belong who are subject to independence requirements have complied with the independence provisions of the Code of Professional Ethics for Certified Public Accountants, and communicate with those charged with governance all relationships and other matters that may reasonably be thought to bear on the auditor's independence, including related safeguards.

From the matters communicated with those charged with governance, we determine the key audit matters for the audit of the parent company only financial statements of Techman Robot Inc. for the year ended 2025. We describe these matters in the audit report unless laws or regulations preclude public disclosure of the specific matter or, in extremely rare circumstances, we determine that a matter should not be communicated in the audit 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 auditor's report are Lien, Shu-Ling and Chen, Yi-Chun.

KPMG

Taipei, Taiwan (Republic of China)

February 24, 2026

Techman Robot Inc.
Balance Sheets
December 31, 2025 and 2024

Unit: NT\$ thousands

Assets		2025.12.31		2024.12.31		Liabilities and equity		2025.12.31		2024.12.31	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Note 6(1))	\$ 320,227	4	255,965	10	2130	Contract liabilities - current (Note 6(22))	\$ 179,766	2	90,853	4
1110	Financial assets at fair value through profit or loss - current (Note 6(2))	3,783,065	49	501,512	21	2170	Accounts payable	238,283	3	197,928	8
1120	Financial assets measured at fair value through other comprehensive income - current (Note 6(3))	222,397	3	110,786	5	2200	Other payables (Note 7)	200,165	3	177,385	7
						2230	Current income tax liabilities (Note 6(18))	11,304	-	11,162	1
1150	Net notes receivable (Note 6(5))	-	-	5	-	2250	Provisions for liabilities - current (Note 6(13))	82,776	1	62,992	3
1170	Net accounts receivable (Note 6(5))	105,830	1	44,957	2	2280	Lease liabilities - current (Notes 6(15) and (28))	33,983	1	31,879	1
1180	Net accounts receivable - related parties (Notes 6(5) and 7)	213,877	3	270,252	11	2365	Refund liabilities - current (Note 6(14))	6,323	-	8,048	-
1200	Other receivables (Notes 6(6) and 7)	14,990	-	8,176	-	2399	Other current liabilities - others	14,157	-	8,240	-
1310	Inventories - manufacturing industry (Note 6(7))	426,757	6	437,653	18			766,757	10	588,487	24
1476	Other financial assets - current (Notes 6(12) and 8)	734,822	10	49,984	2		Non-current liabilities:				
1479	Other current assets - other	30,182	-	19,235	1	2570	Deferred income tax liabilities (Note 6(18))	393	-	2,624	-
		5,852,147	76	1,698,525	70	2580	Lease liabilities - non-current (Notes 6(15) and (28))	16,675	-	45,050	2
Non-current assets:						2630	Long-term deferred income (Note 6(16))	5,300	-	6,653	-
1535	Financial assets measured at amortized cost - non-current	1,623,016	21	525,818	22	2640	Net defined benefit liabilities - non-current (Note 6(17))	2,437	-	1,645	-
1550	Investments accounted for using the equity method (Note 6(8))	17,765	-	25,731	1	2670	Other non-current liabilities - others	-	-	23,060	1
1600	Property, plant and equipment (Note 6(9))	39,347	1	49,511	2			24,805	-	79,032	3
1755	Right-of-use assets (Note 6(10))	49,594	1	75,452	3		Total liabilities	791,562	10	667,519	27
1780	Intangible assets (Note 6(11))	12,121	-	10,605	-						
1840	Deferred income tax assets (Note 6(18))	41,890	1	35,704	2		Equity (Note 6(19)):				
1915	Prepayment for equipment	14,482	-	7,800	-	3110	Common stock capital	1,028,000	14	900,000	37
1920	Other financial assets - non-current (Notes 6(12) and 8)	12,395	-	10,607	-	3140	Advance receipts for share capital	97,926	1	-	-
		1,810,610	24	741,228	30	3200	Capital surplus	5,347,426	70	610,417	25
						3300	Retained earnings	396,291	5	260,228	11
Total assets		\$ 7,662,757	100	2,439,753	100	3400	Other equity	1,552	-	1,589	-
							Total equity	6,871,195	90	1,772,234	73
							Total liabilities and equity	\$ 7,662,757	100	2,439,753	100

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

Techman Robot Inc.
Statement of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

		2025		2024	
		Amount	%	Amount	%
4110	Sale revenue (Notes 6(22) and 7)	\$ 1,679,721	100	1,449,892	100
	Operating costs:				
5110	Cost of sales (Notes 6(7), 23 and 7)	842,076	50	732,226	51
5910	Less: Unrealized sales profit or loss	23,100	-	23,060	1
5920	Add: Realized sales profit or loss	23,060	-	3,478	-
	Gross profit	837,605	50	698,084	48
	Operating expenses (Notes 6(17), (23) and 7):				
6100	Selling expenses	263,639	16	239,606	16
6200	Administrative expenses	93,379	5	80,721	6
6300	R&D expenses	384,500	23	346,580	24
	Total operating expenses	741,518	44	666,907	46
	Net operating income	96,087	6	31,177	2
	Non-operating income and expenses:				
7100	Interest income (Note 6(24))	34,908	2	22,331	2
7010	Other income (Note 6(24))	4,875	-	4,592	-
7020	Other gains and losses (Note 6(24))	3,324	-	59,256	4
7050	Financial costs (Notes 6(15) and 24)	(1,634)	-	(1,529)	-
7070	Share of profit or loss of subsidiaries, associates, and joint ventures accounted for using the equity method (Note 6(8))	15,028	1	(9,092)	-
	Total non-operating income and expenses	56,501	3	75,558	6
	Net profit before tax	152,588	9	106,735	8
7950	Less: Income tax expenses (Note 6(18))	16,218	1	12,960	1
	Net income for the current period	136,370	8	93,775	7
8300	Other comprehensive income:				
8310	Items not reclassified to profit or loss				
8311	Remeasurements of defined benefit plans	(383)	-	41	-
8316	Unrealized valuation gain or loss on investments in equity instruments measured at fair value through other comprehensive income	(143)	-	2,604	-
8349	Income tax related to items that will not be reclassified to profit or loss	76	-	(8)	-
	Total items not reclassified to profit or loss	(450)	-	2,637	-
8360	Items that may be subsequently reclassified to profit or loss				
8361	Exchange differences on translation of financial statements of foreign operations	106	-	1,509	-
8399	Income tax related to items that may be subsequently reclassified to profit or loss	-	-	-	-
	Total items that may be subsequently reclassified to profit or loss	106	-	1,509	-
	Other comprehensive income for the period (net of tax)	(344)	-	4,146	-
8500	Total comprehensive income for the period	\$ 136,026	8	97,921	7
	Earnings per share (Note 6(21))				
9750	Basic earnings per share (Unit: NT\$)	\$ 1.46		1.04	
9850	Diluted earnings per share (Unit: NT\$)	\$ 1.44		1.02	

