

Stock Code: 2480



# 2026 Annual General Meeting

## Meeting Handbook

Convening method: Physical Shareholders Meeting

Date: May 29, 2026

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

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

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**Stark Technology Inc.**  
**2026 Annual General Meeting Procedures**

I. Commencement of Meeting

II. Chairman's Remarks

III. Report Items

IV. Ratification Items

V. Discussion Items

VI. Extemporaneous Motions

VII. Meeting Adjourned

# **Stark Technology Inc.**

## **2026 Annual General Meeting Agenda**

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)

I. Commencement of Meeting

II. Chairman's Remarks

III. Report Items

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

IV. Ratification Items

1. The 2025 Business Report and Financial Statements.
2. The 2025 Earnings appropriation plan.

V. Discussion Items

1. To revise the Company's partial provisions for Financial Derivatives Transaction Procedure.
2. To lift Non-competition Restrictions on the director.

VI. Extraordinary Motions

VII. Meeting Adjourned

## <Report Items>

### **I. Report on the 2025 Business Report.**

Explanation: The Business Report is attached as hereto as **Attachment 1**, please refer to pages 8 to 12.

### **II. Report on the 2025 Audit Committee Review Report.**

Explanation: The Audit Committee Review Report is attached as hereto as **Attachment 2**, please refer to page 13.

### **III. Report on 2025 distribution of remuneration of employees and directors of the Company.**

Explanation: The remuneration is distributed according to the Company Act and the Articles of Incorporation. The employee remuneration distribution amount is NT\$57,000,000 (including NT\$4,000,000 allocated to non-executive employees), all of which are distributed in the form of cash. The director remuneration distribution amount is NT\$5,500,000. There are no variation to the estimated amount in the book.

### **IV. Report on the purchasing of liability insurance for directors and managerial officers.**

Explanation: To implement the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and to protect the shareholders' equity, the Company purchases liability insurance for the directors and managerial officers to protect them from losses arising from claims by investors or third parties when unintentional tort, i.e. negligence, happens during the handling of the mandated affairs by the Company directors and managerial officers.

## **V. Report on the 2025 cash dividends distribution.**

- Explanation:
1. The distribution is performed based on Article 23-1 of the Articles of Incorporation authorizing the Board of Directors to resolve distributing dividends and bonus in whole or in part, or in the form of cash, and for reporting to the Shareholders' Meeting.
  2. Distribution of shareholder bonus - cash dividends distributed at NT\$ 7.80 per share for a total of NT\$ 829,610,269.
  3. The distribution of cash dividends shall be rounded off to the integer and accounted by dollars. Fractional dividend amounts that are less than NT\$ 1 are aggregated and recorded as other income of the Company. The Chairman is authorized to determine the ex-dividend date and related matters. In the event that the number of outstanding shares are affected due to subsequent company stock buyback, the assignment or cancellation of treasury stock, or capital increase in cash, which in turn lead to changes to shareholders' payout ratio, The Chairman is given full authority in the handling of the matter.

## <Ratification Items>

### (Proposed by the Board of Directors)

#### **Proposal 1: 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**, please refer to pages 8 to 12 and pages 14 to 31.
  3. Proposed for ratification.

Resolution:

**(Proposed by the Board of Directors)**

**Proposal 2: 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:

## <Discussion Items>

### (Proposed by the Board of Directors)

#### **Proposal 1: 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**, please refer to pages 32 to 43.

2. Proposed for discussions.

Resolution:

