Stock Code：3114

HOWTEH TECHNOLOGY CO., LTD.

2026 General Shareholders' Meeting

Meeting Handbook

(Translation)

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there is any inconsistency between the Chinese version and this translation, the Chinese version shall prevail.)

Convening Methods： Physical Shareholders' Meeting
Time： 9:00 am on June 11, 2026 (Thursday)
Location： 6th Floor, No. 25, Section 1, Dunhua South Road, Taipei City

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HOWTEH TECHNOLOGY CO., LTD.
2026 General Shareholders' Meeting Agenda

Time: 9:00 a.m. on June 11, 2026 (Thursday)

Location: 6th Floor, No. 25, Section 1, Dunhua South Road, Taipei City

1. Call the Meeting to Order (Announcing the Number of Shares Represented by Shareholders Present)

2. Message from the Chair

3. Report Items

   (1) 2025 Business Report

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   (3) Report on the Distribution of Compensation to Employees and Directors of 2025

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4. Ratification Items

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   (2) Ratification of the 2025 Earnings Distribution Proposal

5. Discussion Items

   (1) Proposal for Capital Increase through Retained Earnings and Issuance of New Shares

   (2) Proposal on Amendments to Certain Provisions of the Company's "Procedures for Acquisition or Disposal of Assets"

   (3) Proposal to Transfer Treasury Shares to Employees at a Price Lower than the Average Repurchase Price

6. Extraordinary Motions

7. Meeting Adjourned

Report Items

Proposal No.1

Subject: 2025 Business Report; hereby submitted for your review.

Description: For the Company's 2025 Business Report, please refer to Attachment 1 (pages 8-11).

Proposal No.2

Subject: Audit Committee's Review Report on the 2025 Financial Statements.

Description: For the Company's 2025 Audit Committee's Review Report, please refer to Attachment 2 (page 12).

Proposal No.3

Subject: Report on the Distribution of Compensation to Employees and Directors of 2025.

Description: 1. Handled in accordance with Article 29 of the Articles of Incorporation.

2. As resolved by the Board of Directors on March 11, 2026, the 2025 remuneration for employees and directors shall be NT$5,600,000 and NT$6,000,000, respectively. All payments shall be distributed in cash.

Proposal No.4

Subject: Report on Loaning of Funds and Making of Endorsement and Guarantee in 2025; hereby submitted for your review.

Description: For the Company's loaning of funds and making of endorsement and guarantee in 2025, please refer to Attachment 3 (pages 13-14).

Proposal No.5

Subject: Report on the Establishment of the Company's Fifth Share Repurchase Program and Transfer of Repurchased Shares to Employees

Description: For the details of the Company's Fifth "Regulations Governing the Transfer of Repurchased Shares to Employees," please refer to Attachment 4 (page 15-17).

Proposal No.6

Subject: Report on the Implementation of the Fifth Treasury Share Repurchase

Description: For the implementation status of the Company's Fifth Treasury share repurchase, please refer to Attachment 5 (page 18).

Ratification Items

Proposal No.1 Proposed by the Board of Directors

Subject: Ratification of the 2025 Business Report and Financial Statements.

Description: 1. The Company's 2025 Parent Company Only Financial Statements and Consolidated Financial Statements were audited by CPA Chang, Chiao-Ying and CPA Chang, Chih-Ming from Ernst & Young, and were submitted along with the Business Report to the Audit Committee for review; the Audit Committee has also furnished a review report.

2. For the Company's 2025 Business Report, Independent Auditors' Report, and Financial Statements, please refer to Attachment 1 (pages 8-11) and Attachment 6 (pages 19-38).

3. Hereby submitted for your ratification.

Resolution:

Proposal No.2 Proposed by the Board of Directors

Subject: Ratification of the 2025 Earnings Distribution Proposal.

Description: 1. The Company's net income for 2025 is NT$144,193,424. After setting aside the legal reserve in accordance with the law and adding the beginning unappropriated earnings and adjustments, the total earnings available for distribution amount to NT$474,135,761. It is proposed to distribute a cash dividend of NT$64,819,792 (NT$1.0060531 per share) and a stock dividend of NT$25,927,920 (NT$0.40242129 per share).

2. Upon approval of this cash dividend distribution at the Shareholders' Meeting, the Chairman is authorized to set a record date for the dividend payment. Distributions will be calculated based on the shareholding percentage of each shareholder listed in the shareholders' register on the record date. The dividend amount will be rounded down to the nearest whole New Taiwan Dollar. Fractional amounts below NT$1 will be consolidated and recognized as "Other Income" of the Company.

3. Should the number of outstanding shares be affected by actions such as regulatory amendments, repurchases of the Company's shares, transfer or cancellation of treasury shares, or capital increases for cash, resulting in a change in the dividend payout ratio, it is proposed that the Chairman be authorized with full power to handle all related matters.

4. For the 2025 Earnings Distribution Table, please refer to Attachment 7 (page 39).

5. Submitted for ratification.

Resolution:

Discussion Items

Proposal No.1 Proposed by the Board of Directors

Subject: Proposal for Capital Increase through Retained Earnings and Issuance of New Shares

Description: 1. To enhance working capital and strengthen the financial structure, the Company proposes to allocate NT$25,927,920 from the 2025 earnings for a capital increase through the issuance of 2,592,792 new shares. The par value of each share is NT$10. The rights and obligations of the new shares to be issued are identical to those of the existing shares.

2. Upon approval of the issuance of new shares at the Shareholders' Meeting and the subsequent approval of the competent authorities, the Board of Directors is authorized to set a record date for the stock dividend distribution. The new shares will be distributed to the shareholders listed in the shareholders' register on the record date without consideration, at a rate of 0.40242129 shares per share (calculated based on 64,429,792 outstanding common shares). Shareholders may, within five days from the book closure date, apply to the Company's stock transfer agent to combine fractional shares into whole shares. For fractional shares that remain insufficient or are not combined within the specified period, the value will be distributed in cash based on the par value (rounded down to the nearest whole New Taiwan Dollar). The Chairman is authorized to contact specific persons to subscribe for such fractional shares at par value.

3. Should the number of outstanding shares be affected by the conversion of convertible bonds, repurchase of treasury shares, transfer of treasury shares, or the exercise of employee stock options, resulting in a change in the stock dividend payout ratio, it is proposed that the Chairman be authorized with full power to handle all related adjustments.

4. The proposal is hereby submitted for your discussion and approval.

Resolution:

Proposal No.2 Proposed by the Board of Directors

Subject: Proposal on Amendments to Certain Provisions of the Company’s “Procedures for Acquisition or Disposal of Assets”

Description: 1. In response to regulatory amendments, the Company proposes to amend certain articles of the "Procedures for Acquisition or Disposal of Assets." For the comparison table of the amended articles, please refer to Attachment 8 (page 40-42).

2. The proposal is hereby submitted for your discussion and approval.

Resolution:

Proposal No.3 Proposed by the Board of Directors

Subject: Proposal to Transfer Treasury Shares to Employees at a Price Lower than the Average Repurchase Price

Description: 1. The Company has repurchased a total of 700,000 shares in its 5th share repurchase program. To motivate employees and enhance employee loyalty, the Company proposes to transfer 390,000 shares to employees at a price of NT$18, which is lower than the weighted average repurchase price of NT$24.54. In accordance with Article 10-1 of the "Regulations Governing Share Repurchase by Listed and OTC Companies," the required disclosures for transferring shares to employees at a price lower than the average repurchase price are as follows:

(1) Transfer Price, Discount Rate, Basis of Calculation, and Reasonableness: The purpose of acquiring treasury shares is to transfer them to employees as part of the equity incentive mechanism. The determination of the transfer price should focus on incentive effects and the long-term interests of the Company rather than mere cost recovery. The current transfer price is set at NT$18 per share, considering the necessity of employee motivation, retention, and the attraction of key talent, while aligning key talent with the Company's long-term performance. If the transfer price were close to or equal to the market price, the incentive for employees would be limited, failing to achieve the goals of talent retention and morale enhancement. Given the current economic conditions, future operations, and the objective of employee motivation, the transfer price and discount rate are deemed reasonable.

(2) Number of Shares to be Transferred, Purpose, and Reasonableness:
Number of Shares: 390,000 shares.
Purpose: To motivate employees and enhance employee loyalty.
Reasonableness: It provides appropriate incentives to employees, and the number of shares to be transferred does not exceed 5% of the Company's total issued shares, which complies with Article 10-1 of the "Regulations Governing Share Repurchase by Listed and OTC Companies" and is thus deemed reasonable.

(3) Eligibility Criteria for Employees and Number of Shares Eligible for Subscription:
Eligibility Criteria: To be handled in accordance with Article 4 of the Company’s "Regulations Governing the Transfer of Repurchased Shares to Employees."

Number of Shares Eligible for Subscription: To be handled in accordance with Article 5 of the Company's "Regulations Governing the Transfer of Repurchased Shares to Employees."

(4) Impact on Shareholders' Equity:

A. Estimated Expensed Amount and Dilution of Earnings Per Share (EPS):

a. The estimated expensed amount is calculated as:
(Market Price (Closing price on the subscription record date) - Actual Transfer Price) × Actual Number of Shares Transferred
If the market price on the record date is NT$28, the estimated expensed amount would be **NT$3,900,000** ((28 – 18) × 390,000).

b. Dilution of EPS:
Dilution of EPS = Estimated Expensed Amount ÷ Expected Number of Outstanding Shares in 2026
= 0.06 (3,900,000 ÷ 64,819,792).

B. Financial Burden on the Company Resulting from the Transfer at a Price Below the Average Repurchase Price:
By transferring treasury shares to employees at a price lower than the acquisition cost, the estimated expensed amount is NT$3,900,000. After deducting the difference between the transfer price and the acquisition cost of NT$2,550,000, the capital reserve generated from treasury stock transactions will increase by NT$1,350,000. Therefore, it is expected that there will be no significant financial burden on the Company.

2. The proposal is hereby submitted for your discussion and approval.

Resolution:

Extraordinary Motion

Meeting Adjourned

[Attachment 1]

HOWTEH TECHNOLOGY CO., LTD.

2025 Business Report

In 2026, the global economy generally exhibited a trend of moderate recovery. Inflationary pressures in major economies gradually subsided, and monetary policy stances turned stable, leading to a slight improvement in the overall market environment compared to the previous year. However, the global economy still faces numerous uncertainties, including shifts in geopolitical situations, adjustments in technology and trade policies by major nations, and the ongoing restructuring of supply chains. These factors continue to impact global economic growth momentum and industrial development.

Within the technology sector, the continuous advancement of Artificial Intelligence (AI), High-Performance Computing (HPC), cloud computing, and related applications has driven demand for upgrades in data centers, servers, networking equipment, and terminal devices. This has become a vital factor supporting the medium-to-long-term development of the electronics industry. In response to changes in the external environment and industrial structure, the Company will remain focused on its core agency products and technical service capabilities, flexibly adjust operating strategies, and strengthen market competitiveness to lay a foundation for steady future growth.