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

Techman Robot Inc.
Statement of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands								
							Other equity items	
							Exchange differences on translation of financial statements of foreign operations	Unrealized gain or loss on financial assets measured at fair value through other comprehensive income
	Common stock capital	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Undistributed earnings		
Balance as of January 1, 2024	\$ 900,000	-	607,725	22,290	1,979	142,151	(2,466)	(58)
Net income for the current period	-	-	-	-	-	93,775	-	-
Other comprehensive income for the current period	-	-	-	-	-	33	1,509	2,604
Total comprehensive income for the period	-	-	-	-	-	93,808	1,509	2,604
Earnings appropriation and distribution:								
Appropriation of legal reserve	-	-	-	1,149	-	(1,149)	-	-
Appropriation of special reserve	-	-	-	-	545	(545)	-	-
Share-based payment transactions	-	-	2,692	-	-	-	-	-
Balance as of December 31, 2024	900,000	-	610,417	23,439	2,524	234,265	(957)	2,546
Net income for the current period	-	-	-	-	-	136,370	-	-
Other comprehensive income for the current period	-	-	-	-	-	(307)	106	(143)
Total comprehensive income for the period	-	-	-	-	-	136,063	106	(143)
Earnings appropriation and distribution:								
Appropriation of legal reserve	-	-	-	9,381	-	(9,381)	-	-
Appropriation of special reserve	-	-	-	-	(2,524)	2,524	-	-
Cash capital increase	128,000	-	4,721,651	-	-	-	-	-
Share-based payment transactions	-	97,926	15,358	-	-	-	-	-
Balance as of December 31, 2025	\$ 1,028,000	97,926	5,347,426	32,820	-	363,471	(851)	2,403
								6,871,195

Techman Robot Inc.
Statement of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

	2025	2024
Cash flows from operating activities:		
Profit before tax for the current period	\$ 152,588	106,735
Adjustment items:		
Income and expense items		
Depreciation expenses	61,523	61,412
Amortization expenses	11,280	8,364
Net gain on financial assets and liabilities measured at fair value through profit or loss	(16,361)	(8,909)
Interest expenses	1,634	1,529
Interest income	(34,908)	(22,331)
Dividend income	(4,875)	(4,592)
Share of (gain) loss of subsidiaries, affiliates, and joint ventures accounted for using the equity method	(15,028)	9,092
Net gain on disposal of financial assets and liabilities measured at amortized cost	(623)	-
Unrealized (Realized) sales gain	40	19,582
Unrealized foreign exchange losses (gains)	7,361	(12,540)
Employee stock option expenses	15,358	2,692
Total income and expense items	25,401	54,299
Changes in assets and liabilities related to operating activities:		
Notes receivable	5	(5)
Accounts receivable	(60,873)	4,542
Accounts receivable - related parties	56,375	(113,596)
Other receivables	(756)	(23)
Inventory	10,896	(117,869)
Other financial assets	(1,654)	(2,703)
Other current assets	(10,947)	(11,897)
Contract liabilities	88,913	61,066
Accounts payable	40,355	86,946
Other payables	22,780	16,259
Refund liabilities	(1,725)	3,796
Other current liabilities	5,917	(1,120)
Net defined benefit liabilities	409	327
Provision for liabilities	19,784	8,120
Other non-current liabilities	(1,353)	6,653
Total net changes in assets and liabilities related to operating activities	168,126	(59,504)
Total adjustment items	193,527	(5,205)
Cash inflow from operations	346,115	101,530
Interest received	26,427	16,600
Dividends received	4,875	4,592
Interest paid	(1,634)	(1,529)
Income tax paid	(24,417)	(11,745)
Net cash inflow from operating activities	351,366	109,448
Cash flows from investing activities:		
Acquisition of financial assets measured at fair value through other comprehensive income	(111,754)	(79,770)
Acquisition of financial assets measured at amortized cost	(1,240,585)	(263,766)
Disposal of financial assets measured at amortized cost	139,072	-
Acquisition of financial assets measured at fair value through profit or loss	(5,149,000)	(290,000)
Disposal of financial assets measured at fair value through profit or loss	1,883,808	553,764
Acquisition of property, plant and equipment	(15,398)	(22,227)
Acquisition of intangible assets	(12,796)	(12,460)
Increase (decrease) in prepayments for equipment	(6,682)	(135)
Increase (decrease) in other financial assets	(684,972)	26,317
Net cash outflow from investing activities	(5,198,307)	(88,277)
Cash flows from financing activities:		
Repayment of lease principal	(36,374)	(29,832)
Cash capital increase	4,849,651	-
Exercise of employee stock options	97,926	-
Net cash inflow (outflow) from financing activities	4,911,203	(29,832)
Net increase (decrease) in cash and cash equivalents for the period	64,262	(8,661)
Cash and cash equivalents balance at beginning of the period	255,965	264,626
Cash and cash equivalents balance at end of the period	<u>\$ 320,227</u>	<u>255,965</u>

Independent Auditors' Report

To the Board of Directors of Techman Robot Inc.:

Audit Opinions

We have audited the balance sheets of Techman Robot Inc. and its subsidiaries (Techman Robot Group) as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2025 and 2024, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies).

In our opinion, the aforementioned consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Techman Robot Group as of December 31, 2025 and 2024, and its consolidated financial performance and consolidated cash flows for the periods from January 1 to December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretation Bulletins endorsed and issued into effect by the FSC.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. Personnel of the firm to which we belong who are subject to the independence requirements have maintained independence from Techman Robot Group in accordance with the Code of Professional Ethics for Certified Public Accountants and have fulfilled other responsibilities under the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the consolidated financial statements of Techman Robot Group for the year ended 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our audit opinion thereon, and we do not express a separate opinion on these matters. The key audit matters that, in our judgment, should be communicated in the audit report are as follows:

I. Timing of revenue recognition

For the accounting policy on revenue recognition, please refer to Note 4(14) to the consolidated financial statements, and for the description of significant accounting items, please refer to Note 6(22).

Description of key audit matters:

Techman Robot Group is primarily engaged in the R&D, production, and sale of collaborative industrial robots. Sales revenue is recognized based on contractual transaction terms and upon the transfer of control of the goods. As the timing of revenue recognition has a significant impact on the financial statements, we consider testing the timing of revenue recognition to be an important assessment matter in the audit of the consolidated financial statements of Techman Robot Group.

Audit procedures performed:

Our principal audit procedures for the above key audit matter included understanding and testing the internal controls over sales revenue to confirm whether the internal controls were effectively implemented; understanding the accounting policies for revenue recognition to confirm whether the accounting treatment complied with the relevant standards; selecting shipments for a period before and after the balance sheet date and verifying the related supporting documents and forms to confirm whether sales revenue was recognized in the appropriate period in the financial statements.