### (Proposed by the Board of Directors)

#### **Proposal 2: 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:

## <Extraordinary Motions>

## <Meeting Adjourned>

## 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	%
	<b>Current liabilities</b>					
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>
	<b>Non-current liabilities</b>					
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>
31xx	<b>Equity attributable to owners of the parent company</b> (VI).13					
3100	<b>Share capital</b>					
3110	Ordinary share		1,063,603	13	1,063,603	15
3200	Capital surplus		166,514	2	166,514	2
	<b>Retained earnings</b>					
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)
A20000	Adjustments:	\$ 1,059,737	\$ 1,003,766	B00020	Disposal of financial assets at fair value through other comprehensive income	38,695	145,660
A20010	Income, expenses and losses:			B00100	Acquisition of financial assets at fair value through profit or loss	(35,000)	(35,000)
A20100	Depreciation expenses	32,598	33,279	B02700	Acquisition of property, plant and equipment	(106,104)	(172,109)
A20200	Amortization expenses	7,462	4,590	B02800	Disposal of property, plant and equipment	140	-
A20300	Expected credit impairment loss	2,131	3,084	B03700	Increase in refundable deposits	(60,565)	(31,983)
A20400	Gains on financial assets at fair value through profit or loss	(1,161)	-	B04500	Acquisition of intangible assets	(13,573)	(5,228)
A20900	Interest expense	3,943	1,959	B06500	Increase in other financial assets	(119)	(1,973)
A21200	Interest income	(15,294)	(14,372)	B06700	Increase in other non-current assets	(800)	(406)
A21300	Dividend income	(3,622)	(8,701)	BBBB	Net cash outflow from investing activities	(212,744)	(119,411)
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				
A32130	Notes payable	64,994	10,326	EEEE	Net decrease in cash and cash equivalents for the current period	(61,329)	(659,843)
A32150	Accounts payable	(116,411)	230,445	E00100	Cash and cash equivalents, beginning of period	1,174,515	1,834,358
A32180	Other payables	(2,309)	(25,777)	E00200	Cash and cash equivalents, end of period	\$ 1,113,186	\$ 1,174,515
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	%
	<b>Current assets</b>					
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>
	<b>Non-current assets</b>					
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	\$ 1,037,638	\$ 972,884	B00010	Acquisition of financial assets at fair value through other comprehensive income	(35,418)	(196)
A20000	Adjustments:			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><b>I. <u>Purpose and Legal Basis</u></b>  <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><b>I. <del>Introduction</del></b>  These Procedures are established in accordance with <del>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</del>. Where otherwise provided by other laws, such provisions shall prevail</p>	<p>Explain the purpose and legal basis for its formulation.</p>
<p><b>II. Principles and Guidelines</b>  (I)Category of trade:</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>3. Matters relating to bond margin trading shall be handled mutatis mutandis in accordance with the</li> </ol>	<p><b>II. Principles and Guidelines</b>  (I)Category of trade:</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>3. Matters relating to bond margin trading shall be handled mutatis mutandis in accordance with the</li> </ol>	<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> <p>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.</p> <p>2. Non-hedging derivatives transactions conducted for the purpose of pursuing investment returns shall not be permitted.</p> <p>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> <p>(III)Division of Responsibilities:</p> <p>1. Finance Department:</p> <p>(a) Responsible for collecting foreign exchange market information, assessing market</p>	<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> <p>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.</p> <p>2. Non-hedging derivatives transactions conducted for the purpose of pursuing investment returns shall not be permitted.</p> <p>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> <p>(III)Division of Responsibilities:</p> <p>1. Finance Department:</p> <p>(a) Responsible for collecting foreign exchange market information, assessing market</p>	

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 <b>Chairman</b>'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 <b>President</b> '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 1178 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="665 1178 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.)																	
CEO	Up to US\$2 million (incl.)																	
Chairman	Above US\$2 million																	
Authorized Personnel	Daily Transaction Amt.																	
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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 <del>memo</del> 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 <del>memo-book</del>.</p>	
<p>IV. Procedures for public disclosure of information</p> <p><del>(I)The Company</del> 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><del>Derivatives transactions shall be completed and confirmed by trade confirmation personnel, and the Company</del> 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 <del>the SFC</del> 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 <del>the accounting policy</del> <b>and</b> 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 report 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. <del>For companies with independent directors, the Board</del> 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 report 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 <del>members</del> shall be notified in writing, <del>and appropriate disciplinary actions shall be imposed on the relevant personnel commensurate with the severity of the violation.</del></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 <del>the SFC</del> by the end of February. Furthermore, the status of improvements regarding any abnormalities must be reported to <del>the SFC</del> 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 <del>members</del>, 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><del>When</del> these Procedures <del>for derivatives trading</del> are submitted to the Board of Directors for discussion <del>in accordance with the preceding paragraph</del>, 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. <del>Their opinions of agreement or objection about any matter and the reasons thereof</del> shall be recorded in the minutes of the Board of Directors meeting.</p>	

## Stark Technology Inc.

<b>Document name</b>	<b>Rules of Procedure for Shareholders' Meeting</b>	<b>Document number</b>	<b>S057</b>	<b>Version</b>	<b>08</b>
<b>Establishment/ Revision Unit</b>	<b>Finance and Accounting Center</b>	<b>Release date</b>	<b>May 27, 2022</b>	<b>Total pages</b>	<b>13</b>

## Article 1 (Source of law)

To establish a strong governance system and sound supervisory capabilities for the Company's Shareholders' Meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

## Article 2 (Laws and related regulations)

The rules of procedures for the Company's Shareholders' meetings, except as otherwise provided by laws, regulations, or the Articles of Incorporation, shall be as provided in these Rules.

## Article 3 (Convening of Shareholders' Meeting and meeting notice)

Unless otherwise provided by laws or regulations, the Company's Shareholders' Meetings shall be convened by the Board of Directors.

Any changes to the method of convening of the Company's Shareholders' Meeting shall be resolved by The Board before the Shareholders' Meeting notice is sent out at the latest.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors and Supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days of a regular shareholders' meeting or before 15 days of an extraordinary meeting. The meeting agenda and supplemental information of shareholders' meetings must be prepared in the form of an electronic file and uploaded to the MOPS 21 days before a general meeting or 15 days before an extraordinary meeting. However, if the Company's paid-in capital reaches TWD 10 billion or more as of the end of the most recent fiscal year, or if the combined percentage of foreign capital and Chinese capital holdings as recorded in the shareholders' register at the time of the most recent annual shareholders' meeting reaches 30% or more, the Company must complete the aforementioned electronic files uploading 30 days prior to the annual shareholders' meeting. Physical copies of the shareholders' meeting conference manual and supplementary information shall be prepared at least 15 days before the meeting, and made accessible to shareholders upon request. These documents must also be placed within the Company's premises and at the stock transfer agent.

