

Stark Technology Inc.

2026 Annual Shareholders' Meeting Minutes

Convening Method: Physical Shareholders' Meeting

Time: May 29, 2026 (Friday), 9 am

Venue: No. 282, Beida Rd., Hsinchu City

(Meeting Center on 13th Floor of The Third Credit Cooperative of Hsinchu)

Attendants: The total number of shares issued by the Company is 106,360,291 shares, and the number of shares represented by shareholders and shareholder proxies is 61,737,156 shares (including 19,093,476 shares that exercise voting rights electronically), accounting for 58.04% of the total number of issued shares.

Board Members Present: Liang, Hsiu-Chung, Chairman

Chu, Jui-Hua, Director

Chen, Hsing-Chou, Director

Tseng, I-Shun, Director

Tsai, Hua-Cheng, Director

Lu, Jui-Wen, Independent Director (Convener of the Audit Committee; Member of the Remuneration, Sustainable Development and Nomination Committees)

This Shareholders' Meeting was attended in person by 6 Directors, which exceeded half of the 11 Director seats.

Attending: Spokesperson, Huang, Hsin-Chi Vice President

Lawyer, Huang, Li-Ling

Financial & Accounting Officer and Corporate Governance Officer, Huang, I-Tzu

Audit Manager, Yu, Chun-Chi

Certified Public Accountant of Ernst & Young, Yang, Yu-Ni

Chairman: Liang, Hsiu-Chung

Recorder: Hong, Pei-Fang

Commencement: The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

Chairman Remarks: (Omitted)

Report Items:

1. Report on the 2025 Business Report (Omitted)
2. Report on the 2025 Audit Committee Review Report (Omitted)
3. Report on 2025 distribution of remuneration of employees and directors of the Company (Omitted)
4. Report on the purchasing of liability insurance for directors and managerial officers (Omitted)
5. Report on the 2025 cash dividends distribution (Omitted)

Chairman: Please acknowledged of the above report.

Ratification Items:

Ratification Item 1 (Proposed by the Board of Directors)

Subject: The 2025 Business Report and Financial Statements.

Explanation: 1. The Company has completed the preparations for the 2025 Business Report and Financial Statements (including both the Consolidated and Parent Company Only Financial Statements). The abovementioned financial statements have been audited

and verified by CPAs Hsu, Hsin-Min and Huang, Min-Ru of Ernst & Young. These statements and the business report have been examined and determined by the Audit Committee.

2. The Business Report, Independent Auditor's Report and the abovementioned financial statements are attached as hereto as Attachment 1 and Attachment 3.
3. Proposed for ratification.

Resolution : The subject is voting by poll and the result is: approval votes: 60,723,953 shares accounted for 98.38% of total shares, disapproval votes: 16,477 shares, invalid votes: 0 share, and abstention votes / no votes: 977,220 shares. Because the approval votes exceeded statutory votes, the subject is passed.

Ratification Item 2 (Proposed by the Board of Directors)

Subject: The 2025 Earnings appropriation plan.

- Explanation: 1. The Company's 2025 Earnings appropriation plan has been approved by the Board of Directors on February 26, 2026, and have been examined and determined by the Audit Committee.
2. The Company's 2025 Earnings appropriation plan is as follows:

Stark Technology Inc.
Earnings Distribution Table
Year ended December 31, 2025 Unit: NT\$

Item	Amount
2025 Net income after tax	851,291,525
Add: Remeasured value of defined benefit plan (for 2025)	4,131,511
Add: Disposal of equity instruments at fair value through other comprehensive income	21,804,172
Subtotal	877,227,208
Less: Legal reserve	(87,722,721)
Add: Unappropriated retained earnings of previous years	226,092,133
Earnings available for distribution for the current year	1,015,596,620
Item for distribution:	
Shareholder bonus - Cash dividends (NT\$7.80 per share)	(829,610,269)
Unappropriated retained earnings	185,986,351

Chairman:
Liang, Hsiu-Chung

Manager:
Liang, Hsiu-Chung

Accounting Supervisor:
Huang, I-Tzu

3. According to the regulations promulgated via Tai-Tsai-Shuei No. 871941343 issued by the Ministry of Finance on April 30, 1998, the appropriation of earnings shall adopt individual identification method. The Company's principles for earnings appropriation is to allocate the 2025 earnings first. In the event that it is insufficient, allocate the available earnings from the year 1998 and onwards.
4. Proposed for ratification.

Resolution : The subject is voting by poll and the result is: approval votes: 60,754,570 shares accounted for 98.43% of total shares, disapproval votes: 15,634 shares, invalid votes: 0 share, and abstention votes / no votes: 947,446 shares. Because the approval votes exceeded statutory votes, the subject is passed.

Discussion Items :

Discussion Item 1 (Proposed by the Board of Directors)

Subject: To revise the Company's partial provisions for Financial Derivatives Transaction Procedure.

Explanation: 1. Pursuant to the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies,” it is proposed to amend certain articles of the Company's “Financial Derivatives Transaction Procedure.” The comparative table for the amendment is attached as hereto as Attachment 4.
2. Proposed for discussions.

Resolution : The subject is voting by poll and the result is: approval votes: 60,717,494 shares accounted for 98.37% of total shares, disapproval votes: 23,818 shares, invalid votes: 0 share, and abstention votes / no votes: 976,338 shares. Because the approval votes exceeded statutory votes, the subject is passed.

Discussion Item 2 (Proposed by the Board of Directors)

Subject: To lift Non-competition Restrictions on the director.

Explanation: 1. According to Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the Company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.
2. In order to leverage the expertise and experience of the Company’s director, a proposal to lift non-competition restrictions on the director is hereby submitted for the approval of the annual general meeting.
3. The important contents of the director's new positions in other companies are as follows:

Name of Director	Currently essential positions in other companies
Chu, Wei-Ling (朱瑋齡)	Independent Director of Advagene Biopharma Co., Ltd.
	Independent Director of Acer Gadget Inc.

4. Proposed for discussions.

Resolution : The subject is voting by poll and the result is: approval votes: 59,657,442 shares accounted for 96.66% of total shares, disapproval votes: 158,011 shares, invalid votes: 0 share, and abstention votes / no votes: 1,902,197 shares. Because the approval votes exceeded statutory votes, the subject is passed.

Extempore Motions: None.

Meeting Adjourned. (Time: 9:18 a.m., May 29, 2026)

< No shareholders asked questions at this Shareholders' Meeting.>

This Shareholders' Meeting Minutes only record the main points of the meeting and the results of the proposals; the content and procedures of the meeting are still subject to the meeting video.

Stark Technology Inc. 2025 Business Report

I. Operating results for 2025

(I) Business plan implementation result

The Company's 2025 consolidated net operating revenue was NT\$8.394 billion, an increase of 11.38% compared to 2024 at NT\$7.537 billion. The 2025 consolidated net income for the period was NT\$851,292 thousand, an increase of 6.67% compared to 2024 at NT\$798,059 thousand, earnings per share after tax was NT\$8.00.

Unit: NTD thousand

Item	2025	2024	Increase (decrease) amount	Change ratio %
Operating revenue	8,394,371	7,536,746	857,625	11.38%
Operating cost	6,354,554	5,651,473	703,081	12.44%
Operating margin	2,039,817	1,885,273	154,544	8.20%
Operating income	996,785	918,149	78,636	8.56%
Non-operating income and expenses	62,952	85,617	(22,665)	(26.47%)
Income before income tax	1,059,737	1,003,766	55,971	5.58%
Net income	851,292	798,059	53,233	6.67%

(II) Status of budget implementation: The Company did not release its financial projection for 2025. Thus, it is not applicable.

(III) Financial income, expenditure, and profitability analysis

Unit: NTD thousand

Analysis	Item	2025	2024
Financial income and expenditure	Interest income	15,294	14,372
	Interest expense	3,943	1,959
Profitability	Return on assets (%)	11.24	11.58
	Return on equity (%)	24.46	23.78
	Net profit before tax to paid-in capital ratio (%)	99.64	94.37
	Net profit rate (%)	10.14	10.59
	Earnings per share (NTD)	8.00	7.50

(IV) R&D Status

The continuous advancement of high-level advanced processes in semiconductors has significantly boosted the computing power of various processors (CPU, GPU, NPU). This has led to the flourishing development of mobile device applications, the increasing number

and applications of IoT connectivity in various industries, the practical application of data mining and complex AI model innovation through high-performance chips, and the greater availability of cloud computing with increased computing power in the same space. Additionally, AI-driven software development containerization, factory automation in response to Industry 4.0, and the commercialization of 5G have enabled industries to realize application innovations. Every industry is developing innovative applications to increase business opportunities. In recent years, with the rapid advancement of generative artificial intelligence (GenAI) technologies, enterprises have seen a sharp increase in demand for their application and adoption. GenAI not only empowers enterprises in automated content generation, professional document drafting, customer service responses, data analysis, and decision support, but can also be integrated with internal corporate data to develop proprietary intelligent applications, helping optimize operational processes and enhance service quality. In response to this trend, enterprises are actively adopting new technologies such as large language models (LLMs), multimodal AI, and AIGC (AI Generated Content), while integrating them with Retrieval-Augmented Generation (RAG), knowledge graphs, and cloud-native architectures to develop diverse application scenarios, including intelligent content generation, smart Q&A, knowledge management, and automated decision-making. In addition, enterprises place strong emphasis on AI ethics, cybersecurity protection, and data governance to ensure compliant and secure deployment of models. However, while new technologies are highly developed, one thing that must not be ignored is that the threat of the dark web is also becoming increasingly severe with the development of these new technologies, such as the use of open-source AI models to execute illegal applications without ethical frameworks in place. The Company has for many years continued its professional technological research and development and application software research and development which have won good reviews from customers. Concurrently, the technology team has researched and developed, and designed suitable structure and various services for the IT, CT, OT, cloud computing, AI platforms, and information security architectures with the industry knowledge that they have learned from their development experiences for customers' projects. The focus for this year is continuous new product research, and development of new functions for existing products. Some of the Company's key R&D are as follows:

1. Manufacturing:

To establish AI agent application framework.

2. Telecommunications:

A distributed AI agent collaboration architecture based on the Ripple Effect protocol: to build a highly resilient AaaS (Agent-as-a-Service) platform for manufacturing scheduling.

3. Financial services:

An AML system maintenance, diagnostics, and comprehensive operational support platform based on RAG technology.

