

Stock code: 9955



佳龍科技工程股份有限公司
SUPER DRAGON TECHNOLOGY CO., LTD.

2026 Annual General Meeting Meeting Handbook

Form of meeting: Physical Shareholders' Meeting

Date of Meeting: 9 a.m. on Friday, May 29, 2026

Address of meeting: No.323, Huanke Rd., Guanyin Dist., Taoyuan City

Table of Contents

One. Meeting Procedure	1
Two. Meeting Agenda	2
I. Report Items	3
II. Ratifications	4
III. Extraordinary Motions	5
IV. Adjournment	5
Three. Attachments	
I. Business report	6
II. Audit Committee's Review Report	11
III. Implementation of the Company's business plan	12
IV. 2025 Report on Remuneration to Directors	13
V. 2025 Financial Statements	15
VI. 2025 Deficit Compensation Statement	34
Four. Appendix	
I. Articles of Incorporation	35
I. Rules and Procedures of Shareholders' Meeting	39
II. Shareholding of All Directors	47

Super Dragon Technology Co., Ltd.
2026 Annual General Shareholders' Meeting
Procedure

- I. Call the Meeting to Order
- II. Chairman's opening remarks
- III. Report Items
- IV. Ratifications
- V. Extraordinary Motions
- VI. Adjournment

Super Dragon Technology Co., Ltd.

Agenda of the 2026 Annual Shareholders' Meeting

- I. Time:** May 29, 2026 (Friday), 9:00 am
- II. Address:** No.323, Huanke Rd., Guanyin Dist., Taoyuan City
- III. Form of meeting:** Physical Shareholders' Meeting
- IV. Call the Meeting to Order**
- V. Chairman's opening remarks**
- VI. Report Items**
 - (I) Proposal of the 2025 Business Report.
 - (II) Proposal of the Audit Committee's Review Report on the 2025 financial statements.
 - (III) Proposal of Report on Accumulated Losses Reaching One-Half of Paid-in Capital.
 - (IV) Implementation of the Company's business plan
 - (V) 2025 Report on Remuneration to Directors
- VII. Ratifications**
 - (I) Ratification of 2025 business report and financial statements
 - (II) Ratification of 2025 deficit compensation proposal
- VIII. Extraordinary Motions**
- IX. Adjournment**

[Report Items]

Proposal 1 (Proposed by Board of Directors)

Subject: The 2025 Business Report, submitted for your review.

Description: For the Company's 2025 Business Report, please refer to Attachment 1 of this Handbook (page 6).

Proposal 2 (Proposed by the Board of Directors)

Subject: The Audit Committee's review report on the 2025 final accounts, submitted for your review.

Description: Please refer to Attachment 2 (page 11) of this handbook for the Audit Committee's Review Report.

Proposal 3 (Proposed by the Board of Directors)

Subject: Report on the Company's losses having reached one-half of paid-in capital, submitted for your review.

Description: As of December 31, 2025, the Company's accumulated losses amounted to NT\$768,185,440, which has reached one-half of the paid-in capital of NT\$1,044,358,290, and is hereby reported to the shareholders' meeting in accordance with Article 211 of the Company Act.

Proposal 4 (Proposed by the Board of Directors)

Subject: Implementation of the Company's business plan

Description: For the Company's implementation of the business plan, please refer to Attachment 3 (page 12) of this Handbook.

Proposal 5 (Proposed by the Board of Directors)

Subject: Report on remuneration received by directors in 2025, submitted for your review.

Description: For the remuneration received by directors in 2025, please refer to Attachment 4 of this Handbook (page 13).

[Ratifications]

Proposal 1 (Proposed by Board of Directors)

Subject: The 2025 Business Report and Financial Statements, submitted for ratification.

Description: I. The 2025 Consolidated Financial Statements and Parent Company Only Financial Statements were approved by the Board of Directors. The Consolidated Financial Statements and Parent Company Only Financial Statements were audited by Ernst & Young Firm, and then submitted to the Audit Committee for review, and an audit report has been issued on the record.

II. Please refer to Attachment 1 (page 6-10) of the manual and Attachment 5 (page 15-33) for Tables of Final Accounts.

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Subject: 2025 Deficit Compensation Proposal is hereby submitted for ratifications.

Description: I. The accumulated losses at the beginning of 2025 totaled NT\$824,327,868, plus the net income after tax of the year of NT\$56,142,428. The total accumulated losses to be made up for at the end of the period is NT\$768,185,440.

II. Please refer to the Attachment 6 (page 34) for the 2025 Deficit Compensation Statement.

III. There were still deficits to be covered in 2025, so the shareholders' dividends had not yet issued.

Resolution:

[Extraordinary Motions]

[Adjournment]

[Attachment 1]

2025 Business Report

Dear shareholders:

Looking back on 2025, the global wave of artificial intelligence (AI) swept across all sectors, driving the continued vigorous development of Taiwan's electronics and semiconductor industries. At the same time, enterprises worldwide also faced the impact of reciprocal tariff barriers arising from geopolitical conflicts, export controls imposed by major countries supplying key raw materials, and continuing inflation on costs. In response to the acquisition of Taiwan's critical strategic raw materials, the matter has been elevated to a national-level issue. The Ministry of Environment and the Ministry of Economic Affairs under the Executive Yuan have also organized the "Taiwan Critical and Strategic Resources National Team," of which the Company is a member, to fully implement the core concept of "from waste to raw materials, from raw materials to materials," thereby strengthening the resilience of Taiwan's electronics and semiconductor industry supply chain. Although the future international political and economic environment, precious metal prices, and the global economic outlook all remain highly uncertain, the Super Dragon Technology team will continue to remain steadfast at their respective positions and jointly face internal and external challenges with tireless dedication.

The Company's 2025 operating results and future outlook are set forth as follows:

I. Operating Results for 2025

(I) Results of Business Plan Implementation, Financial Income and Expenditures, and Profitability:

In 2025, consolidated operating revenue increased by 26.06% compared with 2024. In addition to the impact of rising precious metal selling prices, active disposal and sale of scrap hardware also drove an increase in non-precious-metal revenue. Gross operating profit increased significantly by NT\$126,651 thousand compared with 2024, mainly benefiting from rising precious metal prices and the relatively high gross margin from scrap hardware sales, which in turn substantially reduced operating net loss by NT\$117,481 thousand compared with 2024. Coupled with the recognition of valuation gains on financial assets under non-operating income, the Company achieved a return to profitability in 2025, with a net profit after tax of NT\$56,142 thousand and earnings per share of NT\$0.54. The relevant consolidated and parent company only financial figures are summarized as follows:

Unit: NT\$ thousand

Consolidated Financial Report Items	2025	2024
Operating revenue	1,506,979	1,195,465
Gross profit (loss)	128,238	1,587
Operating (loss)	(17,189)	(134,670)
Net profit (loss) before tax	56,246	(163,225)
Net profit (loss) after tax	56,142	(163,225)
Earnings (losses) per share (NTD)	0.54	(1.58)

Unit: NT\$ thousand

Standalone Financial Report Items	2025	2024
Operating revenue	1,494,870	1,184,046
Gross profit (loss)	122,113	5,200
Operating (loss)	(9,751)	(106,331)
Net profit (loss) before tax	56,142	(163,225)
Net profit (loss) after tax	56,142	(163,225)
Earnings (losses) per share (NTD)	0.54	(1.58)

(II) Implementation status of the budget:

The Company did not publicly disclose financial forecasts for 2025.

(III) Research and development status:

The Company's long-standing core value is the circular economy. Accordingly, the Company has continued in the past to develop waste recycling technologies and diversified applications of recycled materials. Under major global trends such as net-zero carbon emissions, the Company will in the future place greater emphasis on establishing recycling processes with low energy consumption and low carbon emissions, while reducing the use of chemicals and water during the recycling process, so as to achieve the goal of sustainable development in a more environmentally friendly manner. In response to the growing demand in high-tech industries for high purity metals and to enhance the Company's competitiveness in the supply chain of semiconductor, optoelectronics, 5G communication, and third-generation semiconductors. The R&D goals of the current year focus on the following:

1. Enhancement of high-cleanliness parts cleaning technology:

The Company will continue to devote itself to production line upgrades and optimize parts cleaning technology involving chemical gold stripping or physical sandblasting, in order to improve the film-removal recovery rate of multilayer precious metal coatings on workpieces. Through refining and purification production lines, the yield of precious metals will then be enhanced, and finally converted into the high-purity precious metal products required by customers, thereby helping enterprise customers build a full circular economy system for precious metals.

2. Development of 5N carbon-free gold technology:

To enhance Super Dragon's competitiveness and meet the needs of third-generation semiconductor customers, and to realize a green full-circular-economy model for precious metals, the Company has already developed and established a refining production line for 5N gold raw materials. Going forward, it will accelerate the development of 5N low-carbon/carbon-free high-purity precious metal raw materials, which can be converted into various thin-film application materials required by electronic semiconductor customers. This will resolve the prior reliance on imported precious metal critical materials and further strengthen the resilience of Taiwan's semiconductor industry material supply chain, forming a one-stop circular economy business model service advantage.

3. Development of high-purity precious metal application materials:

Through innovative refining and purification technologies, the Company ensures that gold purity reaches 5N (99.999%) or above, and will, in line with customer needs, develop and convert it into the required precious metal application materials (such as targets / slugs / gold salts, etc.) to meet the needs of semiconductor and high-end electronic component manufacturing.

4. Continued development of green gold salts (GPGC):

The industrial potassium gold cyanide produced by the Company is produced in an automated process and has the characteristics of high purity, low impurities and high quality, to meet the needs of customers for 5N potassium gold cyanide. To reduce energy consumption and carbon emissions, apart from using green power as the energy source for production equipment, the Company has also established partnerships with customers to develop valuable metals recovered from industrial waste of customers as raw materials, such as: Waste/waste solution/waste, information and communication electronic waste, and the establishment of the upstream and downstream recycling and reuse model for the metal and salt industry.

5. Development of waste liquid treatment and recycling technology:

The goal is to introduce the corresponding liquid waste treatment technology based on the "liquid waste resource recycling and reuse system" to effectively reduce the NOx in the liquid waste, and develop the recycling of reusable resources such as ammonia, copper, and nickel to effectively reduce and reuse liquid waste.

6. Development of waste solar panel recycling and treatment technology:

We continue to invest in recycling technology R&D and add new recyclable items to develop "urban mines".

7. Application development of CLGM green functional materials:

Through industry-academia collaboration, the Company has transformed various types of waste resources with different properties, including waste PCB fiberglass powder, waste slag from steel mills, and other electronic waste, into low-carbon environmentally friendly recycled functional materials through innovative formulations and technologies, while also resolving the

end-disposal problem in the resource recycling industry. In addition to the indoor and outdoor environmentally friendly green building materials and low-carbon building materials already developed by the Company, it will continue to develop applications of these materials in the industry.

8. Development of high-precision cleaning technology for aerospace parts:

Thanks to the cooperation model of business strategies, Super Dragon Technology has entered the high-precision cleaning field in the aerospace parts and components industry. It has passed the certification of the AS9100 aerospace quality system. Since aerospace parts and components usually have high-precision, high-reliability and high-safety requirements, they are extremely important in the aviation and aerospace industry. Super Dragon Technology has introduced the relevant cleaning technology in through strategic market cooperation to integrate all-round technology.