II. Allowance for inventory valuation

For the accounting policies on inventories and the uncertainties related to accounting estimates and assumptions, please refer to Notes 4(8) and 5 to the consolidated financial statements; for the description of significant accounting items, please refer to Note 6(7) to the consolidated financial statements.

Description of key audit matters:

Inventories in the financial statements are measured at the lower of cost and net realizable value. Due to the long turnover cycle of collaborative industrial robots, inventories may be subject to valuation or obsolescence losses, and the assessment of net realizable value involves management judgment. Accordingly, we have identified the allowance for inventory valuation as a key audit matter.

Audit procedures performed:

Our principal audit procedures for the above key audit matter included understanding the inventory valuation and obsolescence evaluation policies adopted by management and assessing their appropriateness; selecting the most recent sales market prices of products and the most recent replacement costs of raw materials, recalculating net realizable value after computing the selling expense rate, and assessing whether the net realizable value adopted by management was reasonable; performing sampling procedures to examine the accuracy of the inventory aging schedule; and reviewing whether the disclosures related to the allowance for inventory valuation made by management were appropriate.

Other matters

Techman Robot Inc. 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 Reports by Securities Issuers and with the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretation Bulletins endorsed and issued into effect by the FSC, and for maintaining 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 also responsible for assessing Techman Robot Group's ability to continue as a going concern, disclosing related matters, and applying the going concern basis of accounting, unless management intends to liquidate Techman Robot Group or cease operations, or has no realistic alternative but to do so.

Those charged with governance of Techman Robot Group (including the Audit Committee) are responsible for overseeing the financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

The objective of our audit of the consolidated financial statements is 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. Reasonable assurance is a high level of assurance, but an audit conducted in accordance with auditing standards cannot guarantee that material misstatements in the consolidated financial statements will always be detected. Misstatements may arise from fraud or error. Misstatements are considered material if the individual amounts or the aggregate amounts can reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

When conducting our audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism. We also perform the following procedures:

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

5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including the related notes), and whether the consolidated financial statements fairly present the underlying transactions and events.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities 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 and for forming the Group 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 significant deficiencies in internal control identified during the audit.

We also provide those charged with governance with a statement that the personnel of the firm to which we belong who are subject to independence requirements have complied with the independence provisions of the Code of Professional Ethics for Certified Public Accountants, and communicate with those charged with governance all relationships and other matters that may reasonably be thought to bear on the auditor's independence, including related safeguards.

From the matters communicated with those charged with governance, we determine the key audit matters for the audit of the consolidated financial statements of Techman Robot Group for the year ended 2025. We describe these matters in the audit report unless laws or regulations preclude public disclosure of the specific matter or, in extremely rare circumstances, we determine that a matter should not be communicated in the audit 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 auditor's report are Lien, Shu-Ling and Chen, Yi-Chun.

KPMG

Taipei, Taiwan (Republic of China)

February 24, 2026

Techman Robot Inc. and subsidiaries
Consolidated Balance Sheets
December 31, 2025 and 2024

Unit: NT\$ thousands

Assets		2025.12.31		2024.12.31		Liabilities and equity		2025.12.31		2024.12.31	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Note 6(1))	\$ 343,042	4	312,477	13	2100	Short-term borrowings (Note 6(12) and (28))	\$ 50,417	1	-	-
1110	Financial assets at fair value through profit or loss - current (Note 6(2))	3,783,065	49	501,512	20	2130	Contract liabilities - current (Note 6(22))	182,246	2	122,922	5
1120	Financial assets measured at fair value through other comprehensive income - current (Note 6(3))	222,397	3	110,786	4	2170	Accounts payable	245,115	3	205,256	8
						2200	Other payables (Note 7)	214,679	3	188,656	8
1150	Net notes receivable (Note 6(5)) Financial Holding	50,417	1	41,005	2	2230	Current income tax liabilities	11,304	-	11,162	-
1170	Net accounts receivable (Note 6(5))	159,525	2	69,971	3	2250	Provisions for liabilities - current (Note 6(13))	82,776	1	62,992	3
1180	Net accounts receivable - related parties (Notes 6(5) and 7)	109,067	2	141,508	6	2280	Lease liabilities - current (Notes 6(15) and (28))	38,152	1	32,791	1
1200	Other receivables (Notes 6(6))	17,854	-	9,616	-	2365	Refund liabilities - current (Note 6(14))	6,798	-	9,631	-
1310	Inventories - manufacturing industry (Note 6(7))	466,575	6	487,688	20	2399	Other current liabilities - others	17,289	-	8,840	-
1476	Other financial assets - current (Notes 6(11) and 8)	734,822	9	54,797	2			848,776	11	642,250	25
1479	Other current assets - other	32,816	-	20,378	1						
		5,919,580	76	1,749,738	71	2570	Deferred income tax liabilities (Note 6(18))	1,981	-	3,137	-
Non-current assets:						2580	Lease liabilities - non-current (Notes 6(15) and (28))	19,647	-	45,993	2
1535	Financial assets measured at amortized cost - non-current (Note 6(4))	1,623,016	21	525,818	22	2630	Long-term deferred income (Note 6(16))	5,300	-	6,653	1
1600	Property, plant and equipment (Note 6(8))	41,677	1	51,827	2	2640	Net defined benefit liabilities - non-current (Note 6(17))	2,437	-	1,645	-
1755	Right-of-use assets (Note 6(9))	57,533	1	78,019	3			29,365	-	57,428	3
1780	Intangible assets (Note 6(10))	12,121	-	10,605	-			878,141	11	699,678	28
1840	Deferred income tax assets (Note 6(18))	43,478	1	36,217	2	Total liabilities					
1915	Prepayment for equipment	14,482	-	7,800	-						
1980	Other financial assets - non-current (Notes 6(11) and 8)	37,449	-	11,888	-	Equity (Note 6(19)):					
	Total non-current assets	1,829,756	24	722,174	29	3110	Common stock capital	1,028,000	14	900,000	37
						3140	Advance receipts for share capital	97,926	1	-	-
						3200	Capital surplus	5,347,426	69	610,417	25
Total assets		\$ 7,749,336	100	2,471,912	100	3300	Retained earnings	396,291	5	260,228	10
						3400	Other equity	1,552	-	1,589	-
							Total equity	6,871,195	89	1,772,234	72
							Total liabilities and equity	\$ 7,749,336	100	2,471,912	100

(Please refer to the accompanying notes to the consolidated financial statements)

