Stock Code: 7788

Song Chuan Precision Co., Ltd.

2026 Annual Shareholders' Meeting

Meeting Handbook

(Translation)

Shareholders' Meeting Date and Time: June 17, 2026 (Wednesday) 9:00 A.M.

Shareholders' Meeting Location: No. 16-1, Da'an Rd., Shulin Dist., New Taipei City, Taiwan (R.O.C.) (Haichan Dawang Hai Zhi Yue Banquet Hall)

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Song Chuan Precision Co., Ltd.

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Song Chuan Precision Co., Ltd.
2026 Annual Shareholders' Meeting Agenda

Date and Time: June 17, 2026 (Wednesday) 9:00 A.M.
Location: No. 16-1, Da'an Rd., Shulin Dist., New Taipei City, Taiwan (R.O.C.) (Haichan Dawang Hai Zhi Yue Banquet Hall)
Convention Method: Physical Shareholders' Meeting

I. Call Meeting to Order
II. Chairperson's Remarks
III. Report Items
   (I) The Business Report for 2025
   (II) The Audit Committee's Review of the Financial Statements for 2025
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   (VIII) Ratification of the Board of Directors' Resolution on October 27, 2023, approving the acquisition of production equipment by the subsidiary Song Chuan (Xiamen) Precision Electron Co., Ltd. (hereinafter referred to as "Song Chuan (Xiamen)") from Xiamen Song Chuan Precision Co., Ltd.
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V. Discussion Items
   (I) Proposal to amend certain provisions of the Company's Rules of Procedure for Shareholders' Meeting
   (II) Proposal to amend certain provisions of the Company's Procedures for Acquisition and Disposal of Assets
   (III) Discussion to approve the lifting of non-competition restrictions for directors

VI. Extemporary Motions

VII. Adjournment

Report Items

Proposal 1

Agenda: The Business Report for 2025, submitted for review.

Explanation: For the Company's 2025 business report, please refer to Attachment 1 of the Meeting Handbook for details.

Proposal 2

Agenda: The Audit Committee's Review of the Financial Statements for 2025, submitted for review.

Explanation: For the Audit Committee's Review Report, please refer to Attachment 2 of the Meeting Handbook for details.

Proposal 3

Agenda: Report on the Distribution of Employees' and Directors' Compensation for 2025, submitted for review.

Explanation: In accordance with the appropriation ratio specified in Article 21 of the Company's Articles of Incorporation, and approved by the Board's resolution on March 5, 2026, the Company distributed NT$5,570,000 of employees' remuneration in 2025, and 50% of the employees' remuneration was for the distribution of remuneration of entry-level employees for a total of NT$2,785,000, and distributed in cash. An amount of NT$3,000,000 was distributed as remuneration of directors, and distributed in cash.

Proposal 4

Agenda: Report on the Cash Dividend Distribution for 2025, submitted for review.

Explanation:

(I) According to the Company's Articles of Incorporation, dividend distributions must be no less than 10% of the distributable earnings for the year. The Company proposes the distribute cash dividends of NT$2 per share to shareholders, for a total of NT$159,491,986. The fractional amount of the cash dividends less than NT$1 dollar in the current distribution is to be recorded as other income of the Company. The Chairman is proposed to be authorized to specify the ex-dividend date related matters.

(II) In case of subsequent regulatory change or change of the number of outstanding shares of the Company, resulting in a change in the distribution ratio such that revision is required, the Chairman is authorized to have full discretion to handle such matter.

Proposal 5

Agenda: Report on Proposed Amendments to Certain Provisions of the Company's Corporate Governance Best Practice Principles, submitted for review.

Explanation: To comply with relevant laws and regulations and according to the Company's operational needs, we propose to amend the "Corporate Governance Best Practice Principles". Please refer to Attachment 5 of the Meeting Handbook for the comparison table of amendments.

Proposal 6

Agenda: Report on Proposed Amendments to Certain Provisions of the Company's Sustainable Development Best Practice Principles, submitted for review.

Explanation: To comply with relevant laws and regulations and according to the Company's operational needs, we propose to amend the "Sustainable Development Best Practice Principles". Please refer to Attachment 6 of the Meeting Handbook for the comparison table of amendments.

Proposal 7

Agenda: Ratification of the Board of Directors' Resolution on April 15, 2022, approving the acquisition of Shanghai Song Chuan Precision Electron Co., Ltd., submitted for review.

Explanation: In accordance with Article 178, Article 206 and Article 223 of the Company Act and Article 14-4 and Article 14-5 of the Securities and Exchange act, the Company has submitted a request to the Board of Directors on May 29, 2025 for the ratification of the resolution passed by the Board of Directors on April 15, 2022, regarding the merger and acquisition of Shanghai Song Chuan Precision Electron Co., Ltd. In addition, the Company has also implemented a recusal of conflict of interest in accordance with the Company Act, in order to ensure compliance with applicable laws and regulations.

Proposal 8

Agenda: Ratification of the Board of Directors' Resolution on October 27, 2023, approving the acquisition of production equipment by the subsidiary Song Chuan (Xiamen) Precision Electron Co., Ltd. (hereinafter referred to as "Song Chuan (Xiamen)") from Xiamen Song Chuan Precision Co., Ltd., submitted for review.

Explanation: To comply with Articles 178, Article 206 and Article 223 of the Company Act and Article 14-4 and Article 14-5 of the Securities and Exchange act, on May 29, 2025, the Company has submitted a request to the Board of Directors for ratification of the Board of Directors' approval, dated October 27, 2023, for the purchase of production equipment by its subsidiary, Song Chuan (Xiamen) Precision Electron Co., Ltd., from Xiamen Song Chuan Precision Co., Ltd. The Company has also implemented a recusal of conflict of interest in accordance with the Company Act, in order to ensure compliance with relevant regulations.

Proposal 9

Agenda: Report on Directors' Remuneration for 2025, submitted for review.

Explanation:

(I) The remuneration for the Directors of the Company for 2025 shall be handled in accordance with the Company's Articles of Incorporation. The Board of Directors is authorized to decide the remuneration of directors based on the consideration of the level of the directors' engagement in the Company's operation and value of contribution to the Company's operation, along with the consideration of the standard generally adopted by the peers in the same industry. Where there is profit for the year, the Company shall set aside no more than 1% as the remuneration of directors. However, priority shall be given to covering cumulative losses.

(II) Compared with the same period of the previous year, although the Company's after-tax profit for 2025 decreased, Directors' remuneration increased. The primary reason was that no Directors received fixed monthly remuneration during the period from January to September 2024, whereas beginning in October 2024, four Directors started to receive fixed monthly remuneration. Overall, the accrual and payment of Directors' remuneration were in compliance with the Company's Articles of Incorporation, and the changes in remuneration were considered reasonable.

(III) For details of individual Directors' remuneration, please refer to Attachment 10 of the Meeting Handbook.

Ratification Items

Proposal 1 (Proposed by the Board of Directors)

Agenda: Adoption of the 2025 Business Report and Financial Statements

Explanation:

(I) The Company’s 2025 business report and 2025 consolidated and parent company only financial statements have been prepared completely and audited by CPAs Rou-Lan Kuo and Tsao-Jen Wu of KPMG, and have been submitted to the Audit Committee for review.

(II) For the 2025 Business Report, Independent Auditors’ Report and the above financial statements, please refer to Attachment 1 and Attachment 3 of the Meeting Handbook for details.

(III) Please proceed with ratification.

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Agenda: Proposal for Distribution of 2025 Retained Earnings

Explanation:

(I) The Company’s unappropriated retained earnings at the beginning of the year was NT$1,101,519,953, plus the 2025 net profit after tax and the remeasurement of defined benefit plans, and after the appropriation of 10% for the legal reserve, the amount of distributable earnings was NT$1,343,438,355.

(II) For the 2025 Earnings Distribution Table, please refer to Attachment 4 of the Meeting Handbook for details.

(III) Please proceed with ratification.

Resolution:

Discussion Items

Proposal 1 (Proposed by the Board of Directors)

Agenda: Proposal to amend certain provisions of the Company's Rules of Procedure for Shareholders' Meeting, submitted for discussion.

Explanation:
(I) To cope with relevant regulatory requirements, the Company's "Rules of Procedure for Shareholders' Meeting" is proposed to be amended.
(II) For the Comparison Table of Amendments to Rules of Procedure for Shareholders' Meeting, please refer to Attachment 7 of the Meeting Handbook for details.
(III) Please proceed with discussion.

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Agenda: Proposal to amend certain provisions of the Company's Procedures for Acquisition and Disposal of Assets, submitted for discussion.

Explanation:
(I) To cope with relevant regulatory requirements, the Company's "Procedures for Acquisition and Disposition of Assets" is proposed to be amended.
(II) For the Comparison Table of Amendments to Procedures for Acquisition and Disposal of Assets, please refer to Attachment 8 of the Meeting Handbook for details.
(III) Please proceed with discussion.