II. 2026 Business Plan Overview:

(I) Business guideline

The rapid changes of high-tech products have made waste disposal increasingly difficult. Super Dragon Technology will continue to uphold its persistence in improving technology, and will properly recover and process various wastes. At the same time, the main focus of the Company's waste disposal is "from cradle to cradle" recycling and reuse, and we will extend our complete waste disposal solutions. The main business policy of 2026 is as follows:

1. Initial results have been achieved from the three-year transformation. This year, the Company will actively develop diversified revenue streams and expand key customer segments:

- (1) Parts cleaning: In addition to the existing customer base in the electronics and optoelectronics industries, the Company will expand its service reach into the semiconductor and aerospace industries this year. Combined with downstream precious metal material conversion services, it will provide key customers with a one-stop full circular economy service model.
- (2) High-end gold: Product certification from key customers in the third-generation semiconductor sector was obtained last year. This year, in addition to stabilizing the existing customer base, the Company will further expand efforts to obtain certifications from key customers in the electronic and semiconductor industries.
- (3) Wastewater treatment: In addition to properly treating internal wastewater, the Company will collaborate with external strategic partners to continue transforming this segment into a profit center, expand the types and forms of wastewater that can be processed, and return valuable materials recovered from wastewater to customers through recycling and reuse technologies.
- (4) Waste resource recycling: The Company will actively expand sources of waste materials. In addition to existing supply channels, sources will be extended to financial institutions, schools, large enterprises, and 3C brand owners. At the same time, the Company will actively participate in industrial waste treatment tenders to increase non-precious metal revenue.
- (5) Green energy business: In line with the Company's core circular economy values, in addition to developing new solar projects, the Company will actively expand solar panel recycling and processing operations this year, making them an important revenue driver.
- (6) CLGM: Following completion of relevant certifications and patent deployment, the Company will actively collaborate with strategic partners to develop diversified applications of CLGM environmentally friendly functional green materials, which have begun contributing to revenue and profitability.

2. Continue to deepen proprietary technologies and experimental analysis capabilities.
3. Strengthen project-based organization, the cultivation of highly competent talents and teams, and the efficiency of organizational operations.
4. Work together with technical partners to establish a solid waste disposal system, expand the application of solid waste.
5. Continue to accelerate the deployment of energy conservation, energy storage, and energy generation businesses to create an engine of growth for green energy in the circular economy and technological developments.
6. Complete capital market fundraising plans, repay bank borrowings, strengthen working capital, reduce financial burdens, and optimize financial structure.

7. Continue to focus on ESG and the circular economy and continue to develop new eco-friendly technologies, new energy, new partnerships, and new business models. Concentrate, deepen, and transform operations based on the framework of four major production lines, four major platforms, and one center.

(II) Sales Volume Forecast and Basis

Zero-carbon sustainability has become the current trend. Customers have also shifted from cost-oriented treatment of various wastes to low energy consumption, low carbon emissions, and proper disposal. This is also the principle that the Company continues to adhere to, and pursue sustainable development together with our partners and customers. In 2026, the Company will continue to focus on the circular economy and, under the framework of four major production lines, four major platforms, and one center, further deepen operational focus and transformation. In terms of revenue, benefiting from continued increases in precious metal prices and increased order volumes following customer certifications, precious metal revenue is expected to maintain a growth trend. In addition, non-precious metal revenue is also expected to increase steadily due to the effective execution of various revenue-generating measures. Overall revenue is expected to grow compared to the previous year, with the objective of achieving positive operating profitability.

(III) Important Production and Sales Policies

1. Enhance the analysis and detection capacity, implement cost control, and quality management to provide customers with satisfying services.
2. The liquid waste treatment is processed from the inside out and gradually; the external processing capacity is increased by working with external partners.
3. Form alliances with strategic partners to increase the number of solid waste items for treatment and shorten the recycling cycle of precious metals.
4. Develop the application of recycled products, turn waste into treasure, turn waste into treasure, the "scrapes" into "raw materials," and realize the circular economy model from the cradle to the cradle.
5. Through a closed-loop model, position the Company as a professional supplier of green materials, establish precious metal application material technologies (such as sputtering targets / slugs / gold salts), and provide customers with a one-stop service from raw materials to waste treatment and back to raw material reuse, thereby enhancing customer stickiness and dependence and increasing corporate value.
6. Introduce the CLGM functional green materials into mass production, and invest in green energy projects such as solar power generation, energy storage, and charging piles. Build a self-owned Eco-Park demonstration site, which can eliminate the existing PCB fiber powder inventory, and also open up the external PCB waste material treatment order processing bottleneck, to activate the company's operation momentum.
7. Accelerate customer certification in the semiconductor industry, establish a full circular economy model for supplying green high-end gold materials, and position Super Dragon Technology as an indispensable supply chain member in the semiconductor application materials sector.

III. Impacts of External Competitive Environment, Legal Environment and Overall Operating Environment on Company's Future Development Strategy

Global awareness of environmental protection has increased and environmental and net-zero issues have become important topics of discussion. Government regulations on environmental protection have become increasingly stringent as they strengthen enforcement. Due to the recent international development trends that emphasize the importance of sustainability, relevant laws and regulations and institutional amendments will become more conducive to the development of the environmental protection industry.

The Company's headquarters and Plant 3 are located within an Environmental Science and Technology Park. With the mission of becoming "a service-oriented enterprise needed by society," and with resource recycling and reuse as its objective, the Company transforms waste into valuable resources. It continues to enhance waste treatment and precious metal application material technologies, invest in equipment to expand operational capacity, assist enterprises in implementing environmental governance, and build a sustainable circular resource society.

The Company also implements the circular economy in different ways by actively participating in the transformation of Taiwan's green economy and joint promotion of sustainable development. We set up solar PV equipment in areas of the Company that can be effectively used and we will also install grid-connected energy storage equipment to support Taipower's electricity ancillary service, join Taipower's Energy Trading Platform, and work with the government to develop renewable energy.

The Company will continue to work on improving technologies and increasing the scale of production to maximize returns for all shareholders of the Company. We hereby express our gratitude to shareholders for your long-term support and encouragement.

Super Dragon Technology Co., Ltd.

Chairman: Chieh-Hsin Wu

[Attachment 2]

Super Dragon Technology Co., Ltd.

Audit Committee's Review Report

The Board of Directors has prepared the 2025 Business Report, financial statements, and the proposal for making up for losses, among which the financial statements were audited by Ernst & Young Accounting Firm, by whom an audit report was issued. We have reviewed the above business report, financial statements, and the proposal for making up for losses, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with related regulations in the Securities and Exchange Act and the Company Act. Please proceed to review it.

Super Dragon Technology Co., Ltd.

Convener of the Audit Committee:

Chih-Fang Wang

March 11, 2026

[Attachment 3]

**Super Dragon Technology Co., Ltd.
Implementation of Company's business plan**

	2025 actual number	2025 estimates	Difference		Reasons for differences of more than 20%
Net operating revenue	1,506,979	1,452,700	54,279	3.7%	
Operating cost	(1,378,741)	(1,331,041)	(47,700)	3.6%	
Gross profit (loss)	128,238	121,659	6,579	5.4%	
Operating expense	145,427	121,086	24,341	20.1%	1. Actual selling expenses were higher than budgeted, primarily due to underestimation of headcount and labor costs in business units following organizational restructuring. 2. Actual R&D expenses were higher than budgeted, mainly due to increased personnel and underestimation of costs related to the introduction of new production line technologies.
Sales expense	9,787	5,050	4,737	93.8%	
Administrative expenses	116,758	109,590	7,168	6.5%	
Research and development expenses	18,882	6,446	12,436	192.9%	
Operating income (loss)	(17,189)	573	(17,762)	(3,098.6%)	
Non-operating income and expenses	73,435	2,012	71,423	3,549.0%	1. Financial asset gains (Forcera Materials) were not budgeted. 2. Actual borrowing amounts and interest rates were higher than budgeted.
Non-operating income	109,940	32,912	77,028	234.0%	
Non-operating expenses	(36,505)	(30,900)	(5,605)	18.1%	
Net profit (loss) before tax	56,246	2,586	53,660	2,075.3%	
Income tax expense	(104)	0	(104)	--	
Net income (loss) for this period	56,142	2,586	53,556	2,071.3%	

[Attachment 4]

2024 Report on Remuneration to Directors

Title	Name	Remuneration of directors								Total of four items of A, B, C and D as a percentage of net income after tax		Remuneration received for serving as an employee concurrently								Total of seven items of A+B+C+D+E+F+G as a percentage of net income after tax		Whether compensation from investees other than subsidiaries is received
		Remuneration (A)		Severance and pension (B)		Remuneration to directors (C) (Note 1)		Business execution expenses (D)				Salary, bonus and special allowance (E)		Severance and pension (F)		Remuneration of employees (G) (Note 1)						
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Compan		All companies in the financial statements		The Company	All companies in the financial statements	
																Cash amount	Stock amount	Cash amount	Stock amount			
Chairman	Chieh-Hsin Wu	264	264	-	-	-	-	42	42	0.55	0.55	6,796	6,796	-	-	-	-	-	-	12.65	12.65	-
Director	Yao-Hsun Wu	240	240	-	-	-	-	30	30	0.48	0.48	6,500	6,500	-	-	-	-	-	-	12.06	12.06	-
Director	Enormous Vastness Investment Company Limited Representative: Kang-Chi Chou	240	240	-	-	-	-	36	36	0.49	0.49	-	-	-	-	-	-	-	-	0.49	0.49	-
Director	Fukang Investment Co., Ltd. Representative: Chia-Nan Hsu	240	240	-	-	-	-	36	36	0.49	0.49	-	-	-	-	-	-	-	-	0.49	0.49	-
Independent director	Shih-Chun Ho (the previous position holder)	196	196	-	-	-	-	30	30	0.40	0.40	-	-	-	-	-	-	-	-	0.40	0.40	-
Independent director	Cheng-Che Tsai (the previous position holder)	196	196	-	-	-	-	30	30	0.40	0.40	-	-	-	-	-	-	-	-	0.40	0.40	-
Independent director	Chih-Fang Wang	360	360	-	-	-	-	78	78	0.78	0.78	-	-	-	-	-	-	-	-	0.78	0.78	-

Independent director	Ya-Hsuan Wang	360	360	-	-	-	-	72	72	0.77	0.77	-	-	-	-	-	-	-	-	0.77	0.77	-
Independent director	Tse-Hsiang Ting (the new position holder)	248	248	-	-	-	-	30	30	0.50	0.50	-	-	-	-	-	-	-	-	0.50	0.50	-
Independent director	Yu-Ming Ma (the new position holder)	248	248	-	-	-	-	30	30	0.50	0.50	-	-	-	-	-	-	-	-	0.50	0.50	-
1. Describe the payment policy, system, standard and structure for remuneration of independent directors, and explain the relationship with the remuneration payment according to the job duties handled, risks and time invested, etc.: (1) According to the Articles of Incorporation of the Company, for the remuneration of directors of the Company, the board of directors is authorized to determine the remuneration based on the operation participation level and the value of contribution to the Company along with the consideration on the standards adopted in the same industry. (2) The Articles of Incorporation of the Company also specifies that when the Company has a profit for a fiscal year, an amount not higher than 3.6% shall be appropriated as the remuneration of directors. The payment of the remuneration of directors shall be made in accordance with the “Policy for Remuneration of Directors and Managerial Officers”. 2. In addition to the disclosure of the table above, the remuneration collected in by directors of the Company for providing services (such as acting as non-employee consultant of the parent company/companies/investees indicated in the financial report): None.																						

Independent Auditors' Report

Super Dragon Technology Co., Ltd. is hereby submitted for your review.

Audit opinion

The Consolidated Balance Sheets of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2025 and December 31, 2024, and the Consolidated Comprehensive Profit and Loss Statement, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the periods from January 1 to December 31, 2025 and January 1 to December 31, 2024, And the Notes to the Consolidated Financial Statements (including the summary of significant accounting policies) have been verified by the Accountant.

In the opinion of the Accountant, based on our audit results and the independent audit reports by others (please refer to the other matter paragraph), the above Consolidated Financial Statements have been prepared in all material respects in accordance with Financial Reporting Standards for Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations and explanatory notices approved and issued in force by the Financial Regulatory Commission. It is sufficient to express the consolidated financial position of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2025 and December 31, 2024, and the consolidated financial performance and consolidated cash flows of Super Dragon Technology Co., Ltd. from January 1 to December 31, 2025 and January 1 to December 31, 2024.