Techman Robot Inc. and subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

		2025		2024	
		Amount	%	Amount	%
4110	Operating revenue (Notes 6(22) and 7)	\$ 1,822,095	100	1,481,037	100
5110	Operating costs (Notes 6(7), (23) and 7)	893,097	49	719,814	49
	Gross profit	928,998	51	761,223	51
	Operating expenses (Notes 6(17), (23) and 7):				
6100	Selling expenses	332,435	18	305,226	21
6200	Administrative expenses	100,938	6	87,772	6
6300	R&D expenses	384,500	21	346,580	23
	Total operating expenses	817,873	45	739,578	50
	Net operating income	111,125	6	21,645	1
	Non-operating income and expenses:				
7100	Interest income (Note 6(24))	35,009	2	22,636	2
7010	Other income (Note 6(24))	4,875	-	4,592	-
7020	Other gains and losses (Note 6(24) and 7)	4,960	-	59,538	4
7050	Financial costs (Notes 6(15) and (24))	(3,381)	-	(1,676)	-
	Total non-operating income and expenses	41,463	2	85,090	6
	Net profit before tax	152,588	8	106,735	7
7950	Less: Income tax expenses (Note 6(18))	16,218	1	12,960	1
	Net income for the current period	136,370	7	93,775	6
8300	Other comprehensive income:				
8310	Items not reclassified to profit or loss				
8311	Remeasurements of defined benefit plans	(383)	-	41	-
8316	Unrealized valuation gain or loss on investments in equity instruments measured at fair value through other comprehensive income	(143)	-	2,604	-
8349	Income tax related to items that will not be reclassified to profit or loss	76	-	(8)	-
	Total items not reclassified to profit or loss	(450)	-	2,637	-
8360	Items that may be subsequently reclassified to profit or loss				
8361	Exchange differences on translation of financial statements of foreign operations	106	-	1,509	-
8399	Income tax related to items that may be subsequently reclassified to profit or loss	-	-	-	-
	Total items that may be subsequently reclassified to profit or loss	106	-	1,509	-
	Other comprehensive income for the period (net of tax)	(344)	-	4,146	-
8500	Total comprehensive income for the period	\$ 136,026	7	97,921	6
	Earnings per share (Note 6(21))				
9750	Basic earnings per share (Unit: NT\$)	\$ 1.46		1.04	
9850	Diluted earnings per share (Unit: NT\$)	\$ 1.44		1.02	

(Please refer to the accompanying notes to the consolidated financial statements)

Techman Robot Inc. and subsidiaries
Consolidated Statement of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

	Common stock capital	Advance receipts for share capital	Capital surplus	Retained earnings			Other equity items		Total equity
				Legal reserve	Special reserve	Undistributed earnings	Exchange differences on translation of financial statements of foreign operations	Unrealized gain or loss on financial assets measured at fair value through other comprehensive income	
Balance as of January 1, 2024	\$ 900,000	-	607,725	22,290	1,979	142,151	(2,466)	(58)	1,671,621
Net income for the current period	-	-	-	-	-	93,775	-	-	93,775
Other comprehensive income for the current period	-	-	-	-	-	33	1,509	2,604	4,146
Total comprehensive income for the period	-	-	-	-	-	93,808	1,509	2,604	97,921
Earnings appropriation and distribution:									
Appropriation of legal reserve	-	-	-	1,149	-	(1,149)	-	-	-
Appropriation of special reserve	-	-	-	-	545	(545)	-	-	-
Share-based payment transactions	-	-	2,692	-	-	-	-	-	2,692
Balance as of December 31, 2024	900,000	-	610,417	23,439	2,524	234,265	(957)	2,546	1,772,234
Net income for the current period	-	-	-	-	-	136,370	-	-	136,370
Other comprehensive income for the current period	-	-	-	-	-	(307)	106	(143)	(344)
Total comprehensive income for the period	-	-	-	-	-	136,063	106	(143)	136,026
Earnings appropriation and distribution:									
Appropriation of legal reserve	-	-	-	9,381	-	(9,381)	-	-	-
Reversal of special reserve	-	-	-	-	(2,524)	2,524	-	-	-
Cash capital increase	128,000	-	4,721,651	-	-	-	-	-	4,849,651
Share-based payment transactions	-	97,926	15,358	-	-	-	-	-	113,284
Balance as of December 31, 2025	\$ 1,028,000	97,926	5,347,426	32,820	-	363,471	(851)	2,403	6,871,195

Techman Robot Inc. and subsidiaries
Consolidated Statement of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Profit before tax for the current period	\$ 152,588	106,735
Adjustment items:		
Income and expense items		
Depreciation expenses	66,189	66,788
Amortization expenses	11,280	8,364
Net gain on financial assets and liabilities measured at fair value through profit or loss	(16,361)	(8,909)
Interest expenses	3,381	1,676
Net gain on disposal of financial assets measured at amortized cost	(623)	-
Interest income	(35,009)	(22,636)
Dividend income	(4,875)	(4,592)
Loss on disposal and retirement of property, plant and equipment	25	-
Unrealized foreign exchange losses (gains)	7,361	(12,540)
Employee stock option expenses	15,358	2,692
Total income and expense items	<u>46,726</u>	<u>30,843</u>
Changes in assets and liabilities related to operating activities:		
Notes receivable	(9,971)	(35,487)
Accounts receivable	(89,350)	(4,113)
Accounts receivable - related parties	32,093	(5,474)
Other receivables	(2,175)	1,460
Inventory	19,475	(162,169)
Other current assets	(12,336)	(9,052)
Other financial assets	(20,211)	(7,427)
Contract liabilities	60,640	92,770
Accounts payable	40,011	77,502
Other payables	26,177	17,958
Refund liabilities	(2,776)	5,361
Other current liabilities	8,400	(716)
Net defined benefit liabilities	409	327
Provision for liabilities	19,784	8,120
Deferred income	(1,353)	6,653
Total net changes in assets and liabilities related to operating activities	<u>68,817</u>	<u>(14,287)</u>
Total adjustment items	<u>115,543</u>	<u>16,556</u>
Cash inflow from operations	268,131	123,291
Interest received	26,529	16,904
Dividends received	4,875	4,592
Interest paid	(3,473)	(1,676)
Income tax paid	(24,417)	(11,745)
Net cash inflow from operating activities	<u>271,645</u>	<u>131,366</u>
Cash flows from investing activities:		
Acquisition of financial assets measured at fair value through other comprehensive income	(111,754)	(79,770)
Acquisition of financial assets measured at amortized cost	(1,240,585)	(263,766)
Disposal of financial assets measured at amortized cost	139,072	-
Acquisition of financial assets measured at fair value through profit or loss	(5,149,000)	(290,000)
Disposal of financial assets measured at fair value through profit or loss	1,883,808	553,764
Acquisition of property, plant and equipment	(16,007)	(22,355)
Acquisition of intangible assets	(12,796)	(12,460)
Increase (decrease) in other financial assets	(685,040)	26,474
Increase (decrease) in prepayments for equipment	(6,682)	(135)
Net cash outflow from investing activities	<u>(5,198,984)</u>	<u>(88,248)</u>
Cash flows from financing activities:		
Short-term borrowings	49,218	-
Repayment of lease principal	(40,613)	(34,355)
Cash capital increase	4,849,651	-
Exercise of employee stock options	97,926	-
Net cash inflow (outflow) from financing activities	<u>4,956,182</u>	<u>(34,355)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>1,722</u>	<u>(2,361)</u>
Net increase in cash and cash equivalents for the period	30,565	6,402
Cash and cash equivalents balance at beginning of the period	<u>312,477</u>	<u>306,075</u>
Cash and cash equivalents balance at end of the period	<u><u>\$ 343,042</u></u>	<u><u>312,477</u></u>

