

Table of Contents

I. MEETING PROCEDURE	1
II. MEETING AGENDA	2
III. REPORT ITEMS	3
IV. RATIFICATION ITEMS.....	5
V. DISCUSSION ITEMS.....	6
VI. EXTRAORDINARY MOTION	7
VII. ADJOURNMENT	7
ATTACHMENT 1: 2025 BUSINESS RESULTS.....	8
ATTACHMENT 2: 2025 AUDIT COMMITTEE'S REVIEW REPORT	14
ATTACHMENT 3: AUDIT REPORT&FINANCIAL STATEMENTS.....	15
ATTACHMENT 4: 2025 EARNINGS DISTRIBUTION TABLE	40
APPENDIX 1: RULES AND PROCEDURES OF SHAREHOLDERS' MEETING .	41
APPENDIX 2: ARTICLES OF INCORPORATION.....	48
APPENDIX 3: INDEPENDENT DIRECTORS.....	55
APPENDIX 4: SHAREHOLDINGS OF ALL DIRECTORS	58

Win Win Precision Technology Co., Ltd
2026 Annual General Shareholders'
Meeting Procedure

- I.** Call Meeting to Order
- II.** Chairperson's Address
- III.** Report Items
- IV.** Ratifications
- V.** Discussions
- VI.** Extraordinary Motion
- VII.** Adjournment

Win Win Precision Technology Co., Ltd

2026 Annual General Shareholders'

Meeting Agenda

Date and Time: May 25, 2026 (Monday) 10:00 a.m.

Meeting Venue: 3F., No. 180, Sec. 2, Gongdao 5th Rd., East Dist.,
Hsinchu City

Convention Method: Physical Convention of Shareholders' Meeting

- I. Call Meeting to Order
- II. Chairperson's Address
- III. Report Items
 - (I) 2025 Business Report.
 - (II) Audit Committee's Review Report on the 2025 Financial Statements.
 - (III) Report on the 2025 employees' and directors' remuneration distribution status.
 - (IV) Report on the 2025 earnings distribution status of cash dividends.
 - (V) Report on the Company's acquisition of equity interests in WINAICO Deutschland GmbH and WINAICO Solar Projekt 1 GmbH from its subsidiary WINAICO B.V.
- IV. Ratifications
 - (I) Ratification of the 2025 business report and financial statements.
 - (II) Ratification of the 2025 earnings distribution proposal.
- V. Discussions
 - (I) Proposal for lifting the non-competition restrictions on the representatives of institutional directors.
- VI. Extraordinary Motion
- VII. Adjournment

III. Report Items

Report Item (I)

Proposal : 2025 Business Report.

Description : 1. The Company's consolidated net operating revenue for 2025 was NT\$2,397,182 thousand, a decrease of NT\$11,630 thousand compared to the previous year; net profit after tax was NT\$128,326 thousand, a increase NT\$218,576 thousand compared to the previous year.
2. Please refer to Attachment (1) and (3) for the business report and relevant financial statements.

Report Item (II)

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

Description : 1. The Company's 2025 financial statements have been approved by the Board of Directors through resolution and reviewed by the Audit Committee with the issuance of the review report. The financial statements have been audited by the CPAs, Se-Kai Lin and Ya-Fang Wen of PwC Taiwan.
2. The Audit Committee members are requested to read out the review report, as shown in Attachment (2).

Report Item (III)

Proposal : Report on the 2025 employees' and directors' remuneration distribution status.

Description : In accordance with Article 18 of the Company's Articles of Incorporation and the resolution of the fourth meeting of the ninth Board of Directors, 3% of employee compensation was allocated in the amount of NT\$4,534,657, and 0.5% of directors' remuneration was allocated in the amount of NT\$755,776, both to be distributed in cash.

Report Item (IV)

Proposal : Report on the 2025 earnings distribution status of cash dividends.

Description : 1. Pursuant to Article 18 of the Articles of Incorporation, the Company authorizes the board of directors to approve to pay dividend and profit-sharing bonus in cash, with the board meeting attended by two-third or more directors, and the resolution adopted by a majority of the attended directors, which shall also be reported to the shareholders' meeting.

2. The Company's 2025 earnings distribution status of cash dividends is as shown in the table below

Year	Distribution Date	Distribution Amount Per Share	Total Distribution Amount
2025	April 20, 2026	NT\$ 1.4	NT\$ 94,810,860

Note: The Board of Directors has resolved to distribute cash dividends of NT\$1.4 per share. In addition, the Board of Directors also authorizes the Chairman to adjust the cash dividends per share based on the actual number of shares outstanding on the base date of the distribution of common shares.

Report Item (V)

Proposal : Report on the Company's acquisition of equity interests in WINAICO Deutschland GmbH (hereinafter referred to as DE Company) and WINAICO Solar Projekt 1 GmbH (hereinafter referred to as SP1 Company) from its subsidiary WINAICO B.V. (hereinafter referred to as BV Company).

Description : For the purpose of adjusting the Group's investment structure, the Company resolved at the Board of Directors meeting on August 12, 2019 to acquire 50% equity interest in SP1 Company from BV Company. Together with the original 50% equity interest already held, upon completion of the transaction, the Company directly held 100% equity interest in SP1 Company. In addition, on October 17, 2022, the Board of Directors resolved to acquire 100% equity interest in DE Company from BV Company. Upon completion of the transaction, the Company directly held all equity interest in DE Company.

IV. Ratification Items

Ratification Item (I)

Proposed by the Board of Directors

Proposal : Please ratify the 2025 business report and financial statements.

Description :

1. Please refer to Attachment (1) and (3) for the 2025 business report and relevant financial statements.
2. The aforementioned business report, financial statements and earnings distribution table have been approved by the Board of Directors through resolution and reviewed by the Audit Committee. The financial statements (including consolidated financial statements) have been audited by two CPAs, Se-Kai Lin and Ya-Fang Wen of PwC Taiwan.
3. Please ratify.

Resolution :

Ratification Item (II)

Proposed by the Board of Directors

Proposal : Please ratify the 2025 earning distribution proposal.

Description :

1. Please refer to Attachment (4) for 2025 earnings distribution table.
2. The Company proposes to distribute cash bonus of NT\$94,810,860 from the distributable earnings at the end of 2025 earnings, with a distribution of NT\$1.4 per share, and the distribution is made to the nearest integer (rounded off to the integer dollar). Any odd remainder of distribution less one dollar will be recorded in the Company's capital surplus.
3. Please ratify.

Resolution :

V. Discussion Items

Discussion Item (I)

Proposed by the Board of Directors

Proposal : Proposal for lifting the non-competition restrictions on the representatives of institutional directors.

Description : 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. The status of removal of non-compete restrictions for Corporate Director Representatives assuming positions in other companies proposed to the 2025 general shareholders' meeting is as follows:

Category	Name	Status of concurrent positions at other companies
Royal International Investment Co., Ltd. - Representative of Institutional Director	Cheng-Chiang Sun	<ol style="list-style-type: none"> 1. Chairman, East Tender Optoelectronics Corp. 2. Chairman, DONGKAI INVESTMENT CO., LTD. 3. Chairman, Coworth Advance CO., LTD 4. Chairman, LOGAH TECHNOLOGY CORPORATION. 5. Chairman, Leyang Construction Co., Ltd. 6. Chairman, Kaison Green Energy Co., Ltd. 7. Chairman, JET Energy Co., LTD. 8. Chairman, Kai Chi Metal Resources Co., Ltd. 9. Chairman, Grenergy Enterprise Co., Ltd. 10. Chairman, Infinity Communication Tech. Inc. 11. Vice Chairman, UHT Unitech Company Ltd. 12. Independent Director, ATW TECHNOLOGY INC. 13. Independent Director, Grade Upon Technology Corp. 14. 14. Independent Director, Revivegen Co., Ltd.
Huari Investment Co., Ltd. - Representative of Institutional Director	Chun-Wei Chen	Chief Financial Officer, Solmax Power Taiwan Limited.

Resolution :

VI. Extraordinary Motion

VII. Adjournment

Attachment 1



Win Win Precision Technology Co., Ltd

Business Report

I. 2025 Business Results

1. Industry Environment and Strategic Resilience

In 2025, the global photovoltaic market entered a "deep transformation period." Despite challenges on the manufacturing side from global supply chain restructuring and price competition, Win Win Precision demonstrated strong development resilience through its "dual-engine strategy of semiconductors and solar energy." As of the end of 2025, the Company continued to expand in high-premium markets such as Europe and Australia, transforming "competitive" pressure into momentum for "external expansion," and becoming a key technology provider in the energy and semiconductor supply chains.

2. Core Progress and Innovative Technologies

Win Win Precision adheres to a strategy of "brand premium" and "differentiated competition" in the solar energy sector. In response to the challenges of global photovoltaic industry overcapacity and price fluctuations, the Company has leveraged its own brand WINAICO to deepen its presence in distributed rooftop markets in Europe and Australia, and has successfully transformed from a single module supplier into a provider of "energy solutions."