Basis of Audit Opinion

The Accountant perform the audit work in accordance with Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and Audit Standard. The responsibilities of the Accountant under these standards will be further explained in the section of the accountant's responsibilities for checking the financial statements. In accordance with the professional ethics code of accountants, the staff of the firm to which the Accountant belongs has maintained independence from Super Dragon Technology Co., Ltd. and its subsidiaries, and fulfilled other responsibilities under the code. Based on the audit results of our accountants and the audit reports of other accountants, we are of the opinion that sufficient and appropriate audit evidence has been obtained in order to be served as the basis for expressing the audit opinion.

Key audit items

Key audit items refer to the items that are the most important in the audit of the 2025 Consolidated Financial Statements of Super Dragon Technology Co., Ltd. and its subsidiaries in accordance with the professional judgment of the accountant. Such matters have been taken into account in the audit of the consolidated financial statements as a whole and in the formation of the examination opinion, and the Accountant does not express an opinion on such matters alone.

Recognition of revenue

The operating income of Super Dragon Technology Co., Ltd. and its subsidiaries in 2025 is NT\$1,506,979 thousand. Due to the complexity and particularity of the transaction of the environmental protection industry operated by the Group and its sales locations including Taiwan, Hong Kong and other multinational markets, As a result, the time and amount of sales revenue recognition are significantly risky, so the accountant decides to list revenue recognition as its key audit item. The audit procedures of the Accountant include (but are not limited to) understanding various sales models, evaluating the reasonability of accounting policies for revenue recognition

related to performance obligations under each model, including reviewing the transaction conditions of the parties, testing the effectiveness of internal controls related to the time point of revenue recognition of performance obligations in the sales cycle, and performing detailed tests on selected samples of sales details, including checking the original orders or sales contracts of major customers and other sales documents, reviewing the transaction conditions and confirming whether the revenue recognition time of each performance obligation is consistent with the performance obligations and satisfaction time set forth in the contract or order, and performing the verification procedures such as sales revenue cut-off test and significant sales return and discount after the review period for a period of time before and after the balance sheet date. The accountant also considers the appropriateness of the disclosure of operating income in Notes 4 and 6 to the Consolidated Financial Statements.

Valuation of inventories

The net inventory of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2025 was NT\$315,860 thousand, accounting for 12% of the total assets, which is material to the Consolidated Financial Statements. As most of the inventories are gold, platinum and silver, in addition to the complex management of asset preservation and the need for close control, these precious metals are vulnerable to frequent and large price changes in the international market, and their inventory storage patterns are also diversified. These factors affect the complexity of the calculation of net realization and involved management personnel's judgement. Therefore, the Accountant has determined that valuation of inventory is a key audit item. The audit procedures of the accountant include (but are not limited to) the execution of the evaluation of the inventory plan of the management level, the selection of major inventory items to test the effective implementation of its internal control and the confirmation of inventory quantity and status. Select samples to test and evaluate the net realized value estimated by management personnel for valuation of inventory (including the determination of inventory quantity in process), etc. The accountant also considers the appropriateness of the disclosure of inventory in Notes 5 and 6 to the Consolidated Financial Statements.

Other Matters - Audits by other Certified Public Accountants

Included in the consolidated financial statements of Super Dragon Technology Co., Ltd and its subsidiaries, the financial statements of some of the investees under the equity method have not been audited by us but by other CPAs. Therefore, our opinion on the consolidated financial statements relating to the amounts listed in the financial statements of these investees is based on the reports of other independent auditors. Investments in the aforementioned investee companies accounted for NT\$0 thousand and NT\$203,340 thousand under the equity method as of December 31, 2025 and December 31, 2024, respectively, representing 0% and 8% of the consolidated total assets. The Group's share of profit (loss) of associates and joint ventures recognized under the equity method for the years ended December 31, 2025 and December 31, 2024 amounted to NT\$(1,943) thousand and NT\$183 thousand, respectively, representing (3)% and 0% of consolidated profit before tax. The Group's share of other comprehensive income (loss) of associates and joint ventures recognized under the equity method for the same periods amounted to NT\$0 thousand and NT\$65 thousand, respectively, representing 0% and 0% of the consolidated net other comprehensive income.

Responsibilities of management personnel and governance unit for Consolidated Financial Statements

It is the responsibility of management personnel to prepare Consolidated Financial Statements as may be expressed in accordance with the financial reporting standards of securities issuers and international Financial Reporting Standards, International Accounting Standards, interpretations and explanatory notices approved and issued by the Financial Supervisory Commission, and to maintain the necessary internal control related to the preparation of Consolidated Financial Statements. To ensure that the Consolidated Financial Statements are free from material misrepresentation due to fraud or error.

In preparing the consolidated financial statements, management's responsibility also includes evaluating the ability of Super Dragon Technology Co., Ltd. and its subsidiaries to continue as a going concern, disclosure of related matters, and adoption of a going concern accounting basis, unless management intends to liquidate Super Dragon Technology Co., Ltd. and its subsidiaries or cease business, or no practicable alternative other than liquidation or suspension of business.

The governance unit (including the Audit Committee) of Super Dragon Technology Co., Ltd. and its subsidiaries should be responsible for supervising the process of financial reporting.

Accountant's responsibilities of auditing the Consolidated Financial Statements

The purpose of Accountant's audit of the Consolidated Financial Statement is to obtain reasonable assurance as to whether the Consolidated Financial Statement as a whole certain material misrepresentations due to fraud or error, and to issue a verification report. Reasonable assurance is a high degree of assurance, but there is no guarantee that an audit conducted in accordance with the audit standards will detect a material misrepresentation in the consolidated financial statements. Misrepresentation may lead to fraud or error. Misrepresentations of individual amounts or aggregate amounts are considered material if they can reasonably be expected to affect economic decisions made by users of the Consolidated Financial Statements.

The Accountant uses professional judgement and professional skepticism when auditing in accordance with Auditing Standards. The Accountant also performs the following duties:

1. Identify and assess the risk of material misrepresentation due to fraud or error in the Consolidated Financial Statements; Design and implement appropriate responses to the risks assessed; And obtain sufficient and appropriate audit evidence to form a basis for the audit opinion. Because fraud may involve collusion, forgery, willful omission, misrepresentation, or overstepping internal controls, the risk of failing to detect material misrepresentation due to fraud is higher than that due to error.
2. Obtain the necessary understanding of the internal controls relevant to the audit in order to design audit procedures appropriate for the circumstances, provided that the purpose is not to express an opinion on the effectiveness of the internal controls of Super Dragon Technology Co., Ltd. and its subsidiaries.
3. Evaluate the appropriateness of the accounting policies, and the reasonability of accounting estimate and related disclosure which the management personnel adopted.

4. According to the obtained audit evidence, conclude the appropriateness of management personnel's adoption of the accounting basis for a going concern, and conclude the events or conditions whether there is a material uncertainty about the ability of Super Dragon Technology Co., Ltd. and its subsidiaries to continue as a going concern. In the opinion of the Accountant, if there is material uncertainty of the event and condition, I should alert users of the Consolidated Financial Statements to the relevant disclosure of Consolidated Financial Statements in the audit report or amend the audit opinion if such disclosure is inappropriate. The conclusions of the Accountant is based on the audit evidence available as of audit report date. However, future events or conditions may cause Super Dragon Technology Co., Ltd. and its subsidiaries to no longer be able to continue as a going concern.
5. Evaluate whether the related transaction and events in the overall expression, structure and content of Consolidated Financial Statements (including related Notes), and Consolidated Financial Statements are expressed appropriately.
6. Obtain the adequate and appropriate audit evidence of the consolidated financial information to issue the opinions about the Consolidated Financial Statements. The accountant is responsible for the guidance, supervision and execution of group audit cases, and the formation of group audit opinions.

The matters communicated by the accountant with the governing unit include the planned scope and timing of the audit and significant audit findings (including significant lack of internal control identified during the audit).

The accountant also provides the governing unit with a statement that the personnel of the accounting firm subject to the independence code have complied with the Independence Code of Professional Ethics for Accountants, and communicates with the governing body all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of accountants.

Based on the matters communicated with the governance unit, the Accountant decides the key matters for the audit of the 2025 consolidated financial statements of Super Dragon Technology Co., Ltd and its subsidiaries. The Accountant states such matters in the audit report, unless public disclosure of a particular matter is prohibited by statute, or in very rare circumstances, the Accountant decides not to communicate a particular matter in the audit report because it can reasonably be expected that the negative impact of such communication will outweigh the public interest enhanced.

Others

Super Dragon Technology Co., Ltd. has prepared its parent company only financial statements for the years ended December 31, 2025 and 2024, which were audited by our certified public accountants, who issued unqualified audit opinions with an emphasis of matter paragraph for each year. These financial statements are available for reference.

Ernst & Young Accounting Firm
The competent authority approve the public issuance
of the Company's financial reports
Audit Document No.:
(2014) Jin Guan Zheng Shen Zi No. 1030025503
(2022) Jin-Guan-Zheng-Shen-Zi No. 1110348358

Ching-Piao, Cheng

Certified Public Accountant:

Cheng-Wei Lin

March 11, 2026

Super Dragon Technology Co., Ltd. and Its Subsidiaries
Consolidated balance sheet
December 31, 2025 and December 31, 2024
(Unit: NT\$ thousand)

Assets			December 31, 2025		December 31, 2024	
Code	Account title	Note	amount	%	amount	%
	Current assets					
1100	Cash and cash equivalents	4 and 6.1	\$83,445	3	\$108,812	4
1136	Financial assets at amortized cost	4, 6.4, and 8	24,824	1	121,579	5
1170	Accounts receivable, net	4 and 6.5	37,848	1	31,601	1
1200	Other receivables		1,871	-	1,499	-
1310	Inventory, net	4 and 6.6	315,860	12	174,516	6
1410	Prepayments		9,826	-	13,040	1
1470	Other current assets		4,401	-	2,221	-
11xx	Total current assets		478,075	17	453,268	17
	Non-current assets					
1510	Financial assets at fair value through profit or loss	4 and 6.2	290,235	10	19,874	1
1517	Financial assets at fair value through other comprehensive income	4 and 6.3	43,585	1	9,333	-
1513	Financial assets at amortized cost	4, 6.4, and 8	566	-	585	-
1550	Investments using the equity method	4 and 6.7	-	-	203,340	8
1600	Property, plant and equipment	8, 6.4, and 8	1,838,853	65	1,845,377	68
1755	Right-of-use assets	4, 6.22, and 7	17,220	1	18,983	1
1760	Investment Property	4, 6.9, and 8	52,776	2	54,885	2
1840	Deferred tax assets	4 and 6.26	21,938	1	22,324	1
1900	Other non-current assets	6.10 and 8	76,238	3	56,307	2
15xx	Total non-current assets		2,341,411	83	2,231,008	83
1xxx	Total assets		\$2,819,486	100	\$2,684,276	100

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tse-Hui Chen

Super Dragon Technology Co., Ltd. and Its Subsidiaries
Consolidated Balance Sheet (continued)
December 31, 2025 and December 31, 2024
(Unit: NT\$ thousand)

Liabilities and equity			December 31, 2025		December 31, 2024	
Code	Account title	Note	amount	%	amount	%
	Current liabilities					
2100	Short-term borrowings	11, 6.4, and 8	\$80,000	3	\$600,000	22
2130	Contract liabilities	4 and 6.20	3,100	-	15	-
2170	Accounts payable		19,829	1	9,370	-
2200	Other payables	4 and 6.12	57,269	2	52,641	2
2280	Lease liabilities	4 and 6.22	2,321	-	5,049	-
2300	Other current liabilities	4 and 6.13	5,349	-	15,947	1
2320	Long-term borrowings due within one year or one business cycle	6.16 and 8	38,531	1	127,607	5
21xx	Total current liabilities		206,399	7	810,629	30
	Non-current liabilities					
2540	Long-term borrowings	6.16 and 8	1,338,766	48	663,543	25
2570	Deferred tax liabilities	4 and 6.26	6,186	-	6,446	-
2580	Lease liabilities	4 and 6.22	559	-	-	-
2600	Other non-current liabilities	4, 6.14, and 6.15	31,880	1	33,279	1
25xx	Total non-current liabilities		1,377,391	49	703,268	26
2xxx	Total liabilities		1,583,790	56	1,513,897	56
31xx	Equity attributable to owners of the parent company					
3100	Share capital	6.18				
3110	Common shares		1,044,358	37	1,045,137	39
3200	Capital surplus	6.18	991,182	35	993,262	37
3300	Retained earnings	6.18	-	-	-	-
3350	Undistributed earnings (deficit to be offset)		(768,186)	(27)	(824,328)	(31)
3400	Other equity interest		(31,658)	(1)	(43,692)	(1)
3xxx	Total equity		1,235,696	44	1,170,379	44
	Total liabilities and equity		\$2,819,486	100	\$2,684,276	100

