Tradetool Auto Co.Ltd.
Minutes of 2026 Annual General Shareholders' Meeting
(Translation)

Time: 9:00 a.m., 29 May 2026 (Friday) (24-hour clock)
Shareholders' attendance registrations will be accepted from: 8:30 a.m. (24-hour clock)
Place: 1F., No. 400, Shizheng N. 2nd Rd., Xitun Dist., Taichung City 40727, Taiwan
(Chauyang Vil Activity Center Conference Room)
Type of Meeting: Physical Meeting
Total outstanding TAC shares (excluding shares with no voting right as provided by Article 179 of the Company Law) : 79,574,000 shares
Total shares represented by shareholders present in person or by proxy (including 26,929,596 shares represented by sharholders executing voting rights through e-voting): 52,454,763 shares
Percentage of shares held by shareholders present in person or by proxy : 65.91%
Directors present：

Chiang, Kai-Liang, the Chairman of the Board of Directors
Chang, Ming-Hung, Director
Chen, Chun-Mao, Independent Director (Convenor)
Lin, Yun-Shan, Independent Director

Chairman：Chiang, Kai-Liang, the Chairman of the Board of Directors

Secretary：Wang, Cheng-Wen, C.F.O.

一、 Meeting Commencement Announcement：(The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.)。
二、 Chairman's Address：(omitted)
三、 Report Items：
1. 2025 Business Report. (Please refer to Attachment I)
2. Audit Committee's review of 2025 audited financial statements. (Please refer to Attachment II)
3. Report on the amendments to the "Sustainable Development Best Practice Principles". (Please refer to Attachment III)

四、 Proposed Resolutions：
Report No. 1:(Proposed by the board of directors)
Description: Adoption of the 2025 Business Report and Financial Statements.
Explanation:
1. The Company's 2025 financial statements (including Parent Company Only Financial Statements and Consolidated Financial Statements) have been approved by the board of directors and have been reviewed by the CPAs of Ernst & Young, LAI, SHU-CHEN and HUANG, YU-TING. Also, the Company's Business Report has been examined by the Audit Committee and has issued an audit report.
2. For the financial statements and records as required in the preceding Paragraph. (Please refer to Attachment I、II and IV)
3. Proposed for adoption.

Tradetool Auto Co.Ltd.
Minutes of 2026 Annual General Shareholders' Meeting
(Translation)

Voting Results:

Shares represented at the time of voting : 52,454,763

Voting Results*	% of the total represented share preseent
Votes in favor : 52,152,855 votes (26,627,688 votes)	99.42%
Votes against : 68,839 votes (68,839 votes)	0.13%
Votes invalid : 0 votes (0 votes)	0.00%
Votes abstained:233,069 votes (233,069 votes)	0.45%

*including votes casted electronically(numbers in brackets)

Resolved, that the above paroposal was hereby approved as proposed.

Report No. 2:(Proposed by the board of directors)

Description: Adoption of the Proposal for 2025 Deficit Compensation.

Explanation:

1. In accordance with the regulations of the Company Act and the Articles of Association, on 10 March 2026, the Company's board of directors proposed its deficit compensation in 2025 as follows:

Tradetool Auto Co., Ltd.
Deficit Compensation Statement
2025

Unit: NT$

Item	Amount
Unappropriated retained earnings at the beginning of 2025	0
Less: Loss on disposal of financial assets measured at fair value through other comprehensive income	(14,601,679)
Less: Net loss after tax for 2025	(81,193,821)
Deficit yet to be compensated – at the end of 2025	(95,795,500)
Items for compensating deficit:	
Capital reserves	44,886,236
Accumulated deficit at the end of 2025	(50,909,264)

Note: The Company did not distribute dividend, employee compensation and director's remuneration in 2025.

Chairman: 凱江量 Manager: 明張弘 Accounting Executive: 王正文

2. The Company's net loss in 2025 was NT$(in New Taiwan Dollars, similarly hereinafter) 81,193,821.
3. According to 26-1 of the Articles of Association, after adding unappropriated retained earnings at the beginning of 2025 of NT$0 and deducting the loss of NT$14,601,679 on the disposal of financial assets measured at fair value through other comprehensive income, the deficit to be compensated became NT$95,795,500. The Company proposed to compensate deficit with capital reserves - paid in capital in excess of par of NT$44,886,236. It is expected that the accumulated deficit at the end will be NT$50,909,264 after executing the proposal.
4. As the Company incurred a loss in 2025, no dividend distribution is proposed.

5. Proposed for adoption.

Voting Results:

Shares represented at the time of voting : 52,454,763

Voting Results*	% of the total represented share preseent
Votes in favor : 52,096,809 votes (26,571,642 votes)	99.32%
Votes against : 69,884 votes (69,884 votes)	0.13%
Votes invalid : 0 votes (0 votes)	0.00%
Votes abstained:288,070 votes (288,070 votes)	0.55%

*including votes casted electronically(numbers in brackets)

Resolved, that the above paroposal was hereby approved as proposed.

五、 Discussion

Discussion No. 1: (Proposed by the board of directors)

Description: Discussion on the amendments to the Company's "Articles of Association".

Explanation: For operational needs, the Company proposes amendments to certain provisions of the Articles of Association. (Please refer to Attachment V)

Voting Results:

Shares represented at the time of voting : 52,454,763

Voting Results*	% of the total represented share preseent
Votes in favor : 52,152,835 votes (26,627,668 votes)	99.42%
Votes against : 68,860 votes (68,860 votes)	0.13%
Votes invalid : 0 votes (0 votes)	0.00%
Votes abstained:233,068 votes (233,068 votes)	0.45%

*including votes casted electronically(numbers in brackets)

Resolved, that the above paroposal was hereby approved as proposed.

六、 Extemporary Motions

There being no other business and extemporary motion, upon a motion duly made and seconded, the meeting was adjourned.

七、 Adjournment：(Time: 9:18 a.m., 29 May 2026)

(No questions raised by the shareholders.)

Attachment I

Tradetool Auto Co., Ltd.
Business Report

To shareholders,

In addition to its existing automotive optical display business, the Group's Optical Injection Molding Division has focused on the development and production of lighting products for electric-assist bicycles. Building on our optical patents that support high LED efficiency and compact module design, the Division has successfully entered the supply chain of several well-known global bicycle brands. This progress has contributed to continued revenue growth in the bicycle-lighting business in 2025 and reflects steady improvement in product technology and market competitiveness.

In the Metal Stamping Division, the rapid increase in market penetration of new-energy vehicles in China has led to significant expansion among domestic brands, reducing the market share of traditional joint-venture automakers. As a result, the Division has continued to operate at a loss due to declining orders from joint-venture customers and heightened price competition. However, through adjustments in procurement strategies and improvements in workforce and production efficiency, the Division has managed to lower overall manufacturing costs.

To further advance our diversification efforts, the Company increased its equity interest in the Solar Energy Division to 82% at the end of June 2025. Supported by national renewable-energy policies and growing demand for large-scale installation projects, the Division recorded substantial growth in engineering revenue and has become one of the Group's key profit contributors.

The year 2025 marked an important stage in the Group's strategic transformation. Despite continued reshuffling and price competition in China's automotive market, as well as broader economic uncertainties driven by global tariff and trade tensions, the Group made proactive adjustments to its product mix and resource allocation. While consolidated revenue experienced a slight decline, operating profit increased meaningfully through cost-saving initiatives and improvements in product portfolio management.