4. All sectors:

- (1) AI cybersecurity steward.
- (2) Development and practice of EAR ZT zero trust security interconnection technology platform—deepening AI technology applications and AI platform integration.

II. Summary of business plan for 2026

1. To cope with the enormous amount of data easily generated by various cloud services and smart mobile devices applications, AI applications in various fields are built from the diverse and huge amount of data analytical applications for different industries and the utilization of increasingly mature GenAI. We will propose industry-specific solutions based on our company's experience in high-tech manufacturing, telecommunications, financial services, and retail. These solutions will focus on big data analytics, AI, and GenAI applications, including consulting, platforms, analytical tools, and collaborative services with specialized AI/GenAI software providers. In addition, we assist clients in introducing generative artificial intelligence (GenAI) technologies into their existing application systems. Through deep integration with existing systems, we enhance data analytics, automation, and decision-support capabilities, further optimize operational processes, and strengthen corporate competitiveness.

2. Promote cross-industry alliance

The application software and hardware of the cloud services are mostly based on shared mechanism. This is supportive in reaching the goal of energy saving and carbon reduction which further reduces costs. Therefore, cross-industry alliance will be one of the success factor for cloud services on the condition of finding a suitable business model for the cross-industry alliance. The Company is preparing to promote cross-industry alliance and to develop a suitable business model to realize a profit model based on an added-value chain (such as jointly construct a B2C service operation model for O2O - Virtual/physical mall with shopping media, physical stores and logistics). Additionally, various telecommunications companies began the deployment of 5G infrastructure in 2020. Our company continues to provide backbone OTN expansions necessary for 4G/5G and strives to capture business opportunities from Small Cell base station installations required after the completion of the 5G backbone construction in the six major metropolitan areas. We are also simultaneously collaborating with telecommunications companies to plan and provide IT services for their customers, such as the recently introduced all-optical network (APN) transmission protocol, which, combined with the Company's expertise in data center technologies, offers customers a cross-regional high-availability architecture (Remote HA) setup.

3. Expansion of software integration, cloud and ground integration, and managed security services.

Cloud services facilitate the expansion of business applications and technical services coverage, including e-commerce platforms (store management, integrated order

management, personalized customer management, customer browsing behavior tracking analysis, operational data dashboards), AI digital transformation (providing customer data platforms, business intelligence data analysis, enterprise collaboration and productivity applications, video streaming, AI photo editing services), AI marketing interaction platforms, AI data science platforms, AI robotics applications, GenAI industry applications, microservices (container) development management platforms, cloud and ground integration, and managed security services (MDR, CDR, NDR) will be a focus of our company's operations.

4. Promoting Next Generation Data Center (NGDC)

Businesses are receiving sufficient support in the handling of different types of data as the software and hardware of information technology evolve. Concurrently, it gradually increases the complexity of data center and unfolds the never before seen challenges in management. Examples are: Computing environment includes standalone/cluster, virtual machine/cluster, microservices@container, data processing includes WebService@CPU, DataAnalytics@CPU/GPU, HPC/AI/ML@CPU/GPU and other various application types. The control and management of data center has also extended to the linked external cloud service data center. All of the above shows the rigorous challenges faced by the Next Generation Data Center (NGDC). The NGDC management structure needs to be able to concurrently manage and allocate the standalone machine, virtualization, container, and so on control system resources, supporting enormous data mining, machine learning, AI and general IT application execution for the CPU or GPU computing resources. At the same time, it has to possess flexibility in cloud service interface and quantify information system resource utilization ratio, and more functions.

5. Expand application software developments of core businesses

The Company's core businesses are: Large IT integration projects across sectors in manufacturing, finance, telecommunications, government institution, and education and research units. We have already developed application software in these core businesses (such as, ERP, MES, PLM, AML, CEM). In the future, we will continue to expand developing more types of application software and services for the customers. Simultaneously, in coping with huge demands for innovative services, such as, 5G/AI/IoT/edge computing, the Company is planning to join hands with specialized manufacturers in various fields to provide a more diverse and complete service for the customers. Looking ahead, for industry clients, we will assist in introducing generative artificial intelligence (GenAI) technologies into existing application systems. This will not only enable deep integration with existing software (such as ERP, MES, PLM, AML, and CEM), but also enhance data analytics, automation, and decision-support capabilities, helping clients stay ahead of the market amid digital transformation and smart upgrade trends, while improving operational efficiency and competitive advantage.

6. The telecommunication sector is providing quicker data services and wider bandwidth usage. In recent period within ten years time, the entire mobile industry has officially entered into the Big Data era developing machine learning and artificial intelligence. The Company has been coping with this trend early on in the previous few years, began big data related application R&D and establishment. Related indicator projects include the major telecommunications operators' Big Data Solution to conduct customer core system availability data collection and statistical analysis. This leads to the increase in the overall core system availability, accelerating various trouble repair and system effectiveness planning. It also utilizes Data Analysis Expression. It is hoped to achieve the various recommended mechanism of Omni Channel. In addition, telecommunications companies began deploying 5G infrastructure in 2020, and the Company has continued to provide backbone OTN capacity expansion required for 5G and seeks to:
1. capitalize on the Small Cell base station business opportunities required for signal coverage enhancement following the completion of 5G backbone construction in the six special municipalities;
 2. replace existing legacy PTN and SDH line applications with Metro-OTN, an urban OTN application derived from OTN;
 3. simultaneously plan and provide IT services to telecommunication companies' customers, such as the All-Optical Network transmission protocol (APN) recently adopted by telecommunications companies, which can be combined with (Stark Technology's professional data center technical capabilities to provide customers with a cross-regional high-availability architecture (Remote HA) setup; the goal is to enable all information processing equipment to be integrated with optical communication technology and combined with related silicon photonics technologies in the future, achieving ultra-low power consumption, ultra-low latency, and ultra-high transmission rates;
 4. Provide zero-trust network architecture setup to address increasingly severe information security attacks, and assist telecommunication operators in building SDN/NFV to provide CPE services to their customers.
7. The great leap in transmission technology has rapidly propelled the development of the Internet of Things (IoT). Various business models built on IoT infrastructure are being proposed and tested for market acceptance, alongside developments such as edge IoT, ongoing regulation and control of IoT, and the gradual proliferation of 5G IoT. Research by the Industry, Science and Technology International Strategy Center (ISTI) of Industrial Technology Research Institute (ITRI) indicates that the global IoT market, which was USD 631.4 billion in 2017, surpassed USD 1 trillion for the first time in 2021, with Taiwan's IoT output officially exceeding NT\$2 trillion in 2022. The Company will leverage its years of experience in IT core technologies and hardware and software deployments across various industries, including 5G, edge computing, blockchain, AI/machine learning, and LPWAN (LoRa, NB-IoT), to actively develop IoT application business opportunities in professional fields.

Chairman:
Liang, Hsiu-Chung

Manager:
Liang, Hsiu-Chung

Accounting Supervisor:
Huang, I-Tzu

Stark Technology Inc.

2025 Audit Committee Review Report

The Board of Directors has duly submitted the 2025 business report, financial statements, and the proposal of earnings appropriation plan. The financial statements have been audited and certified by CPA Hsu, Hsin-Min and Huang, Min-Ru of Ernst & Young issuing the Independent Auditors' Report. The Audit Committee of the Company, have completed audit and review the above business report, financial statements, and earnings appropriation plan and find that they are consistent with relevant laws and regulations of the Company Act, so we have issued a report as above in accordance with the Securities and Exchange Act and the Company Act. Please proceed to review it.

To

Stark Technology Inc. 2026 Annual General Meeting

Convener of the Audit Committee

Lu, Jui-Wen

Date: February 26, 2026

Attachment 3

Independent Auditor's Report for the Consolidated Financial Statements

To stakeholders of Stark Technology Inc.:

Opinion

We have audited the consolidated balance sheet of Stark Technology Inc. and subsidiaries as at December 31, 2025 and 2024, and the consolidated statement of comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flow, and the accompanying footnotes (including summary of key accounting policies) for the periods January 1 to December 31, 2025 and 2024.

We found that none of the material disclosures of the consolidated financial statements mentioned above exhibited any misstatement that did not conform with Regulations Governing the Preparation of Financial Reports by Securities Issuers and the version of IFRS, IAS, IFRIC and interpretations thereof approved and effected by the Financial Supervisory Commission, or compromised the fair view of the consolidated financial position of Stark Technology Inc. and subsidiaries as at December 31, 2025 and 2024, or the consolidated financial performance or consolidated cash flow for the periods January 1 to December 31, 2025 and 2024.

Basis for Opinion

We conducted our audits in accordance with Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing principles. Our responsibilities as an auditor under the abovementioned standards are explained in the Responsibilities paragraph. All relevant personnel of the accounting firm have followed CPA code of ethics and maintained independence from Stark Technology Inc. and subsidiaries when performing their duties. We believe that the evidence obtained provide an adequate and appropriate basis for our opinion.

Key Audit Matters

Key audit matters are matters that we considered to be the most important, based on professional judgment, when auditing the 2025 consolidated financial statements of Stark Technology Inc. and subsidiaries. These issues have already been addressed when we audited and formed our opinions on the consolidated financial statements. Therefore, we do not provide opinions separately for individual matters.

Recognition of service income

Stark Technology Inc. and subsidiaries reported NT\$ 2,480,192 thousand of service income in 2025, representing 30% of total operating revenues and is considered material to the consolidated financial statements. This income is mostly the result of consultation and maintenance services rendered, and given the complexity of contract terms, income is recognized based on the extent of service rendered over the contract tenor. It is therefore necessary to exercise judgment over the scope of performance obligations and the timing of fulfillment, and we consider the amount of income recognized and the recognition approach taken to be key audit issues. Audit procedures that we have taken for the key audit issue mentioned above included (but were not limited to): evaluating the appropriateness of accounting policy on service income recognition, testing the effectiveness of the internal control system that the management has created for recognizing service income, analyzing gross profit margin by service category, executing transaction detail tests including sample examination of service contracts and invoices, and identifying performance obligations, cost-sharing arrangements, and timing of fulfillment for the contracts involved. These actions enabled us to determine whether transactions were recognized at the correct timing. We also reviewed the appropriateness of revenue disclosure mentioned in Notes (IV) and (VI) of the consolidated financial statements.