(1) High-efficiency technology and product advantages: In 2025, the new generation Winaico Back Contact products were officially launched, increasing the conversion efficiency of modules for distributed rooftop applications to industry-leading levels. The new technology reduces first-year and long-term degradation rates, ensuring customers achieve maximum returns over a 25-year power generation cycle, while strict mass production planning ensures that the products outperform industry averages in both price and long-term stability.

(2) Research on extreme environment durability: WINAICO modules have passed rigorous testing such as the "Golden Energy Award" by the Energy Administration, Ministry of Economic Affairs, demonstrating high quality and reliability. The structure designed for high-load environments ensures that modules maintain excellent resistance to potential induced degradation (PID) and mechanical load capacity under extreme climates. In addition, the products

have fully passed salt mist and ammonia tests, ensuring long-term stability in special environments such as coastal areas.

Looking ahead, Win Win Precision will continue to deepen the integration of ESG indicators with business strategies, transforming global sustainability trends into tangible growth momentum. We understand that on the path toward net-zero transformation, excellent product quality and transparent sustainability records are equally important. By winning the EuPD Research solar module brand awards in Germany, Australia, and Poland for consecutive years, we have established strong customer trust and brand recognition in the global high-end market. Furthermore, receiving the TCSA Taiwan Sustainability Award and being a leader in obtaining the EPD International Environmental Product Declaration certification demonstrate our concrete implementation of carbon footprint tracking and our support for customers in addressing climate change and green trade regulations.

In addition, as one of the few energy companies in Taiwan to obtain SA8000 social responsibility certification, Win Win Precision will continue to transform ESG certifications into the most powerful brand marketing tools through transparent and responsible supply chain management. We are committed to continuously strengthening cooperation with multinational partners who value sustainability, and in the new era of green energy, leveraging precision craftsmanship and sustainability commitments to create long-term win-win value for stakeholders.

(I) 2025 business results:

Unit: NT\$ thousand ; %

Item	2025	2024	Amount of increase (decrease)	Ratio of increase (decrease)
Net operating revenue	2,397,182	2,408,812	(11,630)	(0.48)
Gross operating profit	870,594	609,665	260,929	42.80
Operating income	201,796	(94,491)	296,287	313.56
Net profit after tax	128,326	(90,250)	218,576	242.19
Net profit attributable to the owners of the Company	128,326	(90,250)	218,576	242.19

(II) Budget implementation status: The Company did not announce the financial forecast information for 2025, so it is not applicable.

(III) Financial income and expenditure

Unit: NT\$ thousand

Year	2025	2024
Net cash inflow (outflow) from business activities	142,182	375,348
Net cash inflow (outflow) from investment activities	(41,671)	(11,296)
Net cash inflow (outflow) from fundraising activities	(81,813)	(147,930)

(IV) Profitability analysis

Year	2025	2024
Asset return ratio (%)	6.13	(4.00)
Equity return ratio (%)	7.98	(5.71)
Ratio of net income before tax to paid-in capital (%)	25.20	(16.52)
Net profitability (%)	5.35	(3.75)

(V) The R&D status of the Company in 2025 is as below:

1	The high-efficiency module NCX48-AW (470W) series obtained the international IEC certification and began sales.
2	The high-efficiency module NCX48-AW product (470W) obtained international IEC salt mist 6, ammonia, and PID certifications.
3	The high-efficiency modules NCX48-AW (465), NCX48-BW (455), and NCX54-AW (520W) obtained international EPD certification.
4	The high-efficiency module NCX48-BW product passed the fire resistance Class A test.
5	The high-efficiency modules NCX48-AW and NCX48-BW passed 35mm and 45mm hail impact tests.
6	The high-efficiency modules NCX48-AW and NCX48-BW passed load tests of 6000Pa/4000Pa and 8100Pa/3600Pa.
7	The high-efficiency modules NGX54-AW product (450W) and NGX60-AW product (500W) obtained Taiwan VPC certification and began sales.
8	The second-generation high-efficiency salt-resistant NGX54-A7 (450W) product obtained international IEC certification and began sales.
9	The high-efficiency modules NGX54-AW product (450W) and NGX60-AW product (500W) passed VPC load tests of 5400Pa/5400Pa.
10	The high-efficiency BC module BDX54-BW (485W) series obtained the international IEC certification and began sales.

11	The high-efficiency BC module BDX54-BW product (485W) obtained international IEC salt mist 6, ammonia, and PID certifications.
12	Win Win Precision was granted the patent of "Solar Module" by the Intellectual Property Office (IPO), Ministry of Economic Affairs (MOEA), with Patent Certificate No.: M666816.
13	Win Win Precision was granted the patent "Junction Box for Solar Module" by the Intellectual Property Office, Ministry of Economic Affairs, Patent Certificate No.: M675393.
14	Win Win Precision was granted the patent "Junction Box for Solar Module" by the Intellectual Property Office, Ministry of Economic Affairs, Patent Certificate No.: M675955.

II. 2026 business plan

(I) Operation thrust(s)

Looking ahead to 2026, the global economy will enter a period of real expansion following the easing of inflation, with global GDP growth expected to remain around 3.2%. With the implementation of interest rate cuts in advanced economies, the reduction in capital costs will be favorable to renewable energy investment; however, trade protectionism driven by geopolitics, tax policies, and regulatory uncertainties will remain key variables in global economic and trade conditions. In the solar industry, 2026 will be defined as a restructuring period at a trough, marking the "first growth inflection point in a decade." The global market will shift from a past "competition in quantity" to "survival in quality," and whether the industry supply chain can return to a healthy state will depend on the strength of corporate execution in production discipline, inventory reduction speed, and global localization deployment.

According to InfoLink estimates, global demand in 2026 will be further revised downward to 529–624 GW, potentially marking the first negative growth in nearly a decade. The main impacts come from installation contraction in traditional major markets (China and the United States), as well as tightening subsidy policies for new energy across countries. However, the medium- to long-term resilience of solar energy remains solid. With advancements in power technology and the cost parity of solar-plus-storage systems, particularly the massive demand for stable green energy from AI data centers, these will become new drivers supporting the industry's transition into a plateau phase of moderate growth. In response to the demand trough in 2026, the Company will adopt a "deepening core markets and diversified deployment" defensive-offensive strategy:

1. European and Australian markets: After last year's inventory adjustments,

the customer base is expected to gradually recover. We will focus on Germany, the Netherlands, Belgium, Luxembourg, Austria, Australia, and New Zealand, and continue to provide customers with new high-efficiency technology modules.

2. Taiwan market: The Company is particularly optimistic about growth in the Taiwan market. We will leverage the cost advantages of third-country suppliers to actively target major electricity consumers and medium- to large-scale solar projects, with shipments expected to increase significantly.
3. Emerging markets: Actively collaborate with partners to develop emerging Southeast Asian markets such as Malaysia and the Philippines, implementing an "export gateway strategy" to diversify risks from reliance on a single market.

2026 is a year in which the solar industry will reshape its rules. Although facing short-term challenges of slowing demand growth, Win Win Precision has cultivated overseas markets for many years and possesses strong operational flexibility. We will focus on excellence in quality and cost management, safeguard our profit base, continue expanding brand influence during the industry trough, and lay an unshakable foundation for the next growth cycle of the industry.

(II) Development strategy

1. Product technology: Focusing on BC aesthetics, Win Win Precision responds to market demand for high performance and architectural aesthetics by adopting a "resource concentration" strategy:
 - (1) Back Contact (Winaico Back Contact) modules leadership: In the second half of 2025, we took the lead among Taiwanese manufacturers in launching the first back contact module (WBC), which has been well received by customers in Europe and Australia. An advanced BC module is planned for release in mid-2026, which will not only enhance photovoltaic conversion efficiency but also improve the aesthetic integration of modules with rooftops.
 - (2) Mainstream optimization: Continue to enhance TOPCon products while maintaining R&D reserves in perovskite technology.
2. Global market: Precise positioning and expansion of export channels. The Company implements differentiated sales models based on regional characteristics:
 - (1) European and Australian markets (high-value regions): Focus on Germany, the Netherlands, Belgium, Luxembourg, Austria, Australia,

and New Zealand. After customer inventory adjustments are completed, promote high-efficiency back contact modules (WBC) to maintain brand premium.

(2) Taiwan market (scale growth region): Target major electricity consumers and medium- to large-scale projects. Leverage the cost advantages of third-country suppliers, with the goal of significantly increasing local shipments in 2026.

(3) Emerging markets (risk diversification region): Through partner-based models, implement the "export gateway strategy" in Southeast Asian markets such as Malaysia and the Philippines to reduce the impact of economic fluctuations in a single region.