1. 2025 Operating Results

Unit: NT$ (in thousands)

Item	2025	2024	Increase (decrease) amount	Increase (decrease) rate
Operating revenue	1,196,194	1,246,499	(50,305)	-4%
Operating cost	947,294	1,047,381	(100,087)	-10%
Gross profit	248,900	199,118	49,782	25%
Operating expense	196,893	196,207	686	0%
Operating income	52,007	2,911	49,096	1,687%
Non-operating expenses	(101,534)	(13,474)	(88,060)	654%
Net loss before tax	(49,527)	(10,563)	(38,964)	369%
Tax expense	(37,179)	(9,564)	(27,615)	289%
Net loss for the period	(86,706)	(20,127)	(66,579)	331%
Net loss attributable to the shareholders of the parent	(81,194)	(41,906)	(39,288)	94%

The Company's consolidated revenue and costs for 2025 declined compared to 2024, primarily due to lower revenue in the Group's Metal Stamping Division. This decrease resulted from falling sales of Japanese joint-venture brands in the Chinese automotive market and the broader downturn in traditional fuel-vehicle sales. In response, the Group adjusted its operating model, implemented cost-saving measures across business units, and benefited from higher engineering revenue generated by solar-energy projects. As a result, both gross profit and operating profit recorded significant year-over-year growth in 2025.

Non-operating expenses increased compared with 2024, primarily because the Optical Injection Molding Division shifted its lighting-business focus from automotive to bicycle applications. This transition led to the disposal and impairment of equipment originally used for automotive lighting. In addition, foreign-exchange fluctuations during the year resulted in exchange losses.

Overall, the Group recorded a consolidated net loss after tax of NT$86,706 thousand for 2025, of which NT$81,194 thousand was attributable to owners of the parent.

2. Financial Profitability Analysis for 2025

Item	2025	2024
Debt Ratio (%)	44.78	38.20
Current Ratio (%)	155.83	178.39
Return on Assets (%)	(3.31)	(0.07)
Return on Equity Attributable to Owners of the Parent (%)	(10.78)	(5.14)
Net Profit Margin (%)	(7.25)	(1.61)
Loss per Share (After Tax) (NT$)	(1.02)	(0.53)

Note: The table above is prepared based on International Financial Reporting Standards (IFRS) for the compilation of consolidated financial statements.

The Group’s debt ratio increased and its current ratio declined in 2025 compared with 2024, mainly because additional material purchases and short-term bank borrowings were required to support operating needs during the year. As a result, current liabilities increased relative to the prior year.

The Company’s return on assets, return on equity, net profit margin, and earnings per share all decreased compared with 2024, primarily due to the Group’s strategic and product-mix adjustments in 2025, which led to the recognition of impairment losses on non-financial assets and, consequently, a higher net loss for the year.

3. Budget implementation for 2025:

The Company did not prepare its financial forecast for 2025.

4. R&D status in 2025

To maintain the development of the industry, the Company has been continuously developing new customers of optical component injection of automotive display and automotive metal stamping and welding parts. Also, the Company has been actively optimizing the automotive lighting products for light source efficiency, power consumption, and compactness. Moreover, the Company is continuously optimizing materials and processes for automotive metal stamping parts, in order to maintain its core competitiveness. In 2025, the Group invested NT$ 27,485 thousand in total for R&D, which accounted for about 2.3% of operating revenues.

5. Summary of the business plan for 2026 and the Company's future development strategy

Geopolitical tensions, rising tariff protectionism, and climate-related challenges have placed the global economy in a period of slow growth and heightened uncertainty. In China, the automotive market is undergoing a critical transition, with domestic new-energy vehicle brands becoming the dominant force. Traditional joint-venture brands continue to face pressure from declining sales and intense price competition. In this environment, the Group will expand its cooperation with leading domestic brands while maintaining collaboration with selected joint-venture customers, in order to preserve a stable market presence in China.

Given the complex challenges in the global economy and the ongoing uncertainties in China’s automotive market, the Company is taking a cautious outlook. To strengthen its diversification efforts, the Company will continue to allocate resources to the Solar Energy Division. In addition to rooftop solar-project engineering, the Company plans to expand into various larger-scale solar installations, enhancing revenue contributions from non-automotive businesses and advancing the Group’s diversification strategy. The Company is also actively exploring growth opportunities in Asian markets outside China.

The Company will pay close attention to global economic development, domestic and international policy trends, as well as regulatory changes, and strive to gain further business opportunities. Moreover, the Company will adjust its production capacity arrangement, continuously improve manufacturing process and keep engaging in various cost rationalization improvement activities to achieve better performance and increase the Company’s benefits and profits and also to give back to shareholders’ support to the Company.

Chairman: CHIANG, KAI-LIANG

President: CHANG, MING-HUNG

Chief accounting officer: WANG, CHENG-WEN

Attachment II

Tradetool Auto Co., Ltd.
Audit Committee's Review Report

The board of directors has prepared the Company's 2025 Financial Statements. The CPAs of Ernst& Young, LAI, SHU-CHEN and HUANG, YU-TING , were retained to audit Tradetool Auto Co., Ltd. 's Financial Statements and has issued an audit report relating to The Business Report, Financial Statements, and deficit off-setting have been reviewed and determined to be correct and accurate by the Audit Committee members of Tradetool Auto Co., Ltd. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Best regards,
Tradetool Auto Co., Ltd.
The 2026 Annual General Meeting of Shareholders

Convenor: CHEN, CHUN-MAO

Independent director: 陳俊茂

10 March 2026

Attachment III

Tradetool Auto Co., Ltd.
Comparison Table of Amendments to the "Sustainable Development Best Practice Principles"

Board Approval Date: 13 November 2025
Date Reported to Shareholders' Meeting: 29 May 2026

Amended Provisions	Current Provisions	Explanation
Article 15 The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment, ecosystems and human beings from their business operations: 1. Reduce resource and energy consumption of their products and services. 2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly. 3. Improve recyclability and reusability of raw materials or products. 4. Maximize the sustainability of renewable resources. 5. Enhance the durability of products. 6. Improve efficiency of products and services. 7. Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.	Article 15 The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations: 1. Reduce resource and energy consumption of their products and services. 2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly. 3. Improve recyclability and reusability of raw materials or products. 4. Maximize the sustainability of renewable resources. 5. Enhance the durability of products. 6. Improve efficiency of products and services.	With reference to the initiatives under the Convention on Biological Diversity and relevant laws and regulations governing marine and natural conservation, the Company is advised to take into consideration the impact of its operations on biodiversity and ecosystems to support sustainable corporate operations. Accordingly, the wording of this article is amended and a new Subparagraph 7 is added.
Article 21 The Company is advised to create an environment conducive to the	Article 21 The Company is advised to create an environment conducive to the	In order to promote industry-academia integration and support

Amended Provisions	Current Provisions	Explanation
development of their employees' careers and establish effective training programs to foster career skills. <u>It is advisable for the Company to establish placement programs to cultivate future industry talents.</u> The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.	development of their employees' careers and establish effective training programs to foster career skills. The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.	students' career development, and to encourage collaboration between enterprises and educational institutions for mutual benefits, a new Paragraph 2 is added. The existing Paragraph 2 is accordingly renumbered as Paragraph 3.