Resolution:

Proposal 3 (Proposed by the Board of Directors)

Agenda: Discussion to approve the lifting of non-competition restrictions for directors, submitted for discussion.

Explanation:
(I) For directors of the Company or those investing or operating other companies having similar scope of business while serving as directors thereof, a proposal is submitted to the shareholders' meeting to remove the restrictions on non-compete restriction of directors in accordance with Article 209 of the Company Act, provided that the interests of the Company shall not be harmed. Accordingly, with the removal of non-compete

restriction, directors seeking to operate within the Company's business scope, for themselves or others, may then be permitted. Please refer to attachment 9 of the Meeting Handbook for the Name List for Non-compete Restriction Cancellation.

(II) Please proceed with discussion.

Resolution:

Extemporary Motions

Adjournment

Attachment 1

Song Chuan Precision Co., Ltd.
2025 Business Report

We sincerely thank all shareholders' support to the Company over the past year. With the assistance of all directors and continuous effort of all employees, the Company's business have been able to develop and operate stably and successfully. The 2025 business result report is as follows:

I. 2025 Business Report

In 2025, the global economy experienced significant disruption due to trade wars, tariffs and exchange rates, posing serious challenges to the Company's profitability. With the continuous effort of all employees, the Company was able to achieve revenue growth. We hereby report the Company's 2025 business results as follows:

The Company's annual consolidated Operating revenue was NT$6.432 billion.

Gross profit from operations was NT$1.739 billion.

The profit was NT$269 million.

II. 2026 Business Plan Overview

Company's 2026 business policy will focus on three main directions of "strengthening new energy market expansion", "meeting power demand of AI data centers", and "enhancing global supply chain resilience" to continue to expand revenue and profitability growth momentum.

III. Future development strategy of the Company

(I) Expand market share in energy storage applications, electric vehicles, and charging systems.

(II) Meet the strong demand for data centers fueled by AI by developing products with high current density and stringent safety requirements.

(III) Leverage our multiple production bases, enhance the Company's supply chain resilience, and actively pursue global customer orders.

IV. Impacts of the external competitive environment, regulatory environment and overall business environment

Under the continuous changes of the global political and economic environment, external factors of tariffs, exchange rates, rare earth and ESG regulations have posed multiple challenges to corporate operations. Song Chuan has actively leveraged both domestic and foreign production bases in recent years to strengthen supply chain stability and market competitiveness. In addition, we have also increased the flexibility and adaptability of the operations through diversification of the industrial applications, in order to face the challenges posed by the rapidly changing environment.

We welcome your feedback on the above report. We will continue to strive for innovation and improvement, in order to jointly achieve the maximum value for the Company and our shareholders.

Chairman:	President:	Accounting Officer:
Chuan-Shih Wang	Sung-Jen Wu	Hsiang-An Wang

Attachment 2

Song Chuan Precision Co., Ltd.
Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and Earnings Distribution Proposal, among which the Financial Statements have been audited by CPAs Rou-Lan Kuo and Tsao-Jen Wu of KPMG retained by the Company, and an audit report relating thereto has been issued. We have reviewed the above Business Report, Financial Statements, and the Earnings Distribution Proposal, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please proceed with the review.

Audit Committee Convener: Chia-Chi Lu

March 5, 2026

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Independent Auditors' Report

To the Board of Directors of SONG CHUAN PRECISION CO., LTD.:

Opinion

We have audited the consolidated financial statements of SONG CHUAN PRECISION CO., LTD. and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

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

Basis for Opinion

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

Key Audit Matters

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

1. Revenue recognition

   Please refer to note (4)(n) for accounting policies on revenue recognition, and note (6)(q) for details of revenue.

Description of key audit matter:

The Group engages primarily in the research and development, manufacturing, processing, and sales of relays and other electronic components, with sales transactions mainly focused on exports. There is uncertainty in the timing of export revenue recognition due to the long delivery period and the risk reward and ownership of the goods. The focus of attention is whether the timing of revenue recognition meets the transaction terms. Therefore, the timing for revenue recognition has been identified as our key audit matter in the current period.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain key audit procedures that included assessing the appropriateness of the accounting policies and the design of related internal control for the timing of revenue recognition to the Group; conducting internal control tests to confirm whether the internal control is effectively implemented; for a selected period before and after the balance sheet date, examinimg supporting documents and related forms to ensure that sales revenue recognition is in the appropriate financial reporting period.

Other Matter

SONG CHUAN PRECISION CO., LTD. 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 IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

The engagement partners on the audit resulting in this independent auditors' report are Kuo, Rou-Lan and Wu,Tsao-Jen.

KPMG

Taipei, Taiwan (Republic of China)

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets:				
1100	Cash and cash equivalents (note (6)(a))	$ 2,142,454	20	1,940,848	20
1136	Financial assets measured at amortized cost (note (6)(c))	123,700	1	-	-
1150	Notes receivable, net (note (6)(d))	4 345,9317281,717			
1170	Accounts receivable, net (notes (6)(d) and (7))	1,483,212	14	1,376,925	14
1200	Other receivables, net	2,532	-	1,750	-
130X	Inventories (note (6)(e))	[illegible]			
1470	Other current assets (note (8))	110,472	1	115,945	1
			58	5,708,221	59
	Non-current assets:				
1510	Non-current financial assets at fair value through profit or loss (note (6)(b))	2,377 - 3,038			
		2,982,353			
1600	Property, plant and equipment (notes (6)(f) and (8))	3,503,581	34	3,401,997	35
1756	Right-of-use assets (note (6)(g))	441,821	4	218,557	2
1780	Intangible assets (note (6)(h))	17,471	-	20,484	-
1840	Deferred tax assets (note (6)(l))	335,967	3	280,554	3
1990	Other non-current assets (note (8))	99,736	1	49,325	1
		[illegible]			
					4,650,231
	Total assets	$ 10,574,150	100	9,681,515	100

	Liabilities and Equity	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities:				
2100	Short-term borrowings (note (6)(i))	$ 656,672	6	786,769	8
2130	Current contract liabilities (note (6)(q))	6,532	-	5,888	
2150	Notes payable	4 353,6458421,630			
2170	Accounts payable	9 903,7083844,909			
2200	Other payables (note (7))	665,259	6	554,139	6
2230	Current tax liabilities (note (6)(l))	66,287	1	156,538	1
2252	Short-term warranty provision	14,087	-	14,933	-
2280	Current lease liabilities (note (6)(j))	42,363	1	54,113	1
2320	Long-term liabilities, current portion (note (6)(i))	3 259,5238253,218			
2300	Other current liabilities	12,040	-	9,759	-
			28	3,099,682	32
	Non-Current liabilities:				
2540	Long-term borrowings (note (6)(i))	1,084,744	11	1,271,321	13
2570	Deferred tax liabilities (note (6)(l))	1 105,611133,386			
2580	Non-current lease liabilities (note (6)(j))	425,093	4	187,601	2
2640	Net defined benefit liability, non-current (note (6)(k))	821	-	8,471	-
2671	Other non-current liabilities	23,834	-	11,067	-
		1,667,878	16	1,584,071	16
	Total liabilities		44	4,683,753	48
	Equity (note (6)(m)):				
3100	Capital stock	8 726,1880797,460			
3200	Capital surplus	[illegible]			
3300	Retained earnings	[illegible]			
3400	Other equity interest	13,773	-	18,616	-
	Total equity attributable to owners of parent:	5,921,132	56	5,010,422	52
36XX	Non-controlling interests	2,787	-	(12,660)	-
	Total equity	5,923,919	56	4,997,762	52
	Total liabilities and equity	$ 10,574,150	100	9,681,515	100