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

Responsibilities of the management were to prepare and ensure fair presentation of consolidated financial statements in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the version of IFRS, IAS, IFRIC and interpretations thereof approved and effected by the Financial Supervisory Commission, and to exercise proper internal control practices that are relevant to the preparation of consolidated financial statements so that the consolidated financial statements are free of material misstatements, whether caused by fraud or error.

The management's responsibilities when preparing consolidated financial statements also involved: assessing the ability of Stark Technology Inc. and subsidiaries to operate, disclose information, and account for transactions as a going concern unless the management intends to liquidate or cease business operations, or is compelled to do so with no alternative solution.

The governance body of Stark Technology Inc. and subsidiaries (including the Audit Committee) is responsible for supervising the financial reporting process.

Auditors' Responsibilities for the Audit of Consolidated Financial Statements

The purposes of our audit were to obtain reasonable assurance of whether the consolidated financial statements were prone to material misstatements, whether caused by fraud or error, and to issue a report of our audit opinions. We considered assurance to be reasonable only if it is highly credible. However, audit tasks conducted in accordance with auditing principles do not necessarily guarantee detection of all material misstatements within the consolidated financial statements. Misstatements can arise from fraud or error. Misstatements are considered material if the individual amount or aggregate total is reasonably expected to affect economic decisions of the financial statement user.

When conducting audits in accordance with auditing principles, we exercised judgments and raised doubts as deemed professionally appropriate. We also performed the following tasks as an auditor:

1. Identifying and assessing risks of material misstatement within the consolidated financial statements that are attributed to fraud or error; designing and executing appropriate response measures for the identified risks; and obtaining adequate and appropriate audit evidence to support audit opinions. Fraud may involve conspiracy, forgery, intentional omission, untruthful declaration, or breach of internal control, and our audit did not find any material misstatement where the risk of fraud is greater than the risk of error.
2. Obtaining necessary understanding on relevant internal controls and designing audit procedures that are appropriate under the prevailing circumstances, but without providing opinion on the effectiveness of internal control system of Stark Technology Inc. and subsidiaries.
3. Assessing the appropriateness of accounting policies adopted by the management, and the rationality of accounting estimates and related disclosures made.
4. Forming conclusions regarding the appropriateness of management's decision to account for the business as a going concern, and whether there are doubts or uncertainties about the ability of Stark Technology Inc. and subsidiaries to operate as a going concern, based on the audit evidence obtained. We are bound to remind consolidated financial statement users and make related disclosures if material uncertainties exist in regards to the aforementioned events or circumstances, and amend audit opinions when the disclosures are no longer appropriate. Our conclusions are based on the audit evidence obtained up to the date of audit report. However, future events or change of circumstances may still render Stark Technology Inc. and subsidiaries no longer capable of operating as a going concern.
5. Assessing the overall presentation, structure, and contents of the consolidated financial statements (including related footnotes), and whether certain transactions and events are presented appropriately in the financial statements.
6. Obtaining sufficient and appropriate audit evidence on financial information of entities within the group, and expressing opinions on consolidated financial statements. Our responsibilities as auditor are to instruct, supervise, and execute audits and form audit opinions on the group.

We have communicated with the governance body about the scope, timing, and significant findings (including significant defects identified in internal control) of our audit.

We have also provided the governance body with a declaration of independence stating that all relevant personnel of the accounting firm have complied with CPA code of ethics, and communicated with the governance body on all matters that may affect the auditor's independence (including protection measures).

We have identified the key audit matters after communicating with the governance body regarding the 2025 consolidated financial statements of Stark Technology Inc. and subsidiaries.

These issues have been addressed in our audit report except for: 1. Certain topics that are prohibited by law from disclosing to the public; or 2. Under extreme circumstances, topics that we decide not to communicate in the audit report because of higher negative impacts they may cause than the benefits they bring to public interest.

Others

Stark Technology Inc. has prepared parent company only financial statements for the years ended December 31, 2025 and 2024, to which we issued an independent auditors' report with unqualified opinion.

Ernst & Young

Release of public company financial statements has been approved by the authority

Approval reference: (96)-Jin-Guan-Zheng-(VI)-0960002720

(112)-Jin-Guan-Zheng-Shen-1120353739

Hsu, Hsin-Min

CPA:

Huang, Min-Ru

February 26, 2026

Notice to Readers

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

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 auditing standards generally accepted in the Republic of China and their application for practice.

Stark Technology Inc. and Subsidiaries
Consolidated Balance Sheet
As at December 31, 2025 and December 31, 2024
(All amounts in NTD thousands)

Asset		December 31, 2025		December 31, 2024		
Code	Item	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	(IV), (VI).1 and (XII)	\$ 1,113,186	14	\$ 1,174,515	16
1140	Contract assets - current	(IV), (VI).14 and (VI).15	223,965	3	342,011	5
1150	Notes receivable	(IV), (VI).4, (VI).15 and (XII)	2,413	-	1,970	-
1172	Accounts receivable	(IV), (VI).5, (VI).15 and (XII)	787,462	10	749,169	11
1173	Installment accounts receivable	(IV), (VI).5, (VI).15 and (XII)	48,078	-	41,231	1
1200	Other receivables	(XII)	8,551	-	5,373	-
1220	Current tax assets		14	-	14	-
130x	Inventories	(IV) and (VI).6	3,276,383	41	2,940,576	41
1410	Prepayments	(VI).7	1,258,680	16	726,199	10
1476	Other financial assets - current	(IV), (VIII) and (XII)	9,405	-	9,224	-
1478	Refundable deposits	(XII)	160,021	2	120,656	2
1479	Other current assets		3,213	-	2,753	-
11xx	Total current assets		6,891,371	86	6,113,691	86
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	(IV), (VI).2 and (XII)	71,161	1	35,000	1
1517	Financial assets at fair value through other comprehensive income - non-current	(IV), (VI).3 and (XII)	106,605	1	97,825	1
1600	Property, plant and equipment	(IV) and (VI).8	743,746	9	654,605	9
1755	Right-of-use assets	(IV) and (VI).16	18,695	-	26,346	-
1780	Intangible assets	(IV) and (VI).9	8,461	-	2,350	-
1840	Deferred income tax assets	(IV) and (VI).20	3,981	-	8,043	-
1920	Refundable deposits	(XII)	162,122	2	140,922	2
1933	Long-term installment accounts receivable	(IV), (VI).4, (VI).15 and (XII)	40,562	1	45,101	1
1980	Other financial assets - non-current	(IV), (VIII) and (XII)	11,615	-	11,677	-
1990	Other non-current assets		5,254	-	4,454	-
15xx	Total non-current assets		1,172,202	14	1,026,323	14
1xxx	Total assets		\$ 8,063,573	100	\$ 7,140,014	100

(Please refer to notes to consolidated financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc. and Subsidiaries (Continued)
Consolidated Balance Sheet
As at December 31, 2025 and December 31, 2024
(All amounts in NTD thousands)

Liabilities and equity			December 31, 2025		December 31, 2024	
Code	Item	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	(IV), (VI).10 and (XII)	\$ 475,000	6	\$ 70,000	1
2130	Contract liabilities - current	(IV) and (VI).14	2,267,525	28	1,773,807	25
2150	Notes payable	(XII)	78,406	1	13,412	-
2170	Accounts payable	(XII)	1,186,201	15	1,302,612	18
2200	Other payables	(XII)	269,011	3	271,159	4
2230	Current income tax liabilities	(IV) and (VI).20	120,428	1	109,958	2
2250	Provisions	(IV) and (VI).11	7,544	-	11,272	-
2280	Lease liabilities - current	(IV), (VI).16 and (XII)	9,642	-	12,849	-
2300	Other current liabilities		62,973	1	59,750	1
21xx	Total current liabilities		<u>4,476,730</u>	<u>55</u>	<u>3,624,819</u>	<u>51</u>
	Non-current liabilities					
2570	Deferred income tax liabilities	(IV) and (VI).20	43,350	1	38,428	1
2580	Lease liabilities - non-current	(IV), (VI).16 and (XII)	9,414	-	13,859	-
2640	Net defined benefit liabilities - non-current	(IV) and (VI).12	7,999	-	15,671	-
2645	Guarantee deposits	(XII)	5,777	-	6,080	-
25xx	Total non-current liabilities		<u>66,540</u>	<u>1</u>	<u>74,038</u>	<u>1</u>
2xxx	Total liabilities		<u>4,543,270</u>	<u>56</u>	<u>3,698,857</u>	<u>52</u>
	Equity					
31xx	Equity attributable to owners of the parent company	(VI).13				
3100	Share capital					
3110	Ordinary share		1,063,603	13	1,063,603	15
3200	Capital surplus		166,514	2	166,514	2
	Retained earnings					
3310	Legal reserve		1,184,961	15	1,095,464	15
3320	Special reserve		144	-	144	-
3350	Unappropriated retained earnings		1,103,319	14	1,104,995	16
3300	Total retained earnings		<u>2,288,424</u>	<u>29</u>	<u>2,200,603</u>	<u>31</u>
3400	Other equity interests		1,762	-	10,437	-
3xxx	Total equity		<u>3,520,303</u>	<u>44</u>	<u>3,441,157</u>	<u>48</u>
3x2x	Total liabilities and equity		<u>\$ 8,063,573</u>	<u>100</u>	<u>\$ 7,140,014</u>	<u>100</u>

(Please refer to notes to consolidated financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc. and Subsidiaries
Consolidated Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(All amounts are in NTD thousands, except for earnings per share)