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tse-Hui Chen

Super Dragon Technology Co., Ltd. and Its Subsidiaries
Consolidated Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(Unit: NT\$ thousand, except for earnings per share)

Code	Item	Note	2025		2024	
			amount	%	amount	%
4000	Operating revenue	4 and 6.20	\$1,506,979	100	\$1,195,465	100
5000	Operating cost		<u>(1,378,741)</u>	<u>(91)</u>	<u>(1,193,878)</u>	<u>(100)</u>
5900	Gross profit		<u>128,238</u>	<u>9</u>	<u>1,587</u>	<u>-</u>
6000	Operating expense					
6100	Selling expense		(9,787)	(1)	(4,497)	-
6200	Administrative expenses		(116,758)	(8)	(121,988)	(10)
6300	Research and development expenses		<u>(18,882)</u>	<u>(1)</u>	<u>(9,772)</u>	<u>(1)</u>
	Total operating expenses		<u>(145,427)</u>	<u>(10)</u>	<u>(136,257)</u>	<u>(11)</u>
6900	Operating loss		<u>(17,189)</u>	<u>(1)</u>	<u>(134,670)</u>	<u>(11)</u>
7000	Non-operating income and expenses					
7010	Other income	6.24	18,155	1	23,618	2
7020	Other gains and losses	6.24 and 10	93,728	6	(18,517)	(2)
7050	Financial costs	6.24	<u>(36,505)</u>	<u>(2)</u>	<u>(33,839)</u>	<u>(3)</u>
7070	Share of profit or loss of associates or joint ventures recognized using the equity method		<u>(1,943)</u>	<u>-</u>	<u>183</u>	<u>-</u>
	Total non-operating income and expenses		<u>73,435</u>	<u>5</u>	<u>(28,555)</u>	<u>(3)</u>
7900	Net profit (loss) before tax		<u>56,246</u>	<u>4</u>	<u>(163,225)</u>	<u>(14)</u>
7950	Income tax benefit (expense)	4 and 6.26	<u>(104)</u>	<u>-</u>	<u>-</u>	<u>-</u>
8200	Net income (loss) for this period		<u>56,142</u>	<u>4</u>	<u>(163,225)</u>	<u>(14)</u>
8300	Other comprehensive income	6.25				
8310	Items not reclassified to profit or loss					
8311	Unrealized Valuation Gain/Loss on Equity Instrument Investments at Fair Value through Other Comprehensive Income		-	-	65	-
8360	Items that may be subsequently reclassified to profit or loss			-		
8361	Exchange differences arising from the translation of the financial statements of foreign operations		131	-	4,419	1
8399	Income taxes related to components of other comprehensive income		<u>(26)</u>	<u>-</u>	<u>(884)</u>	<u>-</u>
	Other comprehensive income for this period (net of tax)		<u>105</u>	<u>-</u>	<u>3,600</u>	<u>1</u>
8500	Total comprehensive income for the period		<u>\$56,247</u>	<u>4</u>	<u>\$(159,625)</u>	<u>(13)</u>
9750	Basic earnings (losses) per share (NTD)	6.27	<u>\$0.54</u>		<u>\$(1.58)</u>	
9850	Diluted earnings (losses) per share (NTD)	6.27	<u>\$0.54</u>		<u>\$(1.58)</u>	

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tse-Hui Chen

Super Dragon Technology Co., Ltd. and Its Subsidiaries
Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024
(Unit: NT\$ thousand)

		Equity attributable to owners of the parent company						
				Retained earnings	Other equity items			
					Exchange differences arising from the translation of the financial statements of foreign operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value through Other Comprehensive Income	Unearned Employee Compensation Cost	
	Item	Share capital	Capital surplus	Undistributed earnings (deficit to be offset)				Total equity
Code		3100	3200	3350	3410	3420	3500	3XXX
A1	Balance as of January 1, 2024	\$1,032,082	\$958,405	\$(661,103)	\$(16,596)	\$-	\$-	\$1,312,788
D1	Net Loss for Fiscal Year 2024			(163,225)				(163,225)
D3	Other comprehensive income for 2024				3,535	65		3,600
N1	Share-based payment	13,055	34,857				(30,696)	17,216
Z1	Balance as of December 31, 2024	1,045,137	993,262	(824,328)	(13,061)	65	(30,696)	1,170,379
D1	2025 net income			56,142				56,142
D3	2025 other comprehensive income				105			105
N1	Share-based payment	(779)	(2,080)				11,929	9,070
Z1	Balance at December 31, 2025	\$1,044,358	\$991,182	\$(768,186)	\$(12,956)	\$65	\$(18,767)	\$1,235,696

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

Super Dragon Technology Co., Ltd. and Its Subsidiaries
Cash Flow Statement
For the Years Ended December 31, 2025 and 2024
(Unit: NT\$ thousand)

Code	Item	2025	2024	Code	Item	2025	2024
AAAA	Cash flow of operating activities:			BBBB	Cash flow of investing activities:		
A10000	Net profit (loss) before tax	\$56,246	\$(163,225)	B00010	Acquisition of financial assets at fair value through other comprehensive income	(12,000)	-
A20000	Adjustments:			B00040	Decrease (increase) in financial assets at amortized cost	96,774	(48,304)
A20010	Income or expenses that do not affect cash flows:			B00100	Acquisition of financial assets at fair value through profit or loss:	-	(313)
A20100	Depreciation expenses (including investment property and right-of-use assets)	66,098	66,817	B01800	Acquisition of investments using the equity method	-	(5,330)
A20400	Net Loss on Financial Assets at Fair Value through Profit or Loss	19,874	11,694	B01900	Disposal of investment accounted for using the equity method	10,033	-
A20900	Interest expense	36,505	33,839	B02700	Acquisition of property, plant and equipment	(66,235)	(40,611)
A21200	Interest income	(3,264)	(8,365)	B02800	Disposal of property, plant and equipment	8	1,411
A21900	Share-Based Payment Compensation Cost	9,849	4,161	B03800	Decrease (increase) in guarantee deposits paid	(9,329)	(15,214)
A22300	Share of loss (profit) of associates or joint ventures recognized using the equity method	1,943	(183)	BBBB	Net cash inflows (outflows) from investing activities	19,251	(108,361)
A22500	Loss (gain) on disposal of property, plant and equipment	6	3,839				
A22600	Number of property, plant and equipment transferred to expense	65	-				
A23077	Impairment Loss on Non-financial Assets	-	10,180				
A23100	Disposal of investment gains	(126,210)	-	CCCC	Cash flow of financing activities:		
A29900	Government grants	(207)	(207)	C00100	Increase (decrease) in short-term borrowings	(520,000)	(10,000)
A30000	Changes in assets/liabilities related to operating activities:			C01600	Long-term borrowings	1,095,828	110,539
A31130	Decrease (increase) in notes receivable	-	47	C01700	Repayment of long-term borrowings	(509,681)	(112,656)
A31150	Decrease (increase) in accounts receivable	(6,247)	(2,647)	C03000	Increase (decrease) in guarantee deposits received	8	2,239
A31180	Decrease (increase) in other receivables	(357)	(280)	C04020	Repayment of lease principal	(6,561)	(8,952)
A31200	Decrease (increase) in inventory, net	(141,344)	171,818	C04600	Capital Increase through Cash	-	13,055
A31230	Decrease (increase) in prepayments	3,214	(2,548)	C09900	Other - restricted employee shares	(779)	-
A31240	Decrease (increase) in other current assets	(1,590)	(404)	CCCC	Net cash inflows (outflows) from financing activities	58,815	(5,775)
A32125	Increase (decrease) in contract liabilities	3,085	(1,421)				
A32150	Increase (decrease) in accounts payable	10,459	5,415	DDDD	Effects of changes in exchange rates	2,188	7,170
A32180	Increase (decrease) in other payables	6,124	6,064				
A32230	Increase (decrease) in other current liabilities	(10,598)	8,209				
A32250	Increase (decrease) of long-term advance rent received	(1,200)	(1,200)	EEEE	Increase (decrease) in cash and cash equivalents during this period	(25,367)	12,531
A33000	Cash inflows (outflows) from operations	(77,549)	141,603	E00100	Opening balance of cash and cash equivalents	108,812	96,281
A33100	Interest received	3,264	8,365	E00200	Ending balance of cash and cash equivalents	\$83,445	\$108,812
A33200	Dividends received	5,087	3,769				
A33300	Interest paid	(36,404)	(33,549)				
A33500	Income Tax Rebate (Paid)	(19)	(691)				
AAAA	Net cash inflows (outflows) from operating activities	(105,621)	119,497				

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

Independent Auditors' Report

Super Dragon Technology Co., Ltd. is hereby submitted for your review.

Audit opinion

The Parent Company Only Balance Sheets of Super Dragon Technology Co., Ltd. as of December 31, 2025 and December 31, 2024, and the Parent Company Only Comprehensive Profit and Loss Statement, Parent Company Only Statement of Changes in Equity and Parent Company Only Statement of Cash Flows for the periods from January 1 to December 31, 2025 and January 1 to December 31, 2024, And the Notes to the Parent Company Only Financial Statements (including the summary of significant accounting policies) have been verified by the Accountant.

In the opinion of the Accountant based on our audit results and the independent audit reports by others (please refer to the other matter paragraph), the above Parent Company Only Financial Statements have been prepared in all material respects in accordance with Financial Reporting Standards for Securities Issuers. It is sufficient to express the Parent Company Only financial position of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2025 and December 31, 2024, and the financial performance and cash flows of Super Dragon Technology Co., Ltd. from January 1 to December 31, 2025 and January 1 to December 31, 2024.

Basis of Audit Opinion

The Accountant perform the audit work in accordance with Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and Audit Standard. The responsibilities of the Accountant under these standards will be further explained in the section of the accountant's responsibilities for checking the financial statements. In accordance with the professional ethics code of accountants, the staff of the firm to which the Accountant belongs has maintained independence from Super Dragon Technology Co., Ltd., and fulfilled other responsibilities under the code. Based on the audit results of our accountants and the audit reports of other accountants, we are of the opinion that sufficient and appropriate audit evidence has been obtained in order to be served as the basis for expressing the audit opinion.

Key audit items

Key audit items refer to the items that are the most important in the audit of the 2025 Parent Company Only Financial Statements of Super Dragon Technology Co., Ltd. in accordance with the professional judgment of the accountant. Such matters have been taken into account in the audit of the Parent Company Only Financial Statements as a whole and in the formation of the examination opinion, and the Accountant does not express an opinion on such matters alone.