3. Supply chain and cost: Diversified deployment to avoid policy disruptions

(1) Cost and supply chain resilience: In response to changes in China's export tax rebate policies and fluctuations in raw material prices, continue to optimize cost structures and establish a highly compliant global supply system in line with global regulations (such as forced labor and carbon tax issues).

(2) Flexible allocation: Optimize inventory adjustment mechanisms, respond to market fluctuations in real time, and minimize idle assets and price decline risks.

The Company's management team and all employees deeply understand how much our shareholders' expect for the Company. In the future, we will actively improve operating performance, strengthen management state, and strive to return all shareholders with profits with a more stable and practical attitude.

Chairman: Szu-Ming Chen  Managerial Officer Szu-Ming Chen  Accounting Officer: Cheng-Ching Hsieh 

Attachment 2

Win Win Precision Technology Co., Ltd

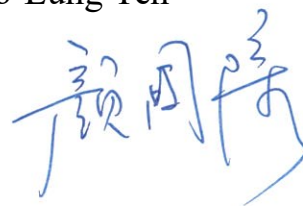
Audit Committee's Review Report

The Board of Directors prepared the Company's 2025 business report, financial statements and proposal of earnings distribution were submitted by the Board of Directors. The financial statements were already audited by CPAs Se-Kai Lin and Ya-Fang Wen of PwC Taiwan, with the independent auditor's report presented. The Audit Committee, after completing the audit of said business report, financial statements and earning distribution proposal, believes that they are free of material misstatement, and thus produces this report according to Securities and Exchange Act and the Company Act. Please review accordingly.

To

Win Win Precision Technology Co., Ltd. 2026 General Shareholders' Meeting

Win Win Precision Technology Co., Ltd
Convener of the Audit Committee, Kuo-Lung Yen



March 10, 2026

Attachment 3

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR24000496

To Win Precision Technology Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Win Win Precision Technology Co., Ltd. and subsidiaries (the “Group”) as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

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

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

Key audit matters for the Group's consolidated financial statements for the year ended December 31, 2025 are stated as follows:

Recognition of revenue from major customers of solar photovoltaic modules
Description

For the accounting policies on revenue recognition, please refer to Note 4(28); and for the details of revenue, please refer to Note 6(20).

The Group is primarily engaged in the sales of solar photovoltaic modules as well as the research, development, manufacturing, and sales of semiconductor parts. For the year ended December 31, 2025, the Group's revenue from sales of solar photovoltaic modules accounted for about 44% of its operating revenue, which was material to the consolidated financial statements. Additionally, the global demand for clean energy is increasing, the ranking of important customers of solar photovoltaic modules of the Group may change, and the sales amount will also have a large increase or decrease due to the capital expenditure plan of the customers. Thus, we considered the recognition of revenue from major customers of solar photovoltaic modules as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the recognition of revenue from major customers of solar photovoltaic modules:

1. Obtained an understanding and tested the design and implementation of internal controls over revenue recognition from solar photovoltaic modules, including credit evaluation of new sales customers.
2. Obtained detailed listing of solar photovoltaic module sales revenue, and selected samples of and tested customer orders, delivery orders and receipt documents.
3. Selected samples to perform confirmation of accounts receivable on the balance sheet date or to inspect the recovery of accounts receivable and tested the collection after the balance sheet date.
4. Inspected whether there were material sales returns and discounts after the balance sheet date.

Valuation of inventory

Description

For the accounting policies of inventory, please refer to Note 4(12); and for the accounting estimates of valuation of inventory and assumption uncertainty, please refer to Note 5; and for details on loss on inventory valuation, please refer to Note 6(5).

The Group is primarily engaged in the sales of solar photovoltaic modules as well as the research, development, manufacturing, and sales of semiconductor parts. Due to the rapid changes and highly competitive in the solar photovoltaic and semiconductor markets, the continuous introduction of new products may lead to fluctuations in product prices or product sales may not be as expected, which will affect the estimated net realisable value of inventory evaluation.

The Group recognises inventories at the lower of cost and net realisable value and individually identifies whether inventories over a certain age are obsolete, poor-quality, damaged or determined as beyond repair, which often involves the management's judgments. Given that the Group's inventories and the allowance for inventory valuation losses were material to the consolidated financial statements, we considered the valuation of inventories as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the inventory valuation:

1. Assessed the reasonableness of accounting policies and procedures in relation to inventory valuation, including the classification of inventories in determining the net realisable value and the reasonableness of determining obsolete inventories.
2. Inspected the Group's annual physical inventory count plan and participated in the annual inventory count in order to assess the effectiveness of the classification of obsolete inventory and internal control over obsolete inventory.
3. Verified the classification used by the Group to determine obsolete inventories and the amount of net realisable value, recalculated the loss of inventory and further assessed the reasonableness.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion on the parent company only financial statements of Win Win Precision Technology Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated financial statements

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

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

Auditor's responsibilities for the audit of the consolidated financial statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements,

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters

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

Lin, Se-Kai

Wen, Ya-Fang

For and on behalf of PricewaterhouseCoopers, Taiwan

March 10, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report 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 applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

WIN WIN PRECISION TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 871,900	38	\$ 856,943	43
1110	Financial assets at fair value through profit or loss - current	6(2)	-	-	1,451	-
1140	Current contract-assets	6(20)	21,758	1	-	-
1150	Notes receivable, net	6(4)	19,715	1	1,867	-
1170	Accounts receivable, net	6(4)	386,496	17	263,543	13
1180	Accounts receivable - related parties, net	7(2)	-	-	6,159	-
1200	Other receivables		949	-	2,695	-
1210	Other receivables- related parties	7(2)	-	-	82	-
1220	Current income tax assets		29,312	1	27,619	2
130X	Inventories	6(5)	639,895	28	553,294	28
1410	Prepayments	6(6)	60,537	3	69,638	4
1479	Other current assets - other		895	-	1,493	-
1482	Current assets recognised from costs to fulfil contracts with customers		4,461	-	945	-
11XX	Total Current Assets		<u>2,035,918</u>	<u>89</u>	<u>1,785,729</u>	<u>90</u>
Non-current assets						
1517	Financial assets at fair value through other comprehensive income- Non-current	6(3)(7)	4,316	-	-	-
1600	Property, plant and equipment	6(8)	64,446	3	45,032	2
1755	Right-of-use assets	6(9)	60,473	3	41,827	2
1780	Intangible assets	6(10)	10,087	1	8,022	1
1840	Deferred income tax assets	6(27)	76,606	3	77,149	4
1900	Other non-current assets	8	31,180	1	26,543	1
15XX	Total non-current assets		<u>247,108</u>	<u>11</u>	<u>198,573</u>	<u>10</u>
1XXX	Total assets		<u>\$ 2,283,026</u>	<u>100</u>	<u>\$ 1,984,302</u>	<u>100</u>

(Continued)

WIN WIN PRECISION TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(12)	\$ 45,501	2	\$ 38,942	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,656	-	-	-
2130	Contract liabilities- current	6(20)	34,446	1	10,401	-
2170	Accounts payable		176,229	8	128,684	6
2200	Other payables	6(13)	222,935	10	169,624	9
2230	Current income tax liabilities		36,818	2	1,522	-
2250	Provisions for liabilities-current	6(16)	21,537	1	10,353	1
2280	Current lease liabilities		27,676	1	18,297	1
2300	Other current liabilities		3,369	-	13,234	1
21XX	Total Current Liabilities		<u>571,167</u>	<u>25</u>	<u>391,057</u>	<u>20</u>
Non-current liabilities						
2550	Provisions for liabilities - non-current	6(16)	14,999	1	14,810	1
2570	Deferred income tax liabilities	6(27)	1,864	-	948	-
2580	Non-current lease liabilities		32,170	1	20,777	1
2670	Other non-current liabilities	6(7)	-	-	2,374	-
25XX	Total non-current liabilities		<u>49,033</u>	<u>2</u>	<u>38,909</u>	<u>2</u>
2XXX	Total Liabilities		<u>620,200</u>	<u>27</u>	<u>429,966</u>	<u>22</u>
Equity						
Share capital 6(17)						
3110	Ordinary shares		674,326	30	668,665	34
3140	Advance receipts for share capital		2,705	-	1,575	-
Capital surplus 6(18)						
3200	Capital surplus		568,854	25	561,084	28
Retained earnings 6(19)						
3310	Legal reserve		83,627	4	83,627	4
3320	Special reserve		34,159	1	36,633	2
3350	Undistributed retained earnings		293,985	13	236,911	12
Other equity interest						
3400	Other equity interest		5,170	-	(34,159)	(2)
3XXX	Total equity		<u>1,662,826</u>	<u>73</u>	<u>1,554,336</u>	<u>78</u>
Significant contingent liabilities and unrecognised contract commitments 9						
Significant subsequent events 11						
3X2X	Total liabilities and equity		<u>\$ 2,283,026</u>	<u>100</u>	<u>\$ 1,984,302</u>	<u>100</u>