The Company shall provide shareholders with the meeting agenda and supplemental information in the preceding paragraph for reference on the date of meeting and by the following means:

- I. Distributed at the venue of the meeting for a physical shareholders' meeting.
- II. Distributed at the venue of the meeting for a physical shareholders' meeting, and transmitted to the video conference platform in the form of an electronic file for a physical shareholders' meeting with the assistance of a video conference.
- III. Transmitted to the video conference platform in the form of an electronic file for video shareholders' meeting.

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

Election or dismissal of Directors, amendments to the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the Company by Directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under paragraph 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

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

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of paragraph 4, Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for

submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 (Attendance by proxy and authorization)

For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail, unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 business days of the meeting at the latest. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Should the shareholder decide to attend a shareholders' meeting by video conference, a written notice must be sent to the Company no later than 2 days before the meeting commences to withdraw the proxy arrangement. If the shareholder fails to withdraw proxy arrangement before the due date, vote of the proxy attendant must prevail.

Article 5 (Principles in the location and time for the convening of shareholders' meeting)

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. If the meeting involves the independent directors, their opinions must be fully taken into consideration when choosing the meeting venue and time.

There are no restrictions on the meeting venue as prescribed in the preceding paragraph when the Company holds a video shareholders' meeting.

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

The meeting advice must specify details such as meeting check-in time, venue, and important notes where relevant for the shareholders, proxy issuers, and proxy agents (hereinafter together referred to as the shareholders).

Admission of meeting participants must begin at least 30 minutes before the meeting commences. The reception area must be clearly labeled and stationed with competent personnel. Check-in for the shareholders' meeting must be accepted at the shareholders' meeting video conference platform at least 30 minutes before the meeting starts.

Shareholders who have checked in are deemed to be present in person at the shareholders' meeting.

Shareholders may attend shareholders' meetings by presenting a valid conference pass, attendance card or other document of similar nature. The Company cannot request shareholders to present additional documentary proof unless specified in advance.

Proxy form holders are required to bring identity proof for verification.

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

The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials.

Where there is an election of directors, pre-printed ballots shall also be furnished.

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

Shareholders who intend to attend a video shareholders' meeting must register with the Company 2 days prior to the date of meeting.

For a video shareholders' meeting, the Company must, at least 30 minutes before the start of the meeting, upload the meeting agenda, annual report, and other relevant information to the video conference platform and keep them posted until the end of the meeting.

Article 6-1 (Convening of a video shareholders' meeting, and items that must be stated in the meeting notice)

When convening a video shareholders' meeting, the Company must specify the following items in the notice of meeting.

- I. The ways for shareholders to participate in a video meeting and exercise their rights.
- II. Countermeasures for the event that the video conferencing platform or video participation is impeded due to natural disasters, events, or other force majeure circumstances, including at least the following:
  - (I) If the occurrence of the aforementioned circumstances continuously cannot be resolved, the time of the postponed or resumed meeting, and the date of the postponed or resumed meeting.
  - (II) Shareholders who have not registered to participate in the affected shareholders meeting online cannot attend the postponed or resumed session.

(III) When convening a physical shareholders' meeting with the assistance of a video conference, if the video conference is not able to be resumed, and the total number of shares present, after deducting the number of shares present by means of video participation, still reaches the quorum for the shareholders' meeting, the shareholders' meeting must continue. The shares represented by shareholders attending the meeting through video conference must be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders are deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

(IV) When the result of all motions has been announced, and the interim motion has not yet been proceeded with, the way it is handled.

III. When convening a video shareholders' meeting, the appropriate alternative measures for shareholders with difficulties in participating in shareholders' meetings by video must also be specified.

Article 7 (Chair of the shareholders' meeting and non-voting personnel)

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. When the Chairman of the Board is on leave or for any reason unable to exercise his/her power and authority the Vice Chairman to act as a proxy thereof; if there is no Vice Chairman or the Vice Chairman also is on leave or for any reason unable to exercise his/her power and authority, the Chairman shall appoint one of the Managing Directors to act as chair, or, if there are no Managing Directors, one of the Directors shall be appointed to act as chair. Where the Chairman does not make such a designation, the Managing Directors or the Directors shall select from among themselves one Director as a proxy thereof.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

Shareholders' meetings that are convened by the Board of Directors should be chaired by the Chairman and more than half of the board, with at least one representative from each functional committee present at the meeting. Attendance of the above participants shall be recorded in detail in shareholders' meeting minutes.