Appendix 6

Techman Robot Inc.
2025 Earnings Distribution Statement

Unit: NT\$

Item	Amount
Unappropriated retained earnings at beginning of period	227,407,923
Add: Net income for the period	136,369,551
Less: Remeasurements of defined benefit plans for the period	(306,006)
Subtotal	363,471,468
Less: Legal reserve appropriated	(13,606,355)
Distributable earnings for the period	349,865,113
Distribution items:	
Cash dividends on common shares (NT\$1 per share)	(104,609,000)
Unappropriated retained earnings at end of period	245,256,113

Appendix 7

Techman Robot Inc. Comparison Table of Amendments to the Articles of Incorporation

Original Provision	Amended Provision	Remarks
Article 7: The total authorized capital of the Company shall be NT\$1.2 billion, divided into 120,000,000 shares at a par value of NT\$10 per share. The unissued shares are authorized to be issued by the Board of Directors in installments as required by the Company's business needs. Of the total shares, 10,000,000 shares are reserved for employee stock options, which may also be issued in installments upon resolution of the Board of Directors.	Article 7: The total authorized capital of the Company shall be NT\$ <u>2.0 billion</u> , divided into <u>200,000,000 shares</u> at a par value of NT\$10 per share. The unissued shares are authorized to be issued by the Board of Directors in installments as required by the Company's business needs. Of the total shares, 10,000,000 shares are reserved for employee stock options, which may also be issued in installments upon resolution of the Board of Directors.	Amended to meet the Company's operational needs.
Article 32: These Articles of Incorporation were established on September 10, 2015. The 1st amendment was made on March 1, 2016. The 2nd amendment was made on August 22, 2016. The 3rd amendment was made on August 6, 2018. The 4th amendment was made on March 15, 2019. The 5th amendment was made on September 20, 2019. The 6th amendment was made on March 6, 2020. The 7th amendment was made on April 1, 2020. The 8th amendment was made on June 21, 2021. The 9th amendment was made on November 25, 2022. The 10th amendment was made on June 15, 2023. The 11th amendment was made on June 21, 2024. The 12th amendment was made on June 17, 2025.	Article 32: These Articles of Incorporation were established on September 10, 2015. The 1st amendment was made on March 1, 2016. The 2nd amendment was made on August 22, 2016. The 3rd amendment was made on August 6, 2018. The 4th amendment was made on March 15, 2019. The 5th amendment was made on September 20, 2019. The 6th amendment was made on March 6, 2020. The 7th amendment was made on April 1, 2020. The 8th amendment was made on June 21, 2021. The 9th amendment was made on November 25, 2022. The 10th amendment was made on June 15, 2023. The 11th amendment was made on June 21, 2024. The 12th amendment was made on June 17, 2025. <u>The 13th amendment was made on May 27, 2026.</u>	Addition of the 13th amendment.

Appendix 8

Techman Robot Inc. Comparison Table of Amendments to the Procedures for Acquisition and Disposal of Assets

Original Provision	Amended Provision	Remarks
Article 15 1. Where the Company acquires or disposes of assets under any of the following circumstances, the Company shall, within two days from the date of occurrence of the event, publicly announce and file the relevant information on the website designated by the Financial Supervisory Commission in the prescribed format according to the nature of the transaction: (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets from or to a related party, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, this shall not apply to trading of domestic government bonds, bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (2) Mergers, demergers, acquisitions, or transfer of shares. (3) Losses from derivatives trading reaching the maximum limit for total or individual contract losses as specified in the governing procedures. (4) Where the type of asset acquired or disposed of is equipment for business use or right-of-use assets thereof, and the counterparty is not a related party, and the transaction amount meets any of the following thresholds: a. For public companies with paid-in capital	Article 15 1. Where the Company acquires or disposes of assets under any of the following circumstances, the Company shall, within two days from the date of occurrence of the event, publicly announce and file the relevant information on the website designated by the Financial Supervisory Commission in the prescribed format according to the nature of the transaction: (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets from or to a related party, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, this shall not apply to trading of domestic government bonds, bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (2) Mergers, demergers, acquisitions, or transfer of shares. (3) Losses from derivatives trading reaching the maximum limit for total or individual contract losses as specified in the governing procedures. (4) Where the type of asset acquired or disposed of is equipment for business use or right-of-use assets thereof, and the counterparty is not a related party, and the transaction amount meets any of the following thresholds: a. For public companies with paid-in capital	Amended in accordance with applicable laws and regulations.

Original Provision	Amended Provision	Remarks
of less than NT\$10 billion, where the transaction amount reaches NT\$500 million or more. b. For public companies with paid-in capital of NT\$10 billion or more, where the transaction amount reaches NT\$1 billion or more. 	of less than NT\$10 billion, where the transaction amount reaches NT\$500 million or more. b. For public companies with paid-in capital of NT\$10 billion or more but <u>less than NT\$50 billion</u>, where the transaction amount reaches NT\$1 billion or more. c. <u>For public companies with paid-in capital of NT\$50 billion or more, where the transaction amount reaches 5% or more of paid-in capital.</u> 	

Appendix 9

Techman Robot Inc. Shareholding of Directors

Record Date: March 29, 2026

Title	Name	Election Date	Shares Held at Time of Election			Shares Currently Held			Remarks
			Type	Number of Shares	% of Shares Outstanding at the Time	Type	Number of Shares	% of Shares Outstanding at the Time	
Chairman	Representative of Quanta Storage Inc.: Ho, Shih-Chih	2025.06.17	Common Shares	70,457,000	78.29%	Common Shares	69,757,000	66.68%	
Director	Representative of Quanta Storage Inc.: Huang, Shih-Jung	2025.06.17	Common Shares			Common Shares			
Director	Chen, Shang-Hao	2025.06.17	Common Shares	300,000	0.33%	Common Shares	300,000	0.29%	
Director	Omron Taiwan Electronics Inc.	2025.06.17	Common Shares	10,000,000	11.11%	Common Shares	9,900,000	9.46%	
Independent Director	Kuo, Chung-Hsien	2025.06.17	Common Shares	0	0.00%	Common Shares	0	0.00%	
Independent Director	Song, Kai-Tai	2025.06.17	Common Shares	0	0.00%	Common Shares	0	0.00%	
Independent Director	Wang, Shu-Fen	2025.06.17	Common Shares	0	0.00%	Common Shares	0	0.00%	
Total				80,457,000			79,957,000		

Total shares issued on June 17, 2025: 90,000,000 shares

Total shares issued on March 29, 2026: 104,609,000 shares

- Notes: 1. The minimum number of shares required to be held by all directors in accordance with applicable laws is 8,000,000 shares. As of March 29, 2026, a total of 79,957,000 shares were held.
2. The Company has established an Audit Committee; therefore, the statutory shareholding requirement for supervisors is not applicable.