Attachment IV

REPORT OF INDEPENDENT ACCOUNTANTS

English Translation of a Report Originally Issued in Chinese

To Tradetool Auto Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Tradetool Auto Co., Ltd. (the "Company") and its subsidiaries as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Income recognition

Tradetool Auto Co., Ltd. and its subsidiaries recognized operating income of NT$1,196,194 thousand in 2025. The Group mainly engages in the manufacturing, trading of light guide plates and automotive stamping and welding parts, the development and trading of related molds, and the installation, operation, and maintenance of self-use renewable energy power facilities. The Company determines the timing of product control transfer based on the transaction terms specified in each sales contract, and recognizes sales revenue. Due to the different sales terms for major customers, judgement is made depending on the different transaction conditions. Because of the complexity of identifying the composition of performance obligations and the timing of satisfying performance obligations, there are significant risks in the recognition of operating income. As such, we determined this a key audit matter. Our audit procedures included, but were not limited to, understanding and testing of the effectiveness of the Company and the subsidiaries' internal control related to income recognition in the sales cycle; selecting samples to perform test of details of transactions and reviewing the revenue recognition requirements in the orders or contracts to meet the performance obligations; verifying the significant terms and conditions and checking the relevant supporting documents to confirm the accuracy of the timing to transfer rights of goods; examining the relevant supporting documents of the income transaction for a period of time before and after the balance sheet date to ensure the timing of income recognition was appropriate. We also considered the appropriateness of the disclosure of operating income in Note 6 of the consolidated financial statements.

Valuation for inventories

As of December 31, 2025, the net inventories amounted to NT$192,790 thousand, accounting for 9% of the total consolidated assets that could have significant impact on the Group. As the inventory price fluctuates greatly due to the influence of the market, the provision for valuation loss, sluggish or obsolete inventories involves major judgments by the management, we therefore determined this a key audit matter. Our audit procedures included, but were not limited to, evaluate the effectiveness of the internal control established by the management for inventory, including performing simple tests and understanding the appropriateness of the management's assessment of inventory evaluation policies and methods, evaluating the management's stocktaking plan and conducting inventory inspections on the spot, checking the unit cost of inventory, sampling inventory purchase and sales related documents to verify the net realizable value, and obtain the inventory aging table and test the correctness of the inventory age. We also considered the appropriateness of the disclosure of valuation for inventories in Notes 5 and 6 of the consolidated financial statements.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

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

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other

We have audited and expressed an unqualified opinion on the parent company only financial statements of the Company as at and for the years ended December 31, 2025 and 2024.

Lai, Shu-Chen

Huang, Yu-Ting

Ernst & Young, Taiwan

10 March 2026

Notice to Readers

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

Accordingly, the accompanying consolidated only financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

TRADETOOL AUTO CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

		As at	
Assets	Notes	31 Dec 2025	31 Dec 2024
Current assets			
Cash and cash equivalents	4, 6(1), 12	$367,261	$359,063
Contract assets, current	4, 6(10), 7	55,238	13,815
Notes receivable, net	4, 6(2), 8, 12	30,867	34,208
Notes receivable- related parties, net	4, 6(2), 7, 8, 12	3,486	15,669
Accounts receivable, net	4, 6(2), 12	392,513	270,182
Accounts receivable- related parties, net	4, 6(2), 7, 12	49,081	23,958
Other receivables- related parties, net	7, 12	20	139
Inventories	4, 6(3)	192,790	184,405
Prepayment	4	87,452	88,454
Other current financial assets	8, 12	28,313	33,943
Other current assets- others		6,951	4,645
Total current assets		1,213,972	1,028,481
Non-current assets			
Financial assets at fair value through other comprehensive income, non-current	4, 12, 13	10,662	19,254
Property, plant and equipment	4, 6(4), 8	675,358	879,247
Right-of-use assets	4, 6(12), 7, 8	158,308	167,453
Intangible assets	4, 6(5)	17,764	25,625
Deferred tax assets	4, 6(16)	44,868	81,539
Other non-current assets- others		7,399	10,756
Total non-current assets		914,359	1,183,874
Total assets		$2,128,331	$2,212,355

(The accompanying notes are an integral part of the consolidated financial statements)
(continued)

TRADETOOL AUTO CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As at 31 Dec 2025	As at 31 Dec 2024
Current liabilities			
Short-term loans	4, 6(6), 8, 12	$346,133	$198,529
Contract liabilities, current	4, 6(10), 7	21,923	21,092
Notes payable	12	30,934	39,061
Notes payable- related parties	7, 12	472	10,618
Accounts payable	12	205,481	130,007
Accounts payable- related parties	7, 12	2,196	4,176
Other payables	12	65,616	56,481
Other payables- related parties	7, 12	3,237	19,426
Current tax liabilities	4	8,132	4,668
Provision, current	4, 9	12,422	2,602
Lease liabilities, current	4, 6(12), 12	2,976	3,819
Current portion of long-term loans	4, 6(7), 8, 12	77,047	83,432
Other current liabilities- others		2,464	2,624
Total current liabilities		779,033	576,535
Non-current liabilities			
Long-term loans	4, 6(7), 8, 12	158,303	246,476
Deferred tax liabilities	4, 6(16)	10,087	12,938
Lease liabilities, non-current	4, 6(12), 12	2,726	3,978
Deposits received	12	2,990	5,245
Total non-current liabilities		174,106	268,637
Total liabilities		953,139	845,172
Equity attributable to the parent company	4, 6(9)		
Capital			
Common stock		795,740	795,740
Capital surplus		44,887	86,376
Retained earnings			
Accumulated deficits		(95,796)	(41,906)
Total retained earnings		(95,796)	(41,906)
Other components of equity			
Exchange differences on translation of foreign operations		(16,592)	(8,938)
Unrealized gains or losses on financial assets at fair value through other comprehensive income		(22,921)	(30,119)
Total other components of equity		(39,513)	(39,057)
Total equity attributable to the parent company		705,318	801,153
Non-controlling interests	4,6(9)(20)	469,874	566,030
Total equity		1,175,192	1,367,183
Total liabilities and equity		$2,128,331	$2,212,355

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

TRADETOOL AUTO CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the Years Ended 31 December 2025	2024
Net sales	4, 6(10), 7	$1,196,194	$1,246,499
Cost of sales	6(3)(13), 7	(947,294)	(1,047,381)
Gross profit		248,900	199,118
Operating expenses	6(13), 7		
Selling and marketing		(40,672)	(37,552)
General and administrative		(127,162)	(125,614)
Research and development		(27,485)	(33,317)
Expected credit (losses) gains	4, 6(11)	(1,574)	276
Total operating expenses		(196,893)	(196,207)
Operating income		52,007	2,911
Non-operating income and expenses	6(14), 7		
Interest revenue		2,911	2,670
Other gains and losses		(85,838)	7,085
Financial costs		(18,607)	(23,229)
Total non-operating income and expenses		(101,534)	(13,474)
Loss from continuing operations before income tax		(49,527)	(10,563)
Income tax expense	4,6(16)	(37,179)	(9,564)
Loss from continuing operations, net of tax		(86,706)	(20,127)
Other comprehensive income (loss)	6(15)(16)		
Items that may not to be reclassified subsequently to profit or loss			
Equity instruments measured at fair value through other comprehensive income		(4,494)	(737)
Income tax related to items that will not be reclassified to profit or loss		(2,910)	(830)
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations		(9,339)	28,899
Income tax related to items that may be reclassified subsequently to profit or loss		(2,112)	(3,565)
Total other comprehensive loss, net of tax		(18,855)	23,767
Total comprehensive income (loss)		$(105,561)	$3,640
Net loss attributable to:			
Stockholders of the parent		$(81,194)	$(41,906)
Non-controlling interests	6(9)(20)	(5,512)	21,779
		$(86,706)	$(20,127)
Comprehensive loss attributable to:			
Stockholder of the parent		$(96,252)	$(29,696)
Non-controlling interests	6(9)(20)	(9,309)	33,336
		$(105,561)	$3,640
Loss per share (NTD)	4,6(17)		
Loss per share-basic		$(1.02)	$(0.53)
Loss per share-diluted		$(1.02)	$(0.53)