I. Operational Status Report

The Company's consolidated revenue for the 2025 fiscal year was NT$3.01 billion, representing a growth of approximately 9% compared to the 2024 consolidated revenue of NT$2.76 billion. Gross profit stood at NT$289 million, with a net income after tax of approximately NT$144 million, resulting in earnings per share (EPS) of NT$2.22.These operational results were primarily driven by electronic component business segments, where shipments for applications such as notebook computers, smart terminals, and automotive electronics maintained stable levels. Certain high-end application products were successively integrated into customers' next-generation products, helping to improve the product mix. Furthermore, consistent shipments of high-speed transmission cables and connectors for high-end notebooks and related peripherals provided support for the revenue structure and gross margin performance. However, as the pace of recovery for certain consumer electronics remains relatively slow, overall growth has remained moderate.

Note: The Company did not publicly disclose financial forecasts for 2025; therefore, no budget achievement analysis is provided.

II. Future Market Analysis

Looking ahead to 2026, the momentum of global economic growth is expected to maintain a moderate recovery trend, with the technology industry remaining a primary driver. Continuous advancements in AI, cloud computing, high-speed transmission, automation, and digital transformation are fueling demand for high-performance electronic components and process equipment across terminal devices, data centers, and automotive electronics.

As a professional distributor of electronic components, process equipment, and consumables, the Company’s portfolio spans electronic components (primarily connectors, acoustic components, and cables), PCB process equipment, and testing instruments/materials. The future market supply-demand dynamics and growth potential are analyzed as follows:

1. Connectors and High-Speed Transmission Applications

As the demand for high-performance computing and high-speed data transmission rises, designs related to Signal Integrity (SI) and Power Integrity (PI) are becoming increasingly critical. The gradual adoption of next-generation high-speed transmission interfaces and standardized connection specifications is driving the application of high-speed cables and connectors in both consumer and commercial products. In the notebook and automotive electronics sectors, the demand for high-density, high-reliability Board-to-Board (B2B) and I/O connectors remains steady, with products trending toward higher precision and customization.

2. Acoustics, Sensing, and Edge Computing Applications

The integration of AI algorithms with sensor technology is maturing. These solutions offer low power consumption, high precision, and enhanced voice and image recognition capabilities, which are widely applied in Edge AI devices, smartphones, wearables, smart homes, and automotive voice systems. As AI functionality continues to extend to terminal equipment, the demand for acoustic and sensing-related components is expected to maintain stable growth.

3. Integrated Module and Lens Solutions

Imaging applications continue to evolve toward high resolution, multi-lens arrays, and system integration. The Company promotes integrated solutions for image processing, acoustics, power management, and connectors in notebook applications. In the smartphone market, we continue to introduce Optical Image Stabilization (OIS) ICs and multi-camera imaging applications. Furthermore, with the development of automotive electronics and AR/XR technology, demand for image drivers and power management in automotive lenses and wearable display devices represents a key focus for medium-to-long-term development.

4. PCB Equipment

The growth momentum of the Printed Circuit Board (PCB) industry stems primarily from AI servers, networking equipment, and advanced packaging applications. The Company continues to introduce competitive process equipment to assist customers in improving yield rates and production efficiency. Benefiting from the push for AI and Flip Chip (FC) substrate applications, demand for high-end PCB process equipment remains stable, providing long-term support for this business segment.

III. Future Development Strategies

1. Short-Term Business Development Plans

(1) Continuous Development of New Agency Lines, Trends, and Services

- Passive Component Distribution: Actively seek new agency lines for passive components to fill gaps in the current product roadmap.
- Active IC Distribution: Focus on developing active IC agency lines that hold a critical influence over our customers' industries.
- Trend-Driven Product Development: Target the development of power components, optical modules, and networking components.

(2) Product Application Development

A. AI/AR Glasses, AI Meeting Recorders, and AI Headset Applications:

- Enhance component solutions for AI glasses to embrace the new era of AI.
- Improve meeting efficiency, facilitate memory retention of educational highlights, and enable real-time environmental data collection.
- Support features such as translation, dialogue, and voice-to-text recording.

B. PCB-Related Equipment Development:

- Advance toward AI substrate equipment development, with a specific focus on AI applications for ABF substrates.
- Establish agency partnerships for Japanese semiconductor precision process equipment components.
- Position the Company within the market for Glass Substrate cutting machines, a key emerging application.

2. Long-Term Business Development Plans

(1) Strategic Partnerships: Strengthen relationships with large-scale clients to leverage their networks for introductions to high-quality and influential original equipment manufacturers (OEMs/Principals), thereby expanding our corporate strength.

(2) Market Pivot Strategy: Capitalize on the shift of ODM centers under the "China-to-China" policy to introduce premium Taiwanese, Japanese, and American original brands into the Chinese market.

(3) AI Innovation Research: Closely monitor the trajectory of next-generation AI products and synchronize product development with AI technological advancements.

(4) Modular Solutions: Provide large-scale clients with modular solutions and implement multi-product strategies across the networking, camera module, and notebook industries.

Looking ahead, the Company will continue to deepen its strategic layout for core agency products, steadily expand into diverse market opportunities, and maintain long-term, stable cooperative relationships with our customers. Simultaneously, we will strengthen strategic collaborations with our principal partners to enhance overall market competitiveness. In response to shifts in the industrial and operating environment, we will continue to implement robust risk management mechanisms, strengthen talent cultivation and organizational expertise, and refine corporate governance. By balancing operational performance with sustainable development and advancing ESG (Environmental, Social, and Governance) initiatives, we strive to reward our shareholders for their long-term support.

Respectfully submitted to all shareholders,

We thank you for your continued trust and support.

Sincerely,

HOWTEH TECHNOLOGY CO., LTD.

Chairman: Chen, Kuo-Hung President: Chuang, Kun-Lin Accounting chief: Wun, Yu-Jing

[Attachment 2]

HOWTEH TECHNOLOGY CO., LTD.

Audit Committee's Review Report

Whereas,

The Board of Directors submitted the Company's 2025 Business Report and Financial Statements (Including Parent Company Only Financial Statements and Consolidated Financial Statements) and Earnings Distribution Proposal, of which the 2025 Financial Statements were audited by CPA Wang, Hsuan-Hsuan and CPA Chang, Chih-Ming from Ernst & Young, who also furnished an independent auditor's report. The above-mentioned Business Report, Financial Statements, and Earnings Distribution Proposal have been reviewed by the Audit Committee and no discrepancies have been found; therefore, a report was prepared for your review according to the provisions of Article 219 of the Company Act and Article 14-4 of the Securities and Exchange Act.

To

HOWTEH TECHNOLOGY CO., LTD. 2026 General Shareholders Meeting

Convener of Audit Committee: Li, Ta-Ching

March 11, 2026

Attached table 1: Financings Provided

Expressed in thousands of New Taiwan Dollars
(EXCEPT AS OTHERWISE INDICATED)

No. (Note 1)	Financier	Counter-party	Item (Note 2)	Related-party	Maximum Balance (Note 3)	Ending Balance (Note 8)	Amount Actually Drawn	Interest Rate Range	Financing Provided (Note 4)	Transaction Amount (Note 5)	Financing Reasons (Note 6)	Allowance for Bad Debt	Collateral		Financial Limit for Each Counter-party	Limit on Financier's Total Financing
													Name	Value		
1	ShangHai Howteh International Trading Inc.	KunShan Howteh International Trading Inc.	Other receivables	Yes	$32,785 (USD1,000)	$32,785 (USD1,000)	$7,063	0.00%	1	$163	Business dealings	$-	-	-	$67,412 (Note 10)	$101,118 (Note 10)
1	ShangHai Howteh International Trading Inc.	ShenZhen Howteh Technology Co., Ltd.	Other receivables	Yes	17,912 (RMB4,000)	17,912 (RMB4,000)	-	4.35%	2	-	Short-term financing	-	-	-	67,412 (Note 10)	101,118 (Note 10)
2	ShenZhen Howteh Technology Co., Ltd.	ShangHai Howteh International Trading Inc.	Other receivables	Yes	17,912 (RMB4,000)	17,912 (RMB4,000)	-	3.35%	2	-	Short-term financing	-	-	-	33,119 (Note 11)	49,679 (Note 11)

Note 1: The description of the number column is as follows:

(1) Issuer fill in 0.

(2) Investee companies are numbered sequentially, beginning with the Arabic numeral 1.

Note 2: Accounts of receivables related enterprise payments, receivables related party payments, shareholder transactions, advance payments, temporary payments... and other subjects, if they are in the nature of capital loans, must be filled in this form.

Note 3: The highest balance of funds lent to others in the current year.

Note 4: The nature of the loan should be filled in as a business transaction or a need for short-term financing.

(1) Business transaction fill in 1.

(2) Short-term financing fill in 2.

Note 5: If the nature of the loan is a business transaction, the business transaction amount should be filled in, which refers to the business transaction amount of the company and the loan target who lent the funds in the latest year.

Note 6: If the nature of the capital loan is necessary for short-term financing funds, the reason for the necessary loan and the purpose of the funds to be borrowed should be specified, such as: repayment of loans, purchase of equipment, business turnover, etc.

Note 7: The maximum loan limit set by the Company shall not exceed 40% of the net value of the Company, and the maximum loan limit shall not exceed 20% of the net value of the Company for a single object.

Note 8: The amounts of funds to be loaned to others w hich have been approved by the Board of Directors of a public company in accordance with Article 14, Item 1 of the "Regulations Governing Loaning of Funds and Making of Endorscmcnls/ Guarantccs by Public Companies" should be included in its published balance of loans to others at the end of the reporting period to reveal the risk of loaning the public company bears, even though they have not yet been appropriated. However, this balance should exclude the loans repaid when repayments are done subsequently to reflect the risk adjustment. Tn addition, if the Board of Directors of a public company has authorized the Chairman to loan funds in instalments or in revolving within certain lines and within one year in accordance with Article 14, Item 2 of the "Regulations Governing Loaning of Funds and Making of Endorscmcnls/ Guarantccs by Public Companies", the published balance of loans to others at the end of the reporting period should also include these lines of loaning approved by the Board of Directors, and these lines of loaning should not be excluded from this balance even though the loans are repaid subsequently, for taking into consideration that they could be loaned again thereafter.

Note 9: Counter-party:

According to Article 15 of the Company Law, the company's funds shall not be lent to shareholders or any other person except in the following circumstances:

(1) Intercompany business dealers.

(2) There is a need for short-term financing between companies. The amount of financing shall not exceed 40% of the net value of enterprise.

For the purposes of the preceding paragraph, short-term term refers to one year. However, if the company's business cycle is longer than one year, the business cycle shall prevail.

(3) The financing amount referred to in the preceding paragraph is the cumulative balance of the Company's short-term financing funds.

(4) The Company directly and indirectly holds 100% of the voting shares of foreign companies engaged in capital loans, which are not subject to the restrictions of the preceding paragraph.

Note 10: The total limit of capital loans set by ShangHai HOWTEH International Trading Inc. shall not exceed 60% of the net value of the company, and the maximum loan limit for a single object shall not exceed 40% of the net value of the company.