Code	Item	Notes	2025		2024	
			Amount	%	Amount	%
4000	Net operating revenue	(IV) and (VI).14	\$ 8,394,371	100	\$ 7,536,746	100
5000	Operating cost	(VI).6 and (VI).17	(6,354,554)	(76)	(5,651,473)	(75)
5900	Operating margin		<u>2,039,817</u>	<u>24</u>	<u>1,885,273</u>	<u>25</u>
6000	Operating expenses	(VI).16 and (VI).17				
6200	Administrative expenses		(941,914)	(11)	(872,815)	(12)
6300	Research and development expenses		(98,987)	(1)	(91,225)	(1)
6450	Expected credit impairment loss	(VI).15	(2,131)	-	(3,084)	-
	Total operating expenses		<u>(1,043,032)</u>	<u>(12)</u>	<u>(967,124)</u>	<u>(13)</u>
6900	Operating income		<u>996,785</u>	<u>12</u>	<u>918,149</u>	<u>12</u>
7000	Non-operating income and expenses	(VI).18				
7100	Interest income		15,294	-	14,372	-
7010	Other income		76,460	1	68,006	1
7020	Other gains and losses		(24,859)	-	5,198	-
7050	Finance costs		(3,943)	-	(1,959)	-
	Total non-operating income and expenses		<u>62,952</u>	<u>1</u>	<u>85,617</u>	<u>1</u>
7900	Income before income tax		1,059,737	13	1,003,766	13
7950	Income tax expense	(IV) and (VI).20	(208,445)	(3)	(205,707)	(3)
8200	Net income		<u>851,292</u>	<u>10</u>	<u>798,059</u>	<u>10</u>
8300	Other comprehensive income	(VI).19				
8310	Items not reclassified into profit or loss					
8311	Remeasurement of defined benefit plans		5,164	-	6,473	-
8316	Unrealized gains on investments in equity instruments at fair value through other comprehensive income		12,057	-	62,159	1
8349	Income tax benefit (expense) related to items that are not reclassified into profit or loss	(IV) and (VI).20	(1,033)	-	(1,295)	-
8360	Items likely to be reclassified into profit or loss					
8361	Exchange differences on translation of foreign operations		1,072	-	12,042	-
	Other comprehensive income for the current period (net of income tax)		<u>17,260</u>	<u>-</u>	<u>79,379</u>	<u>1</u>
8500	Total comprehensive income for the period		<u>\$ 868,552</u>	<u>10</u>	<u>\$ 877,438</u>	<u>11</u>
8600	Net income attributable to:	(VI).21				
8610	Owners of the parent company		\$ 851,292		\$ 798,059	
8620	Non-controlling interest		-		-	
			<u>\$ 851,292</u>		<u>\$ 798,059</u>	
8700	Comprehensive income attributable to:					
8710	Owners of the parent company		\$ 868,552		\$ 877,438	
8720	Non-controlling interest		-		-	
			<u>\$ 868,552</u>		<u>\$ 877,438</u>	
	Earnings per share (NTD)	(VI).21				
9750	Basic earnings per share		<u>\$ 8.00</u>		<u>\$ 7.50</u>	
9850	Diluted earnings per share		<u>\$ 7.97</u>		<u>\$ 7.46</u>	

(Please refer to notes to consolidated financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc. and Subsidiaries
Consolidated Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024
(All amounts in NTD thousands)

Code	Item	Equity attributable to owners of the parent company							Total equity
		Share capital	Capital surplus	Retained earnings			Other equity items		
				Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign operations	Unrealized gains (losses) on financial assets at fair value through other comprehensive income	
3100	3200	3310	3320	3350	3410	3420	3XXX		
A1	Balance as at January 1, 2024	\$ 1,063,603	\$ 166,514	\$ 1,017,069	\$ 144	\$ 994,655	\$ (25,026)	\$ 52,992	\$ 3,269,951
	Appropriation and distribution of 2023 earnings								
B1	Appropriation of legal reserve	-	-	78,395	-	(78,395)	-	-	-
B5	Cash dividends on ordinary shares	-	-	-	-	(706,232)	-	-	(706,232)
D1	Net income for 2024	-	-	-	-	798,059	-	-	798,059
D3	Other comprehensive income for 2024	-	-	-	-	5,178	12,042	62,159	79,379
D5	Total comprehensive income for the period	-	-	-	-	803,237	12,042	62,159	877,438
Q1	Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	91,730	-	(91,730)	-
Z1	Balance as at December 31, 2024	<u>\$ 1,063,603</u>	<u>\$ 166,514</u>	<u>\$ 1,095,464</u>	<u>\$ 144</u>	<u>\$ 1,104,995</u>	<u>\$ (12,984)</u>	<u>\$ 23,421</u>	<u>\$ 3,441,157</u>
A1	Balance as at January 1, 2025	\$ 1,063,603	\$ 166,514	\$ 1,095,464	\$ 144	\$ 1,104,995	\$ (12,984)	\$ 23,421	\$ 3,441,157
	Appropriation and distribution of 2024 earnings								
B1	Appropriation of legal reserve	-	-	89,497	-	(89,497)	-	-	-
B5	Cash dividends on ordinary shares	-	-	-	-	(789,406)	-	-	(789,406)
D1	Net income for 2025	-	-	-	-	851,292	-	-	851,292
D3	Other comprehensive income for 2025	-	-	-	-	4,131	1,072	12,057	17,260
D5	Total comprehensive income for the period	-	-	-	-	855,423	1,072	12,057	868,552
Q1	Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	21,804	-	(21,804)	-
Z1	Balance as at December 31, 2025	<u>\$ 1,063,603</u>	<u>\$ 166,514</u>	<u>\$ 1,184,961</u>	<u>\$ 144</u>	<u>\$ 1,103,319</u>	<u>\$ (11,912)</u>	<u>\$ 13,674</u>	<u>\$ 3,520,303</u>

(Please refer to notes to consolidated financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc. and Subsidiaries
Consolidated Statement of Cash Flow
For the Years Ended December 31, 2025 and 2024
(All amounts in NTD thousands)

Code	Item	2025	2024	Code	Item	2025	2024
		Amount	Amount			Amount	Amount
AAAA	Cash flow from operating activities:			BBBB	Cash flow from investing activities:		
A10000	Income before income tax			B00010	Acquisition of financial assets at fair value through other comprehensive income	(35,418)	(18,372)
		\$ 1,059,737	\$ 1,003,766	B00020	Disposal of financial assets at fair value through other comprehensive income	38,695	145,660
A20000	Adjustments:			B00100	Acquisition of financial assets at fair value through profit or loss	(35,000)	(35,000)
A20010	Income, expenses and losses:			B02700	Acquisition of property, plant and equipment	(106,104)	(172,109)
A20100	Depreciation expenses	32,598	33,279	B02800	Disposal of property, plant and equipment	140	-
A20200	Amortization expenses	7,462	4,590	B03700	Increase in refundable deposits	(60,565)	(31,983)
A20300	Expected credit impairment loss	2,131	3,084	B04500	Acquisition of intangible assets	(13,573)	(5,228)
A20400	Gains on financial assets at fair value through profit or loss	(1,161)	-	B06500	Increase in other financial assets	(119)	(1,973)
A20900	Interest expense	3,943	1,959	B06700	Increase in other non-current assets	(800)	(406)
A21200	Interest income	(15,294)	(14,372)	BBBB	Net cash outflow from investing activities	(212,744)	(119,411)
A21300	Dividend income	(3,622)	(8,701)				
A22500	Losses (gains) on disposal and retirement of property, plant and equipment	(108)	147				
A31000	Changes in assets/liabilities that are related to operating activities:			CCCC	Cash flow from financing activities:		
A31125	Contract assets	117,196	(123,389)	C00100	Increase in short-term loans	405,000	70,000
A31130	Notes receivable	(443)	9,398	C03100	Decrease in guarantee deposits	(303)	(1,346)
A31150	Accounts receivable	(42,367)	(207,425)	C04020	Repayment of lease principal	(14,754)	(16,343)
A31180	Other receivables	(3,186)	3,742	C04500	Distribution of cash dividends	(789,406)	(706,232)
A31200	Inventories	(337,262)	(662,565)	CCCC	Net cash outflow from financing activities	(399,463)	(653,921)
A31230	Prepayments	(532,481)	(4,421)				
A31240	Other current assets	(460)	(443)	DDDD	Effect of exchange rate variation on cash and cash equivalents	1,146	11,919
A32125	Contract liabilities - current	493,718	114,164	EEEE	Net decrease in cash and cash equivalents for the current period	(61,329)	(659,843)
A32130	Notes payable	64,994	10,326	E00100	Cash and cash equivalents, beginning of period	1,174,515	1,834,358
A32150	Accounts payable	(116,411)	230,445	E00200	Cash and cash equivalents, end of period	\$ 1,113,186	\$ 1,174,515
A32180	Other payables	(2,309)	(25,777)				
A32200	Provisions	(3,728)	527				
A32230	Other current liabilities	3,223	12,377				
A32240	Net defined benefit liabilities	(2,508)	(2,416)				
A33000	Cash inflow from operations	723,662	378,295				
A33100	Interests received	15,790	18,676				
A33200	Dividend received	3,622	8,701				
A33300	Interests paid	(3,318)	(1,295)				
A33500	Income tax paid	(190,024)	(302,807)				
AAAA	Net cash inflow from operating activities	549,732	101,570				

(Please refer to notes to consolidated financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Independent Auditor's Report for the Parent Company Only Financial Statements

To stakeholders of Stark Technology Inc.:

Opinion

We have audited the parent company only balance sheet of Stark Technology Inc. as at December 31, 2025 and 2024, and the parent company only statement of comprehensive income, parent company only statement of changes in equity, parent company only statement of cash flow, and the accompanying footnotes (including summary of key accounting policies) for the periods January 1 to December 31, 2025 and 2024.

We found that none of the material disclosures of the parent company only financial statements mentioned above exhibited any misstatement that did not conform with Regulations Governing the Preparation of Financial Reports by Securities Issuers, or compromised the fair view of the parent company only financial position of Stark Technology Inc. as at December 31, 2025 and 2024, and the parent company only financial performance and cash flow for the periods January 1 to December 31, 2025 and 2024.

Basis for Opinion

We conducted our audits in accordance with Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the audit principles. Our responsibilities as an auditor under the abovementioned standards are explained in the Responsibilities paragraph. All relevant personnel of the accounting firm have followed CPA code of ethics and maintained independence from Stark Technology Inc. when performing their duties. We believe that the evidence obtained provide an adequate and appropriate basis for our opinion.

Key Audit Matters

Key audit matters are matters that we considered to be the most important, based on professional judgment, when auditing for the year ended December 31, 2025 parent company only financial statements of Stark Technology Inc. These issues have already been addressed when we audited and formed our opinions on the parent company only financial statements. Therefore, we do not provide opinions separately for individual matters.