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

TRADETOOL AUTO CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Item	Note	Equity attributable to the parent company							Non Controlling Interests	Total Equity
				Retained Earnings		Other components of equity				
		Common Stock	Capital Surplus	Special Reserve	Accumulated deficits	Exchange Differences on Translation of Foreign Operations	Unrealized Gains or Losses on Financial Assets at Fair Value Through Other Comprehensive Income	Total		
Balance as at 1 Jan 2024	6(9)	$795,740	$130,965	$16,615	$(61,204)	$(22,715)	$(28,552)	$830,849	$549,694	$1,380,543
Appropriations of earnings, 2023:										
Special reserve used to offset a deficit				(16,615)	16,615			-		-
Capital surplus used to offset a deficit			(44,589)		44,589			-		-
Net loss in 2024					(41,906)			(41,906)	21,779	(20,127)
Other comprehensive income, net of tax in 2024	6(15)					13,777	(1,567)	12,210	11,557	23,767
Total comprehensive income (loss)		-	-	-	(41,906)	13,777	(1,567)	(29,696)	33,336	3,640
Change in ownership of subsidiaries	6(9)							-	5,084	5,084
Change in non controlling interests	6(9)(20)							-	(22,084)	(22,084)
Balance as at 31 Dec 2024	6(9)(20)	$795,740	$86,376	$ -	$(41,906)	$(8,938)	$(30,119)	$801,153	$566,030	$1,367,183
Balance as at 1 Jan 2025	6(9)	$795,740	$86,376	$ -	$(41,906)	$(8,938)	$(30,119)	$801,153	$566,030	$1,367,183
Appropriations of earnings, 2024:										
Capital surplus used to offset a deficit			(41,906)		41,906			-		-
Net loss in 2025					(81,194)			(81,194)	(5,512)	(86,706)
Other comprehensive income, net of tax in 2025	6(15)					(7,654)	(7,404)	(15,058)	(3,797)	(18,855)
Total comprehensive income (loss)		-	-	-	(81,194)	(7,654)	(7,404)	(96,252)	(9,309)	(105,561)
Difference between consideration paid (received) and carrying amount of subsidiary's equity	6(9)(19)		417					417	(6,519)	(6,102)
Disposal of equity instruments measured at fair value through other comprehensive income					(14,602)		14,602	-		-
Change in non controlling interests	6(9)(20)							-	(80,328)	(80,328)
Balance as at 31 Dec 2025	6(9)(20)	$795,740	$44,887	$ -	$(95,796)	$(16,592)	$(22,921)	$704,901	$469,874	$1,175,192

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

TRADETOOL AUTO CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Notes	For the Years Ended 31 December 2025	2024
Cash flows from operating activities:			
Net loss before tax		$(49,527)	$(10,563)
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation			116,779
Amortization		102,409	10,054
Expected credit losses (gains)		7,311	(276)
Reversal of inventory write-downs		1,574	(2,164)
Interest expense		(4,345)	23,229
Interest income		18,607	(2,670)
Loss on disposal of property, plant and equipment		27,567	7,365
Gain on lease modification		(8)	(758)
Impairment loss on non-financial assets		58,039	5,341
Depreciation expense reclassified as other costs		-	752
Expense transfer from property, plant and equipment		484	1,452
Changes in operating assets and liabilities:			
Increase in contract assets		(41,423)	(5,941)
Decrease in notes receivable		3,341	29,627
Decrease (increase) in notes receivable- related parties		12,183	(5,208)
(Increase) decrease in accounts receivable		(123,121)	158,294
Increase in accounts receivable- related parties		(25,123)	(830)
Decrease in other receivable- related parties		119	392
(Increase) decrease in inventories		(6,799)	80,228
Decrease in prepayments		1,002	7,310
Increase in other current assets		(2,490)	(2,341)
Increase (decrease) in contract liabilities		831	(47,241)
(Decrease) increase in notes payable		(8,127)	6,776
(Decrease) increase in notes payable- related parties		(10,146)	9,973
Increase (decrease) in accounts payable		75,474	(74,309)
Decrease in accounts payable- related parties		(1,980)	(7,292)
Increase (decrease) in other payables		12,016	(5,588)
(Decrease) increase in other payables- related parties		(2,507)	548
Increase (decrease) in provisions		9,820	(892)
Decrease in other current liabilities		(160)	(230)
Cash generated from operations		52,110	291,817
Interest received		2,852	2,542
Interest paid		(17,872)	(24,434)
Income tax paid		(4,674)	(18,311)
Net cash generated from operating activities		32,416	251,614

(The accompanying notes are an integral part of the consolidated financial statements)
(Continued)

TRADETOOL AUTO CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

		For the Years Ended 31 December	
	Notes	2025	2024
(Continued)			
Cash flows from investing activities:			
Disposal of non-current assets classified as held for sale		-	6,766
Acquisition of property, plant and equipment		(12,584)	(19,780)
Disposal of property, plant and equipment		27,937	6,449
Acquisition of intangible assets		(259)	(484)
Decrease in refundable deposits		1,230	3,550
Cash inflow from business combinations		-	12,406
Disposal of financial assets measured at fair value through other comprehensive income		4,098	-
Decrease (increase) in other financial assets		5,630	(8,123)
Increase in prepayments for business facilities		(2,312)	(1,844)
Net cash generated from (used in) investing activities		23,740	(1,060)
Cash flows from financing activities:			
Increase in short-term loans		418,474	314,219
Decrease in short-term loans		(266,438)	(507,114)
Increase in long-term loans		143,117	160,344
Repayment of long-term loans		(236,622)	(60,225)
Decrease in other receivables- related parties		(13,075)	(9,022)
Repayment of lease principal		(3,727)	(6,137)
(Decrease) increase in deposits received		(2,255)	2,860
Change in non-controlling interests		(86,430)	(22,084)
Net cash used in financing activities		(46,956)	(127,159)
Effect of changes in exchange rate on cash and cash equivalents		(1,002)	10,069
Net increase in cash and cash equivalents		8,198	133,464
Cash and cash equivalents at beginning of period		359,063	225,599
Cash and cash equivalents at end of period	6(1)	$367,261	$359,063

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

REPORT OF INDEPENDENT ACCOUNTANTS

English Translation of a Report Originally Issued in Chinese

To Tradetool Auto Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of Tradetool Auto Co., Ltd. (the "Company") as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the parent company only financial statements, including the summary of material accounting policies (together "the parent company only financial statements").

In our opinion, the parent company only financial statements referred to above present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 the parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

<u>Evaluation investments accounted for under the equity method</u>

As of December 31, 2025, the investments accounted for under the equity method of Tradetool Auto Co., Ltd. amounted to NT$445,022 thousand, accounting for 48% of the total assets, which is significant to financial statements. We therefore considered this a key audit matter. The auditors' procedures included, but are not limited to, accounting for the Company's recognition of investment income in investee companies based on its shareholding ratio; discussing with management and understanding the assessment of important matters related to subsidiaries, so as to understand the reasonableness of the revenue recognition and the impairment assessment of accounts receivable of the subsidiaries, and evaluate the appropriateness of the disclosures of the notes to the financial statements by management. In additional, we also considered the appropriateness of the disclosures on investments using the equity method in Note 6 to the financial statements.