Note 11: The total limit of capital loan and total set by ShenZhen HOWTEH Technology Co., Ltd. shall not exceed 60% of the net value of the company, and the maximum loan limit for a single object shall not exceed 40% of the net value of the company.

Attached table 2: Collaterals/Guarantee Provided

Expressed in thousands of New Taiwan Dollars
(EXCEPT AS OTHERWISE INDICATED)

No. (Note 1)	Collaterals/Guar antee Provider	Counter-part		Limits on Each Counter-party's Collateral/Guarantee Amounts (Note 3)	Maximum balance accumulated up to the end of this month (Note 4、8)	Ending Balance (Note 5、8)	Actual Amount Drawn Down (Note 6)	Amount of Properties Guaranteed by Collateral	Ratio of Accumulated Amount of Collateral to Net Asset Value of the Latest Financial Statement (%)	Maximum Collateral/ Guarantee Amounts Allowable (Note 3)	Provision of Endorsements by Parent Company to Subsidiary (Note 6)	Provision of Endorsements by Subsidiary to Parent Company (Note 7)	Provision of Endorsements to the Company in Mainland China (Note 7)
		Name	Relationship (Note 2)										
0	Howteh Technology Co., Ltd.	Giteh Electronic Industries Co., Ltd.	2	$-	$94,260 (USD 3,000)	$-	$-	$-	-%	$-	Y	N	N
0	Howteh Technology Co., Ltd.	Howteh Vietnam Co., Ltd.	2	394,747	9,426 (USD 300)	9,426 (USD 300)	-	-	0.60%	789,494	Y	N	N

Note 1: The description of the number column is as follows:

(1) Issuer fill in 0.

(2) Investee companies are numbered sequentially, beginning with the Arabic numeral 1.

Note 2: There are the following seven types of relationships between the endorsement guarantor and the endorsed guarantee object, and the types can be indicated:

(1) There are business dealings between companies.

(2) Companies in which the company directly and indirectly holds more than 50% of the voting shares.

(3) A company in which more than 50% of the voting rights are directly or indirectly held in the company.

(4) A company in which the company directly and indirectly holds more than 90% of the voting shares.

(5) A company that is mutually insured by inter-industry or co-sponsors in accordance with the provisions of the contract.

(6) A company that is endorsed and guaranteed by all contributing shareholders in accordance with their shareholding ratio due to a co-investment relationship.

(7) The performance guarantee of the pre-sale house sales contract is jointly and severally guaranteed in accordance with the Consumer Protection Law.

Note 3: Endorsement guarantee method: The total amount of endorsement guarantee shall not exceed 50% of the company's net value, and the amount of endorsement guarantee for a single enterprise shall not exceed 25% of the company's net value.

Note 4: The maximum amount accumulated up to this month is the highest guaranteed balance of endorsement for the current year.

Note 5: By the end of the year, the company shall bear the endorsement or guarantee liability when the amount of the endorsement guarantee deed or instrument signed by the company to the bank is approved; Other relevant cases with endorsement guarantee should be included in the balance of endorsement guarantee.

Note 6: The actual amount of expenditure is the amount of expenditure under the guaranteed amount of the parent company.

Note 7: Those who are endorsement guarantors of the parent company of the listed stock exchange to the subsidiary, endorsement guarantors of the subsidiaries to the parent company of the listed stock exchange, and endorsement certificates belonging to the mainland region must fill in Y.

Note 8 The exchange rate is based on the ending exchange rate.

[Attachment 4]

HOWTEH TECHNOLOGY CO., LTD.

Fifth Regulations Governing the Transfer of Repurchased Shares to Employees

Article 1: Purpose

To motivate employees and enhance their commitment to the Company, these Regulations are established in accordance with Article 28-2, Paragraph 1, Item 1 of the Securities and Exchange Act and the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" issued by the Financial Supervisory Commission. Unless otherwise provided by relevant laws and regulations, the transfer of repurchased shares to employees shall be governed by these Regulations.

Article 2: Class of Shares, Rights, and Restrictions

The shares to be transferred to employees are common shares. Unless otherwise stipulated by relevant laws or these Regulations, the rights and obligations of these shares shall be identical to those of other outstanding common shares of the Company.

Article 3: Transfer Period

The repurchased shares may be transferred to employees, in accordance with these Regulations, in a single installment or multiple installments within five years from the date of repurchase.

Article 4: Eligibility of Transferees

Eligible participants include employees who have completed at least one year of service prior to the subscription record date, or those who have made special contributions to the Company and have been approved by the Board of Directors. This eligibility extends to employees of domestic or overseas subsidiaries in which the Company directly or indirectly holds more than 50% of the voting shares. Subscription quotas shall be determined pursuant to Article 5 of these Regulations.

Article 5: Number of Shares Eligible for Subscription

The number of shares an employee may subscribe to shall be determined based on factors including job grade, years of service, performance, and special contributions, while considering the total volume of repurchased shares held by the Company on the record date and the maximum subscription limit for individual employees. Specific eligibility and subscription quantities shall be resolved by the Board of Directors and processed in accordance with the following review procedures:

For Managers of the Company or employees concurrently serving as Directors of the Company: The proposal shall first be approved by the Remuneration Committee and subsequently submitted to the Board of Directors for resolution. This procedure also applies to managers of subsidiaries or employees concurrently holding managerial or directorial positions within the Company.

For employees of the Company and its subsidiaries other than those described in the preceding item: The proposal shall first be approved by the Audit Committee and subsequently submitted to the Board of Directors for resolution.

Article 6: Transfer Procedures

The procedures for the transfer of repurchased shares to employees are as follows:

Repurchase the Company’s shares within the execution period following the Board of Directors’ resolution, public announcement, and reporting.

The Board of Directors authorizes the Chairman to determine and announce the subscription record date, subscription standards, payment period, rights, and restrictive conditions.

Calculate the actual number of shares subscribed and paid for, and process the registration of the share transfer.

Article 7: Transfer Price per Share

The transfer price shall be the average actual repurchase price. However, if the number of the Company’s issued common shares increases or decreases prior to the transfer, the price may be adjusted proportionally based on the ratio of change.

If the shares are to be transferred at a price lower than the average actual repurchase price pursuant to the Articles of Incorporation, such transfer must be approved by at least two-thirds of the voting rights of the shareholders present at the most recent shareholders' meeting, where shareholders representing more than half of the total issued shares are present. The matters required under Article 10-1 of the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" must be specified in the meeting notice.

Transfer Price Adjustment Formula:

Adjusted Transfer Price = Average Actual Repurchase Price × (Total Issued Common Shares at Completion of Repurchase / Total Issued Common Shares Prior to Transfer to Employees)

Article 8: Rights and Obligations After Transfer

Upon completion of the transfer registration, the employees who have acquired the shares shall not transfer or sell such shares for a period of two years from the date of acquisition. Unless otherwise specified, all other rights and obligations shall be identical to those of the original shares.

Article 9: Other Rights and Obligations

Taxes and expenses arising from the transfer of shares under these Regulations shall be handled in accordance with the prevailing laws and the Company’s relevant internal procedures at the time of transfer.

Article 10: Miscellaneous

These Regulations shall take effect upon approval by the Board of Directors and shall be reported to the most recent shareholders' meeting. The same shall apply to any subsequent amendments.

[Attachment 5]

HOWTEH TECHNOLOGY CO., LTD.

Report on the Implementation of the Fifth Treasury Share Repurchase

Company Name	HOWTEH TECHNOLOGY CO., LTD.
Stock Code (TPEx)	3114
Total Issued Shares	65,129,792 shares
Maximum Amount for Share Repurchase	NTD 662,533,011
Planned Number of Shares to be Repurchased	700,000 shares
Planned Repurchase Period	August 14, 2025 to October 13, 2025
Purpose of Repurchase	Transfer shares to employees
Repurchase Price Range	NTD 17 to NTD 35
Execution Status	Completed upon expiration of the period
Actual Repurchase Period	August 14, 2025 to October 13, 2025
Actual Number of Shares Repurchased	700,000 shares
Total Amount of Shares Repurchased	NTD 17,177,506
Average Repurchase Price per Share	NTD 24.54
Cumulative Shares Held by the Company	700,000 shares
Percentage of Total Issued Shares	1.07%

Independent Auditors' Review Report

To the Board of Directors and Shareholders of

HOWTEH TECHNOLOGY CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of HOWTEH TECHNOLOGY CO., LTD. (the "Company") and its subsidiaries (the "Group") as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including the summary of significant accounting policies (together "the consolidated financial statements").

In our opinion, the consolidated financial statements referred to above 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 cash flows for the years ended December 31, 2025 and 2024, in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards,IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission endorsed and became effective by 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 (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

1. Revenue recognition

The Group's recognized a net operating income of NT$3,013,984 thousand in the year of 2025. Due to the diversity of the Group's products, the sales of domestic and foreign markets, and the different trading conditions, we believe that it is important to decide the performance obligation and the timing of the fulfillment of which. Thus, we conclude that revenue recognition is a key audit matter.

Our audit procedure include, but not limited to, assessing the appropriateness of accounting policies for revenue recognition, understanding and testing the design and implementation of internal controls related to the sales cycle; selecting samples to perform transaction detail tests, inspecting the transaction records and checking the important terms in the order or contract, identifying the performance obligation of the order or contract and confirming the time point of satisfaction; performing cut-off tests for a period of time around the end of the year, including obtaining the customer's original order or contract, inspecting the trading conditions and checking the relevant vouchers to verify the correctness of the transaction recognition point and confirming that the performance obligation has been satisfied; performing analytical procedures such as analysis of gross margin fluctuation and sales changes of the top 10 customers, and inspecting the significant sales returns and discounts if any subsequent to the balance sheet date to confirm the reasonableness of the timing of revenue recognition.

We have also evaluated the appropriateness of the related disclosure in notes 4 and 6 to the consolidated financial statements.

2. Inventory valuation of inventories

As of December 31, 2025, the Group's net inventories amounted to NT$249,407 thousand, which accounted for approximately 10% of the total consolidated assets. Considering that products technology and market changes has significant impact on inventory turnover and selling prices, that the management's assessment of the net realization value of inventory is important to the financial statements. Thus, we conclude that inventory valuation is a key audit matter.

Our audit procedures include, but not limited to, performing analytical procedures such as days of inventory turnover to assess the reasonableness of inventory valuation accounting policies (including provisions for slow-moving and obsolete inventory and net realizable value of inventory); selecting inventory samples from different inventory aging buckets, verifying transaction vouchers and comparing transaction records to confirm the accuracy of inventory aging; selecting samples with large amounts and considering the recent market prices to assess the reasonableness of the net realizable value of the inventory adopted by management.

We have also evaluated the appropriateness of the related disclosure in notes 4, 5 and 6 to the consolidated financial statements.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the ability to continue as a going concern of the Group, 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 Audit Committee) are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 internal control of the Company and its subsidiaries.

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

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

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

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

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

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

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

Other

We have audited and expressed an unqualified opinion on the parent company only financial statements of the Company for the years 2025 and 2024.