Recognition of revenue

The operating income of Super Dragon Technology Co., Ltd. in 2025 is NT\$1,494,870 thousand. Due to the complexity and particularity of the transaction of the environmental protection industry operated by the Company and its sales locations including Taiwan, Hong Kong and other multinational markets, As a result, the time and amount of sales revenue recognition are significantly risky, so the accountant decides to list revenue recognition as its key audit item. The audit procedures of the Accountant include (but are not limited to) understanding various sales models, evaluating the reasonability of accounting policies for revenue recognition related to performance obligations under

each model, including reviewing the transaction conditions of the parties, testing the effectiveness of internal controls related to the time point of revenue recognition of performance obligations in the sales cycle, and performing detailed tests on selected samples of sales details, including checking the original orders or sales contracts of major customers and other sales documents, reviewing the transaction conditions and confirming whether the revenue recognition time of each performance obligation is consistent with the performance obligations and satisfaction time set forth in the contract or order, and performing the verification procedures such as sales revenue cut-off test and significant sales return and discount after the review period for a period of time before and after the balance sheet date. The accountant also considers the appropriateness of the disclosure of operating income in Notes 4 and 6 to the Parent Company Only Financial Statements.

Valuation of inventories

The net inventory of Super Dragon Technology Co., Ltd. as of December 31, 2025 was NT\$315,860 thousand, accounting for 11% of the total assets, which is material to the Parent Company Only Financial Statements. As most of the inventories are gold, platinum and silver, in addition to the complex management of asset preservation and the need for close control, these precious metals are vulnerable to frequent and large price changes in the international market, and their inventory storage patterns are also diversified. These factors affect the complexity of the calculation of net realization and involved management personnel's judgement. Therefore, the Accountant has determined that valuation of inventory is a key audit item. The audit procedures of the accountant include (but are not limited to) the execution of the evaluation of the inventory plan of the management level, the selection of major inventory items to test the effective implementation of its internal control and the confirmation of inventory quantity and status. Select samples to test and evaluate the net realized value estimated by management personnel for valuation of inventory (including the determination of inventory quantity in process), etc. The accountant also considers the appropriateness of the disclosure of inventory in Notes 5 and 6 to the Parent Company Only Financial Statements.

Other Matters - Audits by other Certified Public Accountants

Included in the parent company only financial statements of Super Dragon Technology Co., Ltd, the financial statements of some of the investments under the equity method have not been audited by us but by other CPAs. Therefore, our opinion on the parent company only financial statements relating to the amounts listed in the financial statements of these investees is based on the reports of other independent auditors. As of December 31, 2025 and 2024, the Company's investments in associates accounted for using the equity method amounted to NT\$0 thousand and NT\$166,847 thousand, respectively, representing 0% and 6.31% of the parent company only total assets. The Company's share of profit (loss) of associates and joint ventures recognized under the equity method for the years ended December 31, 2025 and 2024 amounted to NT\$(107) thousand and NT\$1,908 thousand, respectively, representing (0.19)% and (1.17)% of the parent company only loss before tax. The share of other comprehensive income (loss) of associates and joint ventures for the same periods amounted to NT\$0 thousand and NT\$65 thousand, representing 0% and 1.81% of the parent company only net other comprehensive income.

Responsibilities of management personnel and governance unit for Parent Company Only Financial Statements

It is the responsibility of management to prepare Parent Company Only Financial Statements that are permitted to be expressed in accordance with the Financial Reporting Standards of Securities Issuers and to maintain such internal control as is necessary in connection with the preparation of Parent Company Only Financial Statements to ensure that the Parent Company Only Financial Statements are free from material misrepresentation due to fraud or error.

In preparing the Parent Company Only Financial Statements, management's responsibility also includes evaluating the ability of Super Dragon Technology Co., Ltd. to continue as a going concern, disclosure of related matters, and adoption of a going concern accounting basis, unless management intends to liquidate Super Dragon Technology Co., Ltd. or cease business, or no practicable alternative other than liquidation or suspension of business.

The governance unit (including the Audit Committee) of Super Dragon Technology Co., Ltd. should be responsible for supervising the process of financial reporting.

Accountant's responsibilities of auditing the Parent Company Only Financial Statements

The purpose of Accountant's audit of the Parent Company Only Financial Statement is to obtain reasonable assurance as to whether the Parent Company Only Financial Statements as a whole contain material misrepresentations due to fraud or error, and to issue a verification report. Reasonable assurance is a high degree of assurance, but there is no guarantee that an audit conducted in accordance with the audit standards will detect a material misrepresentation in the Parent Company Only Financial Statements. Misrepresentation may lead to fraud or error. Misrepresentations of individual amounts or aggregate amounts are considered material if they can reasonably be expected to affect economic decisions made by users of the Parent Company Only Financial Statements.

The Accountant uses professional judgement and professional skepticism when auditing in accordance with Auditing Standards. The Accountant also performs the following duties:

1. Identify and assess the risk of material misrepresentation due to fraud or error in the Parent Company Only Financial Statements; Design and implement appropriate responses to the risks assessed; And obtain sufficient and appropriate audit evidence to form a basis for the audit opinion. Because fraud may involve collusion, forgery, willful omission, misrepresentation, or overstepping internal controls, the risk of failing to detect material misrepresentation due to fraud is higher than that due to error.
2. Obtain the necessary understanding of the internal controls relevant to the audit in order to design audit procedures appropriate for the circumstances, provided that the purpose is not to express an opinion on the effectiveness of the internal controls of Super Dragon Technology Co., Ltd.
3. Evaluate the appropriateness of the accounting policies, and the reasonability of accounting estimate and related disclosure which the management personnel adopted.

4. According to the obtained audit evidence, conclude the appropriateness of management personnel's adoption of the accounting basis for a going concern, and conclude the events or conditions whether there is a material uncertainty about the ability of Super Dragon Technology Co., Ltd. to continue as a going concern. In the opinion of the Accountant, if there is material uncertainty of the event and condition, I should alert users of the Parent Company Only Financial Statements to the relevant disclosure of Parent Company Only Financial Statements in the audit report or amend the audit opinion if such disclosure is inappropriate. The conclusions of the Accountant is based on the audit evidence available as of audit report date. However, future events or conditions may cause Super Dragon Technology Co., Ltd. to no longer be able to continue as a going concern.
5. Evaluate whether the related transaction and events in the overall expression, structure and content of Parent Company Only Financial Statements (including related Notes), and Parent Company Only Financial Statements are expressed appropriately.
6. Obtain the adequate and appropriate audit evidence of the parent company only financial information to issue the opinions about the Parent Company Only Financial Statements. The accountant is responsible for the guidance, supervision and execution of group audit cases, and the formation of group audit opinions.

The matters communicated by the accountant with the governing unit include the planned scope and timing of the audit and significant audit findings (including significant lack of internal control identified during the audit).

The accountant also provides the governing unit with a statement that the personnel of the accounting firm subject to the independence code have complied with the Independence Code of Professional Ethics for Accountants, and communicates with the governing body all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of accountants.

Based on the matters communicated with the governance unit, the Accountant decides the key matters for the audit of the 2025 Parent Company Only Financial Statements of Super Dragon Technology Co., Ltd. The Accountant states such matters in the audit report, unless public disclosure of a particular matter is prohibited by statute, or in very rare circumstances, the Accountant decides not to communicate a particular matter in the audit report because it can reasonably be expected that the negative impact of such communication will outweigh the public interest enhanced.

Ernst & Young Accounting Firm
The competent authority approve the public issuance of the
Company's financial reports
Audit Document No.:
(2014) Jin Guan Zheng Shen Zi No. 1030025503
(2022) Jin-Guan-Zheng-Shen-Zi No. 1110348358

Ching-Piao, Cheng

Certified Public Accountant:

Cheng-Wei Lin

March 11, 2026

Super Dragon Technology Co., Ltd.
Parent Company Only Balance Sheet
December 31, 2025 and December 31, 2024
(Unit: NT\$ thousand)

Assets			December 31, 2025		December 31, 2024	
Code	Account title	Note	amount	%	amount	%
	Current assets					
1100	Cash and cash equivalents	4 and 6.1	\$41,417	2	\$51,361	2
1136	Financial assets at amortized cost	4, 6.4, and 8	24,095	1	120,853	5
1170	Accounts receivable, net	4 and 6.5	37,562	1	31,601	1
1200	Other receivables		1,440	-	1,499	-
1210	Other receivables - related parties	7	-	-	1,002	-
1310	Inventory, net	4 and 6.6	315,860	11	174,516	7
1410	Prepayments		8,813	-	12,152	-
11XX	Total current assets		<u>429,187</u>	<u>15</u>	<u>392,984</u>	<u>15</u>
	Non-current assets					
1510	Financial assets at fair value through profit or loss	4 and 6.2	258,537	9	19,874	1
1517	Financial assets at fair value through other comprehensive income	4 and 6.3	32,412	1	9,333	-
1550	Investments using the equity method	4 and 6.7	277,820	10	437,041	17
1600	Property, plant and equipment	4, 6.8, and 8	1,625,893	59	1,640,522	62
1755	Right-of-use assets	4, 6.21, and 7	10,312	-	11,863	-
1760	Investment Property	4, 6.9, and 8	52,776	2	54,885	2
1840	Deferred tax assets	4 and 6.25	21,938	1	22,224	1
1900	Other non-current assets	6.10 and 8	76,238	3	53,701	2
15XX	Total non-current assets		<u>2,355,926</u>	<u>85</u>	<u>2,249,443</u>	<u>85</u>
1XXX	Total assets		<u>\$2,785,113</u>	<u>100</u>	<u>\$2,642,427</u>	<u>100</u>

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

Super Dragon Technology Co., Ltd.
Parent Company Only Balance Sheet (continued)
December 31, 2025 and December 31, 2024
(Unit: NT\$ thousand)

Liabilities and equity			December 31, 2025		December 31, 2024	
Code	Account title	Note	amount	%	amount	%
	Current liabilities					
2100	Short-term borrowings	6.11 and 8	\$80,000	3	\$600,000	23
2130	Contract liabilities	4 and 6.19	-	-	15	-
2170	Accounts payable		19,829	1	9,370	-
2200	Other payables	6.12	58,457	2	55,195	2
2280	Lease liabilities	4 and 6.21	2,321	-	5,049	-
2300	Other current liabilities		768	-	2,349	-
2320	Long-term borrowings due within one year or one business cycle	6.15	36,798	1	125,873	5
21XX	Total current liabilities		<u>198,173</u>	<u>7</u>	<u>797,851</u>	<u>30</u>
	Non-current liabilities					
2540	Long-term borrowings	6.15 and 8	1,321,288	48	644,333	25
2570	Deferred tax liabilities	4 and 6.25	6,186	-	6,446	-
2580	Lease liabilities	4 and 6.21	559	-	-	-
2600	Other non-current liabilities	4, 6.13, and 6.14	23,211	1	23,418	1
25XX	Total non-current liabilities		<u>1,351,244</u>	<u>49</u>	<u>674,197</u>	<u>26</u>
2XXX	Total liabilities		<u>1,549,417</u>	<u>56</u>	<u>1,472,048</u>	<u>56</u>
	Equity attributable to owners of the parent company					
3100	Share capital					
3110	Common shares	6.17	1,044,358	37	1,045,137	39
3200	Capital surplus	6.17	991,182	36	993,262	38
3300	Retained earnings	6.17	-	-	-	-
3350	Undistributed earnings (deficit to be offset)		(768,186)	(28)	(824,328)	(31)
3400	Other equity interest		(31,658)	(1)	(43,692)	(2)
3XXX	Total equity		<u>1,235,696</u>	<u>44</u>	<u>1,170,379</u>	<u>44</u>
	Total liabilities and equity		<u>\$2,785,113</u>	<u>100</u>	<u>\$2,642,427</u>	<u>100</u>

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

Super Dragon Technology Co., Ltd.
Parent Company Only Statement of Comprehensive Income
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Unit: NT\$ thousand, except for earnings per share)