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

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

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

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

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

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

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

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

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 the parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Lai, Shu-Chen

Huang, Yu-Ting

Ernst & Young, Taiwan

10 March 2026

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

Accordingly, the accompanying parent company only financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

TRADETOOL AUTO CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As at 31 Dec 2025	As at 31 Dec 2024
Current assets			
Cash and cash equivalents	4, 6(1), 12	$48,912	$60,694
Contract assets, current	4, 6(10), 7	27,085	-
Accounts receivable, net-related parties	4, 7, 12	2,672	-
Other receivables, net-related parties	6(2), 7, 12	75,742	68,110
Current tax assets	4	47	37
Other current assets- others		954	786
Total current assets		155,412	129,627
Non-current assets			
Financial assets at fair value through other comprehensive income, non-current	4, 12, 13	10,662	19,254
Investments accounted for under the equity method	4, 6(3), 7	445,022	512,175
Property, plant and equipment	4, 6(4), 8	39,916	41,136
Right-of-use assets	4, 7	2,244	3,319
Investment property	4, 6(5), 8	260,981	264,991
Intangible assets	4	2,626	2,593
Deferred tax assets	4, 6(16)	13,784	54,108
Other non-current assets- others		3,800	3,929
Total non-current assets		779,035	901,505
Total assets		$934,447	$1,031,132

(The accompanying notes are an integral part of the parent company only financial statements)

(continued)

TRADETOOL AUTO CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

		As at	
Liabilities and Equity	Notes	31 Dec 2025	31 Dec 2024
Current liabilities			
Short-term loans	4, 6(6), 8, 12	$140,000	$ -
Contract liabilities, current	4, 6(10)	484	-
Accounts payable	12	22	-
Accounts payable-related parties	7, 12	28,756	-
Other payables	12	7,550	5,596
Lease liabilities, current	4, 12	1,407	2,081
Current portion of long-term loans	4, 6(7), 8, 12	27,733	49,272
Other current liabilities-others		282	292
Total current liabilities		206,234	57,241
Long-term loans	4, 6(7), 8, 12	12,667	159,387
Deferred tax liabilities	4, 6(16)	9,368	12,077
Lease liabilities, non-current	4, 12	860	1,274
Total non-current liabilities		22,895	172,738
Total liabilities		229,129	229,979
Equity attributable to the parent company	4, 6(9)		
Capital			
Common stock		795,740	795,740
Capital surplus		44,887	86,376
Retained earnings			
Accumulated deficits		(95,796)	(41,906)
Total retained earnings		(95,796)	(41,906)
Other components of equity			
Exchange differences on translation of foreign operations		(16,592)	(8,938)
Unrealized gains or losses on financial assets at fair value through other comprehensive income		(22,921)	(30,119)
Total other components of equity		(39,513)	(39,057)
Total equity		705,318	801,153
Total liabilities and equity		$934,447	$1,031,132

(The accompanying notes are an integral part of the parent company only financial statements)

TRADETOOL AUTO CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

		For the Years Ended 31 December	
	Notes	2025	2024
Net sales	4, 6(10), 7	$(19,717)	$(32,164)
Cost of sales		-	-
Gross loss		(19,717)	(32,164)
Operating expenses			
General and administrative	6(13), 7	(38,418)	(37,133)
Expected credit gains		-	122
Total operating expenses		(38,418)	(37,011)
Operating loss		(58,135)	(69,175)
Non-operating income and expenses	6(14), 7		
Interest revenue		4,382	4,467
Other gains and losses		10,191	20,940
Financial costs		(5,359)	(5,109)
Total non-operating income and expenses		9,214	20,298
Loss from continuing operations before income tax		(48,921)	(48,877)
Income tax income	4, 6(16)	(32,273)	6,971
Loss from continuing operations, net of tax		(81,194)	(41,906)
Other comprehensive income (loss)	6(15)(16)		
Items that may not to be reclassified subsequently to profit or loss			
Unrealised gains or losses from investments in equity instruments measured at fair value		(4,494)	(737)
Income tax related to items that will not be reclassified to profit or loss		(2,910)	(830)
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations	6(3)	(5,222)	17,022
Income tax related to items that may be reclassified subsequently to profit or loss		(2,432)	(3,245)
Total other comprehensive income, net of tax		(15,058)	12,210
Total comprehensive loss		$(96,252)	$(29,696)
Loss per share (NTD)	4, 6(17)		
Loss per share-basic		$(1.02)	$(0.53)
Loss per share-diluted		$(1.02)	$(0.53)

(The accompanying notes are an integral part of the parent company only financial statements)

TRADETOOL AUTO CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Item	Notes	Common Stock	Capital Surplus	Retained earnings		Other components of equity		Total
				Special Reserve	Accumulated deficits	Exchange Differences on Translation of Foreign Operations	Unrealized Gains or Losses on Financial Assets at Fair Value Through Other Comprehensive Income	
Balance as at 1 Jan 2024	6(9)	$795,740	$130,965	$16,615	$(61,204)	$(22,715)	$(28,552)	$830,849
Appropriations of earnings, 2023:								
Special reserve used to offset a deficit				(16,615)	16,615			-
Capital surplus used to offset a deficit			(44,589)		44,589			-
Net loss in 2024					(41,906)			(41,906)
Other comprehensive income, net of tax in 2024	6(15)					13,777	(1,567)	12,210
Total comprehensive income (loss)		-	-	-	(41,906)	13,777	(1,567)	(29,696)
Balance as at 31 Dec 2024	6(9)	$795,740	$86,376	$ -	$(41,906)	$(8,938)	$(30,119)	$801,153
Balance as at 1 Jan 2025	6(9)	$795,740	$86,376	$ -	$(41,906)	$(8,938)	$(30,119)	$801,153
Appropriations of earnings, 2024:								
Capital surplus used to offset a deficit			(41,906)		41,906			-
Net loss in 2025					(81,194)			(81,194)
Other comprehensive income, net of tax in 2025	6(15)					(7,654)	(7,404)	(15,058)
Total comprehensive loss		795,740	44,470	-	(81,194)	(7,654)	(7,404)	(96,252)
Difference between consideration paid (received) and carrying amount of subsidiary's equity			417					417
Disposal of equity instruments measured at fair value through other comprehensive income					(14,602)		14,602	-
Balance as at 31 Dec 2025	6(9)	$795,740	$44,887	$ -	$(95,796)	$(16,592)	$(22,921)	$705,318

(The accompanying notes are an integral part of the parent company only financial statements)

TRADETOOL AUTO CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Notes	For the Years Ended 31 December 2025	2024
Cash flows from operating activities:			
Net loss income before tax		$(48,921)	$(48,877)
Adjustments:			
Reconcile net income to net cash provided by operating activities:			
Depreciation		7,340	7,235
Amortization		182	170
Interest expense		5,359	5,109
Interest income		(4,382)	(4,467)
Dividends income		47,731	17,162
Share of loss of subsidiaries, associates and joint ventures		20,719	32,164
Changes in operating assets and liabilities:			
Increase in contract assets		(27,085)	-
Increase in accounts receivable- related parties		(2,672)	-
Decrease (increase) in other receivable- related parties		570	(72)
Increase in other current assets		(199)	(99)
Increase in contract liabilities		484	-
Increase in accounts payable		22	-
Increase in accounts payable - related parties		28,756	-
Increase in other payable		1,948	93
Decrease in other current liabilities		(10)	(482)
Cash generated from operations		29,842	7,936
Interest received		3,906	4,991
Interest paid		(5,300)	(5,008)
Income tax (paid) received		(10)	3
Net cash generated from operating activities		28,438	7,922
Cash flows from investing activities:			
Disposal of financial assets measured at fair value through other comprehensive income		4,098	-
Acquisition of investments accounted for under the equity method		(6,102)	(19,700)
Disposal of property, plant and equipment		-	(399)
Acquisition of intangible assets		(86)	-
Decrease in refundable deposits		-	1,406
Increase in other receivable- related parties		(7,695)	-
Decrease in other receivable- related parties		-	27,188
Decrease in other financial assets		-	6,040
Net cash (used in) generated from investing activities		(9,785)	14,535
Cash flows from financing activities:			
Increase in short-term loans		174,000	90,000
Decrease in short-term loans		(34,000)	(130,000)
Increase in long-term loans		-	76,000
Decrease in long-term loans		(168,259)	(28,921)
Decrease in lease liabilities		(2,176)	(2,100)
Net cash (used in) generated from financing activities		(30,435)	4,979
Net (decrease) increase in cash and cash equivalents		(11,782)	27,436
Cash and cash equivalents at beginning of period		60,694	33,258
Cash and cash equivalents at end of period	6(1)	$48,912	$60,694