For the meeting that is convened by the ones with the convening authority outside of the board, the meeting should be chaired by convening authority. One person should be selected to chair the meeting if there are more than two presents.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8 (Evidence of the audio or video recordings of the shareholders' meeting)  
The Company shall record on audio or video tape the entire proceedings of a shareholders' meeting, and preserve the recordings for at least one year. However, if a shareholder raises a litigious claim against the Company in accordance with Article 189 of the Company Act, the abovementioned documents must be retained until the end of the litigation.

When convening a video shareholders' meeting, the Company must keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

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

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

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

The attendance at a shareholders' meeting shall be calculated based the number of shares. The number of shares represented by shareholders present at the meeting is calculated based on attendance log records or the attendance cards collected, and the shares checked in on the video conference platform, plus the number of shares that have voting rights exercised in writing or through electronic means.

The chairperson must call the meeting to order at the appointed meeting time and disclose information concerning the number of non-voting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair must declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation must also declare the meeting adjourned at the virtual meeting platform.

If attending shareholders still represent more than one-third but less than half of outstanding shares after two postponements, the attending shareholders may reach a tentative resolution according to Paragraph 1, Article 175 of the Company Act. This tentative resolution must then be communicated to every shareholder and another shareholders' meeting must be held within the next month. In the event of a virtual shareholders meeting, shareholders would have to re-register with the Company to attend the virtual meeting according to Article 6.

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

Article 10 (Proposal discussion)

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. All proposed motions must be voted on a case-by-case basis. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

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

In either of the two situations described above, the chairperson cannot dismiss the meeting while a motion (including special motion) is still in progress. If the chairperson violates the conference rules by adjourning the meeting when not allowed to do so, other members of the board must immediately assist the attending shareholders in electing another chairperson that has the support of more than half of voting rights represented on-site to continue the meeting.

The chairperson must allow adequate time to explain and discuss various motions, amendments or special motions proposed during the meeting. The chairperson may announce to discontinue further discussions if the issue in question is considered to have been sufficiently discussed to proceed with voting and must allocate ample time to vote.

Article 11 (Speeches by shareholders)

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

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail. Each shareholder must speak no more than two times, for 5 minutes each, on the same motion unless otherwise agreed by the chairperson. The chairperson may stop shareholders from speaking if they violate any terms of the policy or speak outside the discussed topic.

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

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

same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

When convening a video shareholders' meeting, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question must contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply. As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12 (Counting of voting shares and a recusal policy)

Votes in a shareholders' meeting are vested based on the number of shares represented. Shares that do not carry voting rights are excluded from the calculation of outstanding shares when voting for the final resolution.

Shareholders cannot vote or appoint proxies to vote on any motions that present a conflict between their own interests and interests of the Company.

The number of shares held by shareholders who are not permitted to vote must be excluded from the calculation of total voting rights.

With the exception of trust enterprises and certain share transfer agencies approved by the authority, a proxy may not represent more than 3% of the total voting rights in aggregate when representing two or more shareholders during the meeting. Voting rights that exceed this threshold must be excluded from the calculation.

Article 13 (Methods for voting, scrutineering, and vote counting)

Shareholders are entitled to one vote per share, except for shares that are subject to voting restrictions or situations outlined in Paragraph 2, Article 179 of the Company Act.

The Company must give shareholders the option to exercise voting rights in writing or using an electronic method during shareholders' meetings. Instructions for exercising voting rights in writing or through electronic means must be stated clearly in writing on the meeting advice. Shareholders who have voted in writing or using the electronic method are considered to have attended the shareholders' meeting in person. However, they are considered to have waived their rights to participate in any special motion or any amendment to the original discussion that may arise during the shareholders' meeting. For this reason, the Company should avoid proposing special motions or amendments to the original motion where possible.

Instructions to exercise written and electronic votes must be delivered to the Company at least 2 days before the shareholders' meeting. In the event of duplicate submissions, the earliest submission must be taken into record. However, this excludes situations where a proper declaration is issued to withdraw the previous arrangement.

Shareholders who wish to attend the shareholders' meeting in person or through video conference after exercising their voting rights in writing or using electronic methods are required to withdraw their votes using the same method by which the vote was cast in the first place, and by no later than 2 days before the day of shareholders' meeting. The written/electronic vote must prevail if not withdrawn before the cutoff time. If a shareholder exercises their voting rights in writing or through electronic means and at the same time delegates a proxy to attend shareholders' meeting, the voting decision exercised by the proxy must prevail.

Except as otherwise provided in the Company Act and the Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. When voting, the chairperson or a person designated by him/her must announce the total number of voting rights represented by attending shareholders for every motion discussed and have the shareholders to vote. Details including the number of votes in favor, against, and abstained for each discussion must be uploaded onto MOPS on the same day the shareholders' meeting ends.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Motion and election votes are to be counted openly at the shareholders' meeting.

Results of the vote, including the final tally, must be announced on-site and recorded in minutes.

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

In the event of an online shareholders meeting, votes must be counted at once after the chair announces the voting session has ended. The results of votes and elections must be announced immediately.