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

WIN WIN PRECISION TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except earnings (deficits) per share)

Items	Notes	Year ended December 31			
		2025		2024	
		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(20) and 7(2)	\$ 2,397,182	100	\$ 2,408,812	100
New Item					
5000 Operating costs	6(5)	(1,528,962)	(64)	(1,796,773)	(75)
5900 Gross profit		868,220	36	612,039	25
5910 Unrealized profit from sales		-	-	(2,374)	-
5920 Realized profit from sales		2,374	-	-	-
5950 Net gross profit		870,594	36	609,665	25
Operating expenses					
6100 Selling expenses		(358,395)	(15)	(377,404)	(16)
6200 General and administrative expenses		(250,289)	(11)	(250,138)	(10)
6300 Research and development expenses		(55,705)	(2)	(76,355)	(3)
6450 Expected credit impairment loss	12(2)	(4,409)	-	(259)	-
6000 Total operating expenses		(668,798)	(28)	(704,156)	(29)
6900 Operating profit (loss)		201,796	8	(94,491)	(4)
Non-operating income and expenses					
7100 Interest income	6(21)	8,956	-	7,296	-
7010 Other income	6(22)	19,951	1	8,244	-
7020 Other gains and losses	6(23)	(57,591)	(2)	(25,089)	(1)
7050 Finance costs	6(24)	(3,215)	-	(5,489)	-
7060 Share of loss of associates and joint ventures accounted for using equity method	6(7)	-	-	(954)	-
7000 Total non-operating income and expenses		(31,899)	(1)	(15,992)	(1)
7900 Profit (loss) before income tax		169,897	7	(110,483)	(5)
7950 Income tax (expense) benefit	6(27)	(41,571)	(2)	20,233	1
8200 Profit (loss) for the year		\$ 128,326	5	(\$ 90,250)	(4)
Other comprehensive income (net)					
Components of other comprehensive income that will be reclassified to profit or loss					
8361 Financial statements translation differences of foreign operations		\$ 39,329	2	\$ 2,474	-
8500 Total comprehensive income (loss) for the year		\$ 167,655	7	(\$ 87,776)	(4)
9750 Basic earnings (deficits) per share	6(28)	\$ 1.91		(\$ 1.40)	
9850 Diluted earnings (deficits) per share	6(28)	\$ 1.89		(\$ 1.40)	

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

WIN WIN PRECISION TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Capital		Retained Earnings			Undistributed retained earnings	Financial statements translation differences of foreign operations	Total equity
		Ordinary shares	Advance receipts for share capital	Additional paid-in capital	Legal Reserve	Special reserve			
Year 2024									
Balance at January 1, 2024		\$ 607,050	\$ -	\$ 444,237	\$ 64,197	\$ 38,509	\$ 490,407	(\$ 36,633)	\$ 1,607,767
Loss for the year		-	-	-	-	-	(90,250)	-	(90,250)
Other comprehensive income for the year		-	-	-	-	-	-	2,474	2,474
Total comprehensive (loss) income		-	-	-	-	-	(90,250)	2,474	(87,776)
Appropriation and distribution of retained earnings: 6(19)		-	-	-	-	-	-	-	-
Legal reserve appropriated		-	-	-	19,430	-	(19,430)	-	-
Reversal of special reserve		-	-	-	-	(1,876)	1,876	-	-
Cash dividends		-	-	-	-	-	(145,692)	-	(145,692)
Issuance of shares	6(17)(18)	58,000	-	100,550	-	-	-	-	158,550
Exercise of employee share options	6(15)	3,615	1,575	4,100	-	-	-	-	9,290
Compensation cost of employee stock options	6(15)	-	-	12,197	-	-	-	-	12,197
Balance at December 31, 2024		\$ 668,665	\$ 1,575	\$ 561,084	\$ 83,627	\$ 36,633	\$ 236,911	(\$ 34,159)	\$ 1,554,336
Year 2025									
Balance at January 1, 2025		\$ 668,665	\$ 1,575	\$ 561,084	\$ 83,627	\$ 36,633	\$ 236,911	(\$ 34,159)	\$ 1,554,336
Profit for the year		-	-	-	-	-	128,326	-	128,326
Other comprehensive income for the year		-	-	-	-	-	-	39,329	39,329
Total comprehensive income (loss)		-	-	-	-	-	128,326	39,329	167,655
Appropriation and distribution of retained earnings: 6(19)		-	-	-	-	-	-	-	-
Reversal of special reserve		-	-	-	-	(2,474)	2,474	-	-
Cash dividends		-	-	-	-	-	(73,726)	-	(73,726)
Exercise of employee share options	6(15)	5,661	1,130	4,909	-	-	-	-	11,700
Compensation cost of share-based payment	6(15)	-	-	2,857	-	-	-	-	2,857
Expired dividends not claimed by shareholders	6(18)	-	-	2	-	-	-	-	2
Exercise of disgorgement	6(18)	-	-	2	-	-	-	-	2
Balance at December 31, 2025		\$ 674,326	\$ 2,705	\$ 568,854	\$ 83,627	\$ 34,159	\$ 293,985	\$ 5,170	\$ 1,662,826

WIN WIN PRECISION TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (loss) before tax		\$ 169,897	(\$ 110,483)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense (including right-of-use assets)	6(8)(9)(25)	49,155	64,825
Amortisation expense	6(25)	2,367	2,699
Expected credit impairment loss	12(2)	4,409	259
Net loss on financial assets and liabilities at fair value through profit or loss	6(2)	4,231	2,370
Interest expense	6(24)	3,215	5,489
Interest income	6(21)	(8,956)	(7,296)
Compensation cost of share-based payment	6(15)	2,857	12,197
Share of loss of associates accounted for using equity method	6(7)	-	954
Gains on disposal of property, plant and equipment	6(23)	(2)	(1,090)
Impairment loss-property, plant and equipment	6(11)(23)	-	21,465
Impairment loss (return)-investments accounted for using the equity method	6(7)(23)	(4,279)	(16,020)
Loss on disposal of equity-method investments	6(23)	37,939	-
Unrealized profit from sales	6(23)	(2,374)	(2,374)
Reclassification of overdue advance receipts as income	6(22)	(10,477)	(-)
Gains from reversal of decommissioning liabilities	6(23)	-	(2,432)
Loss on lease modification	6(23)	-	62
Changes in operating assets and liabilities			
Changes in operating assets			
Contract assets – current	(	( 21,758)	(9,598)
Notes receivable	(	( 17,848)	(6,368)
Accounts receivable (including related parties)	(	( 116,548)	(38,339)
Other receivables	(	( 2,487)	(1,970)
Inventories	(	( 84,223)	(477,995)
Prepayments		9,608	84,539
Other current assets		587	6
Assets recognised from costs to fulfil contracts with customers	(	( 3,516)	(1,320)
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss – current	(	( 124)	(5,551)
Contract liabilities - current		24,157	12,033
Accounts payable		45,006	10,673
Other payables		42,777	24,892
Provisions for liabilities		11,184	2,954
Other current liabilities		709	1,474
Cash inflow generated from operations		140,480	492,301
Interest received		9,391	6,632
Interest paid	(	( 3,146)	(5,202)
Income tax paid	(	( 4,506)	(118,383)
Net cash flows from operating activities		142,219	375,348

(Continued)

WIN WIN PRECISION TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of property, plant and equipment	6(29)	(\$ 38,076)	(\$ 9,911)
Proceeds from disposal of property, plant and equipment		2	2,689
Acquisition of intangible assets	6(10)	(4,432)	(4,173)
Increase in guarantee deposit paid		(6,733)	(3,717)
Decrease in guarantee deposit paid		7,568	3,816
Net cash flows used in investing activities		(41,671)	(11,296)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term loans	6(30)	361,175	391,112
Payments of short-term loans	6(30)	(354,616)	(527,282)
Payments of principal portion of lease liabilities	6(30)	(26,350)	(33,908)
Cash dividends paid	6(19)	(73,726)	(145,692)
Proceeds from issuance of shares	6(17)	-	158,550
Exercise of employee stock options	6(15)	11,700	9,290
Expired dividends not claimed by shareholders	6(18)	2	-
Exercise of disgorgement	6(18)	2	-
Net cash flows used in financing activities		(81,813)	(147,930)
Effect of exchange rates changes		(3,778)	(2,763)
Net increase in cash and cash equivalents		14,957	213,359
Cash and cash equivalents at beginning of year		856,943	643,584
Cash and cash equivalents at end of year		\$ 871,900	\$ 856,943

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR25000453

To Win Win Precision Technology Co., Ltd.

Opinion

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

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

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters. Key audit matters for the Company's parent company only financial statements for the year ended December 31, 2025 are stated as follows:

Recognition of revenue from major customers of solar photovoltaic modules

Description

For the accounting policies on revenue recognition, please refer to Note 4(26); and for the details of revenue, please refer to Note 6(19).

