Stock Code: 6121

新普科技股份有限公司
SIMPLO TECHNOLOGY CO., LTD.

2026 Annual Shareholders' Meeting

Handbook

(Translation)

May 29, 2026

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Chapter 2 Meeting Agenda

Meeting Agenda of 2026 Simplo Technology Co., Ltd. Shareholders' Meeting

Method: Physical shareholders' meeting

Time: 9:00 a.m., Friday May 29, 2026

Location: No. 471, Section 2, Ba-De Road, Hukou Township, Hsinchu County (B1 of the Company Headquarters)

I. Calling the Meeting to Order (Announcement of percentage of shares being represented)

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I. Report on 2025 Business Report

Explanation:

I. 2025 Business Report

(I) Results of Business Plan Implementation

1. Business Results:

The Company's consolidated revenue in 2025 was NT$82 billion, an increase of 2.7% compared to the same period last year. Although price competition pressures persist in the IT industry, through cost management and optimization of the non-IT product mix, overall revenue demonstrated resilience, showing a shift towards growth compared to fiscal year 2024.

In fiscal year 2025, global notebook computer shipments reached approximately 183 million units, a 4.6% year-on-year increase, driven by the AI PC replacement cycle and proactive inventory build-up by brand customers facing tariff and raw material price increases. With continued demands for improved battery life in product specifications, Simplo Technology Group outperformed other competitors in terms of shipments thanks to its leading technology and optimized high-energy-density battery module manufacturing processes. The global tablet market shipped 162 million units in fiscal year 2025, a 9.8% year-on-year increase, showing a stable recovery trend. The smartphone market, driven by AI phones and 5G penetration, saw global shipments stabilize above 1.25 billion units. Our company continued to focus on high-end flagship models, maintaining a stable market share.

Data center backup batteries (BBUs) are seeing a significant increase in demand due to large cloud service providers (CSPs) investing heavily in AI servers. Furthermore, AI servers require several times more BBUs than traditional servers. Our BBU product line experienced strong growth in 2025, becoming a key profit driver. Light electric vehicles (LEVs), after inventory adjustments in 2024, saw demand in the European and North American markets gradually return to normal in 2025. Stimulated by low-carbon transportation policies, shipment momentum is expected to gradually recover as supply and demand adjust.

2. Operating profit or loss:

Unit: NT$ thousands

Item	2024	2025	Variance (%)
Sales Revenue	80,031,188	82,149,633	2.6
Gross Profit	11,335,463	12,688,185	11.9
Operating Expenses	4,913,211	4,961,105	1.0
Operating Income	6,422,252	7,727,080	20.3
Income Before Income Tax	8,105,840	9,351,043	15.4
Net Income	6,322,555	7,136,681	12.9

(II) Annual budget implementation: The Company did not prepare the 2025 financial forecast.

(III) Analysis of financial revenue and expenditure and profitability

Financial Analysis

Unit: NT$ thousands

Item \ Year		2024	2025	Variance (%)
Net cash generated from (used in) operating activities		6,343,804	5,927,738	-6.6
Net cash generated from (used in) investing activities		4,636,733	(4,259,068)	-191.9
Net cash generated from (used in) financing activities		(5,899,281)	(3,473,912)	-41.1
Return on Assets (%)		8.23	8.83	7.3
Return on Shareholder's Equity (%)		15.16	15.96	5.3
Percentage of paid-in capital	Operating Income	347.20	417.75	20.3
	Income Before Income Tax	438.22	505.54	15.4
	Net Income for The Year	341.81	385.83	12.9
Net Profit Ratio		7.90	8.69	10.0
Earnings per Share (NTD)		28.88	30.60	6.0

(IV) R&D status

R&D expenditure and results over the past three years:

Year	R&D Expenses (NT$ thousands)	Sales (%)	Major Achievements
2023	1,946,085	2.29	1. Research on dynamic capacity estimation algorithm for high-voltage, high-power battery systems (using EKF method). 2. Research on static capacity calibration algorithm for high-voltage, high-power battery systems.
2024	1,823,985	2.28	1. Development of online automatic calibration device and method for high-voltage, high-power battery backup system. 2. High-power battery sampling current detection board.
2025	2,141,911	2.61	1. Technical evaluation research on the architecture (action, protection scenarios, safety tripping) of high-voltage, high-power battery backup system. 2. Research on electric field and insulation risk simulation and evaluation of high-voltage, high-power battery backup system. 3. Development of hardware circuitry and firmware for high-voltage, high-power battery backup system.

II. Summary of Annual Business Plan for 2026

(I) Operating Objectives

1. Prioritizing customer needs and service quality, we will continuously improve our technological capabilities and quality management system to solidify our leading position in the industry.
2. With green energy, environmental protection, and sustainable development as the core of our product design, we will continue to invest in new product and innovative technology research and development to strengthen our long-term competitive advantage and fulfill our corporate social responsibility.
3. We will continue to cultivate existing customer relationships while actively expanding our international customer base beyond notebook computers and into non-IT application areas for battery modules, thereby improving our overall revenue structure and global market share.
4. We will strengthen strategic partnerships with key raw material and component suppliers, ensuring a high-quality supply of raw materials and a competitive cost structure through long-term cooperation and diversified supply strategies.
5. We will continue to promote strategic alliances and cross-industry cooperation, integrating internal and external professional resources to expand our market presence and consolidate our existing market share.
6. By optimizing organizational operational efficiency and human resource allocation, we will improve overall operational efficiency, productivity, and profitability.
7. In response to the global trends of climate change and net-zero transition, we will collaborate with upstream and downstream supply chain partners to jointly promote energy conservation, carbon reduction, and low-carbon operations, thereby achieving our corporate sustainability goals.
8. By understanding industry trends, strengthening internal and external communication, refining production and sales management, enhancing production flexibility, and continuously promoting overseas manufacturing and operational expansion, we aim to diversify operational risks and mitigate the impact of global economic fluctuations and geopolitical uncertainties.

(II) Estimated Sales Quantity and Related Information

1. Estimated sales quantity:

   The global notebook computer market showed signs of recovery in 2025, growing by approximately 4.6% from 175 million units in 2024. Looking ahead to 2026, with the launch of new AI PC models, operating system upgrades, and some replacement demand from the education and commercial markets, global notebook computer demand is expected to remain similar to last year. However, international raw material prices are generally rising, and the notebook computer industry may face a memory supply shortage in 2026, which could impact overall shipments. Rising memory prices could also put pressure on brand profits or reduce consumers' willingness to upgrade, adding uncertainty to the market outlook.

Regarding the global tablet computer market, with product specifications upgrading and application scenarios diversifying, a recovery and growth trend was seen in 2025, and demand is expected to stabilize in 2026. The smartphone market returned to a growth trajectory last year after inventory adjustments. While the overall IT product market is gradually returning to a stable growth pace, continued attention is needed on the potential impact of global economic changes, geopolitical risks, rising raw material costs, and memory supply shortages on end-user demand.

Regarding new business development, benefiting from the long-term trends of energy conservation and carbon reduction, energy transition, and green energy, including two-wheeled electric vehicles, data center backup power systems, and drone-related applications, stable growth is expected. Simplo Technology Group maintains a cautiously optimistic attitude towards the overall development of its new businesses in 2026.

2. Basis of sales:

According to market research, the notebook computer market, tablet computer market, and global smartphone shipments are projected to remain flat or experience slight growth in 2026. Among these, AI PC specification upgrades driven by AI applications will be the main growth driver for the notebook computer market. In non-IT applications, the LEV (light electric vehicle) market, after inventory adjustments have concluded, is showing a healthier demand structure and a gradual recovery in market momentum. BBU products will benefit from the rapid development of AI applications and increased capital expenditure by cloud service providers, driving demand for AI servers and large data centers, which is expected to boost lithium battery module shipments.

Considering these factors, Simplo Technology Group, leveraging its years of accumulated R&D and manufacturing capabilities in lithium battery modules, continues to solidify its leading position in the IT product battery module market. Through new business development and overseas expansion, the company anticipates a slight increase in overall sales performance in 2026 compared to 2025.

(III) Important Sales and Production Policies

To address the impact of external competition, regulations, and the overall business environment, our company has formulated the following strategies:

1. Based on long-term risk diversification considerations, we will continue to promote the diversification of manufacturing locations and the expansion of production capacity outside mainland China to strengthen supply chain resilience and mitigate geopolitical risks.
2. We will refine process technologies and automated production capabilities to improve product quality stability and production efficiency.
3. We will strengthen our KPI performance management system and combine it with data analytics tools to continuously optimize organizational effectiveness and core competitiveness.
4. Through global operations and supply chain integration strategies, we will flexibly allocate production capacity to meet customer demand.

5. We will continue to invest in the research and development of new technologies and products to increase the proportion of high-value-added products.
6. We will incorporate sustainability and ESG into our business decision-making, responding to the expectations of regulations, customers, and investors, and fulfilling our corporate social responsibility.
7. We will implement green design, green manufacturing, and recycling to reduce the environmental impact throughout the product lifecycle.
8. We will introduce AI and digital tools into our R&D, production, and operational management processes to improve decision-making efficiency and competitiveness.
9. Continuously cultivate international marketing and technical service talents, expand new global customers and diversified application markets, and increase market share.

III. Future Development Strategies

In addition to its core business of ICT product battery modules, Simplo Technology Group has actively expanded into new application areas with growth potential in recent years to strengthen overall operational momentum and mitigate the risks of industry fluctuations. In the power battery product sector, it focuses on the design, manufacturing, and sales of high-power electric bicycle and drone battery modules. Leveraging its existing battery management and system integration technology, its market share in the two-wheeled electric vehicle market continues to steadily increase. With rising global environmental awareness and the advancement of vehicle electrification, the two-wheeled electric vehicle market is expected to continue its long-term growth potential.

In response to the rapidly increasing demand for 5G, smart cloud, and public cloud, driving demand for lead-acid to lithium-ion batteries in large data centers, Simplo Technology Group has been investing in this field for many years and maintains close collaborations with leading international brands. This will be a significant growth engine for Simplo Technology Group in the coming years. Considering the changing international political and economic situation and the high degree of uncertainty in industry demand, Simplo Technology Group will continue to adhere to a prudent operating principle, deepen collaboration with customers, strictly control inventory levels and operational risks, and consolidate its competitive advantage in the IT/non-IT battery module market.