Recognition of service income

Stark Technology Inc. reported NT\$2,256,495 thousand of service income for the year ended December 31, 2025, representing 31% of total operating revenues and is considered material to the parent company only financial statements. This income is mostly the result of consultation and maintenance services rendered, and given the complexity of contract terms, income is recognized based on the extent of service rendered over the contract tenor. It is therefore necessary to exercise judgment over the scope of performance obligations and the timing of fulfillment, and we consider the amount of income recognized and the recognition approach taken to be key audit issues. Audit procedures that we have taken for the key audit issue mentioned above included (but were not

limited to): evaluating the appropriateness of accounting policy on service income recognition, testing the effectiveness of the internal control system that the management has created for recognizing service income, analyzing gross profit margin by service category, executing transaction detail tests including sample examination of service contracts and invoices, and identifying performance obligations, costsharing arrangements, and timing of fulfillment for the contracts involved. These actions enabled us to determine whether transactions were recognized at the correct timing. We also reviewed the appropriateness of revenue disclosure mentioned in Notes IV and VI of the parent company only financial statements.

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

Responsibilities of the management were to prepare and ensure fair presentation of parent company only financial statements in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and to exercise proper internal control practices that are relevant to the preparation of parent company only financial statements so that the parent company only financial statements are free of material misstatements, whether caused by fraud or error.

The management's responsibilities when preparing parent company only financial statements also involved: assessing the ability of Stark Technology Inc. to operate, disclose information, and account for transactions as a going concern unless the management intends to liquidate or cease business operations, or is compelled to do so with no alternative solution.

The governance body of Stark Technology Inc. (including the Audit Committee) is responsible for supervising the financial reporting process.

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

The purposes of our audit were to obtain reasonable assurance of whether the parent company only financial statements were prone to material misstatements, whether caused by fraud or error, and to issue a report of our audit opinions. We considered assurance to be reasonable only if it is highly credible. However, audit tasks conducted in accordance with audit principles do not necessarily guarantee detection of all material misstatements within the parent company only financial statements. Misstatements can arise from fraud or error. Misstatements are considered material if the individual amount or aggregate total is reasonably expected to affect economic decisions of the financial statement user.

When conducting audits in accordance with audit principles, we exercised judgments and raised doubts as deemed professionally appropriate. We also performed the following tasks as an auditor:

1. Identifying and assessing risks of material misstatement within the parent company only financial statements that are attributed to fraud or error; designing and executing appropriate response measures for the identified risks; and obtaining adequate and appropriate audit evidence to support audit opinions. Fraud may involve conspiracy, forgery, intentional omission, untruthful declaration, or breach of internal control, and our audit did not find any material misstatement where the risk of fraud is greater than the risk of error.

2. Obtaining necessary understanding on internal controls relevant to audit and designing audit procedures that are appropriate under the prevailing circumstances, but not for the purpose of providing opinion on the effectiveness of internal control system of Stark Technology Inc.
3. Assessing the appropriateness of accounting policies adopted by the management, and the rationality of accounting estimates and related disclosures made.
4. Forming conclusions regarding the appropriateness of management's decision to account for the business as a going concern, and whether there are doubts or uncertainties about the ability of Stark Technology Inc. to operate as a going concern, based on the audit evidence obtained. We are bound to remind parent company only financial statement users to pay attention to relevant disclosures in the notes to those statements within our audit report if material uncertainties exist in regards to the aforementioned events or circumstances, and amend audit opinions when the disclosures are no longer appropriate. Our conclusions are based on the audit evidence obtained up to the date of audit report. However, future events or change of circumstances may still render Stark Technology Inc. no longer capable of operating as a going concern.
5. Assessing the overall presentation, structure, and contents of the parent company only financial statements (including related footnotes), and whether certain transactions and events are presented appropriately in the parent company only financial statements.
6. Obtaining sufficient and appropriate audit evidence on financial information of entities within the Company, and expressing opinions on parent company only financial statements. Our responsibilities as auditor are to instruct, supervise, and execute audits and form audit opinions on the Company.

We have communicated with the governance body about the scope, timing, and significant findings (including significant defects in internal control identified during the audit) of our audit.

We have also provided the governance body with a declaration of independence stating that all relevant personnel of the accounting firm have complied with CPA code of ethics, and communicated with the governance body on all matters that may affect the auditor's independence (including relevant protection measures).

We have identified the key audit matters after communicating with the governance body regarding the year ended December 31, 2025 parent company only financial statements of Stark Technology Inc. These issues have been addressed in our audit report except for: 1. Certain topics that are prohibited by law from disclosing to the public; or 2. Under extreme circumstances, topics that we decide not to communicate in the audit report because of higher negative impacts they may cause than the benefits they bring to public interest.

Ernst & Young
Release of public company financial statements has been approved by the authority
Approval reference: (96)-Jin-Guan-Zheng-(VI)-0960002720
(112)-Jin-Guan-Zheng-Shen-1120353739

Hsu, Hsin-Min
CPA:
Huang, Min-Ru

February 26, 2026

Notice to Readers

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

Accordingly, the accompanying financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China and their application for practice.

Stark Technology Inc.
Parent Company Only Balance Sheet
As at December 31, 2025 and December 31, 2024
(All amounts in NTD thousands)

Asset			December 31, 2025		December 31, 2024	
Code	Major Accounts	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	(IV), (VI).1 and (XII)	\$ 686,835	9	\$ 627,386	9
1140	Contract assets - current	(IV), (VI).15, (VI).16, and (XII)	220,312	3	308,141	5
1150	Notes receivable	(IV), (VI).4, (VI).16, and (XII)	2,413	-	1,970	-
1172	Accounts receivable	(IV), (VI).5, (VI).16, and (XII)	584,368	8	430,529	6
1173	Installment accounts receivable	(IV), (VI).5, (VI).16, and (XII)	47,276	1	41,001	1
1180	Accounts receivable - related parties, net	(IV), (VI).5, (VI).16, (VII), and (XII)	299	-	4,535	-
1200	Other receivables	(XII)	7,994	-	5,291	-
130x	Inventories	(IV) and (VI).6	2,904,992	37	2,604,522	39
1410	Prepayments	(VI).7	1,213,198	15	689,251	10
1476	Other financial assets - current	(IV), (VIII) and (XII)	1,350	-	1,287	-
1478	Refundable deposits	(XII)	115,591	1	95,109	2
1479	Other current assets		2,923	-	2,153	-
11xx	Total current assets		<u>5,787,551</u>	<u>74</u>	<u>4,811,175</u>	<u>72</u>
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	(IV), (VI).2 and (XII)	71,161	1	35,000	-
1517	Financial assets at fair value through other comprehensive income - non-current	(IV), (VI).3 and (XII)	64,422	1	57,914	1
1550	Investments accounted for using equity method	(IV) and (VI).8	907,596	12	948,003	14
1600	Property, plant and equipment	(IV) and (VI).9	743,245	10	654,484	10
1755	Right-of-use assets	(IV) and (VI).17	17,200	-	25,707	-
1780	Intangible assets	(IV) and (VI).10	8,416	-	2,349	-
1840	Deferred income tax assets	(IV) and (VI).21	3,845	-	7,261	-
1920	Refundable deposits	(XII)	146,485	2	119,141	2
1933	Long-term installment accounts receivable	(IV), (VI).5, (VI).16 and (XII)	40,562	-	45,101	1
1980	Other financial assets - non-current	(IV), (VIII) and (XII)	11,615	-	11,677	-
1990	Other non-current assets		4,785	-	4,369	-
15xx	Total non-current assets		<u>2,019,332</u>	<u>26</u>	<u>1,911,006</u>	<u>28</u>
1xxx	Total assets		<u>\$ 7,806,883</u>	<u>100</u>	<u>\$ 6,722,181</u>	<u>100</u>

(Please refer to notes to parent company only financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc.
Parent Company Only Balance Sheet - (Continued)
As at December 31, 2025 and December 31, 2024
(All amounts in NTD thousands)

Liabilities and equity			December 31, 2025		December 31, 2024	
Code	Major Accounts	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	(IV), (VI).11 and (XII)	\$ 475,000	6	\$ 50,000	1
2130	Contract liabilities - current	(IV) and (VI).15	2,170,561	28	1,627,855	24
2150	Notes payable	(XII)	77,776	1	13,350	-
2170	Accounts payable	(XII)	1,056,563	14	1,097,868	16
2180	Accounts payable - related parties	(VII) and (XII)	55	-	-	-
2200	Other payables	(XII)	251,862	3	249,462	4
2230	Current income tax liabilities	(IV) and (VI).21	111,899	1	91,051	2
2250	Provisions	(IV) and (VI).12	6,961	-	8,157	-
2280	Lease liabilities - current	(IV) and (VI).17	8,802	-	12,193	-
2300	Other current liabilities		61,545	1	57,498	1
21xx	Total current liabilities		4,221,024	54	3,207,434	48
	Non-current liabilities					
2570	Deferred income tax liabilities	(IV) and (VI).21	43,350	1	38,307	1
2580	Lease liabilities - non-current	(IV) and (VI).17	8,756	-	13,859	-
2640	Net defined benefit liabilities - non-current	(IV) and (VI).13	7,999	-	15,671	-
2645	Guarantee deposits	(XII)	5,451	-	5,753	-
25xx	Total non-current liabilities		65,556	1	73,590	1
2xxx	Total liabilities		4,286,580	55	3,281,024	49
31xx	Equity	(VI).14				
3100	Share capital					
3110	Ordinary share		1,063,603	14	1,063,603	16
3200	Capital surplus		166,514	2	166,514	2
	Retained earnings					
3310	Legal reserve		1,184,961	15	1,095,464	16
3320	Special reserve		144	-	144	-
3350	Unappropriated retained earnings		1,103,319	14	1,104,995	17
3300	Total retained earnings		2,288,424	29	2,200,603	33
3400	Other equity interests		1,762	-	10,437	-
3xxx	Total equity		3,520,303	45	3,441,157	51
3x2x	Total liabilities and equity		\$ 7,806,883	100	\$ 6,722,181	100

(Please refer to notes to parent company only financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc.
Parent Company Only Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(All amounts are in NTD thousands, except for earnings per share)