Chang, Chiao-Ying

Chang, Chih-Ming

Ernst & Young, Taiwan

March 11, 2026

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

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

HOWTEH TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

			December 31, 2025		December 31, 2024	
CODE	ASSETS	NOTES	AMOUNT	%	AMOUNT	%
	CURRENT ASSETS					
1100	Cash and cash equivalents	4,6,12	$909,352	35	$900,014	36
1150	Notes receivable, net	4,5,6,12	10,742	-	1,399	-
1170	Accounts receivable, net	4,5,6,7,12	961,848	37	895,439	36
1200	Other receivables	5,12	92	-	91	-
1220	Current tax assets	4,5	-	-	4,365	-
130x	Inventories	4,5,6	249,407	10	233,597	9
1410	Prepayments	6	66,956	2	10,977	-
11xx	Total current assets		2,198,397	84	2,045,882	81
	NONCURRENT ASSETS					
1517	Non-current financial assets at fair value through other comprehensive income	4,6,12	216,408	8	271,961	11
1600	Property, plant and equipment	4,6,8	107,630	5	109,364	5
1755	Right-of-use assets	4,6	12,407	-	10,967	-
1760	Investment property, net	4,5,6,12	3,824	-	8,437	-
1780	Intangible assets	4,6	807	-	553	-
1840	Deferred income tax assets	4,5,6	5,439	-	4,851	-
1920	Guarantee deposits paid	7,9,12	56,112	2	58,491	2
1990	Other non-current assets, others	4,5,6	16,803	1	14,319	1
15xx	Total noncurrent assets		419,430	16	478,943	19
1xxx	TOTAL ASSETS		$2,617,827	100	$2,524,825	100

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

HOWTEH TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

			December 31, 2025		December 31, 2024	
CODE	LIABILITIES AND EQUITY	NOTES	AMOUNT	%	AMOUNT	%
	CURRENT LIABILITIES					
2100	Current borrowings	4,6,8,9,12	$635,000	25	$572,000	23
2130	Current contract liabilities	4,6	58,670	2	55,032	2
2170	Accounts payable	4,12	214,625	9	171,545	7
2200	Other payables	4,7,12	87,780	3	93,841	4
2230	Current tax liabilities	4,5	7,826	-	37	-
2280	Current lease liabilities	4,6,12	6,711	-	10,249	-
2399	Other current liabilities, others		930	-	1,088	-
21xx	Total current liabilities		1,011,542	39	903,792	36
	NONCURRENT LIABILITIES					
2570	Deferred tax liabilities	4,5,6	21,148	1	10,677	-
2580	Non-current lease liabilities	4,6,12	5,357	-	795	-
2600	Other non-current liabilities, others		275	-	248	-
2645	Guarantee deposits received	12	517	-	517	-
25xx	Total non-current liabilities		27,297	1	12,237	-
2xxx	TOTAL LIABILITIES		1,038,839	40	916,029	36
	EQUITY					
3100	Share capital	4,6				
3110	Common stock		651,298	25	651,298	27
3200	Capital surplus	4,6	52,062	2	52,062	2
3300	Retained earnings	6				
3310	Legal reserve		247,871	9	235,751	9
3320	Special reserve		3,340	-	3,340	-
3350	Unappropriated retained earnings		488,671	19	433,590	17
	Total retained earnings		739,882	28	672,681	26
3400	Other equity interest	4,6	152,907	6	232,755	9
3500	Treasury stock	4,6	(17,161)	(1)	-	-
3xxx	TOTAL EQUITY		1,578,988	60	1,608,796	64
	TOTAL LIABILITIES AND EQUITY		$2,617,827	100	$2,524,825	100

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

HOWTEH TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

CODE	ITEMS	NOTES	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	4,6,7	$3,013,984	100	$2,764,919	100
5000	Operating costs	4,6,7	(2,724,554)	(90)	(2,493,708)	(90)
5900	Gross profit		289,430	10	271,211	10
6000	Operating expenses	4,5,6,7				
6100	Selling expenses		(118,440)	(4)	(117,729)	(4)
6200	Administrative expenses		(73,824)	(3)	(88,028)	(3)
6450	Reversal of credit loss (expected credit loss)		(5,559)	-	8,376	-
	Total operating expenses		(197,823)	(7)	(197,381)	(7)
6900	Operating income		91,607	3	73,830	3
7000	Non-operating income and expenses	4,5,6,12				
7100	Interest income		13,138	-	11,909	-
7010	Other income		16,916	1	16,878	-
7020	Other gains and losses		65,045	2	54,718	2
7050	Finance costs		(12,218)	-	(11,966)	-
	Total non-operating income and expense		82,881	3	71,539	2
7900	Income before income tax		174,488	6	145,369	5
7950	Income tax expense	4,5,6	(30,295)	(1)	(28,404)	(1)
8200	Net income		144,193	5	116,965	4
8300	Other comprehensive income (loss)	4,6				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurements of defined benefit plans		1,455	-	5,288	-
8316	Unrealize gain on equity instrument at fair value through other comprehensive income		(55,553)	(2)	(26,947)	(1)
8349	Income tax benefit (expense) related to items that will not be reclassified subsequently		(291)	-	(1,058)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences arising on translation of foreign operations		(24,295)	(1)	45,835	2
	Total other comprehensive income, net of tax		(78,684)	(3)	23,118	1
8500	Total comprehensive income		$65,509	2	$140,083	5
8600	Net income attributable to:					
8610	Net income, attributable to owners of parent		$144,193	5	$116,965	4
8620	Comprehensive income, attributable to non-controlling interests		-	-	-	-
			$144,193	5	$116,965	4
8700	Comprehensive income attributable to:					
8710	Comprehensive income, attributable to owners of parent		$65,509	2	$140,083	5
8720	Comprehensive income, attributable to non-controlling interests		-	-	-	-
			$65,509	2	$140,083	5
	Earnings per share	6				
9750	Basic earnings per share (in NTD)		$2.22		$1.80	
9850	Diluted earnings per share (in NTD)		$2.21		$1.79	

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

HOWTEH TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Years Ended December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

				Retained Earnings			Other Equity Interest			
	ITEMS	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Retained Earnings	Exchange differences arising on translation of foreign operations	Unrealized gains/losses on financial assets at fair value through other comprehensive income	Treasury stock	Total Equity
Code		3100	3200	3310	3320	3350	3410	3420	3500	3XXX
A1	Balance, January 1, 2024	$651,298	$52,062	$225,647	$3,340	$400,655	$(13,034)	$226,901	$-	$1,546,869
	Appropriation of 2023 earnings									
B1	Legal reserve	-	-	10,104	-	(10,104)	-	-	-	-
B5	Cash dividends	-	-	-	-	(78,156)	-	-	-	(78,156)
D1	Net income for 2024	-	-	-	-	116,965	-	-	-	116,965
D3	Other comprehensive income (loss) for 2024	-	-	-	-	4,230	45,835	(26,947)	-	23,118
D5	Total comprehensive income	-	-	-	-	121,195	45,835	(26,947)	-	140,083
Z1	Balance, December 31, 2024	$651,298	$52,062	$235,751	$3,340	$433,590	$32,801	$199,954	$-	$1,608,796
A1	Balance, January 1, 2025	$651,298	$52,062	$235,751	$3,340	$433,590	$32,801	$199,954	$-	$1,608,796
	Appropriation of 2024 earnings									
B1	Legal reserve	-	-	12,120	-	(12,120)	-	-	-	-
B5	Cash dividends	-	-	-	-	(78,156)	-	-	-	(78,156)
D1	Other comprehensive income (loss) for 2025	-	-	-	-	144,193	-	-	-	144,193
D3	Other comprehensive income (loss) for 2025	-	-	-	-	1,164	(24,295)	(55,553)	-	(78,684)
D5	Total comprehensive income	-	-	-	-	145,357	(24,295)	(55,553)	-	65,509
L1	Treasury stock buy back	-	-	-	-	-	-	-	(17,161)	(17,161)
Z1	Balance, December 31, 2025	$651,298	$52,062	$247,871	$3,340	$488,671	$8,506	$144,401	$(17,161)	$1,578,988

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

HOWTEH TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

Code		2025 AMOUNT	2024 AMOUNT
AAAA	CASH FLOWS FROM OPERATING ACTIVITIES:		
A10000	Income before income tax	$174,488	$145,369
A20000	Adjustments for:		
A20010	Income and expenses having no effect on cash flows		
A20100	Depreciation expense	13,607	13,394
A20200	Amortization expense	676	287
A20300	Reversal of expected credit loss	5,559	(8,376)
A20900	Finance costs	12,218	11,966
A21200	Interest income	(13,138)	(11,909)
A21300	Dividend income	(10,779)	(11,774)
A22500	Loss (gain) on disposal of property, plant and equipment	-	(66)
A22600	Property, plan and equipment transferred to expenses	5	-
A22700	Gain on disposal of investments	(82,391)	-
A29900	Profit from lease modification	(3)	-
A30000	Changes in operating assets and liabilities:		
A31130	Decrease (increase) in notes receivable	(9,343)	(1,017)
A31150	Decrease (increase) in accounts receivable	(71,968)	(4,179)
A31180	Decrease (increase) in other receivables	(1)	(45)
A31200	Decrease (increase) in inventories	(15,810)	24,000
A31230	Decrease (increase) in prepayments	(55,979)	(1,227)
A31990	Other non-current assets, others	(1,155)	-
A32125	Increase (decrease) in contract liabilities	3,638	53,110
A32150	Increase (decrease) in accounts payables	43,080	(93,708)
A32180	Increase (decrease) in other payables	(6,061)	8,102
A32230	Increase (decrease) other current liabilities	(158)	-
A33000	Cash generated from operations	(13,515)	123,927
A33100	Interest received	13,138	11,909
A33500	Income tax paid	(8,549)	(13,546)
AAAA	Net cash generated from operating activities	(8,926)	122,290
BBBB	CASH FLOWS FROM INVESTING ACTIVITIES:		
B02700	Acquisition of property, plant and equipment	(366)	(1,713)
B02800		-	66
B03700	Refundable deposits	2,379	(3,271)
B04500	Acquisition of intangible assets	(930)	-
B05400	Acquisition of investment property	(188)	-
B05500	Disposal of investment property	87,080	-
B06700	Other non-current assets, other decrease(increase)	126	(191)
B07600	Dividends received	10,779	11,774
BBBB	Net cash used in investing activities	98,880	6,665
CCCC	Cash flows from financing activities:		
C00100	Increase in short-term loan	2,818,000	2,704,000
C00200	Decrease in short-term loan	(2,755,000)	(2,722,000)
C03100	Decrease in guarantee deposit received	-	(2,792)
C04020	Payment of the principal portion of lease liabilities	(12,652)	(13,171)
C04300	Increase in other non-current liabilities	27	18
C04500	Cash dividends paid	(78,156)	(78,156)
C04900	Treasury stock buy back	(17,161)	-
C05600	Interest paid	(11,885)	(11,322)
CCCC	Net cash used in financing activities	(56,827)	(123,423)
DDDD	EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(23,789)	45,501
EEEE	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	9,338	51,033
E00100	CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	900,014	848,981
E00200	CASH AND CASH EQUIVALENTS AT END OF PERIOD	$909,352	$900,014

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

Independent Auditors' Report Translated from Chinese

To the Board of Directors and Shareholders of **HOWTEH TECHNOLOGY CO., LTD.**

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing 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 Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

1. Revenue recognition

   The Company recognized a net operating revenue of NT$2,359,919 thousand in the year of 2025. Due to the diversity of the Company's products, the sales of domestic and foreign markets, and the different trading conditions, we believe that it is important to decide the performance obligation and the timing of the fulfillment of which. Thus, we conclude that revenue recognition is a key audit matter.