(The accompanying notes are an integral part of the parent company only financial statements)

Attachment V

Comparison Table for the “Articles of Association” Before and After Revision
Tradetool Auto Co., Ltd.
Comparison Table for the “Rules of Procedure for Board of Directors Meetings” Before and After Revision
Date of the resolution being approved:10 March 2026
Date of shareholders meeting:29 May 2026

Article	Amended Provisions	Current Provisions	Explanation
Article 2	The business of the Company is as follows: 1. C805050Industrial Plastic Products Manufacturing 2. CC01010 Power Generation, Transmission and Distribution Machinery Manufacturing 3. CC01040 Lighting Equipment Manufacturing 4. CC01080 Electronics Components Manufacturing 5. CC01110 Computer and Peripheral Equipment Manufacturing 6. CC01120 Data Storage Media Manufacturing and Duplicating 7. CE01030 Photographic and Optical Equipment Manufacturing 8. CQ01010 Die manufacturing 9. CD01030 Automobiles and Parts Manufacturing 10. CD01040 Motorcycles and Parts Manufacturing 11. D101060 Self-Usage Power Generation Equipment Utilizing Renewable Energy Industry 12. D401010 Thermal Energy Supply Industry 13. E599010 Plumbing Engineering 14. E601010 Electrical Contracting 15. E601020 Electrical Installation 16. E603010 Cable Installation Engineering 17. E603050 Automatic Control Equipment Engineering 18. E603090 Lighting Equipment Installation Engineering 19. E604010 Machinery Installation 20. EZ05010 Instrument and Meter Installation Engineering 21. EZ99990 Other Engineering Services	The business of the Company is as follows: 1. C805050Industrial Plastic Products Manufacturing ~~2~~. CC01040 Lighting Equipment Manufacturing ~~3~~. CC01080 Electronics Components Manufacturing 4. CC01110 Computer and Peripheral Equipment Manufacturing ~~5~~. CC01120 Data Storage Media Manufacturing and Duplicating ~~6~~. CE01030 Photographic and Optical Equipment Manufacturing ~~7~~. CQ01010 Die manufacturing ~~8~~. CD01030 Automobiles and Parts Manufacturing ~~9~~. CD01040 Motorcycles and Parts Manufacturing	Additional business items are added to meet operational needs. The original item numbers are renumbered accordingly. (Original Item 14 is updated to Item 26) (Original Item 16 is updated to Item 32)”

Article	Amended Provisions	Current Provisions	Explanation
	22. F113010 Machinery Wholesale 23. F113020 Wholesale of Household Appliance 24. F113030 Precision Instruments Wholesale 25. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories 26. F119010 Wholesale of Electronic Materials 27. F213010 Electrical Appliances Retail 28. F213040 Precision Instruments Retail 29. F219010 Electronic Materials Retail 30. F401010 International Trade 31. H201010 Investment 32. I501010 Product Design 33. IG02010 Research Development Service 34. IG03010 Energy Technology Services 35. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.	~~10~~. F113020 Wholesale of Household Appliance ~~11~~. F119010 Wholesale of Electronic Materials ~~12~~. F401010 International Trade ~~13~~. I501010 Product Design ~~14~~. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories ~~15~~. IG02010 Research Development Service ~~16~~. H201010 Investment ~~17~~.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.	
Article 30	This Articles of Association is stipulated on 24 August 1983, and its first amendment was on 12 September 1983, the second amendment was on 1 October 1984, the third amendment was on 23 May 1986, the fourth amendment was on 20 October 1986, the fifth amendment was on 12 June 1988, the sixth amendment was on 2 August 1988, the seventh amendment was on 16 June 2003, the eighth amendment was on 1 July 2004, the nineth amendment was on 25 March 2005, the tenth amendment was on 19 May 2005, the eleventh amendment was on 30 June 2005, the twelfth amendment was on 10 November 2005, the thirteenth amendment was on 16 October 2006, the fourteenth	This Articles of Association is stipulated on 24 August 1983, and its first amendment was on 12 September 1983, the second amendment was on 1 October 1984, the third amendment was on 23 May 1986, the fourth amendment was on 20 October 1986, the fifth amendment was on 12 June 1988, the sixth amendment was on 2 August 1988, the seventh amendment was on 16 June 2003, the eighth amendment was on 1 July 2004, the nineth amendment was on 25 March 2005, the tenth amendment was on 19 May 2005, the eleventh amendment was on 30 June 2005, the twelfth amendment was on 10 November 2005, the thirteenth amendment was on 16 October 2006, the fourteenth	The amendment numbers and their correspondi ng dates have been added.

Article	Amended Provisions	Current Provisions	Explanation
	amendment was on 26 June 2007, the fifteenth amendment was on 20 May 2008, the sixteenth amendment was on 19 May 2009, the seventeenth amendment was on 6 August 2009, the eighteenth amendment was on 21 April 2010, the nineteenth amendment was on 21 April 2010, the twentieth amendment was on 18 May 2011, the twenty-first amendment was on 28 June 2012, the twenty-second amendment was on 5 May 2016, the twenty-third amendment was on 8 June 2017, the twenty-fourth amendment was on 30 May 2022, the twenty-fifth amendment was on 29 May 2025, the twenty-sixth amendment was on 29 May 2026.	amendment was on 26 June 2007, the fifteenth amendment was on 20 May 2008, the sixteenth amendment was on 19 May 2009, the seventeenth amendment was on 6 August 2009, the eighteenth amendment was on 21 April 2010, the nineteenth amendment was on 21 April 2010, the twentieth amendment was on 18 May 2011, the twenty-first amendment was on 28 June 2012, the twenty-second amendment was on 5 May 2016, the twenty-third amendment was on 8 June 2017, the twenty-fourth amendment was on 30 May 2022, the twenty-fifth amendment was on 29 May 2025.	

Tradetool Auto Co.Ltd.
Minutes of 2026 Annual General Shareholders' Meeting
(Translation)

Tradetool Auto Co., Ltd.

Articles of Association

Approved by the shareholders meeting on 29 May 2026

Chapter 1 General Provisions

Article 1: The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be 元創精密車業股份有限公司, and TRADETOOL AUTO CO., LTD. in English.