Code	Major Accounts	Notes	2025		2024	
			Amount	%	Amount	%
4000	Net operating revenue	(IV), (VI).15 and (VII)	\$ 7,339,422	100	\$ 6,613,593	100
5000	Operating cost	(VI).6, (VI).18 and (VII)	(5,482,337)	(75)	(4,901,701)	(74)
5900	Operating margin		1,857,085	25	1,711,892	26
	Operating expenses	(VI).17 and (VI).18				
6200	Administrative expenses		(854,816)	(12)	(781,443)	(12)
6300	Research and development expenses		(98,987)	(1)	(91,225)	(1)
6450	Expected credit impairment loss	(VI).16	(2,981)	-	(1,862)	-
6000	Total operating expenses		(956,784)	(13)	(874,530)	(13)
6900	Operating income		900,301	12	837,362	13
	Non-operating income and expenses	(VI).19 and (VII)				
7100	Interest income		9,463	-	8,182	-
7010	Other income		72,411	1	56,521	1
7020	Other gains and losses		(24,834)	-	5,019	-
7050	Finance costs		(3,891)	-	(1,714)	-
7375	Share of profit/loss of subsidiaries, associated companies, and joint ventures accounted for using the equity method	(IV)	84,188	1	67,514	1
7000	Total non-operating income and expenses		137,337	2	135,522	2
7900	Income before income tax		1,037,638	14	972,884	15
7950	Income tax expenses	(IV) and (VI).21	(186,346)	(2)	(174,825)	(3)
8200	Net income	(IV) and (VI).22	851,292	12	798,059	12
8300	Other comprehensive income	(VI).20				
8310	Items not reclassified into profit or loss					
8311	Remeasurement of defined benefit plans		5,164	-	6,473	-
8316	Unrealized gains and losses on investments in equity instruments at fair value through other comprehensive income		3,953	-	(2,250)	-
8330	Share of other comprehensive income of subsidiaries, associated companies, and joint ventures accounted for using the equity method		8,104		64,409	1
8349	Income tax benefit (expense) related to items that are not reclassified into profit or loss	(IV) and (VI).21	(1,033)	-	(1,295)	-
8360	Items likely to be reclassified into profit or loss					
8361	Exchange differences on translation of foreign operations		1,072	-	12,042	-
	Other comprehensive income for the current period (net of income tax)		17,260	-	79,379	1
8500	Total comprehensive income for the period		\$ 868,552	12	\$ 877,438	13
	Earnings per share (NTD)	(VI).22				
9750	Basic earnings per share		\$ 8.00		\$ 7.50	
9850	Diluted earnings per share		\$ 7.97		\$ 7.46	

(Please refer to notes to parent company only financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc.
Parent Company Only Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024
(All amounts in NTD thousands)

Code	Item	Retained earnings				Other equity items			Total equity 3XXX
		Share capital 3100	Capital surplus 3200	Legal reserve 3310	Special reserve 3320	Unappropriated retained earnings 3350	Exchange differences on translation of foreign operations 3410	Unrealized gains (losses) on financial assets at fair value through other comprehensive income 3420	
A1	Balance as at January 1, 2024	\$ 1,063,603	\$ 166,514	\$ 1,017,069	\$ 144	\$ 994,655	\$ (25,026)	\$ 52,992	\$ 3,269,951
B1	Appropriation and distribution of 2023 earnings	-	-	-	-	-	-	-	-
B5	Appropriation of legal reserve	-	-	78,395	-	(78,395)	-	-	-
B5	Cash dividends on ordinary shares	-	-	-	-	(706,232)	-	-	(706,232)
D1	Net income for the year ended December 31, 2024	-	-	-	-	798,059	-	-	798,059
D3	Other comprehensive income for the year ended December 31, 2024	-	-	-	-	5,178	12,042	62,159	79,379
D5	Total comprehensive income for the period	-	-	-	-	803,237	12,042	62,159	877,438
Q1	Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	91,730	-	(91,730)	-
Z1	Balance as at December 31, 2024	<u>\$ 1,063,603</u>	<u>\$ 166,514</u>	<u>\$ 1,095,464</u>	<u>\$ 144</u>	<u>\$ 1,104,995</u>	<u>\$ (12,984)</u>	<u>\$ 23,421</u>	<u>\$ 3,441,157</u>
A1	Balance as at January 1, 2025	\$ 1,063,603	\$ 166,514	\$ 1,095,464	\$ 144	\$ 1,104,995	\$ (12,984)	\$ 23,421	\$ 3,441,157
B1	Appropriation and distribution of 2024 earnings	-	-	-	-	-	-	-	-
B5	Appropriation of legal reserve	-	-	89,497	-	(89,497)	-	-	-
B5	Cash dividends on ordinary shares	-	-	-	-	(789,406)	-	-	(789,406)
D1	Net income for the year ended December 31, 2025	-	-	-	-	851,292	-	-	851,292
D3	Other comprehensive income for the year ended December 31, 2025	-	-	-	-	4,131	1,072	12,057	17,260
D5	Total comprehensive income for the period	-	-	-	-	855,423	1,072	12,057	868,552
Q1	Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	21,804	-	(21,804)	-
Z1	Balance as at December 31, 2025	<u>\$ 1,063,603</u>	<u>\$ 166,514</u>	<u>\$ 1,184,961</u>	<u>\$ 144</u>	<u>\$ 1,103,319</u>	<u>\$ (11,912)</u>	<u>\$ 13,674</u>	<u>\$ 3,520,303</u>

(Please refer to notes to parent company only financial statements)

Chairman: Liang, Hsiu-Chung

Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc.
Parent Company Only Statement of Cash Flow
For the Years Ended December 31, 2025 and 2024
(All amounts in NTD thousands)

Code	Item	2025	2024	Code	Item	2025	2024
		Amount	Amount			Amount	Amount
AAAA	Cash flow from operating activities:			BBBB	Cash flow from investing activities:		
A10000	Income before income tax			B00010	Acquisition of financial assets at fair value through other comprehensive income	(35,418)	(196)
A20000	Adjustments:	\$ 1,037,638	\$ 972,884	B00020	Disposal of financial assets at fair value through other comprehensive income	32,863	-
A20010	Income, expenses and losses:			B00100	Acquisition of financial assets at fair value through profit or loss	(35,000)	(35,000)
A20100	Depreciation expenses	31,677	32,406	B02700	Acquisition of property, plant and equipment	(105,605)	(172,062)
A20200	Amortization expenses	7,433	4,587	B03700	Increase in refundable deposits	(47,826)	(44,407)
A20300	Expected credit impairment loss	2,981	1,862	B04500	Acquisition of intangible assets	(13,500)	(5,228)
A20400	Gains on financial assets at fair value through profit or loss	(1,161)	-	B06500	Increase in other financial assets	(1)	(1,860)
A20900	Interest expense	3,891	1,714	B06700	Increase in other non-current assets	(416)	(970)
A21200	Interest income	(9,463)	(8,182)	BBBB	Net cash outflow from investing activities	(204,903)	(259,723)
A21300	Dividend income	(2,409)	(2,550)	CCCC	Cash flow from financing activities:		
A22400	Share of profit on subsidiaries, associated companies, and joint ventures accounted for using the equity method	(84,188)	(67,514)	C00100	Increase in short-term loans	425,000	50,000
A22500	Losses on disposals and retirements of property, plant, and equipment	-	147	C03100	Decrease in guarantee deposits	(302)	(1,345)
A31000	Changes in assets/liabilities that are related to operating activities:			C04020	Repayment of lease principal	(13,889)	(15,453)
A31125	Contract assets	86,821	(102,151)	C04500	Distribution of cash dividends	(789,406)	(706,232)
A31130	Notes receivable	(443)	9,398	CCCC	Net cash outflow from financing activities	(378,597)	(673,030)
A31150	Accounts receivable	(158,003)	(11,247)	EEEE	Net increase (decrease) in cash and cash equivalents for the current period	59,449	(568,046)
A31160	Accounts receivable - related parties	4,236	(1,870)	E00100	Cash and cash equivalents, beginning of period	627,386	1,195,432
A31180	Other receivables	(2,707)	3,666	E00200	Cash and cash equivalents, end of period	\$ 686,835	\$ 627,386
A31200	Inventories	(301,838)	(521,741)				
A31230	Prepayments	(523,947)	(12,926)				
A31240	Other current assets	(770)	(444)				
A32125	Contract liabilities - current	542,706	94,523				
A32130	Notes payable	64,426	10,276				
A32150	Accounts payable	(41,305)	171,189				
A32160	Accounts payable - related parties	55	(2,009)				
A32180	Other payables	2,228	(27,036)				
A32200	Provisions	(1,196)	(375)				
A32230	Other current liabilities	4,047	14,025				
A32240	Net defined benefit liabilities	(2,508)	(2,416)				
A33000	Cash inflow from operations	658,201	556,216				
A33100	Interests received	9,922	12,514				
A33200	Dividend received	136,180	67,965				
A33300	Interests paid	(3,282)	(1,117)				
A33500	Income tax paid	(158,072)	(270,871)				
AAAA	Net cash inflow from operating activities	642,949	364,707				

Chairman: Liang, Hsiu-Chung

(Please refer to notes to parent company only financial statements)
Manager: Liang, Hsiu-Chung

Head of Accounting: Huang, I-Tzu

Stark Technology Inc.

**Comparative table for Amendments to Financial Derivatives
Transaction Procedure**

The Amended Article	The Current Article	Reasons for mendment
<p>I. <u>Purpose and Legal Basis</u> <u>To safeguard investments and ensure full disclosure of information</u>, these Procedures are established in accordance with Article 36-1 of the Securities and Exchange Act and the relevant provisions of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies. Where otherwise provided by other laws, such provisions shall prevail.</p>	<p>I. Introduction These Procedures are established in accordance with the provisions of Letter No. 0910006105 issued by the Securities and Exchange Commission, Ministry of Finance (hereinafter referred to as the SFC) on December 10, 1991. Where otherwise provided by other laws, such provisions shall prevail</p>	<p>Explain the purpose and legal basis for its formulation.</p>
<p>II. Principles and Guidelines (I)Category of trade:</p> <ol style="list-style-type: none"> 1. The derivatives that the Company may engage in under these Procedures include forward contracts, options, futures, interest rate or foreign exchange swaps, bond margin trading, and structured or composite contracts formed by combinations of the aforementioned instruments. 2. The term “forward contracts” as referred to in these Procedures shall not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase or sales agreements. 3. Matters relating to bond margin trading shall be handled mutatis mutandis in accordance with the 	<p>II. Principles and Guidelines (I)Category of trade:</p> <ol style="list-style-type: none"> 1. The derivatives that the Company may engage in under these Procedures include forward contracts, options, futures, interest rate or foreign exchange swaps, bond margin trading, and structured or composite contracts formed by combinations of the aforementioned instruments. 2. The term “forward contracts” as referred to in these Procedures shall not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase or sales agreements. 3. Matters relating to bond margin trading shall be handled mutatis mutandis in accordance with the 	<p>To align with revisions to the Company’s job titles.</p>