   Our audit procedure include but not limited to, assessing the appropriateness of accounting policies for revenue recognition, understanding and testing the design and implementation of internal controls related to the sales cycle; selecting samples to perform transaction detail tests, inspecting the transaction records and check the important terms in the order or contract, identifying the performance obligation of the order or contract and confirming the time point of satisfaction; performance cut-off tests for a period of time around the end of the year, including obtaining the customer's original order or contract, inspecting the trading conditions and checking the relevant vouchers to verify the correctness of the transaction recognition point and confirming that the performance obligation has been satisfied; performing analytical procedures such as analysis of gross margin fluctuation and sales changes of the top 10 customers, and inspecting the significant sales returns and discounts if any subsequent to the balance sheet date to confirm the reasonableness of the timing of revenue recognition.

   We have also evaluates the appropriateness of the related disclosure in notes 4 and 6 to the parent company only financial statements.

2. Valuation of inventories

   As of December 31, 2025, the Company’s net inventories amounted to NT$190,647 thousand, which accounted for approximately 8% of the total assets, Considering that products technology and market changes has significant impact on inventory turnover and selling prices, that the management's assessment of the net realizable value of inventory is important to the financial statements. Thus, we conclude that inventory valuation is a key audit matter.

   Our audit procedures include, but not limited to, performing analytical procedures such as days of inventory turnover to assess the reasonableness of inventory valuation accounting policies (including provisions for slow-moving and obsolete inventory and net realizable value of inventory); selecting inventory samples from different inventory aging buckets, verifying transaction vouchers and comparing transaction records to confirm the accuracy of inventory aging; selecting samples with large amounts and considering the recent market prices to assess the reasonableness of the net realizable value of the inventory adopted by management.

   We have also evaluates the appropriateness of the related disclosure in notes 4, 5 and 6 to the parent company only financial statements.

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

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

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

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

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only 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 parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor's 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.

Chang, Chiao-Ying

Chang, Chih-Ming

Ernst & Young, Taiwan

March 11, 2026

Notice to Readers

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

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

HOWTEH TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

			December 31, 2025		December 31, 2024	
CODE	ASSETS	NOTES	AMOUNT	%	AMOUNT	%
	CURRENT ASSETS					
1100	Cash and cash equivalents	4,6,12	$304,700	12	$320,137	13
1150	Notes receivable, net	4,5,6,12	44	-	698	-
1170	Accounts receivable, net	4,5,6,12	727,089	28	705,147	28
1180	Accounts receivable due from related parties, net	4,5,6,7,12	54,980	2	27,904	1
1200	Other receivables	4,5,12	39	-	30	-
1220	Current tax assets	4,5	-	-	2,317	-
130x	Inventories	4,5,6	190,647	7	172,785	7
1410	Prepayments	6	61,488	2	7,448	-
11xx	Total current assets		1,338,987	52	1,236,466	49
	NONCURRENT ASSETS					
1517	Non-current financial assets at fair value through other comprehensive income	4,6,12	216,408	8	271,961	12
1550	Investment accounted for using equity method	4,6,12	846,368	33	818,724	32
1600	Property, plant and equipment	4,6,8	102,391	5	102,998	5
1755	Right-of-use assets	4,6	714	-	4,379	-
1760	Investment property, net	4,5,6,12	3,824	-	8,437	-
1780	Intangible assets	4,6	807	-	553	-
1840	Deferred income tax assets	4,5,6	5,365	-	4,835	-
1920	Guarantee deposits paid	7,9,12	53,425	2	55,673	2
1990	Other non-current assets, others	4,5,6	16,803	1	14,319	1
15xx	Total noncurrent assets		1,246,105	48	1,281,879	51
1xxx	TOTAL ASSETS		$2,585,092	100	$2,518,345	100

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

HOWTEH TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

CODE	LIABILITIES AND EQUITY	NOTES	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	CURRENT LIABILITIES					
2100	Current borrowings	4,6,8,9,12	$635,000	25	$572,000	23
2130	Current contract liabilities	4,6	57,234	2	53,507	2
2170	Accounts payable	4,12	145,860	6	124,328	5
2180	Accounts payable to related parties	4,7,12	57,275	2	50,820	2
2200	Other payables	4,7,12	75,114	3	82,662	4
2230	Current tax liabilities	4,5	6,224	-	37	-
2280	Current lease liabilities	4,6,12	868	-	3,754	-
2399	Other current liabilities, others	7	1,460	-	3,349	-
21xx	Total current liabilities		979,035	38	890,457	36
	NONCURRENT LIABILITIES					
2570	Deferred tax liabilities	4,5,6	21,148	1	10,677	-
2580	Non-current lease liabilities	4,6,12	-	-	546	-
2645	Guarantee deposits received	12	517	-	517	-
2650	Credit balance of investments accounted for using equity method	4,6,12	5,404	-	7,352	-
25xx	Total non-current liabilities		27,069	1	19,092	-
2xxx	TOTAL LIABILITIES		1,006,104	39	909,549	36
	EQUITY					
3100	Share capital	4,6				
3110	Common stock		651,298	25	651,298	26
3200	Capital surplus	4,6	52,062	2	52,062	2
3300	Retained earnings	6				
3310	Legal reserve		247,871	10	235,751	10
3320	Special reserve		3,340	-	3,340	-
3350	Unappropriated retained earnings		488,671	19	433,590	17
	Total retained earnings		739,882	29	672,681	27
3400	Other equity interest	4,6	152,907	6	232,755	9
3500	Treasury shares	4,6	(17,161)	(1)	-	-
3xxx	TOTAL EQUITY		1,578,988	61	1,608,796	64
	TOTAL LIABILITIES AND EQUITY		$2,585,092	100	$2,518,345	100

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

HOWTEH TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

CODE	ITEMS	NOTES	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	4,6,7	$2,359,919	100	$2,093,004	100
5000	Operating costs	4,6,7	(2,171,541)	(92)	(1,910,870)	(91)
5900	Gross profit		188,378	8	182,134	9
6000	Operating expenses					
6100	Selling expenses		(76,006)	(3)	(76,348)	(4)
6200	Administrative expenses		(55,684)	(3)	(70,531)	(3)
6450	Reversal of credit loss (expected credit loss)		(5,120)	-	8,553	-
	Total operating expenses	4,5,6,7	(136,810)	(6)	(138,326)	(7)
6900	Operating income		51,568	2	43,808	2
7100	Interest income		2,356	-	3,515	-
7010	Other income		15,145	1	16,744	1
7020	Other gains and losses		57,135	3	53,159	3
7050	Finance costs		(11,945)	(1)	(11,449)	(1)
7070	Share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method		53,887	2	34,821	2
	Total non-operating income and expense	4,5,6,12	116,578	5	96,790	5
7900	Income before income tax		168,146	7	140,598	7
7950	Income tax expense	4,5,6	(23,953)	(1)	(23,633)	(1)
8200	Net income		144,193	6	116,965	6
8300	Other comprehensive income (loss)	4,6				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurements of defined benefit plans		1,455	-	5,288	-
8316	Unrealize gain on equity instrument at fair value through other comprehensive income		(55,553)	(2)	(26,947)	(1)
8349	Income tax benefit (expense) related to items that will not be reclassified subsequently		(291)	-	(1,058)	-
8360	Items that may be reclassified subsequently to profit or loss					
8381	Exchange differences arising on translation of foreign operations		(24,295)	(1)	45,835	2
	Total other comprehensive income, net of tax		(78,684)	(3)	23,118	1
8500	Total comprehensive income		$65,509	3	$140,083	7
	Earnings per share	6				
9750	Basic earnings per share (in NTD)		$2.22		$1.80	
9850	Diluted earnings per share (in NTD)		$2.21		$1.79	

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

HOWTEH TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
For the Years Ended December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

				Retained Earnings			Other Equity Interest			
	ITEMS	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Retained Earnings	Exchange differences arising on translation of foreign operations	Unrealized gains/losses on financial assets at fair value through other comprehensive income	Treasury Stock	Total Equity
Code		3100	3200	3310	3320	3350	3410	3420	3500	3XXX
A1	Balance, January 1, 2024	$651,298	$52,062	$225,647	$3,340	$400,655	$(13,034)	$226,901	$-	$1,546,869
	Appropriation of 2023 earnings									
B1	Legal reserve	-	-	10,104	-	(10,104)	-	-	-	-
B5	Cash dividends	-	-	-	-	(78,156)	-	-	-	(78,156)
D1	Net income for 2024	-	-	-	-	116,965	-	-	-	116,965
D3	Other comprehensive income (loss) for 2024	-	-	-	-	4,230	45,835	(26,947)	-	23,118
D5	Total comprehensive income	-	-	-	-	121,195	45,835	(26,947)	-	140,083
Z1	Balance, December 31, 2024	$651,298	$52,062	$235,751	$3,340	$433,590	$32,801	$199,954	$-	$1,608,796
A1	Balance, January 1, 2025	$651,298	$52,062	$235,751	$3,340	$433,590	$32,801	$199,954	$-	$1,608,796
	Appropriation of 2024 earnings									
B1	Legal reserve	-	-	12,120	-	(12,120)	-	-	-	-
B5	Cash dividends	-	-	-	-	(78,156)	-	-	-	(78,156)
										-
D1	Other comprehensive income (loss) for 2025	-	-	-	-	144,193	-	-	-	144,193
D3	Other comprehensive income (loss) for 2025	-	-	-	-	1,164	(24,295)	(55,553)	-	(78,684)
D5	Total comprehensive income	-	-	-	-	145,357	(24,295)	(55,553)	-	65,509
L1	Treasury Stock Acquired	-	-	-	-	-	-	-	(17,161)	(17,161)
Z1	Balance, December 31, 2025	$651,298	$52,062	$247,871	$3,340	$488,671	$8,506	$144,401	$(17,161)	$1,578,988