When the Company convenes a physical shareholders' meeting with the assistance of a video conference, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they must revoke their registration 2 days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

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

Article 14 (Elections)

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

All ballots used in the above elections must be sealed and signed by the ballot examiner and held in proper custody for at least 1 year. However, if a shareholder raises a litigious claim against the Company in accordance with Article 189 of the Company Act, the abovementioned documents must be retained until the end of the litigation.

Article 15 (Meeting minutes and documents to be signed)

Shareholders' meeting resolutions must be compiled into detailed minutes, signed, or sealed by the chairperson and disseminated to all shareholders by no later than 20 days after the meeting. Preparation and distribution of meeting minutes can be made in electronic form or by announcement.

The Company may disseminate meeting minutes by announcing details over MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. Minutes must be retained for as long as the Company exists. Where convening a video shareholders' meeting, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the video conference platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with must also be included in the minutes.

When convening a video shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company must specify in the meeting minutes alternative measures available to shareholders with difficulties in participating in shareholders' meetings by video.

Article 16 (Public announcement)

On the day of a shareholders' meeting, the Company must compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through

solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and must make an express disclosure of the same at the place of the shareholders meeting. In the event an online shareholders meeting, this Corporation must upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's online shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting must be disclosed on the virtual meeting platform. The same must apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting. The Company must disclose on MOPS in a timely manner any shareholders' meeting resolutions that constitute material information as defined by law or the rules of Taiwan Stock Exchange Corporation.

Article 17 (Maintenance of the order of the venue)

The staff serving on the shareholders' meeting shall wear identity certificates or arm-bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. While maintaining order in the meeting, all security staff are required to wear arm badges that identify their role as "Security."

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

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

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

The chairperson may declare the meeting in recess at appropriate times. In the event of force majeure, the chairperson may suspend the meeting temporarily and resume at another time.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue. Shareholders may also resolve to postpone or resume the meeting within the next 5 days, according to Article 182 of the Company Act.

Article 19 (Disclosure of information at video conferences)

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

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

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary must be in the same location. The chair shall announce the address of the location when convening the meeting.

Article 21 (Response to disconnection)

In the event of a video shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues. In the event of a video shareholders' meeting, when declaring the meeting open, the chair must also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the video conference platform or participation via the platform is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting must be postponed to or resumed on another date within 5 days, in which case Article 182 of the Company Act cannot apply.

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

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

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

When the Company convenes a physical shareholders' meeting with the assistance of a video conference, and the video conference cannot continue as described in the second paragraph, if the total number of shares represented by shareholders present at the meeting, after deducting the number of shares present by means of video participation, still reaches the quorum for the shareholders' meeting, then the shareholders' meeting must continue, and no postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding

paragraph, the shares represented by the shareholders attending the meeting through video conference must be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders must be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

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

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

Article 22 (Handling of digital divide)

When convening an online shareholders' meeting, the Company must provide appropriate alternative measures available to shareholders with difficulties in participating in shareholders' meetings by video.

Article 23 For the matters not addressed in these Articles, they must be handled in accordance with the Company Act, the Company's Articles of Incorporation, and other relevant regulations.

Article 24 (Implementation)

These Rules take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto must be effected in the same manner.

# Stark Technology Inc. Articles of Incorporation

## Chapter 1 General Rules

- Article 1      The Company shall be incorporated under the Company Act, and its name shall be **Stark Technology Inc.**
- Article 2      The English name of the Company is **Stark Technology Inc.**  
 The scope of business of the Company shall be as follows:
- I.                E605010 Computer Equipment Installation.
  - II.               F113050 Wholesale of Computers and Clerical Machinery Equipment.
  - III.              F401010 International Trade.
  - IV.              I301010 Information Software Services.
  - V.                I301020 Data Processing Services .
  - VI.              CC01080 Electronics Components Manufacturing.
  - VII.             JA02990 Other Repair.
  - VIII.            JZ99050 Agency Services.
  - IX.              I301030 Electronic Information Supply Services.
  - X.                I401010 General Advertisement Service.
  - XI.              C701010 Printing.
  - XII.             C703010 Printed Matter Binding and Processing.
  - XIII.            CA02010 Manufacture of Metal Structure and Architectural Components.
  - XIV.            CB01010 Mechanical Equipment Manufacturing.
  - XV.              CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing.
  - XVI.            CC01060 Wired Communication Mechanical Equipment Manufacturing.
  - XVII.           CC01070 Wireless Communication Mechanical Equipment Manufacturing.
  - XVIII.        CC01110 Computer and Peripheral Equipment Manufacturing.
  - XIX.            CC01120 Data Storage Media Manufacturing and Duplicating.
  - XX.              E601010 Electric Appliance Construction.
  - XXI.            E603050 Automatic Control Equipment Engineering.
  - XXII.           E604010 Machinery Installation.
  - XXIII.         E701010 Telecommunications Engineering.
  - XXIV.         E701020 Satellite Television KU Channels and Channel C Equipment Installation.
  - XXV.           E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering.
  - XXVI.         E701040 Simple Telecommunications Equipment Installation.
  - XXVII.        EZ05010 Instrument and Meters Installation Engineering.
  - XXVIII.       EZ99990 Other Engineering.
  - XXIX.         F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.
  - XXX.           F113010 Wholesale of Machinery.
  - XXXI.         F113020 Wholesale of Electrical Appliances.
  - XXXII.        F113030 Wholesale of Precision Instruments.
  - XXXIII.       F113070 Wholesale of Telecommunication Apparatus.
  - XXXIV.       F113110 Wholesale of Batteries.