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue (note (6)(q))**	$ 6,432,803	100	5,963,714	100
5000	**Operating costs**	4,693,168	73	4,309,981	72
	Gross profit from operations	1,739,635	27	1,653,733	28
	Operating expenses:				
6100	Selling expenses	281,972	4	239,122	4
6200	Administrative expenses	804,953	13	743,376	13
6300	Research and development expenses	174,355	3	126,497	2
6450	Expected credit loss	11,362	-	6,211	-
	Total operating expenses	1,272,642	20	1,115,206	19
	Net operating income	466,993	7	538,527	9
	Non-operating income and expenses (note (6)(r)):				
7100	Interest income	31,513	-	29,531	-
7020	Other gains and losses, net	(74,486)	(1)	156,533	3
7050	Finance costs	(66,833)	(1)	(77,097)	(1)
	Total non-operating income and expenses	(109,806)	(2)	108,967	2
	Profit from continuing operations before tax	357,187	5	647,494	11
7951	**Less: Income tax expenses (note (6)(l))**	87,634	1	151,166	3
	Profit from continuing operations	269,553	4	496,328	8
	Profit	269,553	4	496,328	8
8300	**Other comprehensive income:**				
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**				
8311	Gains on remeasurements of defined benefit plans	(457)	-	(392)	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(91)	-	(79)	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	(366)	-	(313)	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss**				
8361	Exchange differences on translation	(5,270)	-	55,280	1
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total components of other comprehensive income that will be reclassified to profit or loss	(5,270)	-	55,280	1
8300	**Other comprehensive income, net of income tax**	(5,636)	-	54,967	1
	Total comprehensive income	$ 263,917	4	551,295	9
	Profit attributable to:				
	Profit attributable to owners of parent	$ 269,164	4	504,405	8
	Profit attributable to non-controlling interests	389	-	(8,077)	-
		$ 269,553	4	496,328	8
	Comprehensive income attributable to:				
	Comprehensive income, attributable to owners of parent	$ 263,647	4	559,389	9
	Comprehensive income, attributable to non-controlling interests	270	-	(8,094)	-
		$ 263,917	4	551,295	9
	Earnings per share attribute to parnet company (note (6)(o))				
	Basic earnings per share (NT dollars)	$	3.63		6.95
	Diluted earnings per share (NT dollars)	$	3.63		6.95

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent							
	Share capital		Retained earnings		Other equity interest			
	Ordinary shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2024	$ 726,160	2,823,780	70,389	940,001	(36,681)	4,523,649	(4,566)	4,519,083
Profit	-	-	-	504,405	-	504,405	(8,077)	496,328
Other comprehensive income	-	-	-	(313)	55,297	54,984	(17)	54,967
Total comprehensive income	-	-	-	504,092	55,297	559,389	(8,094)	551,295
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	38,008	(38,008)	-	-	-	-
Cash dividends of ordinary share	-	-	-	(72,616)	-	(72,616)	-	(72,616)
Balance at December 31, 2024	726,160	2,823,780	108,397	1,333,469	18,616	5,010,422	(12,660)	4,997,762
Profit	-	-	-	269,164	-	269,164	389	269,553
Other comprehensive income	-	-	-	(366)	(5,151)	(5,517)	(119)	(5,636)
Total comprehensive income	-	-	-	268,798	(5,151)	263,647	270	263,917
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	50,409	(50,409)	-	-	-	-
Cash dividends of ordinary share	-	-	-	(181,540)	-	(181,540)	-	(181,540)
Capital increase by cash	71,300	753,348	-	-	-	824,648	-	824,648
Changes in ownership interests in subsidiaries	-	-	-	(12,369)	308	(12,061)	12,061	-
Share-based payments	-	16,016	-	-	-	16,016	-	16,016
Changes in non-controlling interests	-	-	-	-	-	-	3,116	3,116
Balance at December 31, 2025	**$ 797,460**	**3,593,144**	**158,806**	**1,357,949**	**13,773**	**5,921,132**	**2,787**	**5,923,919**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	$ 357,187	647,494
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	341,359	321,733
Amortization expense	13,400	13,991
Expected credit loss	11,362	6,211
Net loss on financial assets or liabilities at fair value through profit or loss	28	24
Interest expense	66,833	77,097
Interest income	(31,513)	(29,531)
Share-based payment transactions	16,016	-
Gain on disposal of property, plan and equipment	(863)	(3,102)
Gain on lease modification	-	(260)
Unrealized foreign exchange gain	(10,759)	(67,013)
Other adjustments	-	771
Total adjustments to reconcile profit (loss)	405,863	319,921
Changes in operating assets and liabilities:		
Decrease (increase) in notes receivable	63,881	(149,999)
Increase in accounts receivable	(183,207)	(118,288)
(Increase) decrease in other receivable	(1,109)	600
Increase in inventories	(114,021)	(10,249)
Decrease in other current assets	2,651	29,468
Increase (decrease) in contract liabilities	816	(7,344)
Increase in notes payable	67,973	147,648
Increase in accounts payable	17,505	130,974
Increase in other payable	49,133	103,735
Increase (decrease) in other current liabilities	13,753	(17,022)
Decrease in net defined benefit liability	(8,107)	(789)
Total adjustments	315,131	428,655
Cash inflow generated from operations	672,318	1,076,149
Interest received	31,805	30,084
Interest paid	(66,879)	(77,172)
Income taxes paid	(205,783)	(259,325)
Net cash flows from operating activities	431,461	769,736
Cash flows from investing activities:		
Acquisition of financial assets at amortised cost	(121,975)	-
Acquisition of financial assets at fair value through profit or loss	(780)	-
Acquisition of property, plant and equipment	(333,051)	(520,284)
Proceeds from disposal of property, plant and equipment	18,640	12,015
Acquisition of intangible assets	(11,178)	(10,086)
Increase in other non-current assets	(50,082)	(11,310)
Net cash flows used in investing activities	(498,426)	(529,665)
Cash flows from financing activities:		
Decrease in short-term loans	(126,859)	(80)
Proceeds from long-term borrowings	83,927	380,994
Repayments of long-term borrowings	(276,708)	(343,087)
Decrease in other payables	-	(334,947)
Payment of lease liabilities	(53,133)	(51,694)
Increase in other non-current liabilities	-	10,936
Cash dividends paid	(181,540)	(72,616)
Capital increase by cash	824,648	-
Net cash flows from (used in) financing activities	270,335	(410,494)
Effect of exchange rate changes on cash and cash equivalents	(1,764)	29,255
Net increase (decrease) in cash and cash equivalents	201,606	(141,168)
Cash and cash equivalents at beginning of period	1,940,848	2,082,016
Cash and cash equivalents at end of period	$ 2,142,454	1,940,848

See accompanying notes to consolidated financial statements.

安侯建業聯合會計師事務所
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Independent Auditors' Report

To the Board of Directors of SONG CHUAN PRECISION CO., LTD.:

Opinion

We have audited the financial statements of SONG CHUAN PRECISION CO., LTD.("the Company"), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

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

Basis for Opinion

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

Key Audit Matters

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

1. Revenue recognition

   Please refer to note (4)(n) for accounting policies on revenue recognition, and note (6)(q) for details of revenue.

   Description of key audit matter:

   The Company engages primarily in the research and development, manufacturing, processing, and sales of relays and other electronic components, with sales transactions mainly focused on exports. There is uncertainty in the timing of export revenue recognition due to the long delivery period and the risk reward and ownership of the goods. The focus of attention is whether the timing of revenue recognition meets the transaction terms. Therefore, the timing for revenue recognition has been identified as our key audit matter in the current period.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain key audit procedures that included assessing the appropriateness of the accounting policies and the design of related internal control for the timing of revenue recognition to the Group; conducting internal control tests to confirm whether the internal control is effectively implemented; for a selected period before and after the balance sheet date, examining supporting documents and related forms to ensure that sales revenue recognition is in the appropriate financial reporting period.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Kuo, Rou-Lan and Wu,Tsao-Jen.

KPMG

Taipei, Taiwan (Republic of China)

Notes to Readers

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

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

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD.

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (note (6)(a))	$ 1,641,134	18	1,407,617	17
1136	Financial assets measured at amortized cost (note (6)(c))	78,600	1	-	-
1150	Notes receivable, net (note (6)(b))	10,576	-	12,080	-
1170	Accounts receivable, net(notes (6)(b)and (7))	1,409,081	16	1,343,320	16
1206	Other receivables, others (note (7))	5,045	-	6,772	-
130X	Inventories (note (6)(d))	994,124	11	911,176	11
1470	Other current assets (notes (7)and (8))	274,604	3	375,741	5
		4,413,164	49	4,056,706	49
	Non-current assets:				
1550	Investments accounted for using equity method, net (note (6)(e))	1,472,009	17	1,289,766	16
1600	Property, plant and equipment (notes (6)(f)and (8))	2,874,995	32	2,809,252	34
1756	Right-of-use assets (note (6)(g))	90,523	1	31,566	-
1780	Intangible assets (note (6)(h))	12,082	-	13,805	-
1840	Deferred tax assets (note (6)(l))	28,266	-	27,665	-
1900	Other non-current assets	70,017	1	34,385	1
		4,547,892	51	4,206,439	51
	Total assets	**$ 8,961,056**	**100**	**8,263,145**	**100**

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term borrowings (note (6)(i))	$ 643,000	7	666,907	8
2130	Current contract liabilities (note (6)(q))	-	-	28	-
2150	Notes payable	421,630	5	353,658	4
2170	Accounts payable (note (7))	377,300	4	503,273	6
2200	Other payables (note (7))	257,795	3	194,025	2
2230	Current tax liabilities (note (6)(l))	62,649	1	154,943	2
2252	Short-term warranty provision	1,196	-	360	-
2280	Current lease liabilities(note (6)(j))	15,345	-	8,661	-
2320	Long-term liabilities, current portion (note (6)(i))	200,871	2	207,562	3
2300	Other current liabilities	8,678	-	8,022	-
		1,988,464	22	2,097,439	25
	Non-Current liabilities:				
2540	Long-term borrowings (note (6)(i))	923,632	10	1,059,377	13
2570	Deferred tax liabilities (note (6)(l))	46,099	1	58,626	1
2580	Non-current lease liabilities (note (6)(j))	80,908	1	28,810	-
2640	Net defined benefit liability, non-current (note (6)(k))	821	-	8,471	-
		1,051,460	12	1,155,284	14
	Total liabilities	3,039,924	34	3,252,723	39
	Equity (note (6)(m)):				
3100	Share capital	797,460	9	726,160	9
3200	Capital surplus	3,593,144	40	2,823,780	34
3300	Retained earnings	1,516,755	17	1,441,866	18
3400	Other equity interest	13,773	-	18,616	-
	Total equity	5,921,132	66	5,010,422	61
	Total liabilities and equity	**$ 8,961,056**	**100**	**8,263,145**	**100**

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD.