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

HOWTEH TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2025 and 2024

Expressed in thousands of New Taiwan Dollars

Code		2025 AMOUNT	2024 AMOUNT
AAAA	CASH FLOWS FROM OPERATING ACTIVITIES:		
A10000	Income before income tax	$168,146	$140,598
A20000	Adjustments for:		
A20010	Income and expenses having no effect on cash flows		
A20100	Depreciation expense	5,081	5,062
A20200	Amortization expense	676	287
A20300	Reversal of expected credit loss	5,120	(8,553)
A20900	Finance costs	11,945	11,449
A21200	Interest income	(2,356)	(3,515)
A21300	Dividend income	(10,779)	(11,774)
A22400	Share of loss/profit of subsidiaries, associates and joint ventures accounted for using equity method	(53,887)	(34,821)
A22600	Property, plan and equipment transferred to expenses	5	-
A22700	Gains on disposals of investment property	(82,391)	-
A29900	Profit from lease modification	(3)	-
A30000	Changes in operating assets and liabilities:		
A31130	Decrease (increase) in notes receivable	654	(284)
A31150	Decrease (increase) in accounts receivable	(27,062)	(10,985)
A31160	Decrease (increase) in accounts receivables from related parties	(27,076)	3,788
A31180	Decrease (increase) in other receivables	(9)	(25)
A31200	Decrease (increase) in inventories	(17,862)	(222)
A31230	Decrease (increase) in prepayments	(54,040)	(2,318)
A31990	Other non-current assets, others	(1,155)	-
A32125	Increase (decrease) in contract liabilities	3,727	53,332
A32150	Increase (decrease) in accounts payables	21,532	(68,434)
A32160	Inicrease (dcreasee) in accounts payable to related parties	6,455	27,386
A32180	Increase (decrease) in other payables	(7,548)	6,422
A32230	Increase (decrease) other current liabilities	(1,889)	1,413
A33000	Cash generated from operations	(62,716)	108,806
A33100	Interest received	2,356	3,515
A33500	Income tax paid	(5,799)	(9,425)
AAAA	Net cash generated from operating activities	(66,159)	102,896
BBBB	CASH FLOWS FROM INVESTING ACTIVITIES:		
B02700	Acquisition of property, plant and equipment	(292)	(486)
B03700	Refundable deposits	2,248	(3,120)
B04500	Acquisition of intangible assets	(930)	-
B05400	Acquisition of investment properties	(188)	-
B05500	Disposal of investment properties	87,080	-
B06700	Other non-current assets	126	(191)
B07600	Dividends received	10,779	11,774
BBBB	Net cash used in investing activities	98,823	7,977
CCCC	Cash flows from financing activities:		
C00100	Increase in short-term loan	2,818,000	2,704,000
C00200	Decrease in short-term loan	(2,755,000)	(2,722,000)
C03100	Decrease in guarantee deposit received	-	(2,792)
C04020	Payment of the principal portion of lease liabilities	(3,899)	(4,265)
C04500	Cash dividends paid	(78,156)	(78,156)
C04900	Payments to acquire treasury shares	(17,161)	-
C05600	Interest paid	(11,885)	(11,322)
CCCC	Net cash used in financing activities	(48,101)	(114,535)
EEEE	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(15,437)	(3,662)
E00100	CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	320,137	323,799
E00200	CASH AND CASH EQUIVALENTS AT END OF PERIOD	$304,700	$320,137

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

[Attachment 7]

HOWTEH TECHNOLOGY CO., LTD.

Earnings Distribution Statement

2025

Unit: NTD

Item	Amount
Opening balance	343,314,424
Add: Post-tax profits for the period	144,193,424
Add: Remeasurements of defined benefit plan under other comprehensive income (2025)	1,163,617
Less: Provision of legal reserves (10%)	(14,535,704)
Distributable earnings	474,135,761
Distribution items:	
Shareholder dividend - cash (NT$ 1.0060531 per share, or NT$1,006 per thousand shares)	(78,155,750)
Shareholder dividend - Stock (0.40242129 shares per share; 40 shares per 1,000 shares)	(25,927,920)
Undistributed earnings at the end of the period	383,388,049

Note 1: The undistributed earnings of 2025 shall be distributed in the first place.

Note 2: The Company started using the content of the Ministry of Economic Affairs' official letter titled Jing-Shang-Zi No.10802432410 as the basis for providing legal reserves in 2019.

Chairman: Chen, Kuo-Hung President: Chuang, Kun-Lin Accounting chief: Wun, Yu-Jing

[Attachment 8]

HOWTEH TECHNOLOGY CO., LTD.

Table of Comparison of Provisions of the "Procedures for Acquisition or Disposal of Assets"

before and after Amendment

Provisions after the amendment	Provisions before amendment	Reason for amendment
Article 24 – Public Announcement and Filing Procedures Where the Company acquires or disposes of assets under any of the following circumstances, it shall, in accordance with the nature of the transaction and in the prescribed format, make a public announcement and filing on the website designated by the competent authority within two (2) days from the date of occurrence: (Details omitted) 4. Acquisition or disposal of equipment for business use or right-of-use assets thereof, where the counterparty is not a related party and the transaction amount reaches any of the following thresholds: (1) For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. (2) For a public company with paid-in capital of NT$10 billion or more <u>but less than NT$50 billion,</u> the transaction amount reaches NT$1 billion or more. <u>(3) For a public company with paid-in capital of NT$50 billion or more, the transaction amount reaches 5% or more of the Company's paid-in capital.</u> 5. For a public company engaged in construction business, acquisition or disposal of real property or right-of-use assets for construction use where the counterparty is not a related party and the transaction amount reaches NT$500 million or more; provided that where the paid-in capital reaches NT$10 billion or more, disposal of self-constructed completed real estate projects to non-related parties shall be subject to a transaction amount of NT$1 billion or more. 6. Acquisition of real property through	Article 24 – Public Announcement and Filing Procedures Where the Company acquires or disposes of assets under any of the following circumstances, it shall, in accordance with the nature of the transaction and in the prescribed format, make a public announcement and filing on the website designated by the competent authority within two (2) days from the date of occurrence: (Details omitted) 4. Acquisition or disposal of equipment for business use or right-of-use assets thereof, where the counterparty is not a related party and the transaction amount reaches any of the following thresholds: (1) For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. (2) For a public company with paid-in capital of NT$10 billion or more, the transaction amount reaches NT$1 billion or more. 5. For a public company engaged in construction business, acquisition or disposal of real property or right-of-use assets for construction use where the counterparty is not a related party and the transaction amount reaches NT$500 million or more; provided that where the paid-in capital reaches NT$10 billion or more, disposal of self-constructed completed real estate projects to non-related parties shall be subject to a transaction amount of NT$1 billion or more. 6. Acquisition of real property through self-owned land construction, leased land construction, joint construction with allocation of housing units, joint construction with profit sharing, or joint construction with sale distribution, where the counterparty is not a related party and the Company's planned	Amended in accordance with applicable regulations and practical operational needs.

Provisions after the amendment	Provisions before amendment	Reason for amendment
self-owned land construction, leased land construction, joint construction with allocation of housing units, joint construction with profit sharing, or joint construction with sale distribution, where the counterparty is not a related party and the Company's planned investment amount reaches NT$500 million or more. 7. For a public company with paid-in capital of NT$50 billion or more, transactions of government bonds, corporate bonds, and general financial bonds (excluding subordinated bonds and those involving equity) conducted on a stock exchange or at a securities firm's place of business, where the counterparty is not a related party and the transaction amount reaches 5% or more of the Company's paid-in capital, except for circumstances specified in the proviso of Subparagraph 8. 8. Asset transactions other than those referred to in the preceding seven subparagraphs, disposal of receivables by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more; provided that the following circumstances are not subject to this requirement: (Details omitted)	investment amount reaches NT$500 million or more. 7. Asset transactions other than those referred to in the preceding six subparagraphs, disposal of receivables by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more; provided that the following circumstances are not subject to this requirement: (Details omitted)	
Article 31 For the provision regarding 10% of total assets under these Procedures, the calculation shall be based on the total assets stated in the most recent parent company only or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Where the Company's shares have no par value or a par value other than NT$10 per share, the following shall apply: The transaction amount equivalent to 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent. The transaction amount equivalent to 5% of paid-in capital shall be calculated as 2.5% of equity attributable to owners of the parent. The threshold of paid-in capital of NT$10	Article 31 For the provision regarding 10% of total assets under these Procedures, the calculation shall be based on the total assets stated in the most recent parent company only or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.	Amended in accordance with applicable regulations.

Provisions after the amendment	Provisions before amendment	Reason for amendment
billion shall be calculated as equity attributable to owners of the parent of NT$20 billion. The threshold of paid-in capital of NT$50 billion shall be calculated as equity attributable to owners of the parent of NT$100 billion.		
Article 32: These Procedures were originally established on May 15, 2003. Subsequent amendments were made on: 1st Amendment on August 14, 2007. 2nd Amendment on December 15, 2010. 3rd Amendment on June 18, 2012. 4th Amendment on June 18, 2014. 5th Amendment on June 14, 2017. 6th Amendment on June 21, 2019. 7th Amendment on July 22, 2021. 8th Amendment on June 24, 2022. 9th Amendment on June 11 2026.	Article 32: These Procedures were originally established on May 15, 2003. Subsequent amendments were made on: 1st Amendment on August 14, 2007. 2nd Amendment on December 15, 2010. 3rd Amendment on June 18, 2012. 4th Amendment on June 18, 2014. 5th Amendment on June 14, 2017. 6th Amendment on June 21, 2019. 7th Amendment on July 22, 2021. 8th Amendment on June 24, 2022.	Add revision dates.

[Appendix 1]

HOWTEH TECHNOLOGY CO., LTD.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is duly incorporated by the Company Act, and named "好德科技股份有限公司" in Chinese and HOWTEH TECHNOLOGY CO., LTD. in English.

Article 2: The Company is engaged in the following sectors:

1. CC801010 Basic Industrial Chemical Manufacturing
2. CA02090 Metal Wire Products Manufacturing
3. CA02990 Other Fabricated Metal Products Manufacturing
4. CB01030 Pollution Controlling Equipment Manufacturing
5. CC01060 Wired Communication Mechanical Equipment Manufacturing
6. CC01070 Wireless Communication Mechanical Equipment Manufacturing
7. CC01110 Computer and Peripheral Equipment Manufacturing
8. CE01010 General Instrument Manufacturing
9. CE01030 Optical Instrument Manufacturing
10. E604010 Machinery Installation
11. EZ05010 Instrument and Meters Installation Engineering
12. F113010 Wholesale of Machinery
13. F113020 Wholesale of Electrical Appliance
14. F113030 Wholesale of Precision Instruments
15. F113050 Wholesale of Computers and Clerical Machinery Equipment
16. F113070 Wholesale of Telecommunication Apparatus
17. F114060 Wholesale of Ship and Component Parts
18. F117010 Wholesale of Fire Safety Equipments

19. F118010 Wholesale of Computer Software
20. F119010 Wholesale of Electronic Materials
21. F213010 Retail Sale of Electrical Appliances
22. F213030 Retail sale of Computers and Clerical Machinery Equipment
23. F213040 Retail Sale of Precision Instruments
24. F213060 Retail Sale of Telecommunication Apparatus
25. F213080 Retail Sale of Machinery and Tools
26. F214060 Retail Sale of Ship and Component Parts Thereof
27. F217010 Retail Sale of Fire Safety Equipments
28. F218010 Retail Sale of Computer Software
29. F219010 Retail Sale of Electronic Materials
30. F401010 International Trade
31. I501010 Product Designing
32. JE01010 Rental and Leasing
33. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company shall have its head office in New Taipei City, Taiwan, Republic of China, and shall be free, upon approval of the Board of Directors, to set up representative and branch offices at various locations within and outside the territory of the Republic of China, wherever and whenever the Board of Directors deems it necessary.