XXXV.	F118010 Wholesale of Computer Software.
XXXVI.	F119010 Wholesale of Electronic Materials.
XXXVII.	F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.
XXXVIII.	F213030 Retail Sale of Computers and Clerical Machinery Equipment.
XXXIX.	F213060 Retail Sale of Telecommunication Apparatus.
XXXX.	F218010 Retail Sale of Computer Software.
XXXXI.	F219010 Retail Sale of Electronic Materials.
XXXXII.	F399040 Retail Sale No Storefront.
XXXXIII.	F601010 Intellectual Property Rights.
XXXXIV.	I103060 Management Consulting.
XXXXV.	I199990 Other Consulting Service.
XXXXVI.	I501010 Product Designing.
XXXXVII.	I599990 Other Designing.
XXXXVIII.	IE01010 Telecommunications Service Number Agencies.
XXXXIX.	IG02010 Research and Development Service.
XXXXX.	IZ13010 Internet Certificates Service.
XXXXXI.	IZ99990 Other Industrial and Commercial Services.
XXXXXII.	J202010 Industry Innovation and Incubation Services.
XXXXXIII.	J304010 Book Publishing.
XXXXXIV.	J399010 Software Publishing.
XXXXXV.	JA02010 Electric Appliance and Electronic Products Repair.
XXXXXVI.	JE01010 Rental and Leasing.
XXXXXVII.	F213040 Retail Sale of Precision Instruments.
XXXXXVIII.	F216010 Retail Sale of Camera Equipment.
XXXXXIX.	F214070 Retail Sale of Aircraft and Component Parts Thereof.
XXXXXX.	F114070 Wholesale of Aircraft and Component Parts Thereof.
XXXXXXI.	ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 The Company may provide guarantees to external entities based on business needs.

Article 4 The Company is headquartered in Hsinchu City. It may establish branches at home and abroad at the approval of The Board where necessary. The Company may engage in reinvestment at the approval of The Board. The total amount of the investment shall not be subjected to the limit at within 40% of the Company's paid-in capital, unless otherwise specified by laws or regulations.

Article 5 The public announcement method of the Company shall be handled according to Article 28 of the Company Act.

### **Chapter 2 Share**

Article 6 The total capital is NT\$3.4 billion, which is divided into 340 million shares with a par value of NT\$10 per share, and the Board of Directors is authorized to issue unissued shares in tranches. Out of the total capital mentioned in the preceding paragraph, 20 million shares are the number of company employee stock warrants that are for subscription. The Board is fully authorized for its handling in accordance with the Company Act and related laws and regulations.

Treasury shares bought back by the Company according to the Company Act shall be transferred to employees of the Parent or subsidiaries of the Company who meet certain criteria.

The employee stock warrants are issued to employees of the Parent or subsidiaries of the Company who meet certain criteria.

The employee stock warrants are issued to employees of the Parent or subsidiaries of the Company who meet certain criteria.

The Company's restrict stock awards are issued to employees of the Company's Parent or subsidiaries who meet certain criteria.

The Board is authorized to formulate the preceding certain criteria.

Article 7 The Company's shares are name-bearing, affixed with the seal or signature of directors representing the Company, and issued by the competent authority or the approval registration authority.

When the Company issues new shares, it may combine the total number of issued shares for that time with the printed shares and to be kept by a centralized securities depository enterprises.

The Company issuing corporate bonds may be exempted from printing the certificate(s) and shall register the issued bonds with a centralized securities depository enterprise.

The Company's stock affairs are proceeded with based on the Regulations Governing the Administration of Shareholder Services of Public Companies.

Article 8 Delete.

Article 9 Delete.

Article 10 Any change and transfer registration of shares shall be prohibited within 60 days prior to the ordinary shareholders' meeting, 30 days prior to the extraordinary shareholders' meeting, or 5 days prior to the record date for the distribution of dividends and bonuses or other benefits by the Company.

### **Chapter 3 Shareholders' Meeting**

Article 11 The shareholder meetings are classified into two types: the ordinary shareholders' meeting and the extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened by the Board of Directors according to the laws within six months after the close of each fiscal year. The extraordinary shareholders' meeting shall be convened whenever necessary according to laws.