The Company is primarily engaged in the sales of solar photovoltaic modules as well as the research, development, manufacturing, and sales of semiconductor parts. For the year ended December 31, 2025, the revenue of the Company's subsidiary (presented as investments accounted for using the equity method and other non-current liabilities) from sales of solar photovoltaic modules accounted for about 42% of its operating revenue, which was material to the parent company only financial statements. Additionally, the global demand for clean energy is increasing, the ranking of important customers of solar photovoltaic modules of the Company and its subsidiary may change, and the sales amount will also have a large increase or decrease due to the capital expenditure plan of the customers. Thus, we considered the recognition of the Company's and its subsidiary's revenue from major customers of solar photovoltaic modules as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the recognition of revenue from major customers of solar photovoltaic modules:

1. Obtained an understanding and tested the design and implementation of internal controls over revenue recognition from solar photovoltaic modules, including credit evaluation of new sales customers and the statements between the Company and its subsidiaries periodically.
2. Obtained detailed listing of solar photovoltaic module sales revenue from the subsidiaries, and selected samples of and tested customer orders, delivery orders and receipt documents.
3. Selected samples to perform confirmation of accounts receivable from the subsidiaries on the balance sheet date or to inspect the recovery of accounts receivable and tested the collection after the balance sheet date.
4. Inspected whether there were material sales returns and discounts after the balance sheet date.

Valuation of inventories

Description

For the accounting policies of inventory, please refer to Note 4(10); and for the accounting estimates of valuation of inventory and assumption uncertainty, please refer to Note 5. For details on loss on inventory valuation, please refer to Note 6(4).

The Company is primarily engaged in the sales of solar photovoltaic modules as well as the research, development, manufacturing, and sales of semiconductor parts. Due to the rapid changes and highly competitive in the solar photovoltaic and semiconductor markets, the continuous introduction of new products may lead to fluctuations in product prices or product sales may not be as expected, which will affect the estimated net realisable value of inventory evaluation.

The Company recognises inventories at the lower of cost and net realisable value and individually identifies whether inventories over a certain age are obsolete, poor-quality, damaged or determined as beyond repair, which often involves the management's judgments, and the aforementioned matters also exist in the Company's subsidiaries (shown as investments accounted for using the equity method and other non-current liabilities), we consider the valuation of inventory as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the inventory valuation:

1. Assessed the reasonableness of accounting policies and procedures in relation to inventory valuation, including the classification of inventories in determining the net realisable value and the reasonableness of determining obsolete inventories.
2. Inspected the Company's annual physical inventory count plan and participated in the annual inventory count in order to assess the effectiveness of the classification of obsolete inventory and internal control over obsolete inventory.
3. Verified the classification used by the Company to determine obsolete inventories and the amount of net realisable value, recalculated the loss of inventory and further assessed the reasonableness.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

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

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

Auditors' responsibilities for the audit of the parent company only financial statements

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Lin, Se-Kai

Wen, Ya-Fang

For and on behalf of PricewaterhouseCoopers, Taiwan

March 10, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report 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 applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

WIN WIN PRECISION TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 799,702	35	\$ 768,922	39
1110	Financial assets at fair value through profit or loss - current	6(2)	-	-	1,451	-
1140	Contract assets - current	6(19)	21,758	1	-	-
1150	Notes receivable, net	6(3)	19,715	1	1,867	-
1170	Accounts receivable, net	6(3)	331,582	15	210,104	11
1180	Accounts receivable - related parties, net	7(2)	165,088	7	181,426	9
1200	Other receivables		612	-	665	-
1210	Other receivables due from related parties	7(2)	129	-	94	-
1220	Current income tax assets		28,271	1	26,673	2
130X	Inventories	6(4)	581,099	26	508,516	26
1410	Prepayments	6(5)	50,779	2	39,091	2
1479	Other current assets - other		393	-	1,350	-
1482	Current assets recognised from costs to fulfil contracts with customers		4,461	-	945	-
11XX	Total current Assets		<u>2,003,589</u>	<u>88</u>	<u>1,741,104</u>	<u>89</u>
Non-current assets						
1550	Investments accounted for using equity method	6(6)	46,458	2	60,116	3
1600	Property, plant and equipment	6(7)	62,195	3	43,465	2
1755	Right-of-use assets	6(8)	60,473	3	41,827	2
1780	Intangible assets	6(9)	9,732	-	8,022	1
1840	Deferred income tax assets	6(26)	66,216	3	46,903	2
1900	Other non-current assets	8	19,010	1	14,044	1
15XX	Total non-current assets		<u>264,084</u>	<u>12</u>	<u>214,377</u>	<u>11</u>
1XXX	Total assets		<u>\$ 2,267,673</u>	<u>100</u>	<u>\$ 1,955,481</u>	<u>100</u>

(Continued)

WIN WIN PRECISION TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(11)	\$ 45,501	2	\$ 38,942	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,656	-	-	-
2130	Contract liabilities - current	6(19)	34,028	2	8,799	-
2170	Accounts payable		175,895	8	128,674	7
2200	Other payables	6(12)	206,273	9	155,930	8
2220	Other payables - related parties	7(2)	1,178	-	1,038	-
2230	Current income tax liabilities		34,868	2	-	-
2250	Provisions for liabilities - current	6(15)	21,537	1	10,353	-
2280	Current lease liabilities		27,676	1	18,297	1
2300	Other current liabilities		3,170	-	2,573	-
21XX	Total current Liabilities		<u>552,782</u>	<u>25</u>	<u>364,606</u>	<u>18</u>
Non-current liabilities						
2550	Provisions for liabilities - non-current	6(15)	14,999	1	14,810	1
2570	Deferred income tax liabilities	6(26)	1,864	-	948	-
2580	Non-current lease liabilities		32,170	1	20,777	1
2645	Guarantee deposits received		4	-	4	-
2650	Other non-current liabilities	6(6)	3,028	-	-	-
25XX	Total non-current liabilities		<u>52,065</u>	<u>2</u>	<u>36,539</u>	<u>2</u>
2XXX	Total Liabilities		<u>604,847</u>	<u>27</u>	<u>401,145</u>	<u>20</u>
Equity						
Share capital						
3110	Ordinary shares	6(16)	674,326	30	668,665	34
3140	Advance receipts for share capital		2,705	-	1,575	-
Capital surplus						
3200	Capital surplus	6(17)	568,854	25	561,084	29
Retained earnings						
3310	Legal reserve	6(18)	83,627	4	83,627	5
3320	Special reserve		34,159	1	36,633	2
3350	Undisributed retained earnings		293,985	13	236,911	12
Other equity interest						
3400	Other equity interest		5,170	-	(34,159)	(2)
3XXX	Total equity		<u>1,662,826</u>	<u>73</u>	<u>1,554,336</u>	<u>80</u>
Significant contingent liabilities and unrecognised contract commitments						
Significant subsequent events						
3X2X	Total liabilities and equity		<u>\$ 2,267,673</u>	<u>100</u>	<u>\$ 1,955,481</u>	<u>100</u>

The accompanying notes are an integral part of these parent company only financial statements.

WIN WIN PRECISION TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except earnings (losses) per share)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(19) and 7(2)	\$ 2,283,786	100	\$ 2,236,422	100
5000	Operating costs	6(4)	(1,529,916)	(67)	(1,682,621)	(75)
5900	Gross profit		753,870	33	553,801	25
5910	Unrealized profit from sales	6(6)	(10,103)	(1)	(16,414)	(1)
5920	Realized profit from sales	6(6)	16,414	1	10,402	1
5950	Net gross profit		760,181	33	547,789	25
	Operating expenses	7(2)				
6100	Selling expenses		(272,701)	(12)	(286,040)	(13)
6200	General and administrative expenses		(202,703)	(9)	(202,821)	(9)
6300	Research and development expenses		(60,905)	(3)	(81,476)	(4)
6450	Expected credit impairment loss	12(2)	(4,466)	-	(406)	-
6000	Total operating expenses		(540,775)	(24)	(570,743)	(26)
6900	Operating profit (loss)		219,406	9	(22,954)	(1)
	Non-operating income and expenses					
7100	Interest income	6(20)	8,671	1	6,978	-
7010	Other income	6(21) and 7	6,584	-	5,361	-
7020	Other gains and losses	6(22)	(61,168)	(3)	(9,424)	-
7050	Finance costs	6(23)	(3,215)	-	(5,488)	-
7070	Share of loss of associates and joint ventures accounted for using equity method	6(6)	(23,161)	(1)	(63,160)	(3)
7000	Total non-operating income and expenses		(72,289)	(3)	(65,733)	(3)
7900	Profit (loss) before income tax		147,117	6	(88,687)	(4)
7950	Income tax expense	6(26)	(18,791)	(1)	(1,563)	-
8200	Profit (loss) for the year		\$ 128,326	5	(\$ 90,250)	(4)
	Other comprehensive income (net)					
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation of foreign financial statements		\$ 39,329	2	\$ 2,474	-
8500	Total comprehensive income (loss) for the year		\$ 167,655	7	(\$ 87,776)	(4)
9750	Basic earnings (losses) per share	6(27)	\$ 1.91		(\$ 1.40)	
9850	Diluted earnings (losses) per share	6(27)	\$ 1.89		(\$ 1.40)	

The accompanying notes are an integral part of these parent company only financial statements.