The Amended Article	The Current Article	Reasons for mendment
<p>relevant provisions of these Procedures. However, transactions involving bonds with repurchase or reverse repurchase conditions shall not be subject to these Procedures.</p> <p>4. At present, the Company engages in hedging derivatives transactions primarily through forward foreign exchange contracts and options. Where it is necessary to engage in other types of derivatives, prior approval from the Chairman shall be obtained before execution.</p> <p>(II)Operating and Hedging Strategies:</p> <ol style="list-style-type: none"> 1. The Company shall engage in derivatives transactions for the purpose of risk hedging. The instruments selected shall be primarily those that effectively hedge risks arising from the Company’s business operations. 2. Non-hedging derivatives transactions conducted for the purpose of pursuing investment returns shall not be permitted. 3. Transaction counterparties shall, to the extent practicable, be limited to banks with which the Company maintains regular business relationships, so as to mitigate credit risk. <p>(III)Division of Responsibilities:</p> <ol style="list-style-type: none"> 1. Finance Department: <ol style="list-style-type: none"> (a) Responsible for collecting foreign exchange market information, assessing market 	<p>relevant provisions of these Procedures. However, transactions involving bonds with repurchase or reverse repurchase conditions shall not be subject to these Procedures.</p> <p>4. At present, the Company engages in hedging derivatives transactions primarily through forward foreign exchange contracts and options. Where it is necessary to engage in other types of derivatives, prior approval from the Chairman shall be obtained before execution.</p> <p>(II)Operating and Hedging Strategies:</p> <ol style="list-style-type: none"> 1. The Company shall engage in derivatives transactions for the purpose of risk hedging. The instruments selected shall be primarily those that effectively hedge risks arising from the Company’s business operations. 2. Non-hedging derivatives transactions conducted for the purpose of pursuing investment returns shall not be permitted. 3. Transaction counterparties shall, to the extent practicable, be limited to banks with which the Company maintains regular business relationships, so as to mitigate credit risk. <p>(III)Division of Responsibilities:</p> <ol style="list-style-type: none"> 1. Finance Department: <ol style="list-style-type: none"> (a) Responsible for collecting foreign exchange market information, assessing market 	

The Amended Article	The Current Article	Reasons for mendment
<p>trends and risks, and maintaining familiarity with financial instruments, relevant regulations, and operational practices.</p> <p>(b) Responsible for detailed cash flow planning and proper fund allocation in coordination with bank credit facilities.</p> <p>(c) Personnel of the Finance Department shall be responsible for executing derivatives transactions.</p> <p>2. Accounting Department:</p> <p>(a) Responsible for accurately recording transaction details.</p> <p>(b) Responsible for conducting periodic confirmations and reconciliations with banks.</p> <p>(IV)Contract Amount: The hedging limit shall be based on the foreign exchange exposure arising from the Company’s normal business operations. The total hedging amount shall not exceed such exposure. Should the limit be exceeded, every transaction is subject to the Chairman's approval.</p> <p>(V)Performance Appraisal: (a) Personnel of the Finance Department shall endeavor to achieve the objectives based on the approved types of derivatives and target exchange rates, which shall serve as the basis for performance evaluation.</p>	<p>trends and risks, and maintaining familiarity with financial instruments, relevant regulations, and operational practices.</p> <p>(b) Responsible for detailed cash flow planning and proper fund allocation in coordination with bank credit facilities.</p> <p>(c) Personnel of the Finance Department shall be responsible for executing derivatives transactions.</p> <p>2. Accounting Department:</p> <p>(a) Responsible for accurately recording transaction details.</p> <p>(b) Responsible for conducting periodic confirmations and reconciliations with banks.</p> <p>(IV)Contract Amount: The hedging limit shall be based on the foreign exchange exposure arising from the Company’s normal business operations. The total hedging amount shall not exceed such exposure. Should the limit be exceeded, every transaction is subject to the President 's approval.</p> <p>(V)Performance Appraisal: (a) Personnel of the Finance Department shall endeavor to achieve the objectives based on the approved types of derivatives and target exchange rates, which shall serve as the basis for performance evaluation.</p>	

The Amended Article	The Current Article	Reasons for mendment																
<p>(b) The Finance Department shall evaluate and review operational performance on a weekly basis, and shall submit a monthly report on foreign exchange positions to senior management for reference.</p> <p>(VI)Limits on Total and Individual Losses: The maximum aggregate loss from all derivatives transactions shall not exceed USD 100,000. The maximum loss for any individual contract shall not exceed 5% of the contract amount and shall in no event exceed USD 100,000.</p>	<p>(b) The Finance Department shall evaluate and review operational performance on a weekly basis, and shall submit a monthly report on foreign exchange positions to senior management for reference.</p> <p>(VI)Limits on Total and Individual Losses: The maximum aggregate loss from all derivatives transactions shall not exceed USD 100,000. The maximum loss for any individual contract shall not exceed 5% of the contract amount and shall in no event exceed USD 100,000.</p>																	
<p>III. Operational Procedures</p> <p>(I) Authorization Limits for Hedging Transactions:</p> <table border="1" data-bbox="113 1182 632 1301"> <thead> <tr> <th>Authorized Personnel</th> <th>Daily Transaction Amt.</th> </tr> </thead> <tbody> <tr> <td>Financial VP</td> <td>Up to US\$1 million (incl.)</td> </tr> <tr> <td>CEO</td> <td>Up to US\$2 million (incl.)</td> </tr> <tr> <td>Chairman</td> <td>Above US\$2 million</td> </tr> </tbody> </table> <p>(a) Where the total daily transaction amount executed by trading personnel exceeds the applicable authorization limit, such transaction shall not be carried out unless prior approval is obtained from personnel with the appropriate authorization level.</p> <p>(b) The authorization limits shall be subject to the approval of the Chairman and shall become effective upon such approval.</p> <p>(c) In order to ensure that the Company’s authorization framework is aligned with the supervision and control</p>	Authorized Personnel	Daily Transaction Amt.	Financial VP	Up to US\$1 million (incl.)	CEO	Up to US\$2 million (incl.)	Chairman	Above US\$2 million	<p>III. Operational Procedures</p> <p>(I) Authorization Limits for Hedging Transactions:</p> <table border="1" data-bbox="663 1182 1182 1301"> <thead> <tr> <th>Authorized Personnel</th> <th>Daily Transaction Amt.</th> </tr> </thead> <tbody> <tr> <td>Financial VP</td> <td>Up to US\$1 million (incl.)</td> </tr> <tr> <td>CEO</td> <td>Up to US\$2 million (incl.)</td> </tr> <tr> <td>Chairman</td> <td>Above US\$2 million</td> </tr> </tbody> </table> <p>(a) Where the total daily transaction amount executed by trading personnel exceeds the applicable authorization limit, such transaction shall not be carried out unless prior approval is obtained from personnel with the appropriate authorization level.</p> <p>(b) The authorization limits shall be subject to the approval of the Chairman and shall become effective upon such approval.</p> <p>(c) In order to ensure that the Company’s authorization framework is aligned with the supervision and control</p>	Authorized Personnel	Daily Transaction Amt.	Financial VP	Up to US\$1 million (incl.)	CEO	Up to US\$2 million (incl.)	Chairman	Above US\$2 million	<p>To align with the Article 22, Paragraph 1 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.</p>
Authorized Personnel	Daily Transaction Amt.																	
Financial VP	Up to US\$1 million (incl.)																	
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Authorized Personnel	Daily Transaction Amt.																	
Financial VP	Up to US\$1 million (incl.)																	
CEO	Up to US\$2 million (incl.)																	
Chairman	Above US\$2 million																	

The Amended Article	The Current Article	Reasons for mendment
<p>requirements of counterpart banks, authorized trading personnel shall notify the banks of their authorization status. Any changes thereto shall be promptly notified to the banks for amendment.</p> <p>(II)The Company engaging in derivatives trading shall establish a <u>log book</u> in which details of the types and amounts of derivatives trading engaged in, board of directors approval dates, and the matters required to be carefully evaluated under the Procedures shall be recorded in detail in the <u>log book</u>.</p>	<p>requirements of counterpart banks, authorized trading personnel shall notify the banks of their authorization status. Any changes thereto shall be promptly notified to the banks for amendment.</p> <p>(II)The Company engaging in derivatives trading shall establish a memo in which details of the types and amounts of derivatives trading engaged in, board of directors approval dates, and the matters required to be carefully evaluated under the Procedures shall be recorded in detail in the memo-book.</p>	
<p>IV. Procedures for public disclosure of information</p> <p><u>(I)The Company</u> shall compile monthly reports on the status of derivatives tradingengaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic public companies and enter the information into the information reporting website designated by <u>the competent authorities</u> by the 10th day of each month.</p> <p><u>(II)Where any of the following circumstances occurs with respect to derivatives trading conducted by the Company: (i) losses reach the aggregate or individual loss limits set out in these Procedures, or (ii) there is a change to the information</u></p>	<p>IV. Procedures for public disclosure of information</p> <p>Derivatives transactions shall be completed and confirmed by trade confirmation personnel, and the Company shall compile monthly reports on the status of derivatives tradingengaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic public companies and enter the information into the information reporting website designated by the SFC by the 10th day of each month.</p>	<p>To align with the Article 31, Paragraph 1, 4 and 5 and Article 32 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.</p>

The Amended Article	The Current Article	Reasons for mendment
<p><u>previously publicly announced and reported, a public report of the relevant information shall be made on the information reporting website designated by the competent authorities within 2 days, counting inclusively from the date of occurrence of the event.</u></p> <p><u>(III)When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.</u></p>		
<p>V. Accounting Procedure</p> <p>The accounting treatment of the Company’s derivative transactions shall, unless otherwise provided in these Procedures, be recorded in accordance with the accounting principles <u>and relevant regulations announced by the competent authorities, as well as the relevant provisions of the Company’s accounting policy.</u></p>	<p>V. Accounting Procedure</p> <p>The accounting treatment of the Company’s derivative transactions shall, unless otherwise provided in these Procedures, be recorded in accordance with the relevant provisions of the accounting policy and accounting principles.</p>	<p>To align with the regulations.</p>
<p>VI. Internal Control System</p> <p>(I) Risk management measures:</p> <p>1. Credit risk consideration:</p> <p>(a) The transactions are limited to the banks doing business with the Company and that can</p>	<p>VI. Internal Control System</p> <p>(I) Risk management measures:</p> <p>1. Credit risk consideration:</p> <p>(a) The transactions are limited to the banks doing business with the Company and that can</p>	<p>To align with the Article 20, Subparagraph 4, and Article 21, Paragraph 2, Subparagraph 1 of</p>