Code	Item	Note	2025		2024	
			amount	%	amount	%
4000	Net operating revenue	4 and 6.19	\$1,494,870	100	\$1,184,046	100
5000	Operating cost		(1,372,757)	(92)	(1,178,846)	(99)
5900	Gross profit		122,113	8	5,200	1
6000	Operating expense					
6100	Selling expense		(9,787)	(1)	(4,497)	-
6200	Administrative expenses		(103,195)	(7)	(97,262)	(9)
6300	Research and development expenses		(18,882)	(1)	(9,772)	(1)
	Total operating expenses		(131,864)	(9)	(111,531)	(10)
6900	Operating income (loss)		(9,751)	(1)	(106,331)	(9)
7000	Non-operating income and expenses	6.23				
7010	Other income		16,986	1	20,902	2
7020	Other gains and losses		77,197	5	(6,133)	(1)
7050	Financial costs		(35,956)	(2)	(33,265)	(3)
7070	Share of profit or loss of subsidiaries, associates, or joint ventures recognized using the equity method		7,666	1	(38,398)	(3)
	Total non-operating income and expenses		65,893	5	(56,894)	(5)
7900	Net profit (loss) before tax		56,142	4	(163,225)	(14)
7950	Tax benefit (expense)	4 and 6.25	-	-	-	-
8200	Net income (loss) for this period		56,142	4	(163,225)	(14)
8300	Other comprehensive income	6.24				
8310	Items not reclassified to profit or loss					
8316	Unrealized Valuation Gain (Loss) on Equity Instrument Investments at Fair		-	-	65	-
8360	Items that may be subsequently reclassified to profit or loss					
8381	Exchange differences arising from the translation of the financial statements of foreign operations of subsidiaries, associates, and joint ventures		131	-	4,419	1
8399	Income taxes related to items that may be reclassified to profit or loss		(26)	-	(884)	-
	Other comprehensive income for this period (net of tax)		105	-	3,600	1
8500	Total comprehensive income for the period		\$56,247	4	\$(159,625)	(13)
9750	Basic earnings (losses) per share (NTD)	6.26	\$0.54		\$(1.58)	
9850	Diluted earnings (losses) per share (NTD)		\$0.54		\$(1.58)	

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tse-Hui Chen

Super Dragon Technology Co., Ltd.
Parent Company Only Statement of Changes in Equity
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Unit: NT\$ thousand)

	Item	Share capital	Capital surplus	Retained earnings	Other equity items			Total
				Undistributed earnings (deficit to be offset)	Exchange differences arising from the translation of the financial statements	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value through Other Comprehensive	Unearned Employee Compensation Cost	
Code		3100	3200	3350	3410	3420	3500	31XX
A1	Balance as of January 1, 2024	\$1,032,082	\$958,405	\$(661,103)	\$(16,596)	\$-	\$-	\$1,312,788
D1	Net Loss for Fiscal Year 2024			(163,225)				(163,225)
D3	Other comprehensive income for 2024				3,535	65		3,600
N1	Share-based payment	13,055	34,857				(30,696)	17,216
Z1	Balance as of December 31, 2024	1,045,137	993,262	(824,328)	(13,061)	65	(30,696)	1,170,379
D1	2025 net income			56,142				56,142
D3	2025 other comprehensive income				105			105
N1	Share-based payment	(779)	(2,080)				11,929	9,070
Z1	Balance at December 31, 2025	<u>\$1,044,358</u>	<u>\$991,182</u>	<u>\$(768,186)</u>	<u>\$(12,956)</u>	<u>\$65</u>	<u>\$(18,767)</u>	<u>\$1,235,696</u>

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

Super Dragon Technology Co., Ltd.
Parent Company Only Cash Flow Statement
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Unit: NT\$ thousand)

Code	Item	2025	2024	Code	Item	2025	2024
AAAA	Cash flow of operating activities:			BBBB	Cash flow of investing activities:		
A00010	Net profit (loss) before tax	\$56,142	\$(163,225)	B00010	Acquisition of financial assets at fair value through other comprehensive income	(10,036)	-
A20000	Adjustments:			B00040	Decrease (increase) in financial assets at amortized cost	96,758	(48,287)
A20010	Income or expenses that do not affect cash flows:			B00100	Acquisition of financial assets at fair value through profit or loss:	-	(313)
A20100	Depreciation expenses (including investment property)	58,175	56,865	B01800	Acquisition of investments using the equity method	-	(5,330)
A20400	Net Loss on Financial Assets at Fair Value through Profit or Loss	19,874	11,694	B02700	Acquisition of property, plant and equipment	(50,940)	(29,568)
A20900	Interest expense	35,956	33,265	B02800	Proceeds from Disposal of Property, Plant and Equipment	-	525
A21200	Interest income	(3,248)	(7,193)	B03800	Decrease (increase) in guarantee deposits paid	(9,342)	(16,560)
A21900	Share-Based Payment Compensation Cost	9,849	4,161	BBBB	Net cash inflows (outflows) from investing activities	26,440	(99,533)
A22300	Share of profit or loss of subsidiaries, associates, or joint ventures recognized using the equity method	(7,666)	38,398				
A22500	Loss (gain) on disposal of property, plant and equipment	-	1,951	CCCC	Cash flow of financing activities:		
A22600	Number of property, plant and equipment transferred to expense	65	-	C00100	Increase (decrease) in short-term borrowings	(520,000)	(10,000)
A23100	Disposal of investment gains	(109,226)	-	C01600	Long-term borrowings	1,095,829	148,751
A29900	Government grants	(207)	(207)	C01700	Repayment of long-term borrowings	(507,949)	(149,134)
A30000	Changes in assets/liabilities related to operating activities:			C04020	Repayment of lease principal	(6,561)	(8,952)
A31130	Decrease (increase) in notes receivable	-	47	C04600	Capital Increase through Cash	-	13,055
A31150	Decrease (increase) in accounts receivable	(5,961)	(2,647)	C09900	Other - restricted employee shares	(779)	-
A31180	Decrease (increase) in other receivables	74	(280)	CCCC	Net cash inflows (outflows) from financing activities	60,540	(6,280)
A31190	(Increase) Decrease in Other Receivables - Related Parties	1,002	(1,002)				
A31200	Decrease (increase) in inventory, net	(141,344)	164,968				
A31230	Decrease (increase) in prepayments	3,339	(2,364)				
A31240	Decrease (increase) in other current assets	590	(1,556)				
A32125	Increase (decrease) in contract liabilities	(15)	(1,421)	EEEE	Increase (decrease) in cash and cash equivalents during this period	(9,944)	14,952
A32150	Increase (decrease) in accounts payable	10,459	5,415	E00100	Opening balance of cash and cash equivalents	51,361	36,409
A32180	Increase (decrease) in other payables	5,132	6,405	E00200	Ending balance of cash and cash equivalents	\$41,417	\$51,361
A32230	Increase (decrease) in other current liabilities	(1,581)	62				
A33000	Cash inflows (outflows) from operations	(68,591)	143,336				
A33100	Interest received	3,248	7,193				
A33200	Dividends received	4,664	3,225				
A33300	Interest paid	(36,230)	(32,298)				
A33500	Income Tax Rebate (Paid)	(15)	(691)				
AAAA	Net cash inflows (outflows) from operating activities	(96,924)	120,765				

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

[Attachment 6]

Super Dragon Technology Co., Ltd.

The 2025 Deficit Compensation Statement

Unit: NT\$

Item	amount
Deficit yet to be compensated at the beginning of period	(824,327,868)
Net income after tax in the year	56,142,428
Deficit yet to be compensated at the end of period	(768,185,440)

Note: According to Article 239 of The Company Act: A company should not use the capital reserve to make good its capital loss, unless the surplus reserve is insufficient to make good such loss.

Note: No dividends to shareholders, no remuneration to employees and directors/supervisors will be distributed this year.

Chairman:
Chieh-Hsin Wu

President:
Ming-Yeh Yang

Chief Accounting Officer:
Tze-Hui Chen

[Appendix 1]

Super Dragon Technology Co., Ltd. Articles

Chapter I General Provision

Article 1 The Company is organized under the Company Act of the Republic of China and is named as "Super Dragon Technology Co., Ltd".

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

- i. C801010 Basic Chemical Industrial.
- ii. C802170 Poisonous Chemical Material Manufacturing.
- iii. C802990 Other Chemical Products Manufacturing.
- iv. C805070 Reinforced Plastic Products Manufacturing.
- v. C805990 Other Plastic Products Manufacturing.
- vi. C901010 Ceramic and Ceramic Products Manufacturing.
- vii. C901020 Glass and Glass Products Manufacturing.
- viii. C901040 Manufacture of Ready-mix Concrete.
- ix. C901060 Manufacture of Refractory Products.
- x. C901070 Cutting, Shaping and Finishing of Stone.
- xi. C901990 Other Non-Metallic Mineral Products Manufacturing.
- xii. CA01070 Scrapped Car and Boat Dismantling and Scrap Iron and Steel Metal Processing.
- xiii. CA01080 Smelting and Refining of Aluminum.
- xiv. CA01110 Smelting and Refining of Copper.
- xv. CA01990 Other Non-ferrous Metal Basic Industries.
- xvi. CA02080 Metal Forging.
- xvii. CA02090 Metal Wire Products Manufacturing.
- xviii. CA02990 Other Metal Products Manufacturing.
- xix. CB01030 Pollution Controlling Equipment Manufacturing.
- xx. CB01010 Mechanical Equipment Manufacturing.
- xxi. CB01990 Other Machinery Manufacturing.
- xxii. CG01010 Jewelry and Precious Metals Products Manufacturing.
- xxiii. CZ99990 Manufacture of Other Industrial Products Not Elsewhere Classified.
- xxiv. F107060 Wholesale of Virulence Chemical Substance.
- xxv. F107170 Wholesale of Industrial Catalyst.
- xxvi. F107990 Wholesale of Other Chemical Products.
- xxvii. F111090 Wholesale of Building Materials.
- xxviii. F113010 Wholesale of Machinery.
- xxix. F115010 Wholesale of Jewelry and Precious Metals.
- xxx. F119010 Wholesale of Electronic Materials.
- xxxi. F199010 Wholesale of Recycling Materials.
- xxxii. F120010 Wholesale of Refractory Materials.
- xxxiii. F215010 Retail Sale of Jewelry and Precious Metals.
- xxiv. F401010 International Trade.
- cxxv. I199990 Other Consulting Service.
- xxvi. IC01010 Medicine Inspection.
- xxvii. J101030 Waste Disposing.
- xviii. J101040 Waste Treatment.
- xxix. J101080 Resource Recycling.
- xl. XLII. J101090 Waste Disposal.
- xli. J101050 Environmental Testing Services.
- xlvi. J101060 Wastewater (Sewage) Treatment.
- xlvi. D101050 Combined Heat and Power.
- xlv. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 The Company has its head office in Taoyuan City. The Board of Directors may, if necessary, by resolution of the Board, establish branches in or outside the State.

Article 4 The announcement method of the Company shall be in accordance with the Company Act and other relevant laws and regulations.

Article 5 The Company may provide endorsements or guarantees to external entities.

Article 6 The Company's reinvestments shall not be subject to the restriction that the total amount of investments shall not exceed 40% of the paid-in capital as provided in Article 13 of the Company Act.

Chapter 2 Capital

Article 7 The total capital of the Company is set at NT\$2 billion, divided into 200 million shares of NT\$10 each, to be issued in several tranches
The Company may issue employee stock warrants and retain 20 million shares within the total number of shares previously issued as employee stock warrants.