IV. Effect of External Competition, Legal Regulations, and Overall Business Environment

Notebook computers, with their high mobility and productivity, have become essential tools for individual and enterprise users. With the continued adoption of AI applications in terminal devices, market demand for high-performance notebook computers is expected to gradually increase. However, this market growth has also attracted numerous battery cell and battery module suppliers, intensifying industry competition. Facing this changing competitive environment, Simplo Technology Group continues to strengthen its core competitiveness, leveraging its strong battery module R&D capabilities, quality management expertise, and system integration experience accumulated through long-term customer partnerships to provide differentiated and value-added products and services, thereby consolidating its market position and enhancing customer loyalty.

Regarding regulations and the overall business environment, global requirements for corporate sustainability and carbon reduction responsibility are increasingly stringent, with related environmental regulations and disclosure standards becoming increasingly rigorous. Simplo Technology Group aligns with the United Nations Sustainable Development Goals (SDGs), integrating ESG principles into its business decisions. While pursuing operational growth, it considers the three dimensions of environment, society, and governance to meet regulatory requirements and enhance its overall competitiveness.

In response to global climate change and carbon reduction trends, Simplo Technology Group officially submitted its medium- to long-term carbon reduction targets to the Science-Based Carbon Reduction Initiative (SBTi) in 2022, using 2020 as the base year. The company has also been gradually including key suppliers in its carbon inventory and emission reduction efforts, working with value chain partners to promote a low-carbon transition.

Furthermore, Simplo Technology Group continues to strengthen its sustainability disclosure, compiling sustainability reports in accordance with GRI guidelines, and has completed ISO 14067 carbon footprint certification for its IT battery modules. In 2024, Simplo Technology Group further joined the Renewable Energy Initiative (RE100), committing to achieving 100% renewable energy use by 2040, demonstrating the company's concrete actions in responding to regulatory trends and implementing sustainable operations.

Overall, facing changes in external competition, the regulatory environment, and the overall business environment, Simplo Technology Group will continue to adhere to the principle of sound operation, continuously strengthening its sustainable competitiveness through technological advancements, operational efficiency improvements, and sustainable development strategies, setting a benchmark for sustainable development in the industry.

Chairman: Sung, Fu-Hsiang　　Manager: Sung, Fu-Hsiang　　Accounting Manager: Chou, Li-Man

II. Report on 2025 Audit Committee's Audit Report

Explanation: Please refer the Audit Committee's Audit Report as below:

Audit Committee's Audit Report

The Board of Directors has submitted the Company's 2025 Business Report, Financial Statements (including Individual and Consolidated Financial Statements) and the Proposal for Earnings Distributions. Therein, the Financial Statements have been audited by CPAs, Fang, Su-Li and Lin, Cheng-Chih from Deloitte & Touche, and an Audit Report has been issued. The afore-mentioned Business Report, Financial Statements and the Proposal for Earnings Distributions have been audited by our Audit Committee and we are of the opinion that no discrepancy has been observed. Hence, we have enclosed the report in accordance with Article 219 in the Company Act as permitted by Article 14-4 of the Securities and Exchange Act. Please examine accordingly.

To

Simplo Technology Co., Ltd. Shareholders' Meeting 2025

Convener of the Audit Committee: Chiu, Kuan-Hsun

March 27, 2026

III. Report on 2025 Employees' Compensation (including Junior Employees' Compensation) and Directors' Remuneration

Explanation:

(I) According to the Company's "Articles of Incorporation", the employees' compensation and Directors' remuneration will be distributed at the ratio of 3.08% and 0.43% of 2025 Income before Income Tax, employees' compensation and Directors' remuneration, respectively.

(II) We plan to distribute NT$ 210,314,000 (includes a minimum compensation of NT$ 90,000,000 for junior employees) for employees' compensation and NT$ 29,000,000 for Directors' remuneration for the year of 2025. Both will be paid in cash.

IV. Report on 2025 Earnings Distribution for Cash Dividends

Explanation: According to the Company's "Articles of Incorporation", the Board of Directors is authorized to approve Cash Dividends of Earnings Distribution every half of the year. The distribution of cash dividends for 2025 is as follows:

2025	Date of Board Resolutions	Distribution Date	Cash dividends per share (NT$)	Total Cash Dividends (NT$)
First half of the year	November10, 2025	January 21, 2026	9.5	1,757,219,931
Second half of the year	March9, 2026	Note	12.3	2,275,137,384
Total			21.8	,4,032,357,315

Note: The distribution base date and distribution date have not been set by Chairman yet.

V. Report on Directors' Remuneration

Explanation:

(I) Based on the Company's profitability as well as each Director's level of participation in and contribution to the Company's operations, the Remuneration Committee has submitted the remuneration proposal, which has been approved by the Board of Directors.

(II) The details and amount of remuneration received by the Directors for 2025 please refer to Attachment 3 on Page 41 in this handbook.

Chapter 4 Acknowledged Matters

Proposal 1 (proposed by the Board of Directors)

Proposal: Adoption of 2025 Business Report and Financial Statements

Explanation:

(I) The Company has prepared the Financial Statements (including Individual and Consolidated Financial Statement) for the year of 2025, which have been audited by CPAs, Fang, Su-Li and Lin, Cheng-Chih from Deloitte & Touche with an unmodified opinion.

(II) The aforementioned statements and Business Report have been submitted to the Audit Committee for audit and issued audit report.

(III) Please refer Pages 3-8 and 12-29 in this Handbook for the aforementioned Business Report, Audit Report, Individual Financial Statements and Consolidated Financial Statements.

Resolution:

(INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Simplo Technology Co., Ltd.

Opinion

We have audited the accompanying financial statements of Simplo Technology Co., Ltd. (the "Company"), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of material accounting policy information (collectively referred to as the "financial statements".

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by 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 Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis 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 the financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter of the Company's financial statements for the year ended December 31, 2025 is described as follows:

<u>Revenue recognition</u>

The Company is mainly engaged in the manufacture and sale of lithium battery products. The Company's operating revenue is considered one of the most significant account items in the Company's financial statements. The amount of any changes in operating revenue may affect the users' understanding of the financial statements as a whole. Therefore, the occurrence of operating revenue from some of the customers whose revenue has grown significantly has been identified as a key audit matter.

In response to the above-mentioned key audit matter, we performed the following audit procedures:

1. Understanding, assessing, and randomly testing the effectiveness of the design and implementation of internal control systems for the order procedure, shipment procedure, sales revenue recognition, and payment collection with respect to specific customers.

2. Randomly reviewing the order or shipment receipts, invoices or commercial invoices for the specific customers and verifying the authenticity of changes in the sales revenue.

3. Randomly reviewing the collection of payments from the specific customers and verifying whether the actual payment amount matches the remittance proof. For those payments that have not yet been received, check whether they are within the credit period. If the credit period has expired, further investigate if there are any irregularities.

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

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

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

Those charged with governance (including the audit committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Su-Li Fang and Cheng-Chih Lin.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 27, 2026

<u>*Notice to Readers*</u>

The accompanying financial statements are intended only to present the financial position, financial performance 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 financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

SIMPLO TECHNOLOGY CO., LTD.

BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4, 6 and 26)	$ 11,933,743	19	$ 14,686,085	23
Financial assets at fair value through profit or loss - current (Notes 4, 7 and 26)	200,836	-	185,428	-
Financial assets at amortized cost - current (Notes 4, 9 and 26)	5,227,265	8	3,744,768	6
Accounts receivable (Notes 4, 5, 10 and 26)	13,855,950	22	13,215,120	21
Accounts receivable from related parties (Notes 4, 5, 26 and 27)	1,279,718	2	450,261	1
Other receivables (Notes 10 and 26)	31,951	-	118,674	-
Other receivables from related parties (Notes 26 and 27)	486,545	1	3,504	-
Inventories (Notes 4, 5 and 11)	2,599,916	4	3,247,106	5
Prepayments	52,065	-	13,338	-
Other current assets (Note 15)	116,689	-	107,313	-
Total current assets	35,784,678	56	35,771,597	56
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 26)	393,046	1	328,629	-
Financial assets at fair value through other comprehensive income - non-current (Notes 4, 8 and 26)	94,931	-	162,264	-
Financial assets at amortized cost - non-current (Notes 4, 9 and 26)	-	-	98,205	-
Investments accounted for using the equity method (Notes 4 and 12)	24,926,442	39	24,734,487	39
Property, plant and equipment (Notes 4 and 13)	2,002,814	3	1,633,755	3
Intangible assets (Notes 4 and 14)	61,589	-	56,673	-
Deferred tax assets (Notes 4 and 23)	942,095	1	998,464	2
Prepayments for land and equipment	9,750	-	39,823	-
Refundable deposits (Note 26)	62,784	-	131,162	-
Net defined benefit assets - non-current (Notes 4 and 19)	21,387	-	17,414	-
Total non-current assets	28,514,838	44	28,200,876	44
TOTAL	$ 64,299,516	100	$ 63,972,473	100

	2025		2024	
LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**
CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss - current (Notes 4, 7 and 26)	$ 167,564	-	$ 298,268	1
Accounts payable (Notes 16 and 26)	7,491,965	12	6,475,396	10
Accounts payable to related parties (Notes 26 and 27)	9,315,387	14	9,881,259	16
Other payables (Notes 17 and 26)	3,597,179	6	4,721,753	7
Current tax liabilities (Notes 4 and 23)	167,113	-	593,163	1
Provisions - current (Notes 4, 5 and 18)	708,708	1	806,337	1
Other current liabilities - others (Note 17)	640,450	1	579,459	1
Total current liabilities	22,088,366	34	23,355,635	37
NON-CURRENT LIABILITIES				
Provisions - non-current (Notes 4, 5 and 18)	1,417,417	2	1,612,674	3
Deferred tax liabilities (Notes 4 and 23)	2,401,334	4	2,238,004	3
Guarantee deposits	3,502	-	2,788	-
Total non-current liabilities	3,822,253	6	3,853,466	6
Total liabilities	25,910,619	40	27,209,101	43
EQUITY (Note 20)				
Share capital				
Ordinary shares	1,849,705	3	1,849,705	3
Capital surplus	5,692,496	9	5,693,571	9
Retained earnings				
Legal reserve	7,507,107	11	6,972,284	11
Special reserve	-	-	802,697	1
Unappropriated earnings	23,657,284	37	21,120,376	33
	31,164,391	48	28,895,357	45
Other equity	(317,695)	-	324,739	-
Total equity	38,388,897	60	36,763,372	57
TOTAL	$ 64,299,516	100	$ 63,972,473	100

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

SIMPLO TECHNOLOGY CO., LTD.