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue (note (6)(q)and (7))**	$ 4,954,333	100	4,505,140	100
5000	**Operating costs(note (7))**	3,811,457	77	3,410,840	76
	Gross profit from operations	1,142,876	23	1,094,300	24
5910	Less:Unrealized profit from sales	48,882	1	50,384	1
5920	Add:Realized profit from sales	50,384	1	120,583	3
		1,144,378	23	1,164,499	26
	Operating expenses:				
6100	Selling expenses	80,724	1	58,082	1
6200	Administrative expenses	455,136	9	375,510	9
6300	Research and development expenses	174,355	4	126,497	3
6450	Expected credit loss (gain)	371	-	4,531	-
	Total operating expenses	710,586	14	564,620	13
	Net operating income	433,792	9	599,879	13
	Non-operating income and expenses:(note (6)(r))				
7100	Interest income	29,089	1	26,892	1
7020	Other gains and losses, net	(75,008)	(2)	151,174	3
7050	Finance costs	(46,846)	(1)	(45,416)	(1)
7375	Share of profit of associates and joint ventures accounted for using equity method	11,312	-	(55,708)	(1)
	Total non-operating income and expenses	(81,453)	(2)	76,942	2
	Profit from continuing operations before tax	352,339	7	676,821	15
7951	**Less: Income tax expenses(note (6)(l))**	83,175	2	172,416	4
	Profit from continuing operations	269,164	5	504,405	11
	Profit	269,164	5	504,405	11
8300	**Other comprehensive income:**				
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**				
8311	Gains on remeasurements of defined benefit plans	(457)	-	(392)	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(91)	-	(79)	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	(366)	-	(313)	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss**				
8361	Exchange differences on translation	(5,151)	-	55,297	1
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total components of other comprehensive income that will be reclassified to profit or loss	(5,151)	-	55,297	1
8300	**Other comprehensive income, net of income tax**	(5,517)	-	54,984	1
	Total comprehensive income	$ 263,647	5	559,389	12
	Earnings per share(note (6)(o))				
	Basic earnings per share (NT dollars)	$ 3.63		6.95	
	Diluted earnings per share (NT dollars)	$ 3.63		6.95	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD.

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Share capital		Retained earnings		Other equity interest	
	Ordinary shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Total equity
Balance at January 1, 2024	$ 726,160	2,823,780	70,389	940,001	(36,681)	4,523,649
Profit	-	-	-	504,405	-	504,405
Other comprehensive income	-	-	-	(313)	55,297	54,984
Total comprehensive income	-	-	-	504,092	55,297	559,389
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	38,008	(38,008)	-	-
Cash dividends of ordinary share	-	-	-	(72,616)	-	(72,616)
Balance at December 31, 2024	726,160	2,823,780	108,397	1,333,469	18,616	5,010,422
Profit	-	-	-	269,164	-	269,164
Other comprehensive income	-	-	-	(366)	(5,151)	(5,517)
Total comprehensive income	-	-	-	268,798	(5,151)	263,647
Appropriation and distribution of retained earnings:						
Legal reserve appropriated	-	-	50,409	(50,409)	-	-
Cash dividends of ordinary share	-	-	-	(181,540)	-	(181,540)
Capital increase by cash	71,300	753,348	-	-	-	824,648
Changes in ownership interests in subsidiaries	-	-	-	(12,369)	308	(12,061)
Share-based payments	-	16,016	-	-	-	16,016
Balance at December 31, 2025	$ 797,460	3,593,144	158,806	1,357,949	13,773	5,921,132

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

SONG CHUAN PRECISION CO., LTD.

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	$ 352,339	676,821
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	223,349	210,135
Amortization expense	11,793	12,372
Expected credit loss	371	4,531
Interest expense	46,846	45,416
Interest income	(29,089)	(26,892)
Share-based payment transactions	16,016	-
Share of (gains) loss of subsidiaries,associates and joint ventures accounted for using equity method	(11,312)	55,708
Gain on disposal of property, plan and equipment	(3,814)	(1,964)
Realized profit on from sales	(1,502)	(70,199)
Unrealized foreign exchange gain	(11,655)	(56,305)
Other adjustments	-	422
Total adjustments to reconcile profit	241,003	173,224
Changes in operating assets and liabilities:		
Notes receivable	1,310	329
Accounts receivable	(63,761)	(124,755)
Other receivable	1,391	(2,541)
Inventories	(82,948)	(132,996)
Other current assets	101,137	(236,528)
Contract liabilities	(28)	12
Notes payable	67,972	147,648
Accounts payable	(124,291)	228,776
Other payable	34,113	44,666
Other current liabilities	1,492	645
Net defined benefit liability	(8,107)	(789)
Total adjustments	169,283	97,691
Cash inflow generated from operations	521,622	774,512
Interest received	29,382	27,444
Interest paid	(46,893)	(45,503)
Income taxes	(188,506)	(250,432)
Net cash flows from operating activities	315,605	506,021
Cash flows from investing activities:		
Acquisition of financial assets at amortised cost	(78,600)	-
Acquisition of investments accounted for using equity method	(249,334)	(31,801)
Acquisition of property, plant and equipment	(257,015)	(147,448)
Proceeds from disposal of property, plant and equipment	18,586	9,437
Acquisition of intangible assets	(10,857)	(9,917)
Increase in other non-current assets	(35,920)	(6,466)
Dividends received	62,693	-
Net cash flows used in investing activities	(550,447)	(186,195)
Cash flows from financing activities:		
Increase in short-term loans	(23,907)	51,907
Proceeds from long-term debt	83,927	11,390
Repayments of long-term debt	(226,363)	(236,006)
Payment of lease liabilities	(8,406)	(7,522)
Cash dividends paid	(181,540)	(72,616)
Capital increase by cash	824,648	-
Net cash flows from (used in) financing activities	468,359	(252,847)
Net increase in cash and cash equivalents	233,517	66,979
Cash and cash equivalents at beginning of period	1,407,617	1,340,638
Cash and cash equivalents at end of period	**$ 1,641,134**	**1,407,617**

See accompanying notes to parent company only financial statements.

Attachment 4

Song Chuan Precision Co., Ltd.

2025 Earnings Distribution Table

Unit: NT$

Unappropriated retained earnings at the beginning of the year	1,101,519,953
Add: Net profit after tax of the current year	269,163,957
Add: Remeasurement of defined benefit plans	(365,733)
Appropriation of legal reserve of 10%	(26,879,822)
Distributable earnings	1,343,438,355
Distribution item:	
Cash dividends (NT$2.0 per share)	(159,491,986)
Stock dividends	0
Unappropriated retained earnings at the end of the year	1,183,946,369