The Amended Article	The Current Article	Reasons for mendment
<p>provide professional information.</p> <p>(b) Avoid concentrating the transactions excessively on a single bank.</p> <p>2. Market risk consideration:</p> <p>(a) The market primarily operates through banks' OTC (Over the Counter) transactions; the futures market is not currently being considered.</p> <p>(b) We monitor interest rate and exchange rate fluctuations through the real-time foreign exchange information systems and analysis reports from foreign exchange banks.</p> <p>3. Liquidity risk consideration:</p> <p>(a) The Company's trading personnel shall closely coordinate with treasury personnel to avoid risks arising from insufficient funding arrangements.</p> <p>(b) The traded derivatives shall have a certain degree of liquidity in the market.</p> <p>(c) The trading body must have sufficient equipment, information, trading capacity.</p> <p>4. Cash flow risk management: To ensure the stability of the Company's working capital, the funding source for the Company's engagement in derivatives trading shall be limited to its own funds, and the amount of such transactions shall take into</p>	<p>provide professional information.</p> <p>(b) Avoid concentrating the transactions excessively on a single bank.</p> <p>2. Market risk consideration:</p> <p>(a) The market primarily operates through banks' OTC (Over the Counter) transactions; the futures market is not currently being considered.</p> <p>(b) We monitor interest rate and exchange rate fluctuations through the real-time foreign exchange information systems and analysis reports from foreign exchange banks.</p> <p>3. Liquidity risk consideration:</p> <p>(a) The Company's trading personnel shall closely coordinate with treasury personnel to avoid risks arising from insufficient funding arrangements.</p> <p>(b) The traded derivatives shall have a certain degree of liquidity in the market.</p> <p>(c) The trading body must have sufficient equipment, information, trading capacity.</p> <p>4. Cash flow risk management: To ensure the stability of the Company's working capital, the funding source for the Company's engagement in derivatives trading shall be limited to its own funds, and the amount of such transactions shall take into</p>	<p>the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.</p>

The Amended Article	The Current Article	Reasons for mendment
<p>account the funding requirements based on the projected cash receipts and disbursements for the following three months.</p> <p>5. Operation risk consideration: Authorization trading amount limits and operational procedures must be followed to avoid operational risks.</p> <p>6. Legal risk consideration: Any contractual documents to be signed with banks shall be reviewed by legal personnel prior to execution to avoid legal risks.</p> <p>7. Derivatives risk consideration: The Company’s trading personnel and counterpart banks shall have complete and correct expertise in derivatives trading, and the Company should require banks to fully disclose the associated risks to avoid losses due to misuse of derivatives.</p> <p>(II) Internal Control:</p> <p>1. Personnel engaged in derivatives trading shall not concurrently perform other operational functions, such as trade confirmation. Risk measurement, monitoring, and control personnel shall be assigned to a department separate from the trading personnel and shall report to the Board of Directors or to senior management who do not bear responsibility for trading or position decision-making.</p> <p>2. Trading personnel shall deliver</p>	<p>account the funding requirements based on the projected cash receipts and disbursements for the following three months.</p> <p>5. Operation risk consideration: Authorization trading amount limits and operational procedures must be followed to avoid operational risks.</p> <p>6. Legal risk consideration: Any contractual documents to be signed with banks shall be reviewed by legal personnel prior to execution to avoid legal risks.</p> <p>7. Derivatives risk consideration: The Company’s trading personnel and counterpart banks shall have complete and correct expertise in derivatives trading, and the Company should require banks to fully disclose the associated risks to avoid losses due to misuse of derivatives.</p> <p>(II) Internal Control:</p> <p>1. Personnel engaged in derivatives trading shall not concurrently perform other operational functions, such as trade confirmation. Risk measurement, monitoring, and control personnel shall be assigned to a department separate from the trading personnel and shall report to the Board of Directors or to senior management who do not bear responsibility for trading or position decision-making.</p> <p>2. Trading personnel shall deliver</p>	

The Amended Article	The Current Article	Reasons for mendment
<p>transaction vouchers or contracts to the settlement and accounting personnel for recording.</p> <p>3. Accounting personnel shall regularly perform reconciliation or confirmation with the bank.</p> <p>4. Accounting personnel shall constantly certify that the aggregated trading amount does not exceed the net position of the foreign currency assets, loans and commitments.</p> <p>5. Market price reports shall be obtained from banks on a regular basis to serve as the basis for accounting evaluation of foreign exchange gains and losses.</p> <p>6. At the beginning of each month, trading personnel shall prepare a detailed report of foreign exchange positions and derivatives transactions as of the end of the previous month and provide it to senior management.</p> <p>7. Derivatives trading positions shall be weekly evaluated; transactions for hedging purposes shall be biweekly evaluated. The valuation report shall be proved to senior management authorized by the board of directors.</p> <p>8. Senior management authorized by the Board of Directors shall monitor and control the risk of derivatives trading at all times and shall also evaluate whether derivatives trading performance is consistent with established</p>	<p>transaction vouchers or contracts to the settlement and accounting personnel for recording.</p> <p>3. Accounting personnel shall regularly perform reconciliation or confirmation with the bank.</p> <p>4. Accounting personnel shall constantly certify that the aggregated trading amount does not exceed the net position of the foreign currency assets, loans and commitments.</p> <p>5. Market price reports shall be obtained from banks on a regular basis to serve as the basis for accounting evaluation of foreign exchange gains and losses.</p> <p>6. At the beginning of each month, trading personnel shall prepare a detailed report of foreign exchange positions and derivatives transactions as of the end of the previous month and provide it to senior management.</p> <p>7. Derivatives trading positions shall be weekly evaluated; transactions for hedging purposes shall be biweekly evaluated. The valuation report shall be proved to senior management authorized by the board of directors.</p> <p>8. Senior management authorized by the Board of Directors shall monitor and control the risk of derivatives trading at all times and shall also evaluate whether derivatives trading performance is consistent with established</p>	

The Amended Article	The Current Article	Reasons for mendment
<p>operational strategy and whether the risk undertaken is within the Company’s permitted scope of tolerance. Periodically evaluate whether the risk management measures currently employed are appropriate and faithfully conducted in accordance with the relevant provisions in these Procedures.</p> <p>9. When irregular circumstances are found in the course of supervising trading and gain/loss circumstances, appropriate measures shall be adopted and a report immediately submitted to the Board of Directors, <u>which</u> shall have independent directors in attendance to express their opinions.</p> <p>10. If personnel arw authorized to carry out derivatives trading according to the provisions of these Procedures, a roport shall be submitted to the Board of Directors afterwards.</p>	<p>operational strategy and whether the risk undertaken is within the Company’s permitted scope of tolerance. Periodically evaluate whether the risk management measures currently employed are appropriate and faithfully conducted in accordance with the relevant provisions in these Procedures.</p> <p>9. When irregular circumstances are found in the course of supervising trading and gain/loss circumstances, appropriate measures shall be adopted and a report immediately submitted to the Board of Directors. For companies with independent directors, the Board shall have independent directors in attendance to express their opinions.</p> <p>10. If personnel arw authorized to carry out derivatives trading according to the provisions of these Procedures, a roport shall be submitted to the Board of Directors afterwards.</p>	
<p>VII. Internal audit system</p> <p>(I) The Company’s internal audit personnel shall periodically assess the effectiveness of the internal control system and conduct a monthly audit on the trading department’s compliance with the Procedures for Engaging in Derivatives Trading, and prepare audit reports accordingly. If any</p>	<p>VII. Internal audit system</p> <p>(I) The Company’s internal audit personnel shall periodically assess the effectiveness of the internal control system and conduct a monthly audit on the trading department’s compliance with the Procedures for Engaging in Derivatives Trading, and prepare audit reports accordingly. If any</p>	<p>To align with the Article 22, Paragraph 2 and, 4 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.</p>

The Amended Article	The Current Article	Reasons for mendment
<p>material violation is identified, the Audit Committee shall be notified in writing.</p> <p>(II) The audit report mentioned in the preceding paragraph, together with the implementation of the previous year’s internal audit plan, shall be reported to <u>the competent authority</u> by the end of February.</p> <p>Furthermore, the status of improvements regarding any abnormalities must be reported to <u>the competent authority</u> for record-keeping no later than the end of May of the following year.</p>	<p>material violation is identified, the Audit Committee members shall be notified in writing, and appropriate disciplinary actions shall be imposed on the relevant personnel commensurate with the severity of the violation.</p> <p>(II) The audit report mentioned in the preceding paragraph, together with the implementation of the previous year’s internal audit plan, shall be reported to the SFC by the end of February. Furthermore, the status of improvements regarding any abnormalities must be reported to the SFC for record-keeping no later than the end of May of the following year.</p>	
<p><u>VIII. Penalties</u></p> <p><u>Any employee who violates the Procedures is subjected to the jurisdiction of the Company’s Code of Conduct or related rules.</u></p>		Newly added articles.
<p><u>IX. Other Matters</u></p> <p>These Procedures must be approved by <u>more than half of all</u> Audit Committee members, submitted to the Board of Directors for approval, and then to a shareholders' meeting for approval before implementation. The same procedure applies for any future amendments.</p> <p><u>If approval of more than half of all Audit Committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the Audit</u></p>	<p>VIII. Other Matters</p> <p>These Procedures must be approved by the Audit Committee, submitted to the Board of Directors for approval, and then to a shareholders' meeting for approval before implementation. The same procedure applies for any future amendments.</p> <p>When these Procedures for derivatives trading are submitted to the Board of Directors for discussion in accordance with the preceding paragraph, the discussion should take full</p>	To align with the newly added articles, we have renumbered the provisions and updated them based on Article 6 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

The Amended Article	The Current Article	Reasons for mendment
<p><u>Committee shall be recorded in the minutes of the Board of Directors meeting.</u></p> <p><u>The terms "all Audit Committee members" hereof and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.</u></p> <p>The discussion of the Board of Directors with respect to these Procedures should take full consideration of each independent director's opinions. <u>If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.</u></p>	<p>consideration of each independent director's opinions. Their opinions of agreement or objection about any matter and the reasons thereof shall be recorded in the minutes of the Board of Directors meeting.</p>	