WIN WIN PRECISION TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Capital surplus		Retained Earnings			Financial statements translation differences of foreign operations		Total equity
	Notes	Ordinary shares	Advance receipts for share capital	Total capital surplus, additional paid-in capital	Legal Reserve	Special Reserve	Undistributed retained earnings	
<u>Year 2024</u>								
Balance at January 1, 2024		\$ 607,050	\$ -	\$ 444,237	\$ 64,197	\$ 38,509	\$ 490,407	\$ 1,607,767
Loss for the year		-	-	-	-	-	(90,250)	(90,250)
Other comprehensive income for the year		-	-	-	-	-	2,474	2,474
Total comprehensive (loss) income		-	-	-	-	-	(90,250)	(87,776)
Appropriation and distribution of retained earnings:	6(18)						2,474	
Legal reserve appropriated		-	-	-	19,430	-	-	-
Reversal of special reserve		-	-	-	-	(1,876)	1,876	-
Cash dividends		-	-	-	-	-	(145,692)	(145,692)
Issuance of shares	6(16)(17)	58,000	-	100,550	-	-	-	158,550
Exercise of employee stock options	6(14)	3,615	1,575	4,100	-	-	-	9,290
Compensation cost of employee stock options	6(14)	-	-	12,197	-	-	-	12,197
Balance at December 31, 2024		\$ 668,665	\$ 1,575	\$ 561,084	\$ 83,627	\$ 36,633	\$ 236,911	\$ 1,554,336
<u>Year 2025</u>								
Balance at January 1, 2025		\$ 668,665	\$ 1,575	\$ 561,084	\$ 83,627	\$ 36,633	\$ 236,911	\$ 1,554,336
Profit for the year		-	-	-	-	-	128,326	128,326
Other comprehensive income		-	-	-	-	-	39,329	39,329
Total comprehensive income		-	-	-	-	-	39,329	39,329
Appropriation and distribution of retained earnings:	6(18)						128,326	
Reversal of special reserve		-	-	-	-	(2,474)	2,474	-
Cash dividends		-	-	-	-	-	(73,726)	(73,726)
Exercise of employee stock options	6(14)	5,661	1,130	4,909	-	-	-	11,700
Compensation cost of employee stock options	6(14)	-	-	2,857	-	-	-	2,857
Expired dividends not claimed by shareholders	6(17)	-	-	2	-	-	-	2
Exercise of disengagement	6(17)	-	-	2	-	-	-	2
Balance at December 31, 2025		\$ 674,326	\$ 2,705	\$ 568,854	\$ 83,627	\$ 34,159	\$ 293,985	\$ 1,662,826

The accompanying notes are an integral part of these parent company only financial statements.

WIN WIN PRECISION TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit (loss) before tax		\$ 147,117	(\$ 88,687)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense (including right-of-use assets)	6(7)(8)(24)	48,624	64,330
Amortisation expense	6(24)	2,367	2,699
Expected credit impairment loss	12(2)	4,466	406
Net loss on financial assets and liabilities at fair value through profit or loss	6(2)	4,231	2,370
Interest expense	6(23)	3,215	5,488
Interest income	6(20)	(8,671)	(6,978)
Compensation cost of share-based payment	6(14)	2,857	12,197
Share of loss of associates accounted for using equity method	6(6)	23,161	63,160
Gains on disposal of property, plant and equipment	6(22)	(2)	(1,090)
Impairment loss-property, plant and equipment	6(10)(22)	-	21,465
Loss on disposal of equity-method investments	6(22)	37,939	-
Unrealized (loss) profit from sales		(6,311)	6,012
Gains from reversal of decommissioning liabilities	6(22)	-	(2,432)
Loss on lease modification	6(22)	-	62
Changes in operating assets and liabilities			
Changes in operating assets			
Contract assets - current		(21,758)	9,598
Notes receivable, net		(17,848)	6,368
Accounts receivable (include related parties)		(109,607)	21,907
Other receivables		(416)	(88)
Inventories		(72,583)	371,825
Prepayments		(11,688)	71,343
Other current assets		958	110
Assets recognised from costs to fulfil contracts with customers		(3,516)	1,320
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss - current		(124)	(5,551)
Contract liabilities - current		25,229	(12,068)
Accounts payable		47,221	(11,937)
Other payables		42,992	(21,550)
Provisions for liabilities		11,184	(2,954)
Other current liabilities		597	1,424
Cash inflow generated from operations		149,634	508,749
Interest received		9,105	6,313
Interest paid		(3,144)	(5,201)
Income tax paid		(3,917)	(116,532)
Net cash flows from operating activities		151,678	393,329

(Continued)

WIN WIN PRECISION TECHNOLOGY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of equity interests in investee companies	6(6)	(\$ 18,488)	\$ -
Proceeds from disposal of investments accounted for using the equity method	6(6)	19,713	-
Acquisition of property, plant and equipment	6(28)	(37,038)	(9,397)
Proceeds from disposal of property, plant and equipment		2	2,689
Acquisition of intangible assets	6(9)	(4,077)	(4,173)
Increase in guarantee deposit paid		(6,730)	(3,663)
Decrease in guarantee deposit paid		7,533	3,816
Net cash flows used in investing activities		(39,085)	(10,728)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term loans	6(29)	361,175	391,112
Payments of short-term loans	6(29)	(354,616)	(527,282)
Payments of principal portion of lease liabilities	6(29)	(26,350)	(33,908)
Cash dividends paid	6(18)	(73,726)	(145,692)
Proceeds from issuance of shares	6(16)	-	158,550
Exercise of employee stock options	6(14)	11,700	9,290
Expired dividends not claimed by shareholders	6(17)	2	-
Exercise of disgorgement	6(17)	2	-
Net cash flows used in financing activities		(81,813)	(147,930)
Net increase in cash and cash equivalents		30,780	234,671
Cash and cash equivalents at beginning of year		768,922	534,251
Cash and cash equivalents at end of year		\$ 799,702	\$ 768,922

The accompanying notes are an integral part of these parent company only financial statements.

Attachment 4

Win Win Precision Technology Co., Ltd.

Earnings Distribution Table

2025

Unit: NT\$

Item	Amount	
	Subtotal	Total
Unappropriated earnings at beginning of the period		165,658,177
Add: Net profit after tax for the year	128,325,536	
Add: Reversed special reserve	34,158,800	
Less: Provision of legal reserve	(12,832,554)	
Distributable earnings		315,309,959
Earnings distribution items:		
Dividend bonus to shareholders - cash (NT\$ 1.4 per share)	(94,810,860)	
Undistributed earnings at the end of the period (after distribution)		220,499,099

Chairman: Szu-Ming Chen Manager: Szu-Ming Chen Accounting Supervisor:
Cheng-Ching Hsieh

Appendix 1

Win Win Precision Technology Co., Ltd

Rules and Procedures of Shareholders' Meeting

- Article 1 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 The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors. 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 or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting handbook and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the special shareholders' meeting. Before 15 days before the date of the shareholders meeting, The Company shall also have prepared the shareholders meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, and distributed on site of the 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 or supervisors, 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 corporation, or any matter under Article 185, paragraph 1 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.

Article 4 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 before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 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. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

Article 6 The Company should include in the meeting notice the reporting time and location for shareholders, as well as any other important instructions. Additionally, the Company should specify the acceptance of shareholders, solicitors, and proxies (hereinafter referred to as shareholders) and provide any necessary guidance or precautions.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences.

The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

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

A shareholder shall attend a shareholders' meeting on the basis of the attendance card, sign-in card, or other supporting document. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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.

Article 7 If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chairperson, or, if there are no managing directors, one of the directors shall be appointed to act as chairperson. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chairperson.

When a managing director or a director serves as chairperson, 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 chairperson.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chairperson the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves. 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 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 9 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairperson shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairperson may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be

made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chairperson shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act.

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

Article 10 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

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

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

The chairperson shall allow ample opportunity for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders. When the chairperson is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the discussion closed and proceed to a vote.

Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairperson.

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.

Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder that has the floor; the chairperson 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 chairperson may respond in person or direct relevant personnel to respond.

Article 12 Voting at a shareholders meeting shall be calculated based the number of shares.

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

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act. Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the attending shareholders.

A proposal is deemed passed if no dissent from any shareholder is presented when the chairperson inquire all attending shareholders, and entitled to the same effect as voting; if any dissent, the proposal shall be put to a vote as required in the preceding paragraph.