Chairman: Chuan-Shih Wang

President: Sung-Jen Wu

Accounting Officer: Hsiang-An Wang

Attachment 5

Comparison Table of Amendments to Corporate Governance Best Practice Principles

Amended Clause		Current Clause		Explanation
Article 45	Disclosure of information is a major responsibility of the Company. The Company shall faithfully perform the obligations thereof in accordance with related laws and the regulations of the TWSE. The Company is advised to publish and report its annual financial report within two months after the end of a fiscal year, and publish and report its financial reports for the first, second and third quarters as well as its operating status for each month before the specified deadline. The Company shall establish an Internet-based reporting system for public information, appoint personnel responsible for gathering and disclosing the information, and establish a spokesperson system so as to ensure the proper and timely disclosure of information about policies that might affect the decisions of shareholders and stakeholders.	Article 45	Disclosure of information is a major responsibility of the Company. The Company shall faithfully perform the obligations thereof in accordance with related laws and the regulations of the TWSE or TPEx. The Company is advised to publish and report its annual financial report within two months after the end of a fiscal year, and publish and report its financial reports for the first, second and third quarters after listing at TPEx as well as its operating status for each month before the specified deadline. The Company shall establish an Internet-based reporting system for public information, appoint personnel responsible for gathering and disclosing the information, and establish a spokesperson system so as to ensure the proper and timely disclosure of information about policies that might affect the decisions of shareholders and stakeholders.	The Company has become a publicly listed company on 2025/10/16, and relevant content is amended accordingly.
Article 48	The Company shall hold an investor conference in compliance with the regulations of the TWSE, and shall preserve an audio or video recording of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the MOPS and provided for inquiry through the website established by the Company, or through other channels, in accordance with the rules of TWSE.	Article 48	The Company shall hold an investor conference in compliance with the regulations of the TWSE or TPEx, and shall preserve an audio or video recording of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the MOPS and provided for inquiry through the website established by the Company, or through other channels, in accordance with the rules of TWSE or TPEx.	The Company has become a publicly listed company on 2025/10/16, and relevant content is amended accordingly.
	These Principles were duly enacted on May 13, 2024. The 1st amendment was made on October 31, 2024. The 2nd amendment was made on November 13, 2025.	Article 53	These Principles were duly enacted on May 13, 2024. The 1st amendment was made on October 31, 2024.	Deleted the article, and newly added the amendment date and changed the establishment and amendment dates on the top right corner of the first page.

Attachment 6

Comparison Table of Amendments to Sustainable Development Best Practice Principles

Amended Clause		Current Clause		Explanation
Article 16	The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance All companies following principles to reduce the impact on the natural environment, living things and human beings from the business operations: I. Reduce resource and energy consumption of the products and services. II. Reduce emission of pollutants, toxins and waste, and dispose of waste properly. III. Improve recyclability and reusability of raw materials or products. IV. Maximize the sustainability of renewable resources. V. Enhance the durability of products. VI. Improve efficiency of products and services. Ⅶ. Enhance the preservation of marine or terrestrial biodiversity and ecosystems, sustainable resource utilization, and fair and equitable benefits.	Article 16	The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance All companies following principles to reduce the impact on the natural environment and human beings from the business operations: I. Reduce resource and energy consumption of the products and services. II. Reduce emission of pollutants, toxins and waste, and dispose of waste properly. III. Improve recyclability and reusability of raw materials or products. IV. Maximize the sustainability of renewable resources. V. Enhance the durability of products. VI. Improve efficiency of products and services.	Amendment is made in accordance the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies”.
Article 22	The Company shall establish a proper environment for the career development of employees, and shall establish effective career competency development training programs. The Company shall establish an industry-academia collaboration program to cultivate talent for industry development. The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other benefits, etc.) and shall appropriately reflect the business performance or achievements in the employee remuneration, in order to ensure the recruitment, retention, and motivation of human resources, and to achieve the objective of sustainable operations.	Article 22	The Company shall establish a proper environment for the career development of employees, and shall establish effective career competency development training programs. The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other benefits, etc.) and shall appropriately reflect the business performance or achievements in the employee remuneration, in order to ensure the recruitment, retention, and motivation of human resources, and to achieve the objective of sustainable operations.	Amendment is made in accordance the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies”.
	These Principles were duly enacted on May 13, 2024. The 1st amendment was made on November 13, 2025.	Article 53	These Principles were duly enacted on May 13, 2024.	Deleted the article, and newly added the amendment date and changed the establishment and amendment dates on the top right corner of the first page.

Attachment 7

Comparison Table of Amendments to Rules of Procedure for Shareholders' Meeting

Amended Clause	Current Clause	Explanation
Article 3 Omitted The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors and explanatory documents, and upload them to the Market Observation Post System (MOPS) thirty days before the date of an ordinary shareholders' meeting or fifteen days before the date of an extemporary shareholders' meeting. In addition, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS thirty days before the date of the ordinary shareholders' meeting or fifteen days before the date of the extemporary shareholders' meeting. Fifteen days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby. Omitted	Article 3 Omitted The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors and explanatory documents, and upload them to the Market Observation Post System (MOPS) thirty days before the date of an ordinary shareholders' meeting or fifteen days before the date of an extemporary shareholders' meeting. In addition, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS ~~twenty-one~~ days before the date of the ordinary shareholders' meeting or fifteen days before the date of the extemporary shareholders' meeting. Fifteen days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby. Omitted	Content is amended in accordance with the "Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies".
These Rules were duly enacted on June 30, 2023. The 1st amendment was made on December 19, 2024. The 2nd amendment was made on June 17, 2026.	~~Article 24~~ These Rules were duly enacted on June 30, 2023. The 1st amendment was made on December 19, 2024.	Deleted the article, and newly added the amendment date and changed the establishment and amendment dates on the top right corner of the first page.

Attachment 8

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

Amended Clause	Current Clause	Explanation
Article 12: Procedures for public announcement and report I. Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the competent authority's designated website in the appropriate format as prescribed by regulations within two days counting inclusively from the date of occurrence of the event: (I)~(III) omitted (IV) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: 1. For a public company whose paid-in capital is less than NT$ 10 billion, the transaction amount reaches NT$ 500 million or more. 2. For a public company whose paid-in capital is NT$10 billion or more but less than NT$50 billion, the transaction amount reaches NT$1 billion or more. 3. For a public company whose paid-in capital is NT$50 billion, the transaction amount reaches 5% or more of paid-in capital. (V)~(VI) Omitted (Ⅶ) In the case of a public company with paid-in capital reaching NT$50 billion or more, transactions in government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of subparagraph 8, and where furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5% or more of paid-in capital. (Ⅷ) Where an asset transaction other than any of those referred to in the preceding seven subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: 1. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan. 2. Where done by professional investors-securities trading on securities	Article 12: Procedures for public announcement and report I. Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the competent authority's designated website in the appropriate format as prescribed by regulations within two days counting inclusively from the date of occurrence of the event: (I)~(III) omitted (IV) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: 1. For a public company whose paid-in capital is less than NT$ 10 billion, the transaction amount reaches NT$ 500 million or more. 2. For a public company whose paid-in capital is NT$ 10 billion or more, the transaction amount reaches NT$ 1 billion or more. (V)~(VI) Omitted (VII) Where an asset transaction other than those referred to in the preceding six subparagraphs, a financial institution's disposal of claims, or an investment in mainland China reaches 20% or more of paid-in capital or NT$300 million. provided, this shall not apply to the following circumstances: 1. Trading of domestic government bonds or foreign government bonds of credit rating not inferior to the authority rating of or nation. 2. Where done by professional investors-securities trading on securities exchanges or over-the-counter markets, or subscription of foreign government bonds or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of index investment securities, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an	Content is amended in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".

<table>
<tr>
<td>exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.
3. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
II~VI omitted</td>
<td>emerging stock company, in accordance with the rules of the Taipei Exchange.
3. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
II~VI omitted</td>
<td></td>
</tr>
<tr>
<td>Article 13: Other Matters
I~III omitted
IV. In the case of a company whose shares have no par value or a par value other than NT$10—for the calculation of transaction amounts of 20% of paid-in capital under these Procedures, 10% of equity attributable to owners of the parent shall be substituted; <u>for the calculation of transaction amount of 5% of paid-in capital under these Procedures, 2.5% of equity attributable to owners of the parent shall be substituted;</u> for calculations under the provisions of these Procedures regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted<u>; for calculations under the provisions of these Procedures regarding transaction amount relative to paid-in capital of NT$50 billion, NT$100 billion of equity attributable to owners of the parent shall be substituted</u>.
V~VI Omitted</td>
<td>Article 13: Other Matters
I~III omitted
IV. In the case of a company whose shares have no par value or a par value other than NT$10—for the calculation of transaction amounts of 20% of paid-in capital under these Procedures, 10% of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Procedures regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted.
V~VI Omitted</td>
<td>Content is amended in accordance the with the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”.</td>
</tr>
</table>