For a regular shareholders' meeting, the notice of meeting that includes the date and location of the meeting and cause for convening the meeting, shall be served to each shareholder and announced at least 30 days prior to the meeting, and 15 days prior to the extraordinary shareholders' meeting.

The production and the distribution of the meeting notification can be made electronically if agreed upon by the counterparty. For shareholders with less than 1000 registered shares, the abovementioned notification is posted in the Market Observation Post System.

Article 11-1 The Company's shareholders' meeting may be held in the form of a virtual meeting or other methods announced by the Ministry of Economic Affairs.

Article 12 Where a shareholder for any reasons cannot attend a shareholders' meeting in person, the shareholder may appoint a proxy to attend the shareholders' meeting on his/her/its behalf by executing a power of attorney affixed with the company's seal, stating therein the scope of power authorized to the proxy. Shareholders who commission their proxy to attend meetings shall comply with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the securities authority, unless otherwise specified by the Company Act.

Article 13 The Company's shareholders are entitled to one vote per share, except for shares that are subject to voting restrictions or situations outlined in Paragraph 3, Article 157 and Paragraph 2, Article 179 of the Company Act.

Article 14 Except if regulated otherwise by the related laws and regulations, a shareholders' meeting resolution is passed when more than 50% of all outstanding shares are represented in the meeting by the shareholders in person or by proxy, and that the motion is voted in favor by more than 50% of all voting rights represented at the

meeting.

The Chairman is to convene and chair the shareholders meeting. When the Chairman is on leave, the Chairman shall appoint one of the directors to chair the shareholders meeting. Where the Chairman does not make such a designation, the directors shall select from among themselves one person to serve as chairman. If a shareholders meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairman from among themselves.

Article 15 Shareholders' meeting resolutions must be compiled into detailed minutes stating the time, date, venue and resolution matters, signed, or sealed by the chairperson and disseminated to all shareholders by no later than 20 days after the meeting. They are to be kept together with the shareholders attendance book and the power of attorney for the proxy for the company's future reference. The distribution of the meeting minutes may be effected by means of a public notice.

#### **Chapter 4 Director**

Article 16 The Company shall have seven to eleven directors to be elected at the shareholders meeting adopting the candidate nomination system, with a term of three years. Directors are elected by the shareholders' meeting from among persons with legal capacity. However, the total number of registered shares held by all directors shall not be less than a certain percentage of the total issued shares of the company. The number of equity and audit implementation rules in the preceding paragraph shall be enacted in accordance with the order of the securities competent authority. When the number of vacancies in the Board of Directors equals one-third of the total number of directors, the Board of Directors shall call, within 60 days, a special shareholders meeting to elect succeeding directors to fill the vacancies for the remaining service time of the dismissed directors.

The Company may purchase liability insurance for the directors and managerial officers based on the regulations of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. The Board is authorized to decide on the scope of the insurance.

On the preceding number of director seats, the number of seats for independent directors shall be at least three seats and furthermore not less than one-fifth of the board seats. The Company adopts a candidate nomination system for the election of independent directors and are to be elected by the Shareholders' Meeting selecting from the candidate list. The professional qualifications, restrictions on shareholding and concurrent positions held, nomination methods, and other matters that must be adhered to regarding the candidacy of independent directors shall be handled in accordance with the relevant regulations of the competent authority.

The entire Audit Committee shall compose of only the independent directors, appointed according to the Securities and Exchange Act. One of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.

Article 17 With the attendance of more than two thirds of the Directors and the consents of a majority of the attending Directors at the Board meeting, a Chairman shall be elected among the Directors. The Chairman shall represent the Company externally.

Article 18 In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, the proxy thereof shall be handled in accordance with the provision of Article 208 of the Company Act.

Article 19 Unless otherwise provided by the Company Act, resolutions of a Directors' meeting shall be adopted by a majority vote of the Directors present at a meeting attended by the majority of all directors.

The directors shall attend the Board of Directors meeting in person. Directors who

cannot attend the meeting can appoint other director to represent on his/her behalf as proxy. The power of attorney shall be provided each time, list out the reasons for not attending the meeting and the scope of power vested to the proxy. A director's proxy may act as a proxy for only one other Director.

The Board should meet at least once every quarter. The meeting notice which specifies the purposes of the meeting should be sent to each committee member no later than 7 days before the date scheduled. In the event of emergency events, the meeting may be convened at any time. The meeting notice may be sent via facsimile, email, or other methods replacing written notice.

Article 20 Delete.

#### **Chapter 5 Managerial Officers**

Article 21 The Company may have managerial officers, and the appointment, discharge and the remuneration of the managerial officers shall be handled according to Article 29 of the Company Act.

#### **Chapter 6 Accounting**

Article 22 The fiscal year of the Company is between January 1 to December 31. Settlements shall be prepared at the end of each fiscal year, after which The Board shall prepare the various statements and submit them to the shareholders' meeting for ratification according to the laws.