Appendix 10

Techman Robot Inc.

Rules of Procedure for Shareholders' Meetings

Article 1: Unless otherwise provided by laws or regulations, the Company's shareholders' meetings shall be conducted in accordance with these Rules.

Article 2: A shareholder attending the shareholders' meeting in person or by proxy (hereinafter referred to as a "shareholder") shall attend the meeting upon presentation of an attendance card or sign-in card. A proxy solicitor shall also present identification documents for verification.

A shareholders' meeting shall maintain a sign-in book for shareholders attending in person or by proxy to sign in, or attending shareholders may submit a sign-in card in lieu of signing in.

Article 3: Attendance at and voting in shareholders' meetings shall be calculated based on the number of shares. The number of shares represented by shareholders in attendance shall be calculated based on the sign-in book or sign-in cards submitted, together with the number of shares for which voting rights are exercised in writing or by electronic means.

Article 4: The venue of a shareholders' meeting shall be at the place where the Company is located or at a place convenient for shareholders' attendance and suitable for holding such meetings. The meeting shall commence no earlier than 9:00 a.m. and no later than 3:00 p.m.

Article 4-1: The Company shall prepare a shareholders' meeting handbook and disclose such handbook and other relevant meeting information at least fifteen days prior to the meeting.

The timing, method of disclosure, principal contents to be included in the handbook, and other matters to be complied with shall be handled in accordance with the "Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies."

Article 4-2: A shareholder holding one percent or more of the total number of issued shares may submit a written proposal for discussion at an annual general meeting. However, only one proposal shall be accepted; proposals exceeding one item

shall not be included. Where a proposal submitted by a shareholder falls under any of the circumstances set forth in Paragraph 4 of Article 172-1 of the Company Act, the Board of Directors may exclude such proposal from the agenda. The Company shall notify the proposing shareholder of the handling result prior to the date of the meeting notice. For proposals not included in the agenda, the Board of Directors shall state the reasons in the shareholders' meeting handbook.

If a proposal submitted prior to the meeting is adopted by the Company but the proposing shareholder neither attends the meeting in person nor appoints a proxy to express opinions, the Chairperson may declare the proposal withdrawn without discussion or voting.

For written proposals submitted in accordance with Article 172-1 of the Company Act and included in the agenda, where such proposals are of a similar nature, the Chairperson may consolidate them for handling, and Article 18 of these Rules shall apply accordingly.

Article 5: Where a shareholders' meeting is convened by the Board of Directors, the Chairperson shall be the Chairman. If the Chairman is on leave or unable to perform duties for any reason, the Vice Chairman shall act on his/her behalf. If there is no Vice Chairman or the Vice Chairman is also on leave or unable to perform duties, the Chairman shall designate one managing director to act on his/her behalf; if there is no managing director, one director shall be designated. If no designation is made, the managing directors or directors shall elect one among themselves to act as Chairperson.

Where a shareholders' meeting is convened by a person with convening authority other than the Board of Directors, such person shall act as the Chairperson. If there are two or more such persons, they shall elect one among themselves to act as Chairperson.

Article 6: The Company's appointed attorneys, certified public accountants, or relevant personnel may attend the shareholders' meeting.

Personnel handling the affairs of the shareholders' meeting shall wear identification badges or armbands.

Article 7: The proceedings of a shareholders' meeting shall be audio-recorded or video-recorded in their entirety and retained for at least one year.

Article 8: The Chairperson shall call the meeting to order at the scheduled time. However, if shareholders representing more than half of the total issued shares are not present, the Chairperson may postpone the meeting, provided that such postponement shall be limited to two times and the total time of postponement shall not exceed one hour. If after two postponements a quorum is still not present, but shareholders representing one-third or more of the total issued shares are present, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act.

If, before the end of the meeting, the number of shares represented by shareholders in attendance reaches more than half of the total issued shares, the Chairperson may resubmit the tentative resolution to the meeting for voting in accordance with Article 174 of the Company Act.

Article 9: Where a shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors, and the meeting shall proceed in accordance with the agenda as scheduled, which shall not be changed without a resolution of the shareholders' meeting.

Where a shareholders' meeting is convened by a person with convening authority other than the Board of Directors, the preceding paragraph shall apply accordingly.

Before the agenda set forth in the preceding two paragraphs (including extempore motions) has been concluded, the Chairperson shall not unilaterally declare the meeting adjourned without a resolution.

After adjournment, shareholders shall not elect another Chairperson to continue the meeting at the same or another venue. However, if the Chairperson adjourns the meeting in violation of these Rules, a new Chairperson may be elected with the consent of a majority of the voting rights of the shareholders present to continue the meeting.

Article 10: Before speaking, a shareholder shall complete a speaker's slip specifying the subject of the speech, shareholder account number (or attendance certificate number), and name, and the order of speaking shall be determined by the Chairperson.

A shareholder who submits a speaker's slip but does not speak shall be deemed not to have spoken. If the content of the speech differs from that stated in the speaker's slip, the actual content of the speech shall prevail.

When a shareholder is speaking, other shareholders shall not interfere unless permitted by both the Chairperson and the speaking shareholder; otherwise, the Chairperson shall stop such interference.

Article 11: For each proposal, a shareholder may speak no more than twice unless otherwise approved by the Chairperson, and each speech shall not exceed five minutes. However, with the consent of the Chairperson, a speech may be extended once for up to three minutes.

If a shareholder's speech violates the foregoing provisions or exceeds the scope of the agenda, the Chairperson may stop the speech.

Article 12: Where a juristic person is entrusted to attend a shareholders' meeting, it may designate only one representative to attend.

Where a juristic person shareholder designates two or more representatives, only one representative may speak on the same proposal.

Article 13: After a shareholder has spoken, the Chairperson may respond in person or designate relevant personnel to respond.

Article 14: If the Chairperson considers that a proposal has been sufficiently discussed, he/she may announce the close of discussion and submit the proposal for voting.