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OPERATING REVENUE (Notes 4, 21 and 27)	$ 66,200,748	100	$ 70,070,418	100
OPERATING COSTS (Notes 11, 22 and 27)	61,096,903	92	64,577,500	92
GROSS PROFIT	5,103,845	8	5,492,918	8
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	12,889	-	(19,603)	-
REALIZED GROSS PROFIT	5,116,734	8	5,473,315	8
OPERATING EXPENSES (Notes 4, 10 and 22)				
Selling and marketing expenses	1,423,247	2	1,729,538	3
General and administrative expenses	292,008	1	264,223	-
Research and development expenses	682,649	1	673,469	1
Total operating expenses	2,397,904	4	2,667,230	4
PROFIT FROM OPERATIONS	2,718,830	4	2,806,085	4
NON-OPERATING INCOME AND EXPENSES (Note 22)				
Interest income	606,072	1	664,989	1
Other income	31,062	-	19,886	-
Other gains and losses	509,753	1	(141,553)	-
Share of profit of subsidiaries	2,717,196	4	2,697,191	4
Total non-operating income and expenses	3,864,083	6	3,240,513	5
PROFIT BEFORE INCOME TAX	6,582,913	10	6,046,598	9
INCOME TAX EXPENSE (Notes 4 and 23)	921,245	2	704,894	1
NET PROFIT FOR THE YEAR	5,661,668	8	5,341,704	8
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified to profit or loss: (Notes 4, 19 and 20)				
Remeasurement of defined benefit plans	2,652	-	6,522	-
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	(38,333)	-	(6,474)	-

(Continued)

SIMPLO TECHNOLOGY CO., LTD.

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
Share of the other comprehensive (loss) income of subsidiaries accounted for using the equity method	$ (483,037)	(1)	$ 501,387	-
Items that may be reclassified subsequently to profit or loss: (Notes 4, 20 and 23)				
Exchange differences on translating the financial statements of foreign operations	369,062	1	790,654	1
Income tax relating to items that may be reclassified subsequently to profit or loss	(19,528)	-	(158,131)	-
Other comprehensive (loss) income for the year, net of income tax	(169,184)	-	1,133,958	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 5,492,484	8	$ 6,475,662	9
EARNINGS PER SHARE (Note 24)				
Basic	$ 30.60		$ 28.88	
Diluted	$ 30.50		$ 28.79	

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

SIMPLO TECHNOLOGY CO., LTD.

STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Share Capital - Ordinary Shares			Retained Earnings			Other Equity		
	Number of Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Exchanges Differences on Translating Foreign Operations	Total Equity
BALANCE ON JANUARY 1, 2024	184,970	$ 1,849,705	$ 5,693,571	$ 6,404,086	$ 614,076	$ 20,376,356	$ 14,585	$ (817,282)	$ 34,135,097
Appropriation of earnings									
Legal reserve	-	-	-	568,198	-	(568,198)	-	-	-
Special reserve	-	-	-	-	188,621	(188,621)	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(3,847,387)	-	-	(3,847,387)
Net profit for the year ended December 31, 2024	-	-	-	-	-	5,341,704	-	-	5,341,704
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	-	6,522	494,913	632,523	1,133,958
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	5,348,226	494,913	632,523	6,475,662
BALANCE ON DECEMBER 31, 2024	184,970	1,849,705	5,693,571	6,972,284	802,697	21,120,376	509,498	(184,759)	36,763,372
Appropriation of earnings									
Legal reserve	-	-	-	534,823	-	(534,823)	-	-	-
Special reserve	-	-	-	-	(802,697)	802,697	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(3,865,884)	-	-	(3,865,884)
Changes in associates and joint ventures recognized using the equity method	-	-	(1,075)	-	-	-	-	-	(1,075)
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	-	470,598	(470,598)	-	-
Net profit for the year ended December 31, 2025	-	-	-	-	-	5,661,668	-	-	5,661,668
Other comprehensive income for the year ended December 31, 2025, net of income tax	-	-	-	-	-	2,652	(45,501)	(126,335)	(169,184)
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	-	5,664,320	(45,501)	(126,335)	5,492,484
BALANCE ON DECEMBER 31, 2025	184,970	$ 1,849,705	$ 5,692,496	$ 7,507,107	$ -	$ 23,657,284	$ (6,601)	$ (311,094)	$ 38,388,897

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

SIMPLO TECHNOLOGY CO., LTD.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 6,582,913	$ 6,046,598
Adjustments for:		
Depreciation expenses	110,008	108,432
Amortization expenses	40,865	27,290
Interest income	(606,072)	(664,989)
Dividend income	(8,845)	(2,126)
Gain on disposal of property, plant and equipment	-	(10,207)
Gain on investments accounted for using the equity method	(2,717,196)	(2,697,191)
Unrealized (gain) loss on the transactions with subsidiaries	(12,889)	19,603
Gain on foreign exchange, net	(210,962)	(512,708)
Changes in operating assets and liabilities:		
Financial Instruments at fair value through profit or loss	(184,459)	1,363,507
Accounts receivable (including related parties)	(1,578,501)	(858,227)
Other receivables (including related parties)	(473,531)	22,136
Inventories	647,190	3,628,516
Prepayments	(38,727)	11,994
Other current assets	(9,376)	(9,870)
Accounts payable (including related parties)	440,381	(3,137,576)
Other payables	(1,010,901)	325,466
Provisions	(292,886)	1,101,966
Other current liabilities	60,991	(81,591)
Net defined benefit assets	(1,321)	(1,174)
Cash generated from operations	736,682	4,679,849
Income tax paid	(1,147,124)	(2,342,048)
Net cash (used in) generated from operating activities	(410,442)	2,337,801
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from capital reduction of financial assets at fair value through profit or loss	-	3,718
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	29,000	95,000
Purchase of financial assets at amortized cost	(1,230,570)	-
Proceeds from sale of financial assets at amortized cost	-	1,379,971
Purchase of financial assets at fair value through profit or loss	(26,070)	(835,159)
Acquisition of subsidiaries	-	(626,998)
Payments for property, plant and equipment	(459,879)	(106,119)
Proceeds from disposal of property, plant and equipment	10,885	10,313
Decrease in refundable deposits	46,362	55,091
Payments for intangible assets	(45,781)	(55,374)
Interest received	693,410	559,694
Dividends received from subsidiaries	2,423,080	2,436,384
Dividends received	8,845	2,126
Net cash generated from investing activities	1,449,282	2,918,647

(Continued)

SIMPLO TECHNOLOGY CO., LTD.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Decrease in guarantee deposits	$ 714	$ -
Dividends paid to owners of the Company	(3,791,896)	(4,013,860)
Net cash used in financing activities	(3,791,182)	(4,013,860)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(2,752,342)	1,242,588
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	14,686,085	13,443,497
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 11,933,743	$ 14,686,085

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Simplo Technology Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Simplo Technology Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policy information (collectively referred to as the "consolidated financial statements".

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and 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 Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis 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 the consolidated financial statements for the year ended December 31, 2025. 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.

The key audit matter of the Group's consolidated financial statements for the year ended December 31, 2025 is described as follows:

<u>Revenue recognition</u>

The Group is mainly engaged in the manufacture and sale of lithium battery products. The Group's operating revenue is considered one of the most significant account items in the Group's consolidated financial statements. The amount of any changes in operating revenue may affect the users' understanding of the consolidated financial statements as a whole. Therefore, the occurence of operating revenue from some of the customers whose revenue has grown significantly is identified as a key audit matter.

In response to the above-mentioned key audit matter, we performed the following audit procedures:

1. Understanding, assessing, and randomly testing the effectiveness of the design and implementation of internal control systems for the order procedure, shipment procedure, sales revenue recognition, and payment collection with respect to specific customers.

2. Randomly reviewing the order or shipment receipts, invoices or commercial invoices for the specific customers and verifying the authenticity of changes in the sales revenue.

3. Randomly reviewing the collection of payments from the specific customers and verifying whether the actual payment amount matches the remittance proof. For those payments that have not yet been received, check whether they are within the credit period. If the credit period has expired, further investigate if there are any irregularities.