Article 17: Promulgation for implementation and amendment I. These Procedures shall be implemented upon approval by the audit committee and the board of directors, and shall be submitted to the shareholders' meeting for approval. The same applies to amendments of these Procedures. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the audit committee. II. When these Procedures are reported to a board of directors' meeting for discussion, the board of directors shall take into full consideration each independent director's If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors' meeting. III. The Procedures for Acquisition and Disposal of Assets established or amended by the Company shall be approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution, and the provisions of Paragraph 2 shall not be applied. IV. In case where the consents of more than one-half of all members of the audit committee cannot be obtained in the preceding subparagraph, then the consents of more than two-thirds of all directors shall be obtained, and the meeting mutinies of the board of directors' meeting shall be recorded with the resolution of the audit committee. V. The terms "all Audit Committee members" described in Paragraph 3 and "all directors" described in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.	Article 17: Promulgation for implementation and amendment I. These Procedures shall be implemented upon approval by the audit committee and the board of directors, and shall be submitted to the shareholders' meeting for approval. The same applies to amendments of these Procedures. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the audit committee. II. When these Procedures are reported to a board of directors' meeting for discussion, the board of directors shall take into full consideration each independent director's If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors' meeting. III. The Procedures for Acquisition and Disposal of Assets established or amended by the Company shall be approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution, and the provisions of Paragraph 2 shall not be applied. IV. In case where the consents of more than one-half of all members of the audit committee cannot be obtained in the preceding subparagraph, then the consents of more than two-thirds of all directors shall be obtained, and the meeting mutinies of the board of directors' meeting shall be recorded with the resolution of the audit committee. V. The terms "all Audit Committee members" described in Paragraph 3 and "all directors" described in the preceding paragraph shall be counted as the actual number of persons currently holding those positions. VI. These Procedures were duly enacted on May 28, 2022. The 1st amendment was made on June 30, 2023. The 2nd amendment was made on December 19, 2024.	Changed the establishment and amendment dates on the top right corner of the first page.
These Procedures were duly enacted on May 28, 2022. The 1st amendment was made on June 30, 2023. The 2nd amendment was made on December 19, 2024. The 3rd amendment was made on June 17, 2026.		Changed the establishment and amendment dates on the top right corner of the first page. Newly added the amendment date.

Attachment 9

Name List for Non-compete Restriction Cancellation

Director name: Yung-Kuei Yu

Employer and job position
Independent Director, EDOM Technology Co., Ltd. Director, TGVest Capital III, Ltd. Director, Yi Sheng Investment Corporation

Director name: Chia-Chi Lu

Employer and job position
Independent Director, China Steel Corporation

Attachment 10

Directors' Remuneration for 2025

2025；Unit：NT$ thousand；%

Job title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A)		Retirement pay and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)						
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
																Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Chairman	Mu Gong Chuan Co., Ltd.	-	-	-	-	600	600	-	-	600 0.22%	600 0.22%	-	-	-	-	-	-	-	-	600 0.22%	600 0.22%	None
	Representative：Chuan-Shih Wang	-	-	-	-	-	-	45	45	45 0.02%	45 0.02%	2,899	2,899	-	-	-	-	-	-	2,944 1.09%	2,944 1.09%	None
Director	Sung-Jen Wu	-	-	-	-	600	600	40	40	640 0.24%	640 0.24%	2,640	2,640	95	95	-	-	-	-	3,375 1.25%	3,375 1.25%	None
Director	Te-Shao Liu	-	-	-	-	600	600	45	45	645 0.24%	645 0.24%	2,460	2,460	87	87	-	-	-	-	3,192 1.19%	3,192 1.19%	None
Director	Hui-Min Cheng	-	-	-	-	600	600	45	45	645 0.24%	645 0.24%	-	-	-	-	-	-	-	-	645 0.24%	645 0.24%	None
Director	Yung-Kuei Yu	-	-	-	-	600	600	45	45	645 0.24%	645 0.24%	-	-	-	-	-	-	-	-	645 0.24%	645 0.24%	None
Independent Director	Chwo-Ming Yu	1,200	1,200	-	-	-	-	50	50	1,250 0.46%	1,250 0.46%	-	-	-	-	-	-	-	-	1,250 0.46%	1,250 0.46%	None
Independent Director	Yih-Yuh Lee	1,200	1,200	-	-	-	-	45	45	1,245 0.46%	1,245 0.46%	-	-	-	-	-	-	-	-	1,245 0.46%	1,245 0.46%	None

<table>
<tr><th rowspan="4">Job title</th><th rowspan="4">Name</th><th colspan="8">Remuneration to directors</th><th colspan="2" rowspan="2">Sum of A+B+C+D and ratio to net income</th><th colspan="8">Remuneration received by directors for concurrent service as an employee</th><th colspan="2" rowspan="2">Sum of A+B+C+D+E+F+G and ratio to net income</th><th rowspan="4">Remuneration received from investee enterprises other than subsidiaries or from the parent company</th></tr>
<tr><th colspan="2">Base compensation (A)</th><th colspan="2">Retirement pay and pension (B)</th><th colspan="2">Director profit-sharing compensation (C)</th><th colspan="2">Expenses and perquisites (D)</th><th colspan="2">Salary, rewards, and special disbursements (E)</th><th colspan="2">Retirement pay and pension (F)</th><th colspan="4">Employee profit-sharing compensation (G)</th></tr>
<tr><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th colspan="2">The Company</th><th colspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th></tr>
<tr><th>Amount in cash</th><th>Amount in stock</th><th>Amount in cash</th><th>Amount in stock</th></tr>
<tr><td>Independent Director</td><td>Chia-Chi Lu</td><td>1,200</td><td>1,200</td><td>-</td><td>-</td><td>-</td><td>-</td><td>55</td><td>55</td><td>1,255
0.47%</td><td>1,255
0.47%</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>1,255
0.47%</td><td>1,255
0.47%</td><td>None</td></tr>
<tr><td>Independent Director</td><td>Min-Hung Tsay</td><td>1,200</td><td>1,200</td><td>-</td><td>-</td><td>-</td><td>-</td><td>45</td><td>45</td><td>1,245
0.46%</td><td>1,245
0.46%</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>1,245
0.46%</td><td>1,245
0.46%</td><td>None</td></tr>
</table>

1.Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid.

The Company provides remuneration to independent directors in accordance with the “Regulations for Remuneration Management of Directors and Functional Committee Members.” The remuneration items received by independent directors include base compensation (A) and expenses and perquisites (D). Details are as follows:

(1) Base compensation (A)：Monthly remuneration is determined with reference to industry practice and the value of contributions made by the independent directors. The assessment of remuneration shall also take into account all positions concurrently held by the independent directors within the Company.

(2) Expenses and perquisites (D)：Attendance fees are provided for participation in meetings. Where multiple meetings are attended on the same date and at the same location, only one attendance fee shall be paid.

2.In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises)：NA

Appendix 1

Articles of Incorporation of Song Chuan Precision Co., Ltd.

Chapter 1. General Rules

Article 1: The Company is incorporated under the Company Act and shall be named "松川精密股份有限公司", with the English name of "SONG CHUAN PRECISION CO., LTD.".

Article 2: The scope of business of the Company shall be as follows:

1 CC01060 Wired Communication Mechanical Equipment Manufacturing.
2 CB01990 Other machinery manufacturing industry
3 F113070 Wholesale of Telecommunication Apparatus.
4 F213060 Retail Sale of Telecommunication Apparatus.
5 E701010 Telecommunications Engineering.
6 CC01080 Electronics Components Manufacturing.
7 F119010 Wholesale of Electronic Material.
8 F219010 Retail Sale of Electronic Materials.
9 CQ01010 Mold and Die Manufacturing.
10 F106030 Wholesale of Molds.
11 F206030 Retail Sale of Molds.
12 F401010 International Trade.
13 C805050 Industrial Plastic Products Manufacturing.
14 CA02990 Other Metal Products Manufacturing.
15 CA03010 Thermoplastic Heat Treatments.
16 CB01010 Mechanical Equipment Manufacturing.
17 ZZ99999 In addition to permitted business, it may operate business that is not prohibited or restricted by laws and regulations

Article 3: The Company shall have its head office in New Taipei City, and when it is determined to be necessary, upon the resolution of the Board of Directors, branch offices may be established domestically or overseas.

Article 4: The public announcement method of the Company shall be handled in accordance with Article 28 of the Company Act.

Chapter 2. Shares

Article 5: The total capital of the Company shall be NT$1,000,000,000, divided into 100,000,000 shares, at a par value of NT$10 per share, issued at discrete times.
An amount of NT$50,000,000, or 5,000,000 shares, at a par value of NT$10 per share, of the capital described in the preceding paragraph is retained as employee stock options, which may be issued at discrete times according to the resolution adopted by the Board of Directors.

Article 6: The recipients of employee stock option warrants, the subjects eligible to subscribe for shares in the issuance of new shares, the transferees of shares subject to repurchase and the recipients for the employee restricted shares issued may include employees of a controlling or subordinate company satisfying certain criteria, and the Board of Directors is authorized to determine the criteria and distribution method through resolution.

Article 7: All shares of the Company are in registered form and, pursuant to Article 161-2 of the Company Act, the printing of share certificates may be exempted; however, the shares shall be registered with a securities central depository enterprise, and the same requirements shall be applied to other securities.

Article 8: Any change of the record in the shareholders' roster shall be handled in accordance with Article 165 of the Company Act.

The administrative processes of the shareholder services of the Company, unless otherwise specified in the laws and securities regulations, shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies".