Article 15: Scrutineers and vote counters for voting on proposals shall be appointed by the Chairperson, provided that scrutineers shall be shareholders. Voting results shall be announced on-site and recorded.

Article 16: During the meeting, the Chairperson may announce a recess at an appropriate time.

Article 17: Unless otherwise provided by the Company Act or the Articles of Incorporation, a proposal shall be adopted with the consent of a majority of the voting rights of the shareholders present. At the time of voting, if the Chairperson inquires and no objection is raised by shareholders present, and no shareholder exercising voting rights in writing or electronically expresses opposition or abstention, the proposal shall be deemed adopted with the same effect as a vote.

Article 18: Where there is an amendment or substitute proposal to a proposal, the Chairperson shall determine the order of voting together with the original proposal. If any one proposal is adopted, the other proposals shall be deemed rejected and no further voting shall be required.

Article 19: The Chairperson may direct attendants (or security personnel) to assist in maintaining order at the meeting venue. Attendants (or security personnel) shall

wear armbands bearing the word “Attendant.” Where a person obstructs the proceedings and fails to comply after being advised, the Chairperson may direct attendants (or security personnel) to remove such person.

Article 20: Any matters not provided for in these Rules shall be handled in accordance with the Company Act and relevant regulations.

Article 21: These Rules shall take effect upon approval by the shareholders’ meeting, and the same shall apply to any amendments hereto.

Appendix 11

Techman Robot Inc. Articles of Incorporation (Before Amendment) Chapter I General Provisions

Article 1: The Company is incorporated in accordance with the Company Act and is named Techman Robot Inc. The Company's English name is "TECHMAN ROBOT INC.".

Article 2: The scope of business of the Company is as follows:

01. CB01010 Mechanical Equipment Manufacturing
02. CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery
03. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
04. CC01080 Electronics Components Manufacturing
05. CD01030 Motor Vehicles and Parts Manufacturing
06. F113010 Wholesale of Machinery
07. F114010 Wholesale of Motor Vehicles
08. F114050 Wholesale of Tires
09. F119010 Wholesale of Electronic Materials
10. F213010 Retail Sale of Electrical Appliances
11. F213080 Retail Sale of Machinery and Tools
12. F214010 Retail Sale of Motor Vehicles
13. F214050 Retail Sale of Tires
14. F219010 Retail Sale of Electronic Materials
15. F401010 International Trade
16. JA01010 Automobile Repair
17. JA01990 Other Automobile Services
18. JA02010 Electric Appliance and Electronic Products Repair
19. JE01010 Rental and Leasing
20. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company shall have its head office in Taoyuan City and may, upon resolution of the Board of Directors, establish branch offices, factories, or other branches within or outside the territory of the Republic of China as required for

its business operations.

Article 4: The Company's public announcements shall be made in accordance with Article 28 of the Company Act.

Article 5: The Company may provide endorsements and guarantees to external parties as required for business operations.

Article 6: Where the Company makes reinvestments in other companies and acts as a shareholder with limited liability, the total amount of such investments shall not be subject to the restriction set forth in Article 13 of the Company Act.

Chapter II Shares

Article 7: The total authorized capital of the Company shall be NT\$1.2 billion, divided into 120,000,000 shares at a par value of NT\$10 per share. The unissued shares are authorized to be issued by the Board of Directors in installments as required by the Company's business needs. Of the total shares, 10,000,000 shares are reserved for employee stock options, which may also be issued in installments upon resolution of the Board of Directors.

The subscription price of employee stock options may be exempt from the restrictions set forth in Article 53 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, provided that such issuance shall be approved by a resolution adopted at a shareholders' meeting attended by shareholders representing a majority of the total issued shares, with the consent of at least two-thirds of the voting rights of the shareholders present.

Shares repurchased by the Company in accordance with the Company Act may be transferred to employees of controlling or subordinate companies who meet certain conditions.

Recipients of employee stock options issued by the Company may include employees of controlling or subordinate companies who meet certain conditions.

Employees eligible to subscribe to new shares issued by the Company may include employees of controlling or subordinate companies who meet certain conditions.

Recipients of restricted shares issued by the Company may include employees of controlling or subordinate companies who meet certain conditions.

Article 8: Shares issued by the Company may be exempted from printing of share

certificates; however, registration with a centralized securities depository institution shall be required.

The Company's share administration shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies."

Article 9: No changes shall be made to the entries in the shareholders' register within sixty days prior to the date of an annual general meeting, within thirty days prior to the date of a special shareholders' meeting, or within five days prior to the record date determined by the Company for the distribution of dividends, bonuses, or other benefits.

Chapter III Shareholders' Meetings

Article 10: The Company's shareholders' meetings shall be of the following two types:

I. Annual general meeting, which shall be convened at least once each year by the Board of Directors within six months after the end of each fiscal year in accordance with law.

II. Special shareholders' meeting, which shall be convened when necessary in accordance with applicable laws and regulations.

Notice of an annual general meeting shall be given to each shareholder at least thirty days in advance, and notice of a special shareholders' meeting shall be given at least fifteen days in advance. For shareholders holding fewer than 1,000 shares, notice may be given by public announcement. With the consent of the recipient, the notice of a shareholders' meeting may be given by electronic means.

The Company's shareholders' meetings may be held by means of video conference or other methods announced by the competent authority.

Article 11: Where a shareholder is unable to attend a shareholders' meeting for any reason, he/she may appoint a proxy to attend by issuing a proxy form specifying the scope of authorization.

The handling of proxy attendance and the use of proxy forms shall be governed by the relevant provisions of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.

Article 12: Each share of the Company shall carry one voting right; provided, however, that shares falling under the circumstances set forth in Article 179, Paragraph 2 of the Company Act shall have no voting rights. When convening a shareholders' meeting, the Company shall include electronic voting as one of the methods for exercising voting rights. Shareholders exercising voting rights by electronic means shall be deemed to have attended the meeting in person, and the relevant matters shall be handled in accordance with applicable laws and regulations.

Article 13: Unless otherwise provided by the Company Act, resolutions of a shareholders' meeting shall be adopted by the attendance of shareholders representing a majority of the total issued shares, and by the approval of a majority of the voting rights of the shareholders present. After the Company's shares are publicly issued, the Company shall not apply for termination of public issuance without a resolution of a shareholders' meeting. Relevant matters shall be handled in accordance with Article 156-2 of the Company Act.

Article 14: Where a shareholders' meeting is convened by the Board of Directors, the Chairperson shall be determined in accordance with the Company Act. Where the meeting is convened by a person with convening authority other than the Board of Directors, such person shall act as Chairperson; where there are two or more such persons, one shall be elected among them to act as Chairperson.

Article 15: Resolutions of the shareholders' meeting shall be recorded in minutes. The preparation, distribution, and retention of such minutes shall be handled in accordance with Article 183 of the Company Act and relevant laws and regulations.