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

1. C805050 Industrial Plastic Products Manufacturing
2. CC01010 Power Generation, Transmission and Distribution Machinery Manufacturing
3. CC01040 Lighting Equipment Manufacturing
4. CC01080 Electronics Components Manufacturing
5. CC01110 Computer and Peripheral Equipment Manufacturing
6. CC01120 Data Storage Media Manufacturing and Duplicating
7. CE01030 Photographic and Optical Equipment Manufacturing
8. CQ01010 Die manufacturing
9. CD01030 Automobiles and Parts Manufacturing
10. CD01040 Motorcycles and Parts Manufacturing
11. D101060 Self-Usage Power Generation Equipment Utilizing Renewable Energy Industry
12. D401010 Thermal Energy Supply Industry
13. E599010 Plumbing Engineering
14. E601010 Electrical Contracting
15. E601020 Electrical Installation
16. E603010 Cable Installation Engineering
17. E603050 utomatic Control Equipment Engineering
18. E603090 Lighting Equipment Installation Engineering
19. E604010 Machinery Installation
20. EZ05010 Instrument and Meter Installation Engineering
21. EZ99990 Other Engineering Services
22. F113010 Machinery Wholesale
23. F113020 Wholesale of Household Appliance
24. F113030 Precision Instruments Wholesale
25. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories
26. F119010 Wholesale of Electronic Materials
27. F213010 Electrical Appliances Retail
28. F213040 Precision Instruments Retail
29. F219010 Electronic Materials Retail
30. F401010 International Trade
31. H201010 Investment
32. I501010 Product Design
33. IG02010 Research Development Service
34. IG03010 Energy Technology Services
35. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company shall have its head office in Taichung City, the Republic of China, and may, pursuant to a resolution adopted at the meeting of the board of directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.

Article 4: Public announcements of the Company shall be made according to Article 28 of the Company Act.

Chapter 2 Capital Stock

Article 5: The total capital stock of the Company shall be in the amount of 2,000,000,000 New Taiwan Dollars, divided into 200,000,000 shares, at ten New Taiwan Dollars to be issued in installments. Each. A total of 30,000,000 New Taiwan Dollars among the above total capital stock should be reserved for stock warrants, preferred shares with warrants or quota of the conversion for corporate bonds with warrants, which amounted to 3,000,000 shares, at ten New Taiwan Dollars each. The unissued shares were authorized to the board of directors to issue in installments.

If the Company's shares shall be purchased by the Company itself to comply with the laws, the Company has authorized the board of directors for implementation according to the regulations and the laws. The Company transfers shares to employees at less than the average actual share repurchase price or employee stock option certificates that were issued at the subscription price lower than market price (net worth per share) shall be submitted to the shareholders meeting for approval. The shareholders' meeting shall be approved by two-thirds or more of the votes of the shareholders present at the shareholders meeting who represent a majority of the total number of issued shares.

The treasury shares purchased by the Company in accordance with the Company Act, the transferee of which includes the employees of parents or subsidiaries of the company meeting certain specific requirements. Qualification requirements of employees entitled to receive share subscription warrant includes the employees of parents or subsidiaries of the company meeting certain specific requirements.

While issuing new shares, the qualification requirements of employees include the employees of parents or subsidiaries of the company meeting certain specific requirements.

Qualification requirements of employees entitled to be granted new restricted employee shares issued by the Company include the employees of parents or subsidiaries of the company meeting certain specific requirements.

Article 6: The shares issued by the Company may be exempted from printing any share certificate for the shares; nonetheless,the issued shares shall be registered with a centralized securities depositary enterprise.

Article 7: Registration for transfer of shares shall be suspended for a period of sixty days before the convening date of a regular shareholders meeting, thirty days before the convening date of a special shareholders meeting, or within five days before the date on which dividends, bonus, or other benefits are scheduled to be paid by the Company.

Chapter 3 Shareholders Meeting

Article 8: Shareholders meetings of the Company are of two kinds: (1) regular meeting and (2) special meeting. Regular meetings shall be convened at least once a year within six months after close of each fiscal year. Special meetings shall be convened whenever necessary according to the laws and regulations. The procedure for convening a hareholders meeting in accordance with the Company Act and related regulations and laws.

A shareholders meeting can be held by means of convening a physical shareholders meeting with the assistance of video conferencing, virtual-only shareholders meeting or other means approved and published by the central regulating authorities. The Company shall in line with the conditions, procedures and other affairs stipulated by the central competent authorities.

Article 9: According to Article 177 of the Company Act, if a shareholder is unavailable to attend a shareholders meeting, he/she could hand in a written proxy and appoints a proxy to attend the shareholders meeting on his/her behalf. Unless otherwise stipulated in the Company Act, the means of attending a shareholders meeting by proxy shall in line with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies".

Article 10: A company whose shareholders may exercise their voting power in writing or by way of electronic transmission in a shareholders meeting shall describe in the shareholders meeting notice the method of exercising their voting power.

A shareholder who exercises his/her/its voting power at a shareholders meeting in writing or by way of electronic transmission as set forth in the preceding Paragraph shall be deemed to have attended the said shareholders meeting in person, but shall be deemed to have waived his/her/its voting power in respective of any extemporary motion(s) and/or the amendment(s) to the contents of the original proposal(s) at the said shareholders meeting .

In case a shareholder elects to exercise his/her/its voting power in writing or by way of electronic transmission, his/her/its declaration of intention shall be served to the company two days prior to the scheduled meeting date of the shareholders meeting , whereas if two or more declarations of the same intention are served to the company, the first declaration of such intention received shall prevail; unless an explicit statement to revoke the previous declaration is made in the declaration which comes later.

After shareholders exercise their voting rights in writing or electronically and wish to attend the shareholders' meeting in person, they should, by two days prior to the meeting, retract their previously exercised voting intentions using the same method as exercising their voting rights. Failure to retract within the specified period shall result in the previously exercised voting rights via written or electronic means being considered valid.

In case a shareholder has exercised his/her/its voting power in writing or by way of electronic transmission, and has also authorized a proxy to attend the shareholders meeting in his/her/its behalf, then the voting power exercised by the authorized proxy for the said shareholder shall prevail.

Article 11: The chairman shall preside the shareholders meeting, and if the chairman is on leave or absent, the vice chairman shall act on his/her behalf. In case the chairman and vice chairman are absent at the same time, the chairman shall designate one of the directors, or where there is no director being designated, to act on his/her behalf. For a shareholders meeting convened by any other person having the convening right, the chairman shall in line with the regulation of Article 182-1 of the Company Act.

Article 12: In addition to the circumstances stipulated in Paragraph 3 of Article 157 and Article 179 of the Company Act and other related regulations, each of the Company's shareholder is entitled to one vote for each share held.

Article 13: Unless otherwise provided for in the Company Act, a meeting of shareholders shall proceed only if attended by shareholders representing more than one-half of the total outstanding capital stock of the Company. Resolutions of a shareholders meeting shall be made at the meeting with the concurrence of a majority of the votes held by the shareholders present at the meeting.

Article 14: Resolutions adopted at a shareholders meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty days after the close of the meeting. The distribution of the minutes of shareholders meeting as required in the preceding Paragraph may be effected by means of a public notice of disclosing on the Market Observation Post System. The minutes of shareholders meeting shall record the date and place of the meeting, the name of the chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept persistently throughout the life of the Company.

Article 14-1: If the Company plans to revoke the public issuance of its shares, it shall be proposed as a resolution and approved by the shareholders meeting, and this provision shall remain unchanged during both the emerging stock market and the listed stock market periods.

Chapter 4 Board of directors and Audit Committee

Article 15: The Company shall have 7 to 9 directors. The number of directors is authorized to the board of directors for resolution, with the term of three years. Directors are chosen from the candidate lists and elected in the shareholders meeting , and they shall be eligible for re-election. After being elected, the Company shall take out liability insurance for directors during their terms.

For the aggregate shareholding percentage of all of the directors shall in line with the regulations stipulated by the central competent authority.

The Company adopts cumulative voting method with registered form for the election of directors. In the process of electing directors at a shareholders meeting, 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. If the method requires amendment, it shall be in line with Article 172 of the Company Act and other related regulations and specify the explanation of the material contents.