Other Matter

We have also audited the parent company only financial statements of Simplo Technology Co., Ltd. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Su-Li Fang and Cheng-Chih Lin.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 27, 2026

<u>*Notice to Readers*</u>

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

SIMPLO TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4, 6 and 29)	$ 21,983,180	26	$ 23,967,140	31
Financial assets at fair value through profit or loss - current (Notes 4, 7 and 29)	200,836	-	196,916	-
Financial assets at amortized cost - current (Notes 4, 9, 29 and 31)	12,673,928	15	9,839,450	13
Notes and accounts receivable (Notes 4, 10 and 29)	15,897,828	19	15,120,744	19
Other receivables (Notes 10 and 29)	80,368	-	281,341	-
Current tax assets (Notes 4 and 26)	42,932	-	18,724	-
Inventories (Notes 4 and 11)	16,691,958	20	14,210,740	18
Prepayments	823,700	1	368,579	1
Other current assets (Note 17)	338,337	1	310,697	-
Total current assets	68,733,067	82	64,314,331	82
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 29)	393,046	1	328,629	-
Financial assets at fair value through other comprehensive income - non-current (Notes 4, 8 and 29)	232,168	-	793,638	1
Financial assets at amortized cost - non-current (Notes 4, 9 and 29)	-	-	98,205	-
Investments accounted for using the equity method (Note 13)	-	-	92,978	-
Property, plant and equipment (Notes 4 and 14)	9,802,188	12	8,971,057	12
Right-of-use assets (Notes 4 and 15)	720,441	1	783,362	1
Intangible assets (Notes 4 and 16)	168,825	-	115,624	-
Deferred tax assets (Notes 4 and 26)	1,709,725	2	1,312,639	2
Prepayments for land and equipment (Note 15)	669,623	1	390,513	1
Refundable deposits (Notes 29, 31 and 32)	1,000,129	1	1,106,581	1
Net defined benefit assets - non-current (Notes 4 and 22)	21,387	-	17,414	-
Other non-current assets (Note 17)	50,811	-	14,094	-
Total non-current assets	14,768,343	18	14,024,734	18
TOTAL	$ 83,501,410	100	$ 78,339,065	100

	2025		2024	
LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**
CURRENT LIABILITIES				
Short-term loans (Notes 4, 18, 29 and 32)	$ 942,901	1	$ 449,228	1
Financial liabilities at fair value through profit or loss - current (Notes 4, 7 and 29)	209,926	-	323,109	-
Accounts payable (Notes 19 and 29)	22,408,005	27	19,508,919	25
Other payables (Notes 20 and 29)	5,584,556	7	6,626,492	9
Current tax liabilities (Notes 4 and 26)	1,183,507	2	929,765	1
Provisions - current (Notes 4 and 21)	708,708	1	806,337	1
Lease liabilities - current (Notes 4, 15 and 29)	42,091	-	30,247	-
Other current liabilities (Note 20)	2,011,916	2	1,761,258	2
Total current liabilities	33,091,610	40	30,435,355	39
NON-CURRENT LIABILITIES				
Provisions - non-current (Notes 4 and 21)	1,417,417	2	1,612,674	2
Deferred tax liabilities (Notes 4 and 26)	2,905,573	3	2,735,871	4
Lease liabilities - non-current (Notes 4, 15 and 29)	73,867	-	110,717	-
Guarantee deposits (Note 20)	11,828	-	11,507	-
Total non-current liabilities	4,408,685	5	4,470,769	6
Total liabilities	37,500,295	45	34,906,124	45
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 23)				
Share capital				
Ordinary shares	1,849,705	2	1,849,705	2
Capital surplus	5,692,496	7	5,693,571	7
Retained earnings				
Legal reserve	7,507,107	9	6,972,284	9
Special reserve	-	-	802,697	1
Unappropriated earnings	23,657,284	28	21,120,376	27
	31,164,391	37	28,895,357	37
Other equity	(317,695)	-	324,739	1
Total equity attributable to owners of the Company	38,388,897	46	36,763,372	47
NON-CONTROLLING INTERESTS	7,612,218	9	6,669,569	8
Total equity	46,001,115	55	43,432,941	55
TOTAL	$ 83,501,410	100	$ 78,339,065	100

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

SIMPLO TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OPERATING REVENUE (Notes 4 and 24)	$ 82,149,633	100	$ 80,031,188	100
OPERATING COSTS (Notes 11 and 25)	69,461,448	85	68,695,725	86
GROSS PROFIT	12,688,185	15	11,335,463	14
OPERATING EXPENSES (Notes 10 and 25)				
Selling and marketing expenses	1,739,936	2	2,051,235	3
General and administrative expenses	1,079,472	1	1,037,987	1
Research and development expenses	2,141,911	3	1,823,985	2
Expected credit loss (gain)	(214)	-	4	-
Total operating expenses	4,961,105	6	4,913,211	6
PROFIT FROM OPERATIONS	7,727,080	9	6,422,252	8
NON-OPERATING INCOME AND EXPENSES (Note 25)				
Interest income	1,201,310	2	1,380,656	2
Other income	78,796	-	75,857	-
Other gains and losses	355,579	-	291,147	-
Finance costs	(8,492)	-	(60,275)	-
Share of profits or losses of associates and joint ventures accounted for using the equity method	(3,230)	-	(3,797)	-
Total non-operating income and expenses	1,623,963	2	1,683,588	2
PROFIT BEFORE INCOME TAX	9,351,043	11	8,105,840	10
INCOME TAX EXPENSE (Notes 4 and 26)	2,214,362	3	1,783,285	2
NET PROFIT FOR THE YEAR	7,136,681	8	6,322,555	8
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified to profit of loss (Notes 4 and 23):				
Remeasurement of defined benefit plans	2,652	-	6,522	-
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	(45,500)	-	493,911	-

(Continued)

SIMPLO TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
Items that may be reclassified subsequently to profit or loss (Notes 4, 23 and 26):				
Exchange differences on translating the financial statements of foreign operations	$ (156,268)	-	$ 1,700,815	2
Income tax relating to items that may be reclassified subsequently to profit or loss	(19,528)	-	(158,131)	-
Other comprehensive income (loss) for the year, net of income tax	(218,644)	-	2,043,117	2
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 6,918,037	8	$ 8,365,672	10
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 5,661,668	7	$ 5,341,704	7
Non-controlling interests	1,475,013	2	980,851	1
	$ 7,136,681	9	$ 6,322,555	8
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 5,492,484	6	$ 6,475,662	8
Non-controlling interests	1,425,553	2	1,890,010	2
	$ 6,918,037	8	$ 8,365,672	10
EARNINGS PER SHARE (Note 27)				
Basic	$ 30.60		$ 28.88	
Diluted	$ 30.50		$ 28.79	

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

SIMPLO TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Share Capital - Ordinary Shares			Retained Earnings			Other Equity				
	Number of Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Exchanges Differences on Translating Foreign Operations	Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity
BALANCE AT JANUARY 1, 2024	184,970	$ 1,849,705	$ 5,693,571	$ 6,404,086	$ 614,076	$ 20,376,356	$ 14,585	$ (817,282)	$ 34,135,097	$ 5,859,793	$ 39,994,890
Appropriation of earnings											
Legal reserve	-	-	-	568,198	-	(568,198)	-	-	-	-	-
Special reserve	-	-	-	-	188,621	(188,621)	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(3,847,387)	-	-	(3,847,387)	-	(3,847,387)
Net profit for the year ended December 31, 2024	-	-	-	-	-	5,341,704	-	-	5,341,704	980,851	6,322,555
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	-	6,522	494,913	632,523	1,133,958	909,159	2,043,117
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	5,348,226	494,913	632,523	6,475,662	1,890,010	8,365,672
Cash dividends distributed to non-controlling interests	-	-	-	-	-	-	-	-	-	(1,080,234)	(1,080,234)
BALANCE AT DECEMBER 31, 2024	184,970	1,849,705	5,693,571	6,972,284	802,697	21,120,376	509,498	(184,759)	36,763,372	6,669,569	43,432,941
Appropriation of earnings											
Legal reserve	-	-	-	534,823	-	(534,823)	-	-	-	-	-
Special reserve	-	-	-	-	(802,697)	802,697	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(3,865,884)	-	-	(3,865,884)	-	(3,865,884)
Changes in associates and joint ventures recognized using the equity method	-	-	(1,075)	-	-	-	-	-	(1,075)	-	(1,075)
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	-	470,598	(470,598)	-	-	-	-
Net profit for the year ended December 31, 2025	-	-	-	-	-	5,661,668	-	-	5,661,668	1,475,013	7,136,681
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	2,652	(45,501)	(126,335)	(169,184)	(49,460)	(218,644)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	5,664,320	(45,501)	(126,335)	5,492,484	1,425,553	6,918,037
Cash dividends distributed to non-controlling interests	-	-	-	-	-	-	-	-	-	(482,904)	(482,904)
BALANCE AT DECEMBER 31, 2025	184,970	$ 1,849,705	$ 5,692,496	$ 7,507,107	$ -	$ 23,657,284	$ (6,601)	$ (311,094)	$ 38,388,897	$ 7,612,218	$ 46,001,115

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

SIMPLO TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 9,351,043	$ 8,105,840
Adjustments for:		
Depreciation expenses	2,388,142	2,474,846
Amortization expenses	92,843	64,983
Expected credit (gain) loss recognized on accounts receivable	(214)	4
Finance costs	8,492	60,275
Interest income	(1,201,310)	(1,380,656)
Dividend income	(8,845)	(2,126)
Share of profit of associates and joint ventures	3,230	3,798
Loss on disposal of property, plant and equipment	41,081	45,196
Write-downs of inventories	226,643	40,185
Loss (gain) on foreign exchange, net	203,291	(939,800)
Changes in operating assets and liabilities:		
Financial instruments as at fair value through profit or loss	(69,123)	659,413
Notes and accounts receivable	(698,690)	(1,653,586)
Other receivables	(281,534)	(40,223)
Inventories	(2,727,151)	2,694,959
Prepayments	(455,121)	28,088
Other current assets	(27,640)	(57,952)
Accounts payable	2,889,781	(1,461,540)
Other payables	(1,550,881)	(49,108)
Provisions	(292,886)	1,101,967
Other current liabilities	248,494	(52,327)
Net defined benefit assets	(1,321)	(1,174)
Cash generated from operations	8,138,324	9,641,062
Interest paid	(11,859)	(59,276)
Income tax paid	(2,198,727)	(3,237,982)
Net cash generated from operating activities	5,927,738	6,343,804
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of financial assets at fair value through other comprehensive income	723,755	-
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	29,000	131,671
Purchase of financial assets at amortized cost	(2,652,284)	-
Proceeds from sale of financial assets at amortized cost	-	3,513,686
Purchase of financial assets at fair value through profit or loss	(112,397)	(93,685)
Proceeds from capital reduction of financial assets at fair value through profit or loss	-	3,718
Payments for property, plant and equipment	(3,567,814)	(2,233,106)
Proceeds from disposal of property, plant and equipment	70,997	113,968
Decrease in refundable deposits	53,019	1,623,836
Payments for intangible assets	(140,773)	(88,378)

(Continued)