Chapter 3. Shareholders' Meeting

Article 9: The shareholders' meeting shall be classified into two types of the ordinary shareholders' meeting and extemporary shareholders' meeting. The ordinary shareholders' meeting shall be convened at least once annually, and shall be convened by the Board of Directors according to the law within six months after the close of each fiscal year. An extemporary shareholders' meeting shall be convened whenever necessary according to the laws.

The Company's notice of convention of shareholders' meeting may be effected by means of written document of electronic transmission after the consents of shareholders are obtained.

The convention of the shareholders' meeting may be adopted via video conference or other methods announced by the competent authority.

Article 10: Where a shareholder for any reasons cannot attend a shareholders' meeting in person, he/she/it may appoint a proxy to attend a shareholders' meeting on his/her/its behalf according to the regulation of Article 177 of the Company Act. The regulations for authorizing proxies to attend meetings on behalf of shareholders and the use authorization letter shall comply with relevant regulations of the Company Act and shall also be handled accordingly to the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" announced by the competent authority.

During the convention of a shareholders' meeting, unless otherwise specified in the Company Act, the Chairman of the Board shall be the chairperson of the shareholders' meeting convened by the Board of Directors. In case where the Chairman of the Board is on leave or absent or cannot exercise his power and authority for any cause, the proxy thereof shall be handled according to the regulation of Article 208 of the Company Act.

Article 11: Unless otherwise specified in the laws, each shareholder of the Company shall have one voting right for each share held. The Company shall include the electronic method as one of the channels for shareholders to exercise the voting rights, and the exercise method shall be indicated in the shareholder's meeting convention notice. Shareholders using the written or electronic method to exercise his/her/its voting right shall be deemed to attend the meeting in person, and exercise related requirements shall be handed according to the Company Act and relevant laws and regulations.

Article 12: Resolutions in the shareholders' meeting unless otherwise specified for in the Company Act, shall be adopted by a majority vote in the meeting which is attended by shareholders who represent a majority of the total shares issued.

Matters related to the resolutions of a shareholders' meeting shall be recorded in meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and shall be distributed to each shareholder within twenty days after the meeting. The preparation and distribution of the meeting minute described in the preceding paragraph may be handled in electronic method. The distribution of the meeting minutes described in the preceding paragraph may be effected by means of a public announcement.

Article 13: After the public offering of the Company's shares, in case where the Company plans to cancel the public offering of shares, it shall be reported to the shareholders' meeting for resolution, followed by submitting application to the competent authority, and such clause shall not be changed during the public listing at the emerging market and TWSE (TPEx).

Chapter 4. Board of Directors and Audit Committee

Article 14: The Company shall have seven to nine directors, with the term of office of three years, and the candidate nomination system is adopted, which shall be selected by the shareholders ' meeting from the candidate list. In addition, re-election for consecutive term of office shall be permissible.

In the roster of directors described in the preceding paragraph, it shall include at least one director of different gender, and the number of independent directors shall not be less than three and shall not be less than one fifth of the total number of directors. Relevant matters of the professional qualification, shareholding and concurrent job position limitation, nomination method for the independent director as well as other necessary requirements shall comply with relevant regulations specified by the competent authority of securities.

The Board of Directors of the Company may establish remuneration committee or other functional committees depending upon the need of the business operation. The functions, obligations, authorities and responsibilities of various functional committees shall be determined by the Board of Directors in accordance with the Securities and Exchange Act and other relevant regulations of the Company.

The Company may establish the Audit Committee to replace supervisors according to Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be formed by all independent directors, and the Audit Committee Charter shall be established by the Board of Directors through resolution. Starting from the establishment date of the Audit Committee, the requirements applied to the supervisors according to the Company Act, Securities and Exchange act as well as other laws shall be applicable to the Audit Committee.

Article 15: The board of directors shall consist of the Company's directors. The chairman shall be elected by a majority of the directors attending a meeting of the board of directors at which at least two-thirds of directors shall be present. The chairman shall represent the Company externally.

Article 16: In case the chairman of the board is on leave or unable to exercise his/her functional duties for any reason, the person who acts on his/her behalf shall be appointed in accordance with the Article 208 of the Company Act. Directors shall attend Board meetings in person. In case a director appoints another director to attend a meeting of the Board of Directors in his/her behalf when he/she is unable to attend in person, he/she shall issue a written proxy and state therein the scope of authority, and one proxy for each director only. Board of directors' meeting may be held in the method of video conference method, and directors attending the meeting through video conference shall be deemed to attend the meeting in person.

Unless the Company Act specifies otherwise, Board of Directors' meetings shall be convened by the Chairman, and reasons of convention shall be indicated. In addition, notices shall be delivered to all directors according to the time-limit specified by the competent authority; provided that in case of emergencies, such meeting may be convened at any time.

The notices of meeting convention described in the preceding paragraph may be made in writing, facsimile or electronic method.

Unless otherwise specified in the Company Act, resolutions of Board of Directors shall be executed based on the attendance of a majority of Directors and the consents of more than half of the attending Directors.

Article 17: The Board of Directors is authorized to decide the remuneration of directors based on the consideration of the level of the directors' engagement in the Company's operation and value of contribution to the Company's operation, along with the consideration of the standard generally adopted by the peers in the same industry.

During the term of office of the directors and important managerial officers of the Company, according to the resolution of the Board of Directors, the Company may purchase liability insurances for their indemnification liabilities within the scope of their official services according to the laws.

Chapter 5. Managerial Officers

Article 18: The Company may appoint managerial officers. The appointment, removal and remuneration thereof shall be governed by Article 29 of the Company Act.

Chapter 6. Accounting

Article 19: At the end of each fiscal year of the Company, the Board of Directors shall prepare the business report, financial statements and earnings distribution proposal or loss compensation proposal for submission to the ordinary shareholders' meeting for ratification according to statutory procedures.

Article 20: Where the Company has a surplus earning at the annual settlement of each year, amount shall be appropriated for tax payment according to the laws or for loss compensation, following which 10% thereof shall be set aside as the legal reserve; however, when the legal reserve has reached the paid-in capital, such requirement shall not be applicable. In addition, after special reserve has been set aside or reversed according to laws or regulations, the sum of the remaining amount of earning and the accumulated undistributed earning in total may be determined by the board of directors for the establishment of a proposal for distribution of earnings, followed by submission to the shareholders’ meeting for resolution on the distribution or reservation thereof.

When the dividends, bonuses, legal reserve and capital surplus are distributed in the form of cash, the Board of Directors is authorized to execute the distribution in accordance with the resolution of the Board of Directors’ meeting attended by more than two thirds of the directors and the consents of a majority of the attending directors. In addition, a report to the shareholders’ meeting shall also be made.

In accordance with the Company’s current and future development plans, and based on the consideration of its capital requirements, investment environment, domestic and international competition and shareholder interests, the Company’s dividends shall not be less than 10% of the distributable earnings for the year. However, if the distributable earnings for the year are less than 3% of the paid-in capital, a resolution may be adopted to transfer the entire amount to retained earnings without distribution. Distribution of earnings may be made in cash or in shares, provided that the cash dividend distribution ratio shall not be less than 20% of the total distribution amount.

Article 21: Where there is profit for the year, the Company shall set aside no less than 1.5% of its profit as for remuneration of employees and no more than 1% as the remuneration of directors. However, priority shall be given to covering cumulative losses. For the amount of remuneration of employees described in the preceding paragraph, no less than 50% of such amount shall be appropriated as remuneration of the entry-level employees.

The term of profit described in the preceding paragraph refers to the profit before subtracting the distribution of the employees’ remuneration and the remuneration of directors from the current-year income before tax.

Article 22: The re-investment total amount of the Company may exceed 40% of the paid-in capital of the Company. The Board of Directors is authorized to make operational decisions on re-investments.

Article 23: The Company may provide endorsements and guarantees to the external for business needs or investment relationships according to the resolution of the Board of Directors.

Chapter 7. Supplementary Provisions

Article 24: Any matter not specified in these Articles of Incorporation shall be handled in accordance with the regulations of the Company Act.

Article 25: These Articles of Incorporation were duly enacted July 5, 1974.
The 1st amendment of the made on March 26, 1977.
The 2nd amendment was made on May 13, 1981.
The 3rd amendment was made on January 5, 1982.
The 4th amendment made on made on July 11, 1984.
The 5th amendment was made on October 11, 1985.
The 6th amendment was made on April 23, 1987.
The 7th amendment was made on October 20, 1987.
The 8th amendment was made on February 2, 1989.
The 9th amendment was made on June 24, 1995.
The 10th amendment was made on October 6, 1998.