Article 4: The means by which the Company makes announcements shall be by Article 28 of the Company Act.

Chapter 2 Shares

Article 5: The Company's registered capital stock is NT$800 million, which is divided into 80 million shares at NT$10 per share and may be issued in installments subject to a resolution from the board of directors. Of the said number of shares, 7 million shares at NT$10 per share shall be reserved for the exercise of stock warrants and the stock warrants attached to preferred shares or corporate bonds.

Article 5-1: The Company may transfer shares to employees at less than the average actual share repurchase price, subject to an approval by at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of total issued shares, and must have given an explanation in the notice of reasons for that shareholders meeting; it may not raise the matter by means of an extraordinary motion:

Employees eligible for the treasury shares transferred by the Company may also include employees of a controlled or affiliated company who meet certain criteria.

Article 6: All of the Company's shares shall be registered ones, and shall bear the signature or seal of the director representing the Company, and may be issued after being duly certified. The shares issued by the Company need not take the form of share certificates, but shall be registered with the centralized securities depository institutions.

Article 7: Transfer of share ownership, creation of pledge, removal of pledge, reporting of loss, inheritance, and gifting of shares, reporting of loss or change of specimen chop, or reporting of change of address made by the Company's shareholder shall comply with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority, unless the laws and regulations governing securities state otherwise.

Article 8: (deleted)

Article 9: (deleted)

Article 10: (deleted)

Article 11: The Company shall not handle any requests for transfers of shares within 60 days prior to the shareholders meeting, 30 days prior to the special shareholders meeting, or 5 days prior to the record date for the distribution of dividends, bonuses or other interests.

Chapter 3 Shareholders' Meeting

Article 12: Shareholders' meetings of the Company are of two types, namely: (1) regular meetings and (2) special meetings. Regular meetings shall be convened by the Board of Directors within six (6) months after the close of each fiscal year. Special meetings may be convened in accordance with the relevant laws whenever necessary.

Article 12-1: The Company's shareholders' meetings may be held by videoconferencing or other means announced by the Ministry of Economic Affairs.

Article 13: A shareholder unable to attend a shareholders' meeting may designate a proxy to attend the meeting by giving the proxy a proxy form executed by Article 177 of the Company Act.

Article 14: (deleted)

Article 15: Resolutions at a shareholders' meeting shall be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares, unless the Company Act provides otherwise.

Article 15-1: When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence.

When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. Shareholders exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. However, they are deemed to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting.

Article 16: A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179 of the Company Act.

Article 17: Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's name, the methods by which resolutions were adopted, and number of shares represented by shareholders present, and shall be signed by or affixed with the seal of the chair. The minutes, along with shareholders' attendance book and proxy forms shall be retained at the Company. In addition, the meeting minutes shall be distributed to all shareholders within 20 days after the meeting. The production and the distribution of the meeting minutes mentioned in the preceding paragraph can be made electronically.

Chapter 4. Directors

Article 18: The Company shall have 7 to 9 directors, who shall be elected by the shareholders' meeting from among the director nominees list through a candidate nomination system by Article 198 of the Company Act for a term of three years, and may continue to hold office if reelected. The total shareholding ratio of all directors as a whole shall be in accordance with the requirements of the competent securities authority.

The board of directors is authorized to set the compensation to directors of the Company by examining the extent of participation of directors in the Company's operations and the value of their contribution to the Company, and by reference to the industry's payment standards. A certain amount of transportation fees or other stipends may also be provided. A shareholder or director who is also a manager or employee of the Company shall receive the salary same as the salary of ordinary managers or employees.

Article 18-1: According to Article 14-2 of the Securities and Exchange Act, the number of independent directors of the Company shall not be less than three of all directors, and shall not constitute less than one fifth of all director seats. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination, and other requirements with regard to the independent directors shall be set forth in accordance with the regulations of the competent authority.

Article 19: Directors shall assemble the board of directors, which shall carry out all the Company's business in accordance with laws and regulations, the Company's Articles of Incorporation, and resolutions of the Shareholders' Meeting. They shall elect from among themselves a Chairperson in accordance with Article 208 of the Company Act who represents the Company; A Vice Chairperson may be elected from among the directors based on operational needs.

Article 20: When the chairperson of the board is on leave or for any reason unable to exercise the powers of chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the directors to act as chair. If no such designation is made by the chairperson, the directors shall select one person from among themselves to serve as chair.

Article 21: When the number of vacancies in the board of directors of the Company equals to one third or more of the total number of directors, the board of directors shall call a special meeting of shareholders within 60 days to elect succeeding directors to fill the vacancies. However, directors so elected shall serve a term equal to the remaining term of the predecessor.

Article 22: If the term of office expires before the following election takes place, the term of office may be extended until the newly elected directors take office.

Article 23: Board meetings shall be convened by the chairperson of the board. A notice specifying the meeting purposes shall be given to directors at least 7 days in advance. In emergency circumstances, however, a meeting may be called at short notice. A notice of the convention of a board of directors meeting may be given in writing, or by e-mail or fax.

Unless stated otherwise in the Company Act, a board meeting shall be attended by at least half of all directors. If a director is unable to attend a board of directors meeting for any reason, he/she may designate one, and but one, proxy to attend the meeting. A resolution may be adopted only by a majority vote of all directors as a whole.

If a director is an interested party in relation to an agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

Article 24: All business policies and important matters of the Company shall be in accordance with the resolutions of the Board of Directors.

Article 25: The Company has set up an audit committee in accordance with the provisions of the Securities and Exchange Act. The audit committee shall be composed of all independent directors. Members of the audit committee shall carry out the duties assigned by the Company Act, Securities and Exchange Act, and other applicable laws and regulations.

Chapter 5. Managers

Article 26: The Company may appoint several presidents. The appointment, dismissal, and remuneration thereof shall be conducted in accordance with Article 29 of the Company Act.

Chapter 6. Final Accounting

Article 27: The Company's fiscal year shall be from January 1 through December 31.

Article 28: The Company shall, at the end of each fiscal year, have the board of Directors prepare the following reports at least 30 days before the commencement of an annual shareholders' meeting and submit such reports to the audit committee for review and then to the shareholders' meeting for adoption: (1) business report; (2) Financial statements; (3). Proposal to distribute earnings or compensate for prior losses.

Article 29: If there is profit at the end of each fiscal year, the Company shall allocate no less than 3% as employee compensation. (Of this amount, no less than 20% shall be allocated specifically as compensation for entry-level employees.) Such compensation shall be distributed in the form of stock or cash as resolved by the Board of Directors, and the recipients may include employees of controlled or subsidiary companies who meet certain specific criteria.The Board of Directors may resolve to allocate no more than 5% of the aforementioned profit as remuneration for Directors. The distribution plans for employee compensation and Director remuneration shall be reported to the Shareholders' Meeting. However, if the Company has accumulated losses, an amount shall first be reserved to offset the losses before allocating employee compensation and Director remuneration in the proportions mentioned above.

Article 29-1: Since the Company is in an industry that changes rapidly, future capital needs and a sound financial planning shall be taken into account in order to pursue sustainable development. Given so, if the Company has net profits after the annual final accounting, such profit shall be used to compensate for prior losses in the first place. Thereafter, 10% of the remaining profit shall be provided as legal reserves, and special reserves shall be provided or reversed as required by the competent authority. The remaining profit, if any, shall be combined with undistributed earnings in prior years; the sum shall then be taken by the board of directors to draft distribution proposals (the profit so allocated shall contain no less than 30% of the undistributed earnings of the current year), which shall be approved by the shareholders' meeting through a resolution. In addition, cash dividends shall constitute no less than 20% and no greater than 100% of total dividends distributed. The portion of dividends paid not in cash shall be in shares.

Chapter 7. Supplementary Provisions

Article 30: The total amount of the Company's reinvestment is not subject to Article 13 of the Company Act, which stipulates that a company reinvestment amount be capped at 40% of the company’s paid-in capital.

Article 31: The Company may provide guarantees for industry peers.

Article 32: Matters not specified in the Articles of Incorporation shall be handled in accordance with the Company Act and other laws and regulations.

Article 33: These Articles of Incorporation were established on August 23, 1978.

The 1st revision was made on February 27, 1979.
The 2nd revision was made on June 29, 1979.
The 3rd revision was made on April 16, 1985.
The 4th revision was made on September 16, 1986.
The 5th revision was made on February 12, 1987.
The 6th revision was made on June 20, 1988.
The 7th revision was made on August 15, 1988.
The 8th revision was made on March 15, 1992.
The 9th revision was made on June 1, 1992.
The 10th revision was made on July 7, 1992.
The 11th revision was made on October 3, 1992.
The 12th revision was made on April 9, 1997.
The 13th revision was on May 8, 1998.
The 14th revision was made on March 30, 1999.
The 15th revision was made on October 11, 2000.
The 16th revision was made on April 25, 2001.
The 17th revision was made on December 13, 2001.
The 18th revision was made on May 10, 2002.
The 19th revision was made on May 15, 2003.
The 20th revision was made on June 17, 2004.
The 21st revision was made on June 17, 2005.
The 22nd revision was made on June 16, 2006.
The 23rd revision was made on June 20, 2007.
The 24th revision was made on June 18, 2008.
The 25th revision was made on June 16, 2009.

The 26th revision was made on June 15, 2010.

The 27th revision was made on June 18, 2012.

The 28th revision was made on June 18, 2013.

The 29th revision was made on June 28, 2016.

The 30th revision was made on June 14, 2017.

The 31st revision was made on June 21, 2019.

The 32nd revision was made on June 23, 2020.

The 33rd revision was made on July 22, 2021.

The 34th revision was made on June 24, 2022.

The 35th revision was made on June 21, 2024

The 36th revision was made on June 19, 2025

HOWTEH TECHNOLOGY CO., LTD.

Chairman: Chen, Kuo-Hung

[Appendix 2]

HOWTEH TECHNOLOGY CO., LTD.

Rules of Procedure for Shareholders' Meetings

Article 1 (Basis for formulation)

These Rules have been established in accordance with Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies in order to build a strong board governance system for shareholders' meetings and robust supervisory capabilities and reinforce management capabilities for the Company.

Article 2

Unless otherwise specified by law or the Articles of Incorporation, shareholders' meetings of the Company shall proceed according to the terms of these Rules.

Article 3 (Convening shareholders meetings and shareholders meeting notices)

Unless otherwise specified by law, shareholders' meetings are to be convened by the board of directors.

Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a shareholders' meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its Board of Directors. Furthermore, convening of a virtual-only shareholders' meeting shall require a resolution adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors.