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all monitoring personnel shall be shareholders of the Company. Vote counting for shareholders meeting proposals or elections shall be conducted in public

at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 14 The election of directors or supervisors 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 supervisors and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairperson of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The meeting minutes may be produced and distributed in electronic form.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results. The minutes shall be retained for the duration of the existence of the Company.

Where the resolution method in the preceding paragraph, is the inquiry by the chairperson for shareholders' opinions with dissent, it shall be recorded as "passed as all attending shareholders were inquired by the chairperson and no dissent expressed." Provided that, if any dissent, it shall be recorded as the passage is made by voting, and the number of favorable voting rights, and the ratio hereof.

Article 16 On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

- Article 17 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
The chairperson may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairperson may prevent the shareholder from so doing.
When a shareholder violates the rules of procedure and defies the chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting.
- Article 18 When a meeting is in progress, the chairperson may announce a break based on time considerations. If a force majeure event occurs, the chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed. 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.
A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.
- Article 19 These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.
The Rules were established on February 26, 2010.
The 1st amendment was made on June 15, 2011.
The 2nd amendment was made on June 28, 2012.
The 3rd amendment was made on June 21, 2013.
The 4th amendment was made on June 17, 2022.

Appendix 2

Win Win Precision Technology Co., Ltd

Articles of Incorporation

Article 1: The Company, organized in accordance with the Company Act, is named in English as "Win Win Precision Technology Co., Ltd."

Article 2: The Company's businesses are as follows:

01. CB01010 Mechanical Equipment Manufacturing
02. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
03. CC01080 Electronics Components Manufacturing
04. CC01090 Manufacture of Batteries and Accumulators
05. CC01110 Computer and Peripheral Equipment Manufacturing
06. CE01010 General Instrument Manufacturing
07. F113010 Wholesale of Machinery
08. F113020 Wholesale of Electrical Appliances
09. F113030 Wholesale of Precision Instruments
10. F113050 Wholesale of Computers and Clerical Machinery Equipment
11. F113110 Wholesale of Batteries
12. F119010 Wholesale of Electronic Materials
13. F213010 Retail Sale of Electrical Appliances
14. F213030 Wholesale of Computers and Clerical Machinery Equipment
15. F213040 Retail Sale of Precision Instruments
16. F213080 Retail Sale of Machinery and Tools
17. F213110 Retail Sale of Batteries
18. F219010 Retail Sale of Electronic Materials
19. F401010 International Trade
20. E604010 Machinery Installation
21. I501010 Product Designing
22. IZ99990 Other Industrial and Commercial Services
23. E603090 Lighting Equipments Construction
24. EZ99990 Other Engineering
25. F111090 Wholesale of Building Materials

- 26. CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery
- 27. IG03010 Energy Technical Services
- 28. E601010 Electric Appliance Construction
- 29. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may make endorsement, guarantee externally to others, and reinvest in other companies if the business requires. The total amount of the reinvestment may not be subject to the limit of total investment amount in Article 13 of the Company Act.

Article 3: The Company is headquartered in Hsinchu City, and may establish branches domestically or internationally upon the Board of Directors' resolution when required.

Article 4: The Company makes announcements in accordance with the Company Act and regulations of the competent authorities.

Article 5: The total authorized capital of the Company is NTD1.2 billion, divided into 120 million shares with a par value of NTD 10 per share. The unissued shares shall be authorized for issuance by the Board of Directors in separate batches.

Twenty-Two Million and Five Hundred Thousands New Taiwan Dollars in the capital in the preceding paragraph are reserved and divided into Two Million and Five Hundred Thousand shares to be used for issuing employees' warrants, which may be issued in batches upon the resolutions of the board of directors.

Article 5-1. For the employees' warrants, recipients of transfer for the purchased treasury shares, and new share issuance, a certain percentage shall be reserved for the employees' subscription; the recipients of issuance of restricted new employee shares may include employees of the controlled or subordinate companies meeting certain conditions; the board of directors is authorized to resolve the conditions and distribution method.

Article 5-2: In case the Company issued the employees' warrants with the price lower than the net worth per share indicated in the latest financial reports audited, attested, or reviewed by the CPAs, or weighted average trade price for the company's common shares during the period preceding the price determination date, such price shall be approved by the two-third of voting rights of the attending shareholders in a shareholders' meeting attended by shareholders representing the majority of issued shares.

- Article 6: The Company's shares are registered, and the issuance shall comply with the Company Act and other relevant laws and regulations.
The Company may be exempted from printing the certificate(s) of shares for issuance, but shall register the issued shares with a centralized securities depository enterprise and follow the regulations of that enterprise.
- Article 6-1: The Company's proposal to withdraw from public offering shall be subject to special resolution by the shareholders' meeting, and shall not be amended during the period of listing in the emerging market and the TWSE/TPEX.
- Article 7: The name changing or transfer of the shares shall not be conducted within 60 days prior to the convening date of a general shareholders' meeting, within 30 days prior to the convening date of a special shareholders' meeting, or 5 days prior to the base date of dividends, bonuses, or other interest distributions.
All the shareholder service related matters shall comply with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.
- Article 8: There are two kinds of shareholders meetings of the Company: general shareholders meetings and special shareholders meetings. The general shareholders meetings are convened once per year within six months from the end of the fiscal year. The special shareholders meetings may be convened in accordance with applicable laws and regulations whenever necessary. The Company's shareholders' meetings can be held by means of visual communication network or other methods promulgated by the central competent authority. For the conditions required for virtual shareholders' meetings, operational procedures, and other matters to be complied with, the regulations of the competent authority, if any, shall be complied with.
- Article 9: A shareholder may appoint a proxy to attend a shareholders' meeting in his/her behalf by executing a power of attorney stating therein the scope of power authorized to the proxy. To appoint a proxy, except for complying Article 177 of the Company Act, the " Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority shall be complied with.

- Article 10: Each shareholder is entitled for one voting right per share, unless laws and regulations stipulated otherwise. Each shareholders may exercise the voting right electronically when convening a shareholders meeting. Shareholders that do so are deemed to be present in person, and relevant matters shall be handled in accordance with legal regulations.
- Article 11: Unless otherwise stipulated by the Company Act or other relevant laws and regulations, resolutions of the shareholders' meeting shall be adopted with the affirmative votes of more than half of the total shares issued represented by shareholders in attendance, each carrying more than half of the voting rights present.
- Article 12: The Company establishes seven to nine directors, including independent directors no less than three or one-third of the directors' seats. The term of office is three years. They shall be elected from among the shareholders with disposing capacity, and may be re-elected and re-appointed.
- The candidate nomination system in Article 192-1 of the Company Act is adopted for the directors' election. The acceptance method and announcement of the candidate nomination of directors shall comply with the Company Act and the Securities and Exchange Act.
- When electing directors, each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. Those receiving ballots representing the highest numbers of voting rights will be elected as directors; independent directors and non-independent directors shall be elected together but count the elected seats separately. If any amendment is required for the procedures, in addition to compliance with Article 172 of the Company Act, the cause of convention shall list the reasons and the explanations
- The professional qualifications, shareholding, concurrent position restriction, nomination and election methods, and other matters to be complied with, the related laws and regulations of the securities competent authority shall be observed.
- The Company establishes the Audit Committee pursuant to Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed by all independent directors, with no fewer than three members; among whom, one shall be the convener, and at least one of them shall have the accounting or finance expertise. The power of the Audit Committee and other matters to be complied with, shall comply with the Company Act, the Securities Exchange Act, other related laws and

regulations, and the Articles of Incorporation.

Article 13: The Board of Directors shall elect one chairman with the attendance of more than two-thirds of the directors and the affirmative votes of more than half of the directors present. The chairman represents the Company externally.

Article 14: The chairman of the board serves as the chairman the board of directors. In case the chairman is on leave or unable to perform his/her duties, he/she shall appoint a proxy. If the chairman fails to appoint one, the directors shall mutually recommend a person to act as a proxy. Directors shall attend board meetings in person. In case a director appoints another director to attend a meeting of the board of directors in his/her behalf when he/she is unable to attend in person, he/sher shall issue a written proxy and state therein the scope of authority, and one proxy for each director only. The board meeting may be held virtually; directors attending a board meeting virtually are deemed attendance in person.

Article 14-1: The Board of Directors shall meet at least once a quarter. The notice and agenda for calling a Board of Directors meeting shall be sent to each director at least 7 days in advance. However, in cases of emergency, the meeting may be convened at any time. The board meeting notice may be in the way of writing, fax, e-mail, among other methods.

Article 14-2: The Board of Directors of the Company may establish a Remuneration Committee or other functional committees as necessary for business operations, and the authority and regulations of each committee shall be approved by the Board of Directors before implementation.

Article 15: The remuneration of directors of the Company shall be determined by the Board of Directors based on the degree of their participation in the Company's operations and their contribution value, taking into account the standards of the domestic and foreign industries.