SIMPLO TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Proceeds from intangible assets	$ 1,896	$ -
Interest received	1,326,688	1,284,101
Dividends received	8,845	2,126
Proceeds from disposal of right-of-use assets	-	378,796
Net cash (used in) generated from investing activities	(4,259,068)	4,636,733
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	1,245,268	3,909,782
Repayments of short-term borrowings	(900,174)	(5,409,346)
Proceeds from (repayments of) guarantee deposits received	321	(225)
Repayment of the principal portion of lease liabilities	(27,431)	(385,632)
Dividends paid to owners of the Company	(3,791,896)	(4,013,860)
Net cash used in financing activities	(3,473,912)	(5,899,281)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(178,718)	1,219,667
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,983,960)	6,300,923
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	23,967,140	17,666,217
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 21,983,180	$ 23,967,140

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

Proposal 2 (proposed by the Board of Directors)

Proposal: Adoption of 2025 Earnings Distribution

Explanation: Please refer the Distribution of 2024 Earnings as below:

Simplo Technology Co., Ltd.
Distribution of 2025 Earnings

Unit: NTD

Item	Amount
Unappropriated Earnings at the beginning	NT$ 19,604,325,833
Add：Net Income of 2025	5,661,667,737
Actuarial gains and losses in this period	2,651,289
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	470,597,660
Subtract: Legal reserve (10%)	(613,491,669)
Special reserve	(642,434,241)
Earnings Available for Distribution	24,483,316,609
Distribution of cash dividends to shareholders for the first half of the year in 2025 (NT$ 9.5 per share)	(1,757,219,931)
Distribution of cash dividends to shareholders for the second half of the year in 2025 (NT$ 12.3 per share)	(2,275,137,384)
Unappropriated Earnings at the end	NT$ 20,450,959,294

Chairman: Sung, Fu-Hsiang Manager: Sung, Fu-Hsiang Accounting Manager: Chou, Li-Man

1. For this period's motion to distribute cash dividends, the dividend will be calculated to the amount of one whole NTD, and any decimal point below one NTD will be rounded down. Shares below one dollar NTD will be adjusted from the largest decimal place, until the total amount of cash dividends has been distributed.
2. If thereafter, due to changes in the Company's share capital, which affects the number of shares in circulation and causes changes in the dividend rate of shareholders thus needs to be revised, the Chairman is authorized to handle it with full authority.
3. In accordance with Article 18 of the Company's “Articles of Incorporation”, earnings distribution shall be based on cash dividends, which shall be approved by the Board of Directors and reported at the annual shareholders' meeting.

Resolution:

Chapter 5 Matters for Discussion

(Proposed by the Board of Directors)

Proposal: Amendments to the Company’s "Articles of Incorporation"

Explanation: The Articles of Incorporation is amended to the operational needs of the Company. Please see below for the comparison table of the current provisions and proposed amendments:

Article Number	Current Article	Proposed Amendment	Reasons for the Amendment
Article 14	The Board of Directors is formed by Directors. The Chairman, who is to represent the Company externally, is elected by a majority vote of over one-half at a meeting attended by over 2/3 of all Directors.	The Board of Directors is formed by Directors. The Chairman, who is to represent the Company externally, is elected by a majority vote of over one-half at a meeting attended by over 2/3 of all Directors<u>, and may also elect in the same manner a Vice Chairman of the board</u>.	The Company's operational needs.
Article 20	The Articles of Incorporation were established on April 1, 1992. … (omitted) … The twenty-third amendment was made on June 15, 2022. The twenty-fourth amendment was made on May 29, 2025.	The Articles of Incorporation were established on April 1, 1992. … (omitted) … The twenty-third amendment was made on June 15, 2022. The twenty-fourth amendment was made on May 29, 2025. <u>The twenty-fifth amendment was made on May 29, 2026.</u>	Add number and date of the amendments.

Resolution:

Chapter 6 Election Matters

(Proposed by the Board of Directors)

Proposal: Re-elections of the Board of Directors

Explanation:

(I) The term of service for the current directors will end on May30, 2026. Hence, the Company proposes to hold an election during the upcoming annual general shareholders' meeting.

(II) According to Article 13 of the Company's “Articles of Incorporation”, the Company shall appoint seven directors (including four independent directors) and the candidate nomination system shall be adopted during the election of the Company's directors (including independent directors). The term of service for all directors shall be three years, which commences on May29, 2026 and ends on May28, 2029. The current directors will continue their term of service till the end of the upcoming annual general shareholders' meeting.

(III) The election shall be held in accordance with the Company's Regulations Governing the Election of Directors. Kindly refer to Attachment 4 on Page 42 in this handbook.

(IV) The list of director and independent director candidates was proposed by the Company's Board of Directors on March 19, 2026. The relevant information is listed in Attachment 5 on Page 43 in this handbook.

(V) Please conduct the election accordingly.

Election Results:

Chapter 7 Other Proposals

(Proposed by the Board of Directors)

Proposal: Release of the Prohibition on Newly-Appointed Directors and Their Representatives from Participation in Competitive Business

Explanation:

(I) According to Article 209 of the Company Act, "A director who does anything within the scope of the company's business for oneself or on behalf of another person shall explain to the shareholders at the shareholders' meeting on the essential contents of such an act and secure their approval.".

(II) To best utilize the expertise and relevant experience of the Directors, we propose to seek the Shareholders' approval in releasing the newly-appointed Directors from participation in competitive business, according to Article 209 of the Company Act. Please see Attachment 6 on Page 45 of this Handbook for the details of releasing of the prohibition on newly-appointed directors and their representatives from participation in competitive business.

Resolution:

Chapter 8 Extemporary Motions

Chapter 9 Adjournment

Chapter 10 Attachments

Attachment 1: Rules of Procedure of Shareholders Meeting

Rules of Procedure of Shareholders Meeting of Simplo Technology Co., Ltd.

Amended in Shareholders Meeting of June 15, 2022

Article 1

Unless otherwise stated per legal regulations or the Articles of Incorporation, the Shareholders Meeting of the Company shall proceed according to the following Rules.

Article 2

The Company shall clearly state the registration time and venue for shareholders, and any other items to be noted on the Shareholders Meeting Handbook.

The aforementioned registration time shall be scheduled at least 30 minutes prior to the commencement of the meeting. There shall be clear signs at the registration venue and appropriate personnel shall be designated for the registration procedure.

Shareholders or proxies (hereinafter referred to as the shareholders) shall attend the Shareholders Meeting along with the attendance cards, sign-in cards or other attendance documents. The Company shall not arbitrarily request the shareholders to provide additional identification documents in attending the meeting. The requester for letter of proxy should carry the identity document for verification.

The Company shall prepare an attendance book for the attending shareholders to sign in, or the attending shareholders may submit sign-in cards instead of signing in. The number of attending shares shall be calculated based on the attendance book and sign-in cards, and include the number of shares whose voting rights are exercised by correspondence or electronic means.

Article 3

The participation and decisions made in the Shareholders Meeting shall be calculated on the basis of numbers of shares. The voting rights shall be processed according to the Company Act and the Company's Articles of Incorporation.

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

Article 4

The Shareholders Meetings shall be held at the Company's headquarters or at a place most convenient for the shareholders and suitable for holding such a meeting. The meeting shall begin no earlier than 9 a.m. and no later than 3 p.m.

Article 5

When a Shareholder Meeting is convened by the Board of Directors, the Chairman of the Board of Directors will serve as the Chairman of the meeting. In case the Chairman of the Board of Directors is on leave or absent or cannot exercise his power and authority for any cause, the Vice Chairman of the Board of Directors shall act on his behalf. In case of the absence of the Vice Chairman of the Board of Directors or inability to exercise his power and authority for any cause, the Chairman of the Board of Directors shall designate one Managing Directors to act on his behalf. Where there is no Managing Director, one of the Directors is to act on his behalf. In the absence of such a designation, the Managing Director or Directors shall elect from among themselves a Chairman of the meeting.

In case a Managing Director or a Director is acting as Chairman of the Shareholders Meeting, the suitable candidate shall be a Managing Director or Director who has served in such a position for over 6 months and understand the financial and business conditions of the Company. The same principle applies for representatives of juristic person Directors.

For a Shareholders Meeting convened by any other person having the right to convene, he/she shall act as the Chairman of that meeting. However, if there are two or more persons having the convening right, the acting Chairman of the meeting shall be elected from among eligible persons.

Article 6

The Company may designate its attorneys, certified public accountants (CPA) or other relevant persons to attend the Shareholders Meeting. Staff handling the administrative affairs of a Shareholders Meeting shall wear identification cards or arm bands.

Article 7

The Company shall record the Shareholders Meeting in its entirety through audio and videotape from the point that shareholders register at the venue, the meeting proceedings, voting, and counting the ballots.

The aforementioned visual and audio files shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, all files shall be retained until the conclusion of the litigation.

Article 8

The chair shall call the meeting to order at the appointed meeting time while announcing relevant information such as the number of non-voting rights and the number of shares present. In the event that the meeting is attended by shareholders representing less than half of the total issued shares, the chair may announce a postponement of the meeting; however, there may not be more than two postponements in total and the total time accumulated in the postponement(s) shall not exceed one hour. When two such postponements are made and the total shares represented still do not make up sufficient outstanding shares, if more than 1/3 of the total issued shares are in attendance, tentative resolutions may be made pursuant to Paragraph 1, Article 175 of the Company Act.

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

Article 9

If a Shareholders Meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the Shareholders Meeting.

The provisions of the preceding paragraph apply to a Shareholders Meeting convened by a party with the power to convene that is not the Board of Directors. The Chairman may not call for an adjournment of the meeting before agendas in the two preceding paragraphs (including extempore motions) have been finished and resolutions have been reached. In case a Chairman violates the principles of the meeting and calls for an adjournment, a new Chairman may be appointed by at least 1/2 of the shareholders in attendance and the meeting shall continue. After the meeting was adjourned, the shareholders may not appoint another Chairman and continue the meeting either at the same or a different venue.

Article 10

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

Attending shareholders who complete a speaker's slip but do not speak during the Shareholders Meeting will be noted as forfeiting his/her rights to speak. Speeches that do not match the content of the slip will be recorded based on the actual speech. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the Chairman and the shareholder who has the floor. The Chairman shall stop any violation of this rule.

Article 11

Each attending shareholder shall make no more than two speeches for each motion, and each speech shall not exceed 5 minutes unless otherwise consented by the Chairman.

The Chairman shall retain all rights to stop any speech if the shareholder's speech violates the aforementioned principle or is outside the scope of the topic.