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

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms and the origins of and explanatory materials related to all proposals, including proposals for ratification, matters for deliberation or the election or dismissal of directors and upload them to the Market Observation Post System (MOPS) at least 30 days before the date of an annual general meeting or 15 days before the date of an extraordinary shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or 15 days before the date of the special shareholders' meeting. If, however, the Company has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made 30 days before the regular shareholders' meeting. Physical copies of the shareholders' meeting handbook and supplementary information shall be prepared at least 15 days before the meeting, and made accessible to shareholders upon request. These documents must also be placed within the Company's premises and at the stock transfer agent.

The Company shall make the meeting handbook and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

1. For physical shareholders' meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

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

Election or dismissal of directors, changes to the articles of association, capital reduction, application for suspension of public offerings, directors' competition approval, capital increase from earnings, capital increase from reserves, company dissolution, merger, division, or any circumstance in paragraph 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and explained in the reason for the convening, and shall not be proposed via an extraordinary motion.

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

Shareholders who hold over 1% or more of the total number of issued shares may submit a written proposal in the Company's shareholders' general meeting. Each shareholder is limited to one issue, and additional issues will not be included in the proposal discussion. Furthermore, if the issue raised by shareholders involves items in Paragraph 4, Article 172-1 of the Company Act, the board of directors can omit the proposal.

A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholders shall limit their proposed motions to 300 words only; proposals that exceed 300 words will not be accepted for discussion. Shareholders who have successfully proposed their motions shall attend the annual general meeting in person or through proxy attendance and participate in the discussion.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. During the shareholders' meeting, the board of directors shall explain the reasons why certain proposed motions are excluded from the discussion.

Article 4 (Meeting attendance by proxy and authorization of proxy)

Shareholders attending the meeting should show the power of attorney issued by the company that specifies the scope of authorization and the commissioned representative.

Each shareholder may issue one proxy form and delegate one proxy only. All proxy forms must be received by the Company at least 5 days before the shareholders' meeting. In cases where multiple proxy forms are issued, the one that arrives first shall prevail. However, this excludes situations where the shareholder has issued a proper declaration to withdraw from the previous proxy arrangement.

Should the shareholder decide to attend a shareholders' meeting personally or exercise voting rights in writing or using electronic means after a proxy form has been received by the Company, a written notice must be sent to the Company by no later than 2 days before the meeting commences to withdraw the proxy arrangement. If the shareholder fails to withdraw proxy arrangement before the due date, the vote of the proxy attendant shall prevail.

Should the shareholder decide to attend a virtual-only shareholders' meeting after a proxy form has been received by the Company, a written notice must be sent to the Company by no later than 2 days before the meeting commences to withdraw the proxy arrangement. If the shareholder fails to withdraw proxy arrangement before the due date, the vote of the proxy attendant shall prevail.

Article 5 (Principles determining the time and place of a shareholders meeting)

Shareholders' meeting should be held at the location of the Company or the place convenient for the shareholders and suitable for the meeting occasion. The meeting should not be earlier than 9am or later than 3pm. Independent directors' opinions on the meeting place and time shall also be fully considered.

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

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

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

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registration takes place shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings by presenting valid conference pass, attendance card or other document of similar nature. The Company may not request shareholders to present additional documentary proof unless specified in advance. Proxy form acquirers are required to bring identity proof for verification

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

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

Where the shareholder is a government agency or corporate entity, more than one proxy may attend the shareholders' meeting. Corporate entities that have been designated as proxy attendants can only appoint one representative to attend a shareholders' meeting.

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

In the event of a virtual shareholders' meeting, the Company shall upload the meeting handbook, annual report, and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1 (Convening virtual shareholders' meetings and particulars to be included in shareholders' meeting notice)

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

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents, or other force majeure events, at least covering the following particulars:
   (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   (2) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
   (3) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on the meeting agenda.
   (4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide the

shareholders with connection facilities and necessary assistance, and specify the period during which shareholders may apply to the company and other related matters requiring attention.

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

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. When the Chairman is on leave or for any reason unable to exercise the powers of the Chairman, the Chairman shall appoint one of the directors to act as an acting chairman. Where the Chairman does not make such a designation, the directors shall select from among themselves one person to serve as chair.

The chair mentioned above shall be assumed by a director who has been on the board for more than six months and possesses adequate understanding of the Company’s financial and business affairs. The same applies if the chair is a representative of a corporate director.

Shareholders’ meetings convened by the Board of Directors shall be chaired by the Chairman of the board in person and attended by a majority of the directors and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes. For the meeting that is convened by the ones with the convening authority outside of the board, the meeting should be chaired by convening authority. One person should be selected to chair the meeting if there are more than two present.

The Company may designate its attorney, certified public accountant, or other relevant persons to attend the meeting in a non-voting capacity.

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

The Company, beginning from the time it accepts shareholder attendance registrations, shall make audio and video recording of the registration procedure, the proceedings of the shareholders’ meeting, and the voting and vote counting procedures, and shall retain such audio and videos for at least one year. However, if a shareholder raises a litigious claim against the Company according to Article 189 of The Company Act, the above-mentioned documents must be retained until the end of the litigation.

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

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

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9 (Calculation of number of shares represented by shareholders present at the shareholders' meeting, and meeting convention)

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

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

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

If the attending shareholders representing more than half of the total issued shares before the end of the meeting, the chair is to make a tentative resolution and re-submit it for a shareholders vote in accordance with Article 174 of the Company Act.

Article 10 (Discussion of proposals)

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda (including extraordinary motions and amendments to original proposals) shall be set by Board of Directors. Votes shall be cast on each separate proposal in the agenda. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the powers to convene that is not the Board of Directors.

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

The chairman shall give proposals and shareholder proposed revisions or extraordinary motions sufficient time for clarification and discussion. Once the chairman perceives that voting can proceed, the chairman shall stop the discussion and initiate the voting.

Article 11 (Shareholder speech)

Before speaking, the attending shareholders should first fill out speech notes clearly stating the purpose, account number (or the attendance pass number), and account name; the order in which shareholders speak will be set by the chair.

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

Each shareholder shall not make more than two statements for the same proposals without the chairman's agreement, and each statement shall not exceed five minutes. If the shareholder's statement violates the rules or exceeds the scope of the issue, the chairman shall halt the statement.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the Chair shall stop any violation.

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

The Chair may reply in person or assign relevant personnel to reply after shareholders attended the shareholders' meeting spoke.

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

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

Article 12 (Calculation of voting shares and recusal system)

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

The shares of the shareholders without voting rights are not counted in the total issued shares for the resolution of the meeting.

A shareholder who has a personal interest with the agenda of the meeting which may result in a conflict of interest with the Company shall not participate in the voting, nor shall he/she act on behalf of other shareholders to exercise the voting rights of other shareholders.

In case a director has created a pledge on the Company's shares more than half of the Company's shares being held by him/her/it at the time he/she/it is elected, the voting power of the excessive portion of shares shall not be exercised.

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

Other than the trusts or securities agencies approved by the authorities, a person representing more than two shareholders as a proxy cannot have the shares exceeding three percent of the total voting shares. The exceeded voting rights will not be counted.

Article 13 (Vote monitoring and votes counting)

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. Shareholders exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. However, they are deemed to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting;

Shareholders exercising voting rights by correspondence or electronic means shall deliver their declaration of intent to the Company at least two days before the shareholders' meeting. If there is a repetition of the declaration of intent, whichever delivered the first will be served, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. If a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Unless otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting and made into record.

When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 (Elections)

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

All ballots used in the above election shall be sealed and signed by the ballot examiner, and held in proper custody for at least one year. However, if a shareholder raises a litigious claim against the Company according to Article 189 of The Company Act, the above-mentioned documents must be retained until the end of the litigation.

Article 15 (Meeting minutes and signatures)

The voted issues should be made into a resolution record signed or stamped by the chair and then distributed to each shareholder within twenty days after the meeting. The distribution of the meeting minutes mentioned in the preceding paragraph can be made electronically.

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

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

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

Article 16 (Public disclosure)

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event of a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

The Company must disclose on the MOPS in a timely manner any shareholders' meeting resolutions that constitute material information as defined by law or the rules of Taiwan Stock Exchange Corporation (or Taipei Exchange).

Article 17 (Maintaining order at the meeting place)

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

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

For venues that are equipped with broadcasting equipment, the chairman shall halt any shareholder that make statements from equipment not allocated to the Company.

Shareholders in violation of the rules and disobeying correction by the chair to disrupt the meeting are asked to leave the venue and will be escorted out by the proctors or the security personnel.

Article 18 (Recess and resumption of a shareholders' meeting)

The chair may announce a break time during the meeting at his/her discretion. The chair is to rule a meeting suspension due to force majeure and announce another time to resume the meeting as appropriate.

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

The shareholders may decide to postpone or continue the meeting within five days in accordance with Article 182 of the Company Act.

Article 19 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

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

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

Article 21 (Handling of disconnection)

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

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, that if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

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

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

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under the second paragraph is required.

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

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

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholders' meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

Article 22 (Handling of digital divide)

When convening a virtual shareholders' meeting, the Company shall provide appropriate alternative measures to shareholders with difficulties in attending a virtual shareholders' meeting online. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide the shareholders with connection facilities and necessary assistance, and specify the period during which shareholders may apply to the company and other related matters requiring attention.

Article 23

These Rules are to be announced and implemented after being approved by the shareholders' meeting, and likewise for the revision.

Article 24

These Rules were formulated on March 30, 1999.
The 1st revision was made on October 11, 2000.
The 2nd revision was made on September 15, 2003.
The 3rd revision was made on June 20, 2007.
The 4th revision was made on June 27, 2011.
The 5th revision was made on June 18, 2012.
The 6th revision was made on June 18, 2013.
The 7th revision was made on June 23, 2015.
The 8th revision was made on June 23, 2020.
The 9th revision was made on July 22, 2021.
The 10th revision was made on June 24, 2022.
The 11th revision was made on June 21, 2024.

[Appendix 3]

Shareholding of Directors

1. The paid-in capital of the Company is NT$651,297,920. The number of issued shares is 65,129,792 shares.
2. Article 26 of the Securities and Exchange Act requires all directors of the Company as a whole to hold a minimum of 5,210,384 shares.
3. The number of shares held by individual directors and all directors as a whole indicated on the shareholders' register on the book closure date of this shareholders' meeting is summarized as follows, and has reached the quorum.

Record date: April 13, 2026

Title	Name of shareholder	Number of shares held (shares)	Shareholding percentage (%)
Chairman	Chen, Kuo-Hung	5,048,984	7.75%
Vice Chairman	Zhu Lin Investment Co., Ltd. Representative: Chen, Chun-Ting	2,325,266	3.57%
Director	Liu Yi Investment Co., Ltd. Representative: Chen, Hsin-Yi	947,628	1.45%
Director	Liu Yi Investment Co., Ltd. Representative: Wu, Li-Shan	947,628	1.45%
Director	Hung, Ming-Chi	428,405	0.66%
Director	Chen, Liang-Hsuan	3,628,013	5.57%
Independent Director	Cheng, Tien-Tsung	0	0%
Independent Director	Li, Ta-Ching	0	0%
Independent Director	Tseng, Ming-Jen	0	0%
Total directors combined		12,378,296	19.01%