- Article 7-1 The recipients of the transfer of treasury shares purchased per laws, issuance of employee stock warrants, new employee restricted shares, and new shares reserved for employees to subscribe in a cash capital increase by the Company, may include employees of the controlling or subordinate companies meeting certain specific requirements. The Board of Directors is authorized to determine the requirements and method of allocation.
- Article 8 The shares of the Company shall be free from printing of stocks. If the Company prints stocks, it shall do so in accordance with the provisions of the Company Act and other relevant laws and regulations.
- Article 9 All stocks printed by the Company shall be in registered form and shall be issued in accordance with the provisions of the Company Act and other relevant laws and regulations.
- Article 10 Except as otherwise provided by law and securities regulations, the Company's shareholders shall comply with the "Regulations Governing the Administration of Shareholder Services of Public Companies" in the event of transfer of shares, creation of pledge of rights, loss, succession, gift and loss of seal, change of ownership or change of address of a shareholder of the Company.
- Article 11 No transfer of shares shall be registered within 60 days prior to the shareholders' meeting, or within 30 days prior to the special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits.
- Article 12 The shareholders' meeting of the Company is divided into the following two types:
1. Shareholders' meeting
 2. Special shareholders' meetings
- Shareholders' meetings are convened by the Board of Directors within 6 months after the end of each accounting year. The convening of special shareholders' meetings shall be in accordance with relevant laws and regulations.
- Article 12-1 The Company's shareholders' meeting may be held by means of visual communication network or other methods promulgated by the central competent authority. The conditions, operating procedures and other matters to be complied with in connection with the adoption of a video shareholders' meeting shall be in accordance with the regulations of the competent securities authorities.
- Article 13 A shareholders' meeting shall be convened by notice in writing sent to each shareholder at his/her last registered residence with the Company not less than thirty days before a shareholders' meeting and not less than fifteen days before a special shareholders' meeting. The written notice shall state the grounds on which the meeting is called.
- Article 14 Except as otherwise provided in the Company Act, a shareholders' meeting shall be held only if a majority of the total number of issued shares is represented, and the shareholders may attend in person or by proxy; and a resolution shall be passed by a majority of the voting rights of the shareholders present.
- Article 15 Each shareholder of the Company shall have one voting right for each share, except in the case of shares which have no voting rights as provided in Article 179 of the Company Act.
- Article 16 If a shareholder is unable to attend a shareholders' meeting, he/she may appoint a proxy to attend and exercise his/her rights in accordance with the provisions of Article 177 of the Company Act. A proxy shall not be limited to a shareholder of the Company.
- Article 17 The Chairman of the Company is the Chairman of the shareholders' meeting. In the absence of the Chairman, the Vice-Chairman or a Director shall attend in his/her place in accordance with Article 208 of the Company Act.
- Article 18 The resolutions of the shareholders' meeting shall be recorded in minutes, which shall be signed or sealed by the Chairman of the shareholders' meeting. Such minutes shall be kept by the Company together with the signature book of the shareholders present and the proxy form.

Chapter 3 Directors and Audit Committee

- Article 19 The Company shall have five to nine Directors, who shall be elected by the shareholders' meeting for a term of three years and shall be eligible for re-election. The total number of shares of the Company held by all Directors shall be subject to the regulations of the competent authorities.
- In addition, the Company may purchase liability insurance for its directors in accordance with the provisions of the Corporate Governance Principles for TWSE/TPEX Listed Companies.
- Among the aforementioned number of directors, at least three shall be independent directors. The election of directors shall be conducted in accordance with the nomination system for candidates under Article 192-1 of the Company Act, and the acceptance of nominations of director candidates and related matters such as announcements shall be in accordance with the provisions of the Company Act and the relevant laws and regulations of the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together and the number of elected seats should be counted separately.
- Article 20 For the election of Directors, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall

	be deemed a director elect. The election of independent directors is based on the nomination system for candidates under Article 192-1 of the Company Act. The acceptance of nominations of independent director candidates and related matters such as announcements shall be in accordance with the provisions of the Company Act and the relevant laws and regulations of the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together and the number of elected seats should be counted separately.
Article 20-1	The Company, in accordance with Article 14-4 of the Securities and Exchange Act, established an Audit Committee, and the committee shall be responsible for performing duties under the Company Act, the Securities and Exchange Act, and other laws and regulations. The Audit Committee shall consist of all the independent directors, including at least one with accounting or financial expertise, one of whom shall be the convenor. Any resolution adopted by the audit committee shall have the consent of a majority of audit committee members.
Article 21	Except as otherwise provided in the Company Act, a meeting of the Board of Directors may be held only if more than half of the Directors are present, and the resolution shall be made by the consent of a majority of the Directors present.
Article 22	The returns of the directors of the Company is delegated to the Board of Directors based on the extent of their participation in and value of their contribution to the operations of the Company and with reference to industry standards.
Article 23	The Board of Directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the Directors, and may also elect in the same manner a Vice Chairman of the Board. The Chairman of the Board shall not have a second vote or a veto in the Board and shall represent the Company externally.
Article 24	A meeting of the Directors shall be convened by the Chairman of the Board except at the first meeting of each term, which shall be convened by the Director who receives the largest number of votes representing the right to vote after re-election, and shall be notified by the convenor to the Directors at least seven days in advance of the meeting, except in case of emergency. The convening of the board of directors of the Company may be notified in writing, by e-mail or by fax of the date, place and agenda of a meeting of the Board. The Board shall meet at least once a quarter.
Article 25	Directors who attend the meeting by video screen are deemed as having attended in person. The chairman of the board of directors shall preside over the meeting of the board of directors. In addition, the Chairman shall have the right to sign documents in the name and on behalf of the Company in accordance with the resolutions of the Board and to do all acts on behalf of the Board in accordance with the resolutions of the Board and, when the Board is not in session, in accordance with the objects of the Company. In the absence of the Chairman, the Vice-Chairman or other directors' proxies shall attend in his/her place in accordance with Article 208 of the Company Act.
Article 26	A Director may authorise in writing another Director to attend and vote on behalf of him/her at a meeting of the Board and on all matters arising at the meeting provided that the proxy shall be limited to one person appointed by him.
Article 27	The Directors shall exercise their authorities and duties in accordance with the resolutions of the Board and the shareholders' meeting.
Article 28	If for any reason the number of vacancies in the board of directors of a company equals to one third of the total number of directors, the board of directors shall call a shareholders' meeting to elect succeeding directors to fill the vacancies. Except in the case of a general re-election of Directors, a new Director shall hold office for the remainder of the term for which he/she was appointed.
	Chapter 4 Management and Operation of the Company
Article 29	The Company may, by resolution of the Board of Directors, have several managers in place. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.
Article 30	Subject to the provisions of the Company Act and these Articles, the officers of the Company shall comply with the directions of the Board in all respects.
	Chapter 5 Financial Reports
Article 31	The year of the Company shall commence on the first day of January and end on the December 31 in each year. The Board shall, at the end of each accounting year, prepare the following forms and submit them to the shareholders' meeting for recognition: 1. Business report 2. Financial statements 3. Proposal for the distribution of earnings and appropriation for making up losses
Article 32	If the Company makes a profit for a year (the profit refers to the pre-tax income before the remuneration to employees and directors is deducted), the Company shall set aside 3.6% to 8.6% as employee remuneration and not more than 3.6% as remuneration to directors. The employees' compensation shall be distributed at least 3.6% as salary adjustment or

remuneration to the entry-level employees. However, where the Company has accumulated losses (including adjustments to the amount of undistributed earnings), the amount of the indemnity shall be reserved in advance.

The aforesaid employee remuneration may be in the form of stock or cash and may be made payable to employees of subordinate companies who satisfy such conditions as the Board may prescribe. The aforesaid director remuneration shall be in cash only.

The first two items shall be resolved by the Board of Directors and reported to the shareholders' meeting.

Article 32-1

If the Company's annual final accounts show a net profit after tax for the current period, the Company shall first make up for the accumulated losses and set aside 10% of the accumulated losses as legal reserve in accordance with the law, unless the accumulated legal reserve has reached the Company's paid-in capital. The special reserve shall be appropriated or reversed in accordance with the provisions of the Act or the competent authority. The Board of Directors shall prepare a proposal for the surplus distribution of the remaining surplus, together with any undistributed surplus at the beginning of the period, and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

The Company's dividend policy is to distribute dividends to shareholders in cash or in shares, with cash dividends being no less than 10% of the total dividends, in accordance with the Company's current and future development plans, taking into account the investment environment, capital requirements and domestic and international competition, as well as the interests of shareholders.

Chapter 6 Supplemental Provisions

Article 33

All matters not provided for in these Articles shall be governed by the Company Act.

Article 34

The Articles were established on December 2, 1997. The Articles were 1st amended on November 24, 1999. The Articles were 2nd amended on September 10, 2000. The Articles were 3rd amended on June 11, 2001. The Articles were 4th amended on June 3, 2002. The Articles were 5th amended on June 13, 2003. The Articles were 6th amended on June 11, 2004. The Articles were 7th amended on June 2, 2005. The Articles were 8th amended on June 12, 2006. The Articles were 9th amended on June 7, 2007. The Articles were 10th amended on June 25, 2008. The Articles were 11th amended on June 14, 2010. The Articles were 12th amended on February 17, 2011. The Articles were 13th amended on June 25, 2013. The Articles were 14th amended on June 22, 2015. The Articles were 15th amended on June 22, 2016. The Articles were 16th amended on June 26, 2018. The Articles were 17th amended on June 14, 2022. The Articles were 18th amended on June 18, 2024. The Articles were 19th amended on June 19, 2025.

[Appendix 2]

**Super Dragon Technology Co., Ltd.
Rules and Procedures of Shareholders' Meeting**

- Article 1 (Basis of determination)
To establish an excellent governance system for the Company's shareholders' meeting, improve the supervisory function, and strengthen the management function, these Rules are formulated in accordance with the provisions of Article 6 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.
- Article 2 Unless otherwise stipulated by laws or regulations, the rules of procedure for the Company's shareholders' meeting shall be governed by these Rules.
- Article 3 (Convening of shareholders' meetings and meeting notices)
Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.
Changes to the method of convening the shareholders' meeting shall be subject to a resolution by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.
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 upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplementary materials and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or 15 days before the date of the special shareholders' meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting. Fifteen days before the Company convenes a shareholders' meeting, it shall prepare the shareholders' meeting agenda handbook and supplementary materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its professional shareholder service agency. The Company shall provide the handbook and supplementary materials mentioned in the preceding paragraph to the shareholders on the day of the shareholders' meeting in the following methods:
I. When a physical shareholders' meeting is convened, such materials shall be distributed on-site at the shareholders' meeting.
II. When a physical shareholders' meeting is convened, along with a video conference, such materials shall be distributed on-site at the shareholders' meeting, and an electronic file of such materials shall be uploaded to the video conference platform.
III. When a shareholders' meeting is convened by video conference, an electronic file of such materials shall be sent to the video conference 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 the removal of the non-compete clause for the directors, capitalization of earnings, capitalization of legal reserve, dissolution, merger, or demerger of the Company, or any matter in each subparagraph under Article 185, paragraph 1 of the Company Act; Articles 26-1 and 43-6 of the Securities and Exchange Act, and 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 shareholders' meeting. None of the above matters may be raised by an extempore motion.
Where an election of all directors and their inauguration date shall be stated in the notice of the shareholders' meeting, after the completion of the election in said meeting, such inauguration date may not be altered by any extempore 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. A shareholder's proposal in alignment with any circumstance under any subparagraph of paragraph 4 of Article 172-1 of the Company Act may not be included in the meeting agenda by the Board of Directors.
A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.
Prior to the book closure date before an annual shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholders' proposals in writing or by electronic means and the location and time period for their submission; the period for acceptance of shareholders' proposals may not be fewer than 10 days.
Each of such proposals is limited to 300 words, and no proposal containing more than 300 words will be

included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the annual general meeting of shareholders and take part in the 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. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

Article 4 (Attendance at shareholders' meetings and proxy)

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.

Each 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 at least five days before the date of the shareholders' meeting. When a duplicate proxy form is served, the one received earliest shall prevail. Unless a declaration is made to cancel the previous proxy form.

Once a proxy form is received by the Company, if a shareholder wishes to attend the shareholders' meeting in person or to exercise their voting rights in writing or by electronic means, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting; otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Once the proxy form is received by the Company, in the case that the shareholder intends to attend the shareholders' meeting by video conference, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting; otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5 (Principles for the venue and time of a shareholders' meeting)

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 independent directors' opinions with respect to the place and time of the meeting.

When the Company convenes a shareholders' meeting by video conference, it is not subject to the restriction on the venue of the meeting under the preceding paragraph.

Article 6 (Preparation of a sign-in book and other documents)

The Company shall state, in the meeting notice, the sign-in time and place for shareholders, solicitors, and proxies (hereinafter referred to as "shareholders"), and other matters that shall be noted.