Article 12

When a juristic person is appointed to attend as proxy, only one person may be designated to represent the shareholder in the meeting.

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

Article 13

After an attending shareholder has spoken, the Chairman may respond in person or designate a directly relevant member of personnel to respond.

Article 14

When the Chairman deems that the discussion pertaining to a particular motion is sufficient to reach a resolution, the Chairman may announce an end to the discussion and ask for the meeting to proceed with the resolution.

When a shareholder is an interested party in relationship 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.

Article 15

Vote monitoring and the counting of personnel for the voting on a proposal shall be appointed by the Chairman, provided that all monitoring personnel shall also be shareholders of the Company. Ballot counting of proposals that have been resolved or voted on by the Shareholders Meeting shall be publicly announced during the Shareholders Meeting, and results shall also be announced and recorded at the meeting, including voting rights that have been calculated.

Article 16

The Chairman may call for breaks when appropriate during the meeting.

Article 17

Each share that the shareholder of the Company holds owns one voting right, but those who are restricted or have no voting rights under Paragraph 2, Article 179 of the Company Act do not fall under this rule. When a shareholder is a government or corporate entity, its representative is not limited to one person only. Instead, its voting rights shall be calculated based on the shares held. When the representative is more than two persons, the voting rights shall be jointly exercised.

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the resolution of a proposal shall require an affirmative vote by a majority of the voting rights represented by the attending shareholders. During resolution, the Chairman or a designated member of personnel shall announce the shareholder's voting rights one-by-one, and the shareholders shall also vote on the proposals one-by-one. The results of affirmative, dissenting, and forfeited votes shall be entered into the MOPS on the date of the shareholders meeting after its adjournment.

Article 18

When the same proposal has been amended or an alternative solution can be made, the Chairman shall decide on the order of the resolution of the proposal. When one of either has reached a resolution, all other proposals shall be deemed as vetoed and shall no longer require a resolution.

Article 19

The Chairman may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel are helping to maintain the order onsite, identification cards or armbands bearing the lettering "Proctor" shall be worn.

Shareholders shall abide by the Chairman and proctors' command in maintaining order. The Chairman may ask the proctors to banish those from the premises of the meeting who jeopardize the legal proceedings of the Shareholders Meeting, refuse to abide by instructions, or pose major obstruction to onsite orderliness.

Article 20

Items unfulfilled by this Principle shall proceed according to the Company Act, relevant legal requirements, and the Company's Articles of Incorporation.

Article 21

These Rules and any amendments hereto, shall be implemented after adoption by the Shareholders Meeting.

Attachment 2: Articles of Incorporation (Before Amendment)

Articles of Incorporation for Simplo Technology Co., Ltd.

Amended in Shareholders Meeting of May29, 2025

Chapter 1 General Policies

Article 1: The Company is formed according to the Company Act under the name of "Simplo Technology Co., Ltd."

Article 2: The Company's businesses are as the left:

I. I301010 Information software services

II. CC01040 Lighting equipment manufacturing

III. CC01110 Computer and peripheral equipment manufacturing

IV. CC01080 Electronic components manufacturing

V. CC01090 Batteries manufacturing

VI. CC01010 Manufacturing of equipment for energy generation, energy transmission, and energy utilization

VII. CC01070 Wireless telecommunications machinery manufacturing

VIII. CB01010 Machinery manufacturing

IX. CD01010 Vessel and components manufacturing

X. CD01020 Tramway cars and components manufacturing

XI. CD01030 Automobile and components manufacturing

XII. CD01040 Motorbike and components manufacturing

XIII. CD01050 Bicycle and parts manufacturing

XIV. CD01060 Aeronautical and parts manufacturing

XV. CD01990 Other transportation vehicle and components manufacturing

XVI. CE01010 Precision instruments manufacturing

XVII. CE01030 Optical equipment manufacturing

XVIII. IZ99990 Other industry and commerce services not elsewhere classified

XIX. E603050 Cybernation equipment construction

XX. CC01060 Wired communication equipment and apparatus manufacturing

XXI. IG03010 Energy technical services

XXII. CF01011 Medical device manufacturing

XXIII. F108031 Medical device wholesale

XXIV. F208031 Medical device retail

XXV. D101060 self-usage power generation equipment utilizing renewable energy industry

XXVI. ZZ99999 The Company may operate any business not prohibited or restricted by laws or regulations, in addition to afore-mentioned permission.

Article 3: The Company may reinvest in other businesses when business need arises. The total reinvestment may exceed 40% of the Company's paid-up capital.

Article 4: The Company's headquarters is established at Hsinchu County, Taiwan. When necessary, a branch office or office may also be established overseas upon resolution from the Board of Directors and approval from the competent authority.

Article 5: The Company may provide endorsements/guarantees to external parties for business needs.

Chapter 2 Shareholding

Article 6: The Company's total capital is established at NT$3.2 billion, which has been distributed into 320 million shares. Each share has a face value of NT$10, and the Board of Directors has been authorized to issue them in batches. 10 million shares from the aforementioned total number of shares have been retained for the subscription of company bonds, preferred shares, and equity options.

Article 6-1: Should the Company issue employee stock options at prices lower than the closing prices of ordinary shares in the stock market, these can only be issued when approval has been obtained from a Shareholders Meeting attended and represented by at least 1/2 of the total shares outstanding and approved by at least 2/3 of the attending shareholders. When the Company wishes to buy back shares at lower than fair market value to transfer them to employees, prior to the transfer, approval shall be obtained from a Shareholders Meeting attended and represented by at least 1/2 of the total shares outstanding and approved by at least 2/3 of the attending shareholders.

Article 6-2: Pursuant to the law, when the Company repurchases stocks and conducts stock transfer, issues employee stock options, new shares, and new restricted employee shares, the target shall include employees of companies which control the Company or subordinate companies. The Board of Directors or the person authorized by the Board of Directors may decide on the terms and allocation methods of the matter.

Article 7: All of the shares issued by the Company shall be name-bearing and signed or sealed by at least three of the Company's Directors. They can only be issued when the competent authority, or another share-issuing institution permitted by competent authority, has approved of the issuance. Shares issued by the Company need not to be paper-based, but shall be recorded by the securities depository institutions.

Article 8: The transfer of shares shall be halted from 60 days prior to the commencement of an annual Shareholders Meeting, 30 days from the commencement of a Special Shareholders Meeting or 5 days prior to the ex-dividend date in which the Company issues dividends, bonuses, or other interests.

Chapter 3 Shareholders Meeting

Article 9: The Shareholders Meeting can be classified as Annual or Special. Annual meetings are to be held once per year, commenced within six months after the ending of a fiscal year. The Special meeting is to be held legally whenever necessary.

Article 9-1: Matters pertaining to the transfer of the Company's shares shall be processed according to the "Regulations Governing the Administration of Shareholder Services of Public Companies."

Article 9-2: The Company may remit documents pertaining to the Shareholders Meeting and other announcements by electronic mail.

Article 9-3: The shareholders' meetings of the Company may be convened by way of video conference or other manners announced by the competent authority.

Article 10: When a shareholder cannot attend the Shareholders Meeting, he/she/it may appoint a proxy to attend the Shareholders Meeting on his/her/its behalf by executing a letter of proxy printed by the Company stating the scope of power authorized to the proxy.

Article 11: Each share held by shareholders of the Company has one voting right. However, restricted voters or those holding no voting rights under Article 179-2 in the Company Act do not fall under this rule.

Article 12: Resolutions at a Shareholders Meeting shall, unless otherwise provided for in the Company Act, be adopted by at least one-half of all shareholders present, representing more than 1/2 of the total number of voting rights. Those exercising their voting rights electronically shall be deemed equal to those shareholders present at the meeting, and all relevant matters shall be processed according to legal regulations.

Chapter 4 Directors

Article 13: The Company shall appoint 7 to 9 Directors, whose term of service shall be three years, and they may be re-elected. The total shareholding ratio held by all Directors shall abide by the competent authorities on securities exchange. In the aforementioned number of Directors, the seats of Independent Directors shall be no less than 3 persons. The election of the Company Directors (including independent Directors) utilizes a nomination system, in which the shareholders shall elect from a list of Directorial nominees. The handling and announcement of Directorial nominees shall abide by the competent authorities on securities exchange.

Article 13-1: The Company has established an Audit Committee according to the regulations of the Securities Exchange Act. The Audit Committee shall be formed exclusively by Independent Directors and is responsible for execution of responsibilities pertaining to the Company Act, Securities Exchange Act, and other legal regulations.

Article 14: The Board of Directors is formed by Directors. The Chairman, who is to represent the Company externally, is elected by a majority vote of over one-half at a meeting attended by over 2/3 of all Directors.

Article 15: In case the Chairman of the Board of Directors is on leave, absent, or cannot exercise his/her power and authority for any cause, his/her representative shall be selected according to Article 208 of the Company Act.

Article 15-1: Attending the Board of Directors meetings through videoconference shall be deemed as equivalent to being present at the meeting. When a proxy attends the Director's meeting for a Director, a letter of proxy shall be presented. The scope of responsibilities and obligations regarding the purpose of the meeting shall be stated in the letter. The proxy may only act on behalf of one Director.

Article 15-2: When calling of a Board of Directors meeting, its purpose shall be clearly stated and each Director shall be notified 7 days prior to the meeting. However, in the case of emergency, the meeting may be convened at any time. The aforementioned notification shall clearly state the purpose of the meeting, and the Directors shall be notified via written format, e-mail, or fax.

Chapter 5 Managers

Article 16: The Company may designate one General Manager. The appointment, discharge and the remuneration of the General Manager may be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 17: The Board of Directors may compile a set of the following after the end of each fiscal year:

I. Business Report

II. Financial Statements

III. Various charts and handbooks including proposals, such as earning distributions, appropriation of losses, etc. These shall be submitted to the Audit Committee for verification and submitted to the annual Shareholders Meeting for approval in accordance with the law.