The 11th amendment was made on December 3, 1998.
The 12th amendment was made on November 7, 2000.
The 13th amendment was made on May 16, 2001.
The 14th amendment was made on May 8, 2004.
The 15th amendment was made on September 6, 2006.
The 16th amendment was made on September 6, 2006.
The 17th amendment was made on July 7, 2007.
The 18th amendment was made on November 17, 2007.
The 19th amendment was made on June 28, 2008.
The 20th amendment was made on December 5, 2009.
The 21st amendment was made on August 10, 2010.
The 22nd amendment was made on November 10, 2011.
The 23rd amendment was made on April 10, 2013.
The 24th amendment was made on June 3, 2016.
The 25th amendment was made on June 19, 2017.
The 26th amendment was made on October 6, 2017.
The 27th amendment was made on October 27, 2018.
The 28th amendment was made on March 15, 2019.
The 29th amendment was made on August 27, 2020.
The 30th amendment was made on June 30, 2023.
The 31st amendment was made on June 28, 2024.
The 32nd amendment was made on December 19, 2024.
The 33rd amendment was made on June 27, 2025.

Song Chuan Precision Co., Ltd.
Chairman: Chuan-Shih Wang

Appendix 2

Song Chuan Precision Co., Ltd.

Rules of Procedure for Shareholders' Meeting (Before Amendment)

Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" jointly established by Taiwan Stock Exchange Corporation and Taipei Exchange.

Article 2 The rules of procedures for shareholders' meeting of the Company, except as otherwise provided by law, regulation or the articles of incorporation, shall be as provided in these Rules.

Article 3 Unless otherwise provided by law or regulation, the shareholders' meetings of the Company shall be convened by the board of directors.

When the Company convenes a virtual shareholders' meeting, unless the Regulations Governing the Administration of Shareholder Services of Public Companies specify others, the articles of incorporation shall describe procedures in detail, and the resolution of the board of directors shall be adopted, and the virtual shareholders' meeting shall be attended by more than two-thirds of the directors of the board and with resolution made based on the consents of a majority of attending directors.

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

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors and explanatory documents, and upload them to the Market Observation Post System (MOPS) thirty days before the date of an ordinary shareholders' meeting or fifteen days before the date of an extemporary shareholders' meeting. In addition, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS twenty-one days before the date of the ordinary shareholders' meeting or fifteen days before the date of the extemporary shareholders' meeting. Fifteen days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

For the meeting agenda and supplemental meeting materials described in the preceding paragraph, the Company shall provide them to the shareholders for review on the convention date of the shareholders' meeting according to the following method:

I. For physical shareholders' meetings, to be distributed on-site at the meeting.

II. For hybrid shareholders" meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

III. For virtual shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extemporary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extemporary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited only to one, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any Subparagraph of Paragraph 4 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Shareholders may submit suggestive proposals for urging the Company to promote public interests or fulfill its social responsibilities, provided that the procedure shall comply with relevant provisions of Article 172-1 of the Company Act, and the number of items so proposed shall be limited to one only, and no proposal containing more than one item shall be included in the meeting agenda.

Prior to the book closure date before an annual general meeting is held, the Company shall publicly announce that it will receive shareholder proposals, whether it shall be via written or electronic acceptance, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and for a proposal containing more than 300 words, such proposal is not be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting, the board of directors shall explain the reasons for exclusion of any shareholders' proposals not included in the agenda.

Article 4 For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail; except when a declaration is made to cancel the earlier declaration of intent.

After a proxy form has been delivered to the Company if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting online, a written notice of proxy cancellation shall be submitted to the Company before two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 (Principles for shareholders meeting convention time and venue)

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

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

Article 6 (Preparation of documents such as the attendance book)

The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively referred to as "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least thirty minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform thirty minutes before the meeting starts. Shareholders completing registration are deemed as attend the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

If a shareholder is a government or legal person, the representative attending a shareholders' meeting is not limited to one person. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders' meeting, shareholders planning to attend the meeting online shall register with the Company two days before the meeting date.

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

Article 6-1 (Convention of virtual shareholders' meeting, and required particulars for shareholders' meeting notice)

To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice:

I. Methods for shareholders to participate in the meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

(I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

(II) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.

(III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

(IV) Actions to be taken if the outcome of all proposals have been announced and extemporary motion has not been carried out.

III. To convene a virtual shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Except for the circumstances under Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with at least connection equipment and necessary assistance and state the period during which shareholders may apply to the Company for such equipment or assistance and other relevant matters to be noted.

Article 7 (The chair and non-voting participants of a shareholders meeting)

Shareholders' meetings that are convened by the board of directors shall be chaired by the chairman. If the chairman is unable to perform duty due to leave of absence or any reasons, the vice chairman shall act as the deputy thereof. If the vice chairman is unavailable or is also on leave or cannot exercise the authorities due to reasons, the chairman will appoint one of the directors to act on their behalf. If no one is appointed, the remaining directors shall appoint one among themselves to perform the chairman's duties on behalf.

When a director serves as the chair as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall apply for a representative of an institutional director to serve as the chair.

It is advisable that shareholders' meetings convened by the board of directors be chaired by the chairman of the board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the shareholders' meeting minutes.

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

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

Article 8 (Documentation of shareholders' meeting by audio or video)

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. However, if a shareholders' meeting files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held via video conferencing, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 9 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1 of Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 10 Where a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extemporary motions), except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extemporary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11 (Shareholders' speech)

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

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed five minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When attending shareholders speak, other shareholders may not speak or interfere with their speech unless with approval by the chair and the speaking shareholder; the chair shall stop violators.

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

After an attending shareholder has spoken, the Chair may respond or direct relevant personnel to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12 (Calculation of voting shares and recusal system)

Voting at a shareholders' meeting shall be calculated based on the number of shares.

With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2 of Article 179 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the shareholders' meeting in person, but to have waived his/her rights with respect to the extemporary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extemporary motions

and amendments to original proposals.
A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholders; meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail; except when a declaration is made to cancel the earlier declaration of intent.
After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.
Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. In addition, on the same day after the conclusion of the shareholders' meeting, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.
When there are amendments or alternatives to the same bill, the chair shall determine the order of voting with the original bill. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
The chair is to assign the staff to inspect voting on proposals and count the ballots; the inspectors, however, shall be shareholders.
Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.
When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting via the video conferencing method shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.
In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.
When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders'

meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, if no declaration of intent is withdrawn and attended the shareholders' meeting online, except for extemporary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.

Ballots for the election in the preceding paragraph shall be kept properly once they are sealed and signed off on by the inspectors and shall be kept for at least a year. However, if a shareholders' meeting files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting and shall be distributed to all shareholders of the Company within twenty days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The meeting minutes shall be retained for the duration of the existence of the Company.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

Article 16 (Public disclosure)

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least thirty minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the virtual shareholders' meeting convened by the Company, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (TWSE) (or Taipei Exchange (TPEx)) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 (Maintaining order at the meeting place)

Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor".

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 (Recess and resumption of a shareholders meeting)

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

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

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

Article 19 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least fifteen minutes after the chair has announced the meeting adjourned.

Article 20 (Location of chair and secretary of virtual shareholders' meeting)

When the Company convenes a virtual shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21 (Handling of disconnection)

In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than thirty minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

For a meeting to be postponed or resumed under Paragraph 2, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under Paragraph 2, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in Paragraph 2, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under Paragraph 2 is required.

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

When postponing or resuming a meeting according to Paragraph 2, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under second half of Article 12 and Paragraph 3 of Article 13 of

Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under Paragraph 2.

Article 22 (Handling of digital divide)

When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online. Except for the circumstances under Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with at least connection equipment and necessary assistance and state the period during which shareholders may apply to the Company for such equipment or assistance and other relevant matters to be noted.

Article 23 These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 24 These Rules were duly enacted on June 30, 2023.

The 1st amendment was made on December 19, 2024.

Appendix 3

Shareholdings of Directors

Job title	Name	Term of office	Number of shares held	Shareholding percentage
Chairman	Mu Gong Chuan Co., Ltd. Representative : Chuan-Shih Wang	December 19, 2024 to December 18, 2027	14,652,769	18.37%
Director	Sung-Jen Wu		248,611	0.31%
Director	Te-Shao Liu		117,444	0.15%
Director	Hui-Min Cheng		393,000	0.49%
Director	Yung-Kuei Yu		0	0
Independent Director	Chwo-Ming Yu		0	0
Independent Director	Yih-Yuh Lee		0	0
Independent Director	Chia-Chi Lu		0	0
Independent Director	Min-Hung Tsay		0	0
Total number of shares held by all directors			15,411,824	19.33%

Note:
1. The shareholding percentage indicated in this table is calculated up to the book closure date of the present annual shareholders' meeting of the Company, and the total number of outstanding shares is 79,745,993 shares.
2. Pursuant to Article 26 of the Securities and Exchange Act and Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the minimum shareholding required for all directors of the Company is 6,379,679 shares.