The time at which shareholders' sign-in begins, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The sign-in place shall be clearly marked and staffed with a sufficient number of suitable personnel. When the shareholders' meeting is convened by video conference, the sign-in process shall begin on the video conference platform 30 minutes before the meeting commences. Shareholders who have completed the sign-in shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meetings with their 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 attendance presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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

When the government or a juridical person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juridical person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

If the shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference should register with the Company two days prior to the shareholders' meeting.

If the shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them until the end of the meeting.

Article 6-1 (Convening of the shareholders' meeting by video conference and the matters to be included in the meeting notice)

When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice:

- 一. Methods of shareholders participating in the video conference and exercising their rights.

- 二. The response to the obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:
- (一) The time and the date of the next meeting when the meeting needs to be postponed or resumed as such obstacles cannot be resolved.
 - (二) Shareholders who did not register to participate in the original shareholders' meeting by video conference shall not participate in the meeting to be postponed or resumed.
 - (三) When a physical shareholders' meeting is convened, along with a video conference, if the video conference cannot continue, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. For shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance, and they shall be deemed to abstain for all motions resolved at the shareholders' meeting.
 - (四) The handling method in the event that the resolution results of all motions have been announced, while extempore motions have not been resolved.
- 三. When a shareholders' meeting is to be convened by video conference, appropriate alternatives for shareholders who have difficulty participating in the meeting by video means shall be specified.

Article 7 (Chair of the shareholders' meeting and attendees in a non-voting capacity)

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is on leave or unable to exercise the powers as the chair for any reason, the Vice Chairman shall chair the meeting on his behalf. Where there is no such a position as Vice Chairman or the Vice Chairman is on leave or unable to exercise the powers as the chair for any reason, the Chairman shall appoint one of the managing directors to act as the chair. Where there is no such a position as managing director, the Chairman shall appoint one of the directors to act as the chair. Where the Chairman fails to make such a designation, the managing directors or directors shall select, from among themselves, one person to serve as the chair.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman 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 meeting minutes.

Where a shareholders' meeting is convened by a party with power to convene 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, CPAs, or relevant persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8 (Evidence of the audio or video recordings of the shareholders' meeting)

The Company shall make an uninterrupted audio and video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.

The audio and video recording in the preceding paragraph shall be kept for at least one year. However, for the litigation filed by the shareholders in accordance with Article 189 of the Company Act, it should be reserved until the end of the proceedings.

If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, as well as voting and the Company's vote counting results and retain the records, while making an uninterrupted audio and video recording of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.

If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.

Article 9 (Counting of the shares represented by shareholders present at the shareholders' meeting)

Attendance at shareholders' meetings shall be counted based on numbers of shares. The number of shares in attendance shall be counted according to the shares indicated in the sign-in book or the sign-in cards handed in and the sign-in record on the video conference platform plus the number of shares whose voting rights are exercised in writing or by electronic means.

The chair shall call the meeting to order upon the meeting time and disclose information

concerning the number of non-voting 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 attending shareholders still represent less than one third of the total number of issued shares after two postponements, the chair shall declare the meeting adjourned. If a shareholders' meeting is convened by video conference, the Company shall also declare the meeting adjourned on the video conference platform.

If there are not enough shareholders representing at least one third of issued shares attending the meeting after two postponements, tentative resolutions may be passed in accordance with Article 175, paragraph 1 of the Company Act. Shareholders shall be notified of the tentative resolutions, and another shareholders' meeting will be convened within one month. If a shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference shall re-register with 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 outstanding 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 (Proposal discussion)

If 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 the proposals on the agenda one by one (including extempore motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution by 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 other than 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 extempore motions), except by a resolution by 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 to continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore 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 (Speeches by shareholders)

Before speaking, an attending shareholder shall specify on a speaker's slip the subject of the speech, their 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 is not in alignment with the subject 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 5 minutes; if the shareholder's speech violates the rules or exceeds the scope of the motion, the chair may have the shareholder stop the speech.

Attending shareholders may not interfere with the speaking shareholders without the Chairman's consent and the speaking shareholders. The Chairman will have the violating shareholders stopped.

When an institutional 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 in person or direct relevant personnel to respond.

If a shareholders' meeting is convened by video conference, shareholders who participate by video conference may ask questions in text on the video conference platform after the chair calls the meeting to order and before the chair declares the meeting adjourned. The number of questions raised by each shareholder for each motion shall not exceed two, each question shall be limited to 200 words, and the provisions of paragraphs 1 to 5 shall not apply.

If such questions in the preceding paragraph are not in violation of the regulations or not outside the scope of the motions, it is advisable to disclose such questions on the video conference

platform.

- Article 12 (Counting of voting shares and a recusal policy)
Votes cast at shareholders' meetings shall be calculated based on numbers of shares. With respect to resolutions by a shareholders' meeting, the number of shares held by a shareholder without voting rights shall not be calculated as part of the total number of outstanding 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 a proxy for any other shareholder. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be counted toward the number of the voting rights represented by attending shareholders. With the exception of a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as a 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 the issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the counting.
- Article 13 (Methods for voting, scrutineering, and vote counting)
Each 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 Article 179, paragraph 2 of the Company Act.
When the Company holds a shareholders' meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the 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's exercise of voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived their rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore 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 at least 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 shareholders exercise their voting rights in writing or by electronic means, if they wish to attend the shareholders' meeting in person or by video conference, they shall serve a declaration of intent to retract the voting rights already exercised under the preceding paragraph two days before the shareholders' meeting in the same manner in which the voting rights were exercised; otherwise the voting rights exercised in writing or by electronic means shall prevail. If the shareholder exercises the voting right in writing or by electronic means and appoints a proxy with a proxy form to attend the shareholders' meeting, the voting right exercised by the attending proxy at 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 vote by the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered on the MOPS.
When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected and no further voting shall be required.
Scrutineers and vote counting personnel for the voting on proposals shall be appointed by the chair, provided all scrutineers be shareholders of the Company.
Vote counting for proposals or elections at a shareholders' meeting 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 recorded.
When a shareholders' meeting is convened by video conference, shareholders participating by video conference shall vote on various motions and election(s) on the video conference platform after the chair calls the meeting to order. They shall complete the voting before the chair declares

the voting closed, otherwise they shall be deemed to have waived their voting rights. When a shareholders' meeting is convened by video conference, after the chair declares the voting closed, the votes shall be counted at one go, and the voting and election results shall be announced. If a shareholders' meeting is convened, along with a video conference held at the same time, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6, intend to attend the physical shareholders' meeting in person, shall rescind the registration in the same manner as the registration two days before the shareholders' meeting, otherwise they can only attend the shareholders' meeting by video conference. Those who exercise their voting rights in writing or by electronic means without retracting their declaration of intention and participate in the shareholders' meeting by video conference shall not exercise their voting rights on the same motions, propose amendment to the same motions, or exercise their voting rights for revised motions, except for extempore motions.

Article 14 (Elections)

The election of directors or supervisors 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 or supervisors and those who lost the election and the numbers of votes each candidate won.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the scrutineers and kept in proper custody for at least one year. However, for the litigation filed by the shareholders in accordance with Article 189 of the Company Act, it should be reserved until the end of the proceedings.

Article 15 (Meeting minutes and documents to be signed)

Matters relating to the resolutions by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The distribution of the Company's proceedings may be announced 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 votes won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

When a shareholders' meeting is convened by video conference, the minutes of the shareholders' meeting shall contain the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chair and the meeting taker, as well as the response method and the response situation when any natural disasters, accidents, or other force majeure events have obstructed the video conference platform or the participation in the video conference in addition to the matters that shall be recorded in accordance with the preceding paragraph.

When a shareholders' meeting is convened by video conference, the Company shall proceed as per the preceding paragraph and shall specify the alternative measures provided to shareholders who have difficulty participating in the video conference in the minutes of the shareholders' meeting.

Article 16 (Public announcement)

The Company shall, on the day of the shareholders' meeting, compile a statistical statement in the prescribed format and disclose the number of shares solicited by the solicitor, the number of shares represented by the proxies, and the number of shares in attendance in writing or by electronic means clearly on site at the shareholders' meeting. When a shareholders' meeting is convened by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

When a shareholders' meeting is convened by video conference, when the chair calls the meeting to order, the total number of shares in attendance shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights in attendance are counted during the meeting.

If any resolutions by the shareholders' meeting are material information as stipulated by laws and regulations or Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall upload the content to the MOPS prior to a deadline.

Article 17 (Maintenance of the order of the venue)

Staff handling administrative affairs of a shareholders' meeting shall wear an identification badge

or an armband.

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 badge or an armband, reading "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 extempore 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 video conferences)

When a shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various motions on the video conference platform in accordance with the regulations and shall continue to disclose for at least 15 minutes after the chair declares the meeting adjourned.

Article 20 (Location of the chair and minute taker for shareholders' meeting by video conference only)

When a shareholders' meeting is convened by video conference, the chair and the minute taker shall be at the same location in Taiwan, and the chair shall disclose the address of the place when calling the meeting to order.

Article 21 (Handling of disconnection)

When a shareholders' meeting is convened by video conference, the Company may allow shareholders to perform a simple test of the connection before the meeting commences and provide relevant services immediately before and during the meeting to assist with any technical communication problems.

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 Article 44-20, paragraph 4 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 30 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.

In the event of any incident in the preceding paragraph that caused the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the meeting postponed or resumed.

For the meeting to be postponed or resumed under paragraph 2, shareholders who have registered to participate in the original shareholders' meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original shareholders' meeting shall be included in the total number of attending shareholders' shares, voting rights, and voting rights for elections at the meeting postponed or resumed.

When a shareholders' meeting is postponed or resumed in accordance with paragraph 2, the motions for which the voting and counting of votes have been completed and the voting results or the list of elected directors or supervisors have been announced, do not need to be discussed or resolved again.

When the Company convenes a shareholder's meeting, supplemented by a video conference, if the video conference cannot continue as under paragraph 2, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall

continue. There is no need to postpone or resume the meeting in accordance with paragraph 2. When the meeting shall continue as in the preceding paragraph, for shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance; however, they shall be deemed to abstain for all motions resolved at the shareholders' meeting.

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

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 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 the second paragraph.

- Article 22 (Handling of digital divide)
When a shareholders' meeting is to be convened by video conference, appropriate alternatives for shareholders who have difficulty participating in the meeting by video means shall be provided.
- Article 23 The Rules is implemented after the resolution reached in the meeting of shareholders, so is the amendment.
- Article 24 The first amendment of the Rules was registered on June 22, 2016.
The second amendment of the Rules was registered on June 16, 2020.
The third amendment of the Rules was registered on July, 29, 2021.
The fourth amendment of the Rules was registered on June, 14, 2022.

[Appendix 3] Shareholding of All Directors

Shareholding of All Directors

Book closure date: March 31, 2026

Title	Name	Registered shareholding	
		Number of shares held (share)	Shareholding ratio
Chairman	Chieh-Hsin Wu	4,389,925	4.20%
Director	Yao-Hsun Wu	29,856,515	28.59%
Director	Enormous Vastness Investment Company Limited Representative: Kang-Chi Chou	2,193,000	2.10%
Director	Fukang Investment Co., Ltd. Representative: Chia-Nan Hsu	4,019,000	3.85%
Independent director	Zhi-Fang Wang	--	--
Independent director	Ya-Hsuan Wang	--	--
Independent director	Tse-Hsiang Ting	--	--
Independent director	Yu-Ming Ma	--	--
All shares held by all directors		40,458,440	38.74%

1. The Company's paid-in capital is NT\$1,044,358,290 and the Company has 104,435,829 outstanding shares.
2. The minimum required combined shareholding of all directors by law is 8,000,000 shares.
3. As of the book closure date of the shareholders' meeting, the total number of shares held by all directors reached the legally required number of shares.