Article 15-1: The preceding number of directors includes independent directors, which shall not less than three people and shall be above one-fifth of all the directors.

Directors (including independent directors) shall be elected by adopting candidates nomination system as specified in Article 192-1 of the Company Act. The implementation and related affairs shall comply with the relevant regulations of the Company Act and the Securities and Exchange Law.

The election of directors shall comply with Article 198 of the Company Act, independent and non-independent directors shall elected at the same time, but in separately calculated numbers. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director or non-independent director elect. Regulations governing the professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination, and other matters for compliance with respect to independent directors shall be prescribed by the Securities and Exchange Act and other related regulations and laws.

Article 15-2: In compliance with Articles 14-4 of the Securities and Exchange Law, the Corporation shall establish an Audit Committee, which shall consist of all independent directors. The Audit Committee or the members of Audit Committee shall be responsible for those responsibilities of supervisors specified under the Company Act, the Securities and Exchange Law and other relevant regulations. Supervisor was abolished on the date that the Audit Committee was established.

The number, term of office, functions and powers and other affairs that shall comply with shall be regulated by related regulations and laws.

The Company's board of directors is available to establish other functional committees such as Remuneration Committee, and the qualification, functions and powers and other related affairs of its members shall be in line with the related regulations and laws, which shall be stipulated by the board of directors.

Article 16: In the case that vacancies on the board of directors exceed one third of the total number of the directors or one-third of the independent directors are dismissed, then the board of directors shall convene a special meeting of the shareholders within 60 days to elect new directors to fill such vacancies. The new directors shall serve the remaining term of the predecessors.

Article 17: In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office. However, the competent authority may, ex officio, order the company to elect new directors within a given time limit; and if no re-election is effected after expiry of the given time limit, the out-going directors shall be discharged ipso facto from such expiration date.

Article 18: The Company's business policy and other important affairs shall be determined by the board of directors.

Except from the first meeting of each newly elected board of directors shall be convened in line with Article 203 of the Company Act, the rest of the meetings shall be convened by the chairman and he/she shall be the chairperson. In case the chairman is unavailable to exercise his/her duties, he /she shall designate one of the directors to on his/her behalf. Where there is no director being designated, one of the directors shall act on his/her behalf.

Article 19: Where there the chairman is on leave or for any reason unable to exercise the powers, his/her proxy shall comply with Article 208 of the Company Act.

Article 20: Except from being stipulated in the Company Act, a board meeting shall be attended by over half of the directors and decided by a resolution to be adopted by a majority vote of the directors. Where there a director for any reason unable to attend a meeting shall give a written proxy stating the scope of authorization with respect to the reasons for meeting and appoint another director to attend the meeting. A director may accept a proxy from one person only.

In case a board meeting is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 20-1: The directors (independent directors included) should be informed 7 days in advance. In emergency circumstances, however, a meeting may be called on shorter notice. The notice set forth in the preceding paragraph shall state the reason for calling the meeting in writing, E-mail or by fax.

Article 21: The minutes of a board meeting shall bear the signature or seal of the meeting chairperson; a copy of the minutes shall be distributed to each director within 20 days after the meeting, the meeting minutes may be conducted via electronic transmission. A meeting minute shall include a summary of the essential points of the proceedings and the results of the meeting. The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the Company.

Article 22: The board of directors is authorized to determine the salary for the directors, taking into account the extent and value of the services provided for the management of the Company and the standards of the industry.

Article 23: (Deleted)

Chapter 5 Managers

Article 24: The appointment, discharge and the remuneration of the Company's managers shall be in line with Article 29 of the Company Act.

Chapter 6 Accounting

Article 25: After the close of each fiscal year, the following reports shall be prepared by the board of directors, and submitted to the regular shareholders meeting for acceptance:

1. Business Report;
2. Financial Statements;
3. Proposal Concerning the Distribution of Earnings or Covering of Losses.

Article 26: Where there are profits of the Company for the year, the Company shall allocate above 2% and less than 10% as employee remuneration. For director remuneration, the Company shall allocate less than 3%. Nonetheless, the Company shall have reserved a sufficient amount to offset its accumulated losses. The amount of preceding employee remuneration shall allocate no less than 5% for the distribution of remuneration to grassroot employees and shall be obtained by the employees of parents or subsidiaries of the Company meeting certain specific requirements. Employee remuneration shall be distributed in stocks (treasury stocks, new share issuance) or cash and shall be determined by the board of directors by a resolution and reported to the shareholders meeting.

Article 26-1: Where there are final accounts shall first pay taxes and offset previous losses. Then, set aside 10% of such profits as a legal reserve. However, when the legal reserve amounts to the Company's paid-in capital, this shall not apply. Furthermore, depending on the Company's operational requirements and to comply with legal regulations, the Company shall set aside or reverse a special reserve. Where there are earnings and undistributed earnings at the beginning of the period, the appropriation of earnings shall be proposed by the board and submitted to the shareholders meeting to approve the appropriation.

According to this Article, the Company may authorize the distributable dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders meeting. The amount of dividend distributions of dividend policy is based on the Company's surplus earnings of the current year and the accumulated surplus of previous years. The distribution of dividend of the Company may be determined after considering the Company's profit status, capital structure and future operational requirements. The Company's dividend distribution policy shall be determined based on factors such as capital requirements and dilution of the Company's earnings per share, and will be appropriately distributed in the form of stock dividends or cash dividends. For the preceding dividend distributions for shareholders, the ratio of cash dividend distribution shall not be less than 20% of the amount of dividend distribution for the current year.

Article 26-2: Where the Company's legal reserve (only the portion of legal reserve which exceeds 25 percent of the paid-in capital may be distributed)and the paid-in capital in accordance with the regulations of the Company Act is all or partially distributed by cash, the Company shall authorize the board meeting with two-thirds of the directors present and approved by over one half of the directors for implementation and submitted to the shareholders meeting .

Chapter 7 Supplementary Provisions

Article 27: When the Company becomes a shareholder of limited liability in other companies through investment, the total amount of its investments in such other companies may exceed forty percent of the amount of its own paid-up capital.

Article 28: For the Company's need of conducting business, the Company may provide endorsements and guarantees for others after being approved by the board.

Article 29: In regard to all matters not provided for in these Articles of Association, the Company Act of the Republic of China shall govern.

Article 30: This Articles of Association is stipulated on 24 August 1983, and its first amendment was on 12 September 1983, the second amendment was on 1 October 1984, the third amendment was on 23 May 1986, the fourth amendment was on 20 October 1986, the fifth amendment was on 12 June 1988, the sixth amendment was on 2 August 1988, the seventh amendment was on 16 June 2003, the eighth amendment was on 1 July 2004, the nineth amendment was on 25 March 2005, the tenth amendment was on 19 May 2005, the eleventh amendment was on 30 June 2005, the twelfth amendment was on 10 November 2005, the thirteenth amendment was on 16 October 2006, the fourteenth amendment was on 26 June 2007, the fifteenth amendment was on 20 May 2008, the sixteenth amendment was on 19 May 2009, the seventeenth amendment was on 6 August 2009, the eighteenth amendment was on 21 April 2010, the nineteenth amendment was on 21 April 2010, the twentieth amendment was on 18 May 2011, the twenty-first amendment was on 28 June 2012, the twenty-second amendment was on 5 May 2016, the twenty-third amendment was on 8 June 2017, the twenty-fourth amendment was on 30 May 2022, the twenty-fifth amendment was on 29 May 2025, the twenty-sixth amendment was on 29 May 2026.