Article 18: In case the Company makes profit during a financial year, no less than 3% of the said profit shall be set aside for employees’ compensation. Of the amount allocated for employees’ compensation mentioned above, no less than 30% shall be designated for the distribution of compensation for frontline employees. The Board of Directors shall determine whether to issue the compensation in stocks or cash. Recipients of the said compensation includes employees of that satisfy specific criteria in companies which control the Company or subordinate companies. The Board of Directors or the person authorized by the Board of Directors may decide on the terms and allocation methods of the matter. The Company permits the Board of Directors to set aside no more than 3% of the sum of the afore-mentioned profit as Directors’ remuneration. Proposals for the distribution of employees’ compensation, frontline employees’ compensation and Directors’ remuneration shall be submitted to the Shareholders Meeting. In case of accumulated loss, the Company shall reserve a specific amount to make up for losses. The Company shall then distribute employees’ compensation, frontline employees’ compensation and Directors’ remuneration according to afore-mentioned ratios.

Profit distribution or loss appropriation of the Company may be made upon the conclusion of every half fiscal year.

If there is a surplus at the end of each semi-annual fiscal year, the Company shall estimate and reserve the taxes and dues to be paid, the accumulated losses to be covered in accordance with the law, the remunerations for employees, frontline employees and directors, as well as 10% as the legal reserve to be set aside. Where such legal reserve amounts to the total paid-in capital, this provision shall not apply. The Company shall also appropriate or reverse special reserves in accordance with laws or regulations stipulated by the competent authorities. If there is still a surplus, an earnings distribution proposal of the balance together with the accumulated undistributed surplus of the previous period shall be formulated by the Board of Directors. When the earnings are to be distributed in the form of new shares, the Company shall comply with Article 240 of the Company Act; when the earnings are to be distributed in the form of cash, the distribution shall be approved by a majority vote at a meeting of the Board of Directors with attendance of at least two-thirds of the total Directors, and a report of such distribution shall be submitted to the shareholders' meeting.

In accordance with the provisions of Article 241 of the Company Act, when the Company issues all or part of the legal reserve and capital reserve in the form of new shares or cash in proportion to the shareholders' original shares, the distribution shall be done in accordance with the procedures specified in the preceding paragraph.

Article 18-1: The Company shall not distribute dividends or bonuses when the Company does not have earnings, except in the case of distribution from the reserve in accordance with this Article. However, if the statutory reserve has exceeded 50% of the paid-up capital, the surplus can be utilized toward dividends and bonuses. The Company may distribute all of the distributable earnings based on financial, business, and managerial considerations. The distribution of earnings will be undertaken in either cash dividends or stock dividends. Because the Company belongs to a capital-intensive industry and is currently in a growth period, the distribution of earnings will be primarily based on cash dividends. Stock dividends may also be distributed. The principle of such distribution is that cash dividends will fall between 20% and 100% of all dividends, while the percentage of distribution for stock dividends will be 0% to 80%.

Article 19: Items unfulfilled by this Articles of Incorporation shall proceed according to the Company Act and relevant legal requirements.

Chapter 7 Supplementary Provisions

Article 20: The Articles of Incorporation were established on April 1, 1992.

The first amendment was made on May 1, 1996.

The second amendment was made on April 10, 1998.

The third amendment was made on September 2, 1998.

The fourth amendment was made on January 31, 1999.

The fifth amendment was made on July 15, 1999.

The sixth amendment was made on March 20, 2000.

The seventh amendment was made on March 20, 2000.

The eighth amendment was made on May 25, 2000.

The ninth amendment was made on March 30, 2001.

The tenth amendment was made on May 28, 2002.

The eleventh amendment was made on June 9, 2003.

The twelfth amendment was made on June 15, 2004.

The thirteenth amendment was made on June 10, 2005.

The fourteenth amendment was made on June 14, 2006.

The fifteenth amendment was made on June 13, 2007.

The sixteenth amendment was made on June 13, 2008.

The seventeenth amendment was made on June 10, 2009.

The eighteenth amendment was made on June 18, 2010.

The nineteenth amendment was made on June 9, 2011.

The twentieth amendment was made on June 12, 2014.

The twenty-first amendment was made on June 13, 2016.

The twenty-second amendment was made on June 18, 2019.

The twenty-third amendment was made on June 15, 2022.

The twenty-fourth amendment was made on May 29, 2025.

Attachment 3: The details and amount of remuneration received by the Directors for 2025

Title	Name	Directors' remuneration								Ratio of Total Remuneration (A, B, C, and D) to Net Income after Tax		Remuneration Paid to Concurrent Employees								The total amount of 7 items A, B, C, D, E, F and G as a percentage of net profit after tax		Whether or not receiving remuneration from parent company, or from re-investing entities other than subsidiaries
		Remuneration (A)		Retirement pension (B)		Remuneration of Directors (C)		Business expense (D)				Salary, bonus and special expenses (E)		Retirement pension (F)		Employee Rewards (G)						
																The Company		All companies in the financial report				
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	Cash Amount	Stock amount	Cash Amount	Stock amount	The Company	All companies in the financial report	
Director	Sung, Fu-Hsiang	0	0	0	0	7,250	8,250	9	21	7,259 0.13%	8,271 0.15%	28,770	34,259	0	0	26,000	0	26,000	0	62,029 1.10%	68,530 1.21%	None
	Chen, Tai-Ming	0	0	0	0	3,625	3,625	0	0	3,625 0.06%	3,625 0.06%	0	0	0	0	0	0	0	0	3,625 0.06%	3,635 0.06%	None
	Bon Shin International Investment Co., Ltd. Representative: Kung, Wen-Lin	0	0	0	0	3,625	3,625	6	6	3,631 0.06%	3,631 0.06%	0	0	0	0	0	0	0	0	3,631 0.06%	3,631 0.06%	None
Independent Director	Wang, Chen-Wei	0	0	0	0	3,625	3,625	6	6	3,631 0.06%	3,631 0.06%	0	0	0	0	0	0	0	0	3,631 0.06%	3,631 0.06%	None
	Lin, Pi-Jung	0	0	0	0	3,625	3,625	6	6	3,631 0.06%	3,631 0.06%	0	0	0	0	0	0	0	0	3,631 0.06%	3,631 0.06%	None
	Chiu, Kuan-Hsun	0	0	0	0	3,625	3,625	9	9	3,634 0.06%	3,634 0.06%	0	0	0	0	0	0	0	0	3,634 0.06%	3,634 0.06%	None
	Chu, Chih-Hao	0	0	0	0	3,625	3,625	9	9	3,634 0.06%	3,634 0.06%	0	0	0	0	0	0	0	0	3,634 0.06%	3,634 0.06%	None

1. Please describe the policy, system, criteria and structure for the compensation of independent directors, and the relevance to the amount of compensation paid based on the responsibilities, risks and time commitment.
   Based on the Company's profitability, the Company's Articles of Association (directors' remuneration shall be less than 3% of the current year's pre-tax benefit before deducting employee and director's remuneration), as well as each Director's level of participation in and contribution to the Company's operations through performance assessment yearly, the Remuneration Committee has submitted the remuneration proposal, which has been approved by the Board of Directors
2. In addition to the disclosure in the above table, was there any remuneration received by directors of the Company from any of the companies listed in the financial statements for their rendering services (such as serving as consultants, a non-employee function)
   in the most recent year: None.

Attachment 4: Procedures of Director’s Elections

Procedures of Director’s Elections for Simplo Technology Co., Ltd.

Amended in the Shareholder’s Meeting of August 12, 2021

1. The Procedures are established in accordance with the Company Act ant the Articles of Association of the Company. All director elections of the Company will be processed accordingly.
2. The elections of the Company's directors will be conducted during the Shareholder’s Meeting.
3. The nominees in the director’s elections will be represented by their seating number.
4. The director’s election will be conducted on a signed ballot system, in which each share will bear the same number of voting rights to the number of directors that shall be elected. The Board of Directors will prepare and distribute the number of votes equal to the number of directors that shall be elected to each shareholder. The above votes can be used toward one nominee or distributed among several nominees.
5. The nominees of director’s election with the most number of votes will be elected according to the Company's Articles of Association. If two or more nominees receive the same number of votes and the number of directors to be voted have been exceeded, the nominees with the same number of votes will be entered into a draw. If one or more of the nominees is absent, the Chair shall draw on his/her behalf.
6. When preparing the ballots, the Board shall fill the voting rights of each shareholder based on their seating number.
7. At the commencement of the election, the Chair shall delegate election-related personnel including proctors and ballot examiners to carry out relevant tasks. Proctors shall be selected from among the shareholders.
8. The ballot boxes shall be prepared by the Board and publicly verified by the proctors before the voting commences.
9. If any of the conditions listed below shall occur, the ballots will be rendered invalid:
   (1) Ballots which are prepared by the party with the right to convene the meeting are not used.
   (2) Blank ballots which are placed into the ballot box.
   (3) Ballots that are not placed into the ballot box.
   (4) Illegible handwriting or ballots that have been altered.
   (5) The names of candidates written on the ballot do not correspond to the names on the director candidate list.
   (6) Other words or marks are written on the ballot in addition to the number of voting rights allotted.
10. The Board of Directors will establish the ballot box in the directorial elections. The ballots will be opened immediately after voting is completed, and the Chair will announce the names and shareholder's numbers of the elected candidates or the elected candidate's names and their business unit numbers.
    The Board of Directors will distribute a notification manual to each of the directoral-elects.
11. The Procedures and any amendments hereto shall be implemented after approval from the Shareholder’s Meeting.