Article 23 The Company's profits concluded from a financial year are subject to employee remuneration of no less than 3% and director remuneration of no more than 5%. However, where the Company still has accumulated losses, amount shall be reserved for making up the accumulated loss first. The above-mentioned employee remuneration amount, no less than 4% shall be allocated for compensation distributions for non-executive employees.

The employee remuneration may to be distributed in the form of shares or in cash. The recipients of the employee remuneration distribution may include the employees of subsidiaries who meet certain criteria. The Board is authorized to formulate the certain criteria. Director remuneration is to be distributed in the form of cash. The distribution of employee remuneration and director remuneration shall, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

Article 23-1 The annual surpluses concluded by the Company are first subject to taxation and reimbursement of previous losses, followed by a 10% provision for legal reserve (unless such legal reserve amounts to the total paid-in capital, this provision shall not apply). Any surpluses remaining shall then be subject to provision or reversal of special reserve, as the laws may require. The residual balance can then be added to unappropriated earnings carried from previous years and retained or distributed to shareholders as a form of profit sharing, subject to resolution in a shareholder meeting.

Shareholders' profit sharing can be paid in cash or shares; however, the cash portion shall be no less than 10% of total dividends.

The Group operates in the high-tech industry and is susceptible to the industry's enterprise life cycle. Dividends shall be allocated after taking into consideration several factors including: current and future investment environment, capital requirement, domestic/foreign competition, capital budget, shareholders' expectations, balanced dividends, and the Group's long-term financial plan. Dividend distribution plans are to be proposed by the Board of Directors and presented for final resolution in shareholder meeting on a yearly basis.

The Company authorizes the Board of Directors to resolve the distribution of cash

dividends in whole or in part by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors. In addition, a report of such distribution shall be submitted to the shareholders' meeting. The Company authorizes the Board of Directors to resolve the distribution of legal reserve or capital surplus in whole or in part by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors. In addition, a report of such distribution shall be submitted to the shareholders' meeting.

Article 24 The remuneration of the chairman and the directors is authorized at board meetings based on their level of participation in and contribution to the Company's operation. The remuneration follows the standards among the industry peers.

Article 25 Any outstanding issues not specified in the Articles of Incorporation are to be handled in accordance with the Company Act and other relevant regulations.

Article 26 These Articles of Incorporation were enacted on March 17, 1993.

The first amendment was made on March 22, 1993.

The second amendment was made on January 21, 1994.

The third amendment was made on May 2, 1994.

The fourth amendment was made on June 3, 1996.

The fifth amendment was made on February 26, 1997.

The sixth amendment was made on July 1, 1997.

The seventh amendment was made on February 27, 1998.

The eighth amendment was made on May 29, 1998.

The ninth amendment was made on June 25, 1999.

The tenth amendment was made on May 2, 2000.

The eleventh amendment was made on May 10, 2001.

The twelfth amendment was made on May 13, 2002.

The thirteenth amendment was made on May 27, 2003.

The fourteenth amendment was made on May 18, 2004.

The fifteenth amendment was made on May 24, 2005.

The sixteenth amendment was made on June 9, 2006.

The seventeenth amendment was made on June 13, 2007.

The eighteenth amendment was made on June 13, 2008.

The nineteenth amendment was made on June 14, 2010.

The twentieth amendment was made on June 10, 2011.

The twenty first amendment was made on June 12, 2012.

The twenty second amendment was made on June 11, 2014.

The twenty third amendment was made on June 22, 2015.

The twenty fourth amendment was made on May 31, 2016.

The twenty fifth amendment was made on May 28, 2018.

The twenty sixth amendment was made on May 29, 2019.

The twenty seventh amendment was made on May 28, 2020.

The twenty eighth amendment was made on May 27, 2022.

The twenty ninth amendment was made on May 31, 2024.

The thirtieth amendment was made on May 29, 2025.

**Stark Technology Inc.**

**Directors' Shareholding**

- I. Number of ordinary shares issued by the Company: 106,360,291 shares
- II. The legal number of shares to be held by all of the Company's directors based on the regulation, Company's Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies: 8,000,000 shares
- III. The number of shares held by individual and all directors as recorded in the shareholder register as of the book closure date (March 31, 2026) of this shareholders' meeting has meet the standard in Article 26 of the Securities and Exchange Act.

Book closure date: March 31, 2026

Title	Name	Number of Shares Registered in the Shareholders' Register
Chairman	Liang, Hsiu-Chung	3,811,358
Director	Chen, Kuo-Hung	604,129
Director	Tseng, I-Shun	983,633
Director	Chen, Hsing-Chou	1,121,247
Director	Liu, Hsien-Min	458,800
Director	Chu, Jui-Hua	690,929
Director	Representative of Chengfa Investment Co., Ltd.: Tsai, Hua-Cheng	1,230,000
Independent Director	Lu, Jui-Wen	0
Independent Director	Yu, Yung-Hong	0
Independent Director	Tang, Ying-Hua	0
Independent Director	Chu, Wei-Ling	0
Total for the Directors		8,900,096