The board of directors is authorized to purchase the directors liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship.

Article 16: The Company may appoint one general manager, whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Article 16-1: The general manager is in charge of all businesses of the Company by following the Board of Directors' resolutions.

Article 16-2: The Board of Directors is authorized to purchase the liability insurance for the general manager with respect to liabilities resulting from

exercising his/her duties during the term of office.

Article 17: The Company's fiscal years are from January 1 to December 31.

At the end of each fiscal year, the Company shall settle the accounts, and have the board of directors to prepare the following books and statement after the annual settlement in accordance with the provisions of the Company Act, and submit such to the shareholders' meetings for ratifications pursuant to the statutory procedures.

I. Business reports

II. Financial statements.

III. Proposal of earning distributions or deficit compensations.

Article 18: If the Company has any surplus earnings for a fiscal year, the Company shall appropriate 3% to 10% of the earnings as the remuneration of employees, among which no less than 20% shall be appropriated for distribution of the remuneration of entry-level employees, and the board of directions shall reach special resolution on the distribution of the remuneration of employees in shares or cash. The recipients may be employees of the controlled or subordinate companies meeting certain criteria. For the said amount of profit, the Company may appropriate no more than 2% of the earnings as the remuneration of directors upon the special resolution of the board of directors, and the remuneration of directors shall be distributed in cash only. The proposal of employees' remunerations and directors' remunerations shall be reported in the shareholders' meeting.

In case of any accumulated loss, the amount to compensate shall be set aside first, and then provide the employees' remunerations and directors' remunerations at the percentage in the preceding paragraph.

Article 18-1: After the annual financial statements are finalized, if there are profits, apart from fulfilling legal tax obligations and offsetting previous losses, 10% shall be allocated as legal reserves. However, if the cumulative legal reserves reach the total capital of the Company, this limit shall not apply. If there are still profits remaining, they shall be allocated or reverted to special reserves in accordance with relevant laws and regulations. The remaining balance may be combined with undistributed earnings from previous periods. After retaining an appropriate amount for operational needs, the Board of Directors shall propose an earnings distribution plan. If the distribution is to be made through issuing new shares, it shall be submitted to the shareholders' meeting for approval. The Company authorizes the board meeting attended by two-third or more directors, and

the resolution by the majority of the attended directors, to distribute all or part of the shareholders' dividends and bonus, capital reserve, or surplus reserve in cash, and report to the shareholders' meeting.

Due to the operational demands and for the maximization of the shareholder's equity, the Company adopts the dividend balance policy based on the budget for future capital expenditure and demand of funds, to distribute share or cash dividend as appropriate. Every year, no less than 30% of the distributable earnings of the year is distributed as the shareholders' dividend. Provided that if the distributable earnings is lower than 3% of the paid-in capital, a resolution may be taken to transfer all these to the retained earnings without distribution. When distributing earnings, the ratio of cash dividend distribution is no less than 20% of the total dividends distributed for the year, as a principle, and the distribution is subject to adjustment depending the future profitability.

Article 19: For anything not mentioned in the Articles of Incorporation shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 20: The Articles of Incorporation were established on December 28, 2003.

The 1st amendment was made on October 22, 2004.

The 2nd amendment was made on September 24, 2006.

The 3rd amendment was made on May 5, 2008.

The 4th amendment was made on August 20, 2008.

The 5th amendment was made on December 31, 2008.

The 6th amendment was made on June 22, 2009.

The 7th amendment was made on July 16, 2009.

The 8th amendment was made on September 28, 2009.

The 9th amendment was made on February 26, 2010.

The 10th amendment was made on June 15, 2011.

The 11th amendment was made on June 28, 2012.

The 12th amendment was made on June 29, 2015.

The 13th amendment was made on June 6, 2016.

The 14th amendment was made on June 17, 2022.

The 15th amendment was made on June 7, 2023.

The 16th amendment was made on May 28, 2025.

Appendix 3

Win Win Precision Technology Co., Ltd

Regulations Governing the Election of Directors and Independent Directors

1. Unless otherwise provided by the Company Act or other laws and regulations and the Company's Articles of Incorporation, elections of directors shall be conducted in accordance with these Regulations.
2. The Company's election of directors adopts the candidate nomination system, utilizing a single-name cumulative voting method, and the identification of voters is represented by the attendance certificate number printed on the ballot. Each shareholder has voting rights equivalent to the number of directors being elected, and they can concentrate their votes on one candidate or distribute them on multiple candidates, unless otherwise specified in the Company's Articles of Incorporation.
3. The overall composition of the Board of Directors shall be considered in the election of directors. Members of the Board of Directors shall generally possess the necessary knowledge, skills, and qualities necessary to perform their duties.
4. The qualification and election of independent directors of the Company shall comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and relevant laws and regulations.
5. Elections of independent directors shall be conducted in accordance with the candidate nomination system and procedures stipulated in Article 192-1 of the Company Act. Independent Directors and Non-Independent Directors shall be elected together, with their votes counted and elected separately.
6. The ballots shall be prepared by the convener, coded according to the attendance certificate numbers, and clearly indicating the voting rights then distributed to the shareholders attending the shareholders' meeting.
7. The Board of Directors shall prepare as many ballots as the number of directors to be elected and indicate their respective voting rights.
8. Before the election begins, the chair shall appoint several vote monitoring personnel and vote counting personnel respectively to perform the all relevant tasks, and the vote monitoring personnel shall be equipped with the shareholder status. Voting scrutineers may be appointed among the shareholders present at the meeting.

9. For election of directors, the ballot boxes shall be prepared by the Board of Directors respectively and publicly checked by the vote monitoring personnel before voting commences.
10. Voters shall specify the candidate's account name and shareholder account number in the column of "Candidate" on the ballot. If the voter is not a shareholder, they should provide the candidate's name and their national ID number. However, when the candidate is a government or corporate shareholder, the name of the government or institutional shareholder shall be filled in the candidate's account name on the ballot. The name of the government or corporate shareholder and the name of its representative may also be filled in. If there are several representatives, the name of each representative shall be filled in.
11. A ballot is invalid under any of the following circumstances:
 - 11.1 Ballots specified in the provisions of these regulations are not used.
 - 11.2 A blank ballot is placed in the ballot box.
 - 11.3 The writing is unclear and indecipherable.
 - 11.4 Other words are entered in addition to the candidate's (account) name, shareholder account number or identification certificate number.
 - 11.5 Other words are entered in addition to the candidate's (account) name, shareholder account number or identification certificate number.
 - 11.6 Any of the candidate's account name, account number, or identification certificate number and the voting rights assigned have been altered.
 - 11.7 Two or more candidates are listed in one single ballot.
 - 11.8 The name of the candidate entered on the ballot is identical to that of another shareholder, but no shareholder account number or identification certificate number is provided on the ballot to identify such individual.
12. The independent directors of the Company shall be elected by the shareholders' meeting from the list of candidates, and the voting rights of independent directors and non-independent directors shall be calculated according to the number of seats specified in the Articles of Incorporations of the Company, and the person receiving the ballots representing the highest number of votes will be elected in descending order. When two or more persons receive the same number of votes, thus exceeding the specified number of seats, they shall draw lots to determine the winner, with the chair drawing lots for any person not present at the meeting.
13. The ballots shall be calculated on site immediately after the end of the poll, and the results of the calculation shall be announced by the chairman or master of ceremonies on the spot. The ballots for the election shall be sealed with the signature of the monitoring personnel and kept properly for at least a year. If, however, a shareholder

files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

14. The election of a director shall become invalid if the elected person does not meet the requirements stipulated in Paragraph 3 of Article 26-3 of the Securities and Exchange Act. In such cases, the elected person with the lower number of votes, representing lower election rights among those who do not meet the requirements, shall lose their election validity. :
18. The Board of Directors of the Company shall issue notices of election to the elected directors.
19. Matters not stipulated in these Regulations shall be handled in accordance with the Company Act, the Company's Articles of Incorporation and relevant laws and regulations.
20. These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

The Rules were established on February 26, 2010.

The 1st amendment was made on June 17, 2022.

The 2nd amendment was made on May 30, 2024.

Appendix 4

Win Win Precision Technology Co., Ltd

Shareholdings of All Directors

March 27, 2026

Title	Name	Shareholding (shares)
Chairman	Szu-Ming Chen	2,404,361
Director	Yi-Chun Chen	1,911,314
Director	Yi-Ching Chen	5,157,736
Director	Royal International Investment Inc.	50,000
Director	Huari Investment Co., Ltd.	520,000
Independent Director	Chang-Chiao Han	0
Independent Director	Kuo-Lung Yen	0
Independent Director	Fu-Yun Liu	0
Independent Director	Nien-Ni Ku	0

Description 1: Minimum number of shares required to be held by all directors of the Company: 5,417,763 shares

Description 2: Number of shares actually held by all directors of the Company up to March 27, 2026: 10,043,411 shares