The distribution of the minutes referred to in the preceding paragraph may be made by public announcement.

Chapter IV Directors and Audit Committee

Article 16: The Company shall have seven to nine directors, with a term of office of three years. A candidate nomination system shall be adopted, and directors shall be elected by the shareholders' meeting from among persons with legal capacity. Directors may be re-elected. Where the term of office expires and re-election has not been completed, the term of office may be extended until the newly elected directors assume their positions.

The Company may appoint no fewer than three independent directors within the

aforementioned number of directors, and in no event shall the number of independent directors be less than one-third of the total number of board seats. Qualifications, shareholding requirements, restrictions on concurrent positions, determination of independence, nomination and election methods, and other compliance matters relating to independent directors shall be handled in accordance with the relevant regulations of the securities regulatory authority.

During their term of office, the Company may procure liability insurance for directors with respect to liabilities arising from the performance of their duties within the scope of their responsibilities. The insured amount and related matters shall be determined by the Board of Directors.

Article 17: The Board of Directors shall be composed of the directors. A Chairman shall be elected from among the directors by a majority vote at a meeting attended by at least two-thirds of all directors. A Vice Chairman may also be elected in the same manner if deemed necessary for business operations. The Chairman shall represent the Company externally.

Article 18: Meetings of the Board of Directors shall be convened by the Chairman, and notice shall be given to each director at least seven days in advance. In case of emergency, a meeting may be convened at any time.

The notice referred to in the preceding paragraph shall state the reasons for the meeting and may be given in writing, by email, or by facsimile.

At meetings, the Chairman shall serve as the Chairperson. If the Chairman is on leave or unable to perform his/her duties, the Vice Chairman shall act on his/her behalf. If there is no Vice Chairman, or if the Vice Chairman is also on leave or unable to perform his/her duties, the Chairman shall designate a director to act on his/her behalf. If no such designation is made, the directors shall elect one among themselves to act as Chairperson.

Where a board meeting is conducted via video conference, directors participating by video conference shall be deemed to have attended in person.

Where a director is unable to attend a meeting for any reason, he/she may appoint another director as proxy by issuing a proxy form specifying the scope of authorization.

Article 19: Unless otherwise provided by the Company Act, resolutions of the Board of Directors shall be adopted by the attendance of a majority of directors and by the

approval of a majority of the directors present.

Article 20: The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors, and shall have no fewer than three members, one of whom shall be the convener, and at least one of whom shall possess accounting or financial expertise. The Audit Committee and its members shall exercise the powers of supervisors in accordance with applicable laws and regulations. Matters relating to the number of members, term of office, powers, and rules of procedure of the Audit Committee shall be governed by the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies,” and shall be separately prescribed in the Audit Committee Charter.

Article 21: The Board of Directors may resolve to provide directors with reasonable transportation allowances or other stipends. In addition, directors’ remuneration shall be determined by the Board of Directors based on the extent of their participation in the Company’s operations and the value of their contributions, with reference to industry standards.

Chapter V Management

Article 22: The Company may appoint one president and several vice presidents. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter VI Accounting

Article 23: The Company’s fiscal year shall commence on January 1 and end on December 31 of each year. At the end of each fiscal year, final accounts shall be prepared.

Article 24: At the end of each fiscal year, the Board of Directors shall prepare the following reports and statements and submit them to the shareholders’ meeting for ratification.

I. Business Report.

II. Financial statements.

III. Proposal for distribution of earnings or appropriation of losses.

Article 25: Dividends and bonuses shall be distributed in proportion to the shareholding of each shareholder. No dividends or bonuses shall be distributed where the Company has no earnings.

Article 26: Where the Company has annual profits, no less than 5% shall be allocated as employee compensation and no more than 3% as directors' remuneration. However, if the Company still has accumulated losses, an amount shall first be reserved to cover such losses.

Employee compensation referred to in the preceding paragraph may be distributed in the form of shares or cash. The recipients thereof may include employees of controlling or subordinate companies who meet certain conditions; provided, however, that participation by employees of subordinate companies shall be limited to cases where employee compensation is distributed through the issuance of new shares. The aforesaid conditions shall be determined by the Board of Directors.

Of the total employee compensation allocated pursuant to Paragraph 1, no less than 10% shall be distributed to entry-level employees.

The distribution of employee compensation and directors' remuneration shall be resolved by the Board of Directors and reported to the shareholders' meeting.

Article 27: Where the Company has profits for a fiscal year, such profits shall first be used to pay applicable taxes and to offset accumulated losses from previous years. If there remains a balance, 10% shall be set aside as legal reserve, unless the accumulated legal reserve has reached the Company's paid-in capital. The remaining balance shall be further appropriated or reversed as special reserve in accordance with applicable laws or regulations or as required by the competent authority. Any remaining balance, together with undistributed earnings from previous years, shall constitute distributable earnings. The Board of Directors shall prepare a proposal for the distribution of earnings and submit it to the shareholders' meeting for resolution. However, cash dividends may be distributed upon resolution of the Board of Directors adopted by a majority vote at a meeting attended by at least two-thirds of the directors, and shall be reported to the shareholders' meeting.

Article 28: The Company's dividend policy shall take into account financial, business, and operational factors. Earnings may be distributed in the form of cash dividends or stock dividends. Each year, no less than 10% of the distributable earnings of the current year shall be allocated for distribution as dividends to shareholders. Of such dividends, cash dividends shall not be less than 10% of the total dividends.

However, no distribution may be made where there are special circumstances or where the accumulated distributable earnings are less than 50% of the Company's paid-in capital.

Article 29: The Company may, in accordance with Article 241, Paragraph 1 of the Company Act, distribute all or part of its legal reserve and capital reserve in cash to shareholders in proportion to their shareholdings. Such distribution shall be resolved by the Board of Directors by a majority vote at a meeting attended by at least two-thirds of the directors, and shall be reported to the shareholders' meeting.

Chapter VII Supplementary Provisions

Article 30: The Company's organizational regulations and detailed operating procedures shall be separately prescribed.

Article 31: Any matters not provided for in these Articles shall be governed by the Company Act and other applicable laws and regulations.

Article 32: These Articles of Incorporation were established on September 10, 2015.

The 1st amendment was made on March 1, 2016.

The 2nd amendment was made on August 22, 2016.

The 3rd amendment was made on August 6, 2018.

The 4th amendment was made on March 15, 2019.

The 5th amendment was made on September 20, 2019.

The 6th amendment was made on March 6, 2020.

The 7th amendment was made on April 1, 2020.

The 8th amendment was made on June 21, 2021.

The 9th amendment was made on November 25, 2022.

The 10th amendment was made on June 15, 2023.

The 11th amendment was made on June 21, 2024.

The 12th amendment was made on June 17, 2025.