Attachment 5: List of Nominees of Directors and Independent Directors

Type of Nominees	Names of Nominees	Gender	Education	Experiences	Shares held (Unit: No. of shares)
Director	Sung, Fu-Hsiang	Male	Industrial Engineering Dept., National Taipei University of Technology	Divisional Head, Kingston Technology Corporation Divisional Head, AST Computer Manager, Anpei Enterprise Co., Ltd.	1,853,997 (Included: trust fund under Sung Fu-Hsiang's name in a special savings account at Taishin International Bank: 900,000 shares)
Director	Sung, Wei-Jer	Male	PhD degree, Department of Electrophysics, National Chiao Tung University Master degree, Department of Electrophysics, National Chiao Tung University	Executive Assistant to the Chairman, Simplo Technology Co., Ltd. Manager, Administrative Department, United Microelectronics Corporation Post Doctoral Researcher, Lucent Bell Lab R&D Engineer, Advanced Epitaxy Technology Inc.	2,054,857
Director	Bon Shin International Investment Co., Ltd.	NA	NA	NA	7,730,448
Independent Director	Chiu, Kuan-Hsun	Male	Entrepreneur Management, National Cheng Chi University - Entrepreneurial Management Program MBA, The University of Queensland, Australia	Executive Vice President, Yuanta Commercial Bank Co.,Ltd. CEO of Corporate Banking Business Group of Yuanta Commercial Bank Director of the International Financial Business Division and Head of the International Operations Department of Yuanta Commercial Bank Chairman, Yuanta Bank (Korea) Vice President, Consumer Finance Division, Standard Chartered Bank	0
Independent Director	Chu, Chih-Hao	Male	EMBA Master, National Taiwan University Master Degree, Electrical Engineering, National Taiwan University Bachelor Degree, Electrical Engineering, National Taiwan University	Chief Innovation Officer, BioMed Taiwan Executive Vice President/Chief Technology Officer, GigaMedia Limited Director of Gamania Digital Director of Softstar Entertainment Inc. General Manager, Industrial Technology Investment Corporation Director and CFO, Taiwan Bio-Manufacturing Corporation	0

Type of Nominees	Names of Nominees	Gender	Education	Experiences	Shares held (Unit: No. of shares)
Independent Director	Kao, Chih-Ting	Male	EMBA, National Taiwan University Master Degree, Institute of Applied Mechanics, National Taiwan University Bachelor Degree, Civil Engineering, National Taiwan University	Chairman, AZ Capital Limited Chairman, WK Associates LTD Director, General Manager and Partner, WK Innovation Ltd. Senior Associate Vice President, WK Venture Capital Co., Ltd. Manager, CHUNG-CHIA Venture Capital Co., Ltd. RD Director, EPSON TAIWAN TECHNOLOGY & TRADING LTD.	0
Independent Director	Chen, Hsi-Chia	Female	Doctor of Law, National Taiwan University Doctor of Law, Peking University	Former member, Standing Committee of the ICC International Centre for ADR (International Chamber of Commerce) Chairperson, Taiwan Partner, Joint Head of China Offices, and Member of Asia Pacific Operations Committee at Pinsent Masons LLP	0

Attachment 6: The details of Releasing of the Prohibition on Newly-Appointed Directors and Their Representatives from Participation in Competitive Business

Type of Nominees	Names of Nominees	Company Names and Concurrent Positions
Director	Sung, Fu-Hsiang	Chairman, SIMPLO TECHNOLOGY (CHANGSHU) INC. (Note) Chairman, Simplo Technology (Chongqing) Inc. (Note) Chairman, HUAPU TECHNOLOGY (CHANGSHU) INC. (Note) Chairman, Simplo Energy Co., Ltd. (Note) Director, SIMPLO TECHNOLOGY (VIETNAM) COMPANY LIMITED (Note) Director, SIMPLO TECHNOLOGY (INDIA) PRIVATE LIMITED (Note) Director, Trend Power Technology (Samoa) Co., Ltd. (Note) Director, Trend Power Technology (HK) Co., Limited (Note) Director, TREND POWER TECHNOLOGY PRIVATE LIMITED (Note) Chairman and CSO, Advanced Energy Solution Holding Co., Ltd. [Stock Number: 6781] (Note)
Director	Sung, Wei-Jer	Director, SIMPLO TECHNOLOGY (VIETNAM) COMPANY LIMITED (Note) Director and President, Advanced Energy Solution Holding Co., Ltd. [Stock Number: 6781] (Note) Chairman and General Manager, TREND ENERGY TECHNOLOGY CO., LTD. (Note) Director, TrendPower Technology (USA)Co.,Limted (Note) Managerial, TRENDPOWER TECHNOLOGY PRIVATE LIMITED TAIWAN BRANCH (SINGAPORE) (Note) Director, DC-Link International Ltd. (Note) Director, Sunny Sky Group (Hong Kong) Limited (Note) Director, TREND POWER TECHNOLOGY PRIVATE LIMITED (Note) Director, Legend Investment (BVI) Co., Ltd. (Note) Director, Innovations Investment (BVI) Co., Ltd. (Note) Director, Legend Energy Co., Ltd. (Note) Chairman, Trend Power Technology (SuZhou) Co.,Ltd (Note) Chairman, Trend Power Technology (BVI) Co., Ltd. (Note) Director, TREND POWER TECHNOLOGY (VIETNAM) COMPANY LIMITED (Note) Chairman, Trend Power Technology (Germany) GmbH (Note) Chairman, Trend Power Technology (Changshu) CO., LTD (Note) Director, Trend Power Technology (HK) Co., Limited (Note) Director, Precision Technology Holding Limited (Note) Director, Beyond One Co., Ltd Director, Sunny Sky International Limited Director, Whole Rich Co., Ltd.

Type of Nominees	Names of Nominees	Company Names and Concurrent Positions
Director	Bon Shin International Investment Co., Ltd.	Director, XSemi Corporation Chairman and Supervisor, Dynamic Computing Technology Chairman and Director, Honhai International Investment Co., Ltd. Supervisor, Hongyang Investment Co., Ltd. Director, Ennoconn Corporation [Stock Number: 6414] Director, Altus Technology Inc. Director, Aurora Telecom Corp. Chairman, Honhai Investment Management Consulting Co., Ltd. Supervisor, ZEPT Inc.
Representative of corporate directors	Kung, Wen-Lin	Senior Associate Vice President, Hon Hai Precision Industry Co., Ltd. [Stock Number: 2317] Director, HON LIN Technology Co., Ltd Director, FORTUNE PRECISION OPTICS CO., LTD. Director, ALTUS TECHNOLOGY INC. Director, Zhong Yang Technology Co., Ltd. [Stock Number: 6668] Director, Ambit International Limited Director, Ambit Microsystems (Cayman) Ltd. Director, CircuTech Investment Holdings (BVI) Limited Director, CircuTech Investment Limited Director, Cybernet Venture Capital Corporation Director, FAROBOT TECH INC. Director, Hampden Investments Limited Director, Joy Even Holdings Limited Director, Rich Pacific Holdings Limtied Director, Robot Holding Co., Limited Director, Star Vision Precision Limited Director, Star Vision Technology Limited Director, Shenzhen Fu Rong Inclusive Finance Co.,Ltd. Supervisor, Syntrend Lifestyle Co. Supervisor, SYNTREND CREATIVE PARK CO., LTD. Supervisor, FAROBOT INC. CFO, SiliconAuto B.V. CFO, CircuTech International HOLDINGS LIMITED
Independent Director	Chiu, Kuan-Hsun	Executive Partner, Harvest View Capital

Type of Nominees	Names of Nominees	Company Names and Concurrent Positions
Independent Director	Chu, Chih-Hao	Independent Director, DFI Inc. Independent Director, INTUMIT INC. Adjunct Professor, National Taiwan University Chairman, VSENSE CO., LTD. Director, Industrial Technology Investment Corporation Director, Alliance Materials Technology Co., Ltd. Director, Acorn Garden Consulting Co., Ltd. Chairman, JUMENG Management Consulting Co., Ltd General Partner, Acorn Campus Taiwan General Partner, Reizawa Capital Director, Virtual Man Inc. (BVI) Director, CytoSite BioPharma (US) Director, Flat Medical Inc. Director, PicSee, Inc. (BVI) Chairman, H3 Platform, Inc. (BVI) Director, Flux, Inc. (BVI) Director, Aidmics Biotechnology (Cayman) Co., Ltd. Director, Robo Web Tech Co., Ltd. Director, Leading Group Biotechnology Limited Director, Alliance Materials, Inc.
Independent Director	Kao, Chih-Ting	Director, General Manager and Partner, AZ Venture LTD Independent Director, Sea Sonic Electronics Co., Ltd. [Stock Number: 6203] Director, Koge Micro Tech Co., Ltd [Stock Number: 4568] Representative of Corporate Director, Ufi Space Co., Ltd. Independent Director, VACTRONICS TECHNOLOGIES INC. [Stock Number: 6742] Chairman (Representative of Corporate Director), AZ Venture Investment II Limited Representative of Corporate Director, OMNI MEDIA INTERNATIONAL INCORPORATION Chairman (Representative of Corporate Director), AZ Capital Limited Independent Director, Silergy Corp. [Stock Number: 6415] Director, NUWA Biomedical INC. Chairman (Representative of Corporate Director), WK ASSOCIATES LTD
Independent Director	Chen, Hsi-Chia	Managing Partner, Jong Tsai International Law Independent Director, Elite Material Co., Ltd. [Stock Number: 2383] Firm Member, International Court of Arbitration, International Chamber of Commerce (ICC) Chairperson, Taiwan Chapter of ARIAS Asia (Asia Reinsurance and Insurance Arbitration Society) Member, Advisory Committee, Japan Commercial Arbitration Association (JCAA) Chairperson, ADR Committee, National Bar Association

Note: The companies in which the directors also hold concurrent positions are wholly-owned or controlled subsidiaries of the Group.

Attachment 7: Shareholding of Directors

Simplo Technology Co., Ltd.
Shareholding of Directors
Book closure date of stock transfer: March 31, 2026

Title	Name	Shares held as recorded on the shareholder's records on the book closure date	Note
Chairman	Sung, Fu-Hsiang	1,853,997	Included: trust fund under Sung Fu-Hsiang's name in a special savings account at Taishin International Bank: 900,000 shares
Director	Bon Shin International Investment Co. LTD.	7,730,448	
Director	Chen, Tai-Ming.	0	
Independent Director	Wang, Chen-Wei	0	
Independent Director	Lin, Pi-Jung	0	
Independent Director	Chiu, Kuan-Hsun	0	
Independent Director	Chu, Chih-Hao	0	
Total		9,584,445	

Notes:

1. The Company's paid-in capital is NT$1,849,705,190, and the shares outstanding totaled 184,970,519.

2. The Company's number of Independent Directors account for more than 1/2 (the majority) of all directorial seats, and the Audit Committee has also been established. Hence, the statutory numbers of shares held by all Directors do not apply.