

Stock Code: 6438

Symtek Automation Asia Co., Ltd.

2025 Annual Shareholders' Meeting

Handbook

Time: 9:00 a.m. on Wednesday, June 4, 2025

Venue: 2F., No. 396, Rongmin Rd., Zhongli Dist., Taoyuan City

(Zhongli District Zhongshan Village Assembly Hall)

Meeting Type: Physical Meeting

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Symtek Automation Asia Co., Ltd.

Meeting Procedure for the 2025 Annual Meeting of Shareholders

1. Call the Meeting to Order
2. Chairperson Remarks
3. Management Presentation
4. Proposals
5. Discussion
6. Election Matters
7. Other Proposals
8. Questions and Motions
9. Adjournment

Symtek Automation Asia Co., Ltd.

Meeting Agenda

Time: 9:00 a.m. on Wednesday, June 4, 2025

Venue: 2F., No. 396, Rongmin Rd., Zhongli Dist., Taoyuan City (Zhongli District Zhongshan Village Assembly Hall) Meeting Type: Physical Meeting

I. Call the Meeting to Order

II. Chairperson Remarks

III. Management Presentation:

1. 2024 Business Report

2. Audit Committee's Review Report

3. 2024 Compensation to Employees and Directors

4. Distribution of 2024 Profits

5. 2024 Compensation Adjustment of Directors

IV. Proposals:

1. 2024 Business Report and Financial Statements

2. Proposal for Distribution of 2024 Profits

V. Discussion:

1. Amendment to the "Procedures for Acquisition and Disposal of Assets".

2. Amendment to the "Articles of Incorporation".

VI. Election Matters: Proposal for a Complete Re-election of Directors (Including Independent Directors)

VII. Other Proposals: Proposal to Lift Restrictions on Non-Competition Obligations of Newly Elected Directors and Their Representatives.

VIII. Questions and Motions

IX. Adjournment

Management Presentation

Report No. 1: 2024 Business Report.

Explanation: The 2024 Business Report is attached as pp. [7], Appendix 1.

Report No. 2: Audit Committee's Review Report.

Explanation:

The Audit Committee's Review Report is attached as pp. [10], Appendix 2.

Report No. 3: 2024 Compensation to Employees and Directors.

Explanation:

The Company's compensation to employees and directors for 2024 was no less than 1% and no more than 3%, respectively, with distributions of \$30,000,000 and \$8,000,000, respectively, both in cash.

Report No. 4: Distribution of 2024 Profits.

Explanation:

1. In accordance with Article 20 of the Company's Articles of Incorporation, the Board of Directors is authorized to resolve to distribute dividends to shareholders in each semiannual fiscal year in the form of cash and report to the shareholders' meeting.
2. Distribution of cash dividends for 2024 is as follows:

2024	Date of board resolution	Dividend payment date	Dividend per share (NT\$)	Total cash dividend (NT\$)
First half of the year	August 9, 2024	January 2, 2025	1.9434973	150,563,422
Second half of the year	February 24, 2025	Distribution is subject to the ex-dividend date determined by the Chairman of the Board of Directors	3.0000000	232,796,703
Total			4.9434973	383,360,125

The above cash dividends shall be distributed in the unit of NT\$ and decimals shall be rounded up. The total amount of deficiencies in the distribution of less than NT\$1 shall be adjusted in the order of decimal places from largest to smallest and account numbers from front to back, until the total amount of cash dividends is distributed.

3. This proposal has been approved by the Board of Directors, and the chairman of the Board of Directors is responsible for setting the ex-dividend date, the payment date and other related matters. In the event that the number of outstanding shares is affected by subsequent changes in the Company's capital stock and the dividend distribution rate is revised, the chairman of the Board of Directors has full authority to deal with such changes.

Report No. 5: 2024 Compensation Adjustment of Directors

Explanation:

1. In accordance with Article 7 of the Company's "Regulations Governing the Organization of the Compensation Committee," the Compensation Committee shall periodically evaluate the achievement of the performance goals of the Company's directors and managers and determine the content and amount of their individual compensation.
2. In addition to the monthly remuneration, the remuneration of directors shall be adjusted in accordance with the Company's Articles of Incorporation, taking into account the Company's overall operating conditions, the degree of participation in the Company's operations and the value of their contributions, and the annual performance achievement rate.
3. Please refer to pp. [32], Attachment 6 of this Manual for the remuneration of the Company's directors for 2024.

Proposals

1. Proposed by the Board

Proposal:

Adoption of the 2024 Business Report and Financial Statements.

Explanation:

1. The Company's 2024 Parent Company Only Financial Statements and Consolidated Financial Statements were audited by independent auditors, Zhuang, Wen-Yuan, Kung, Tse-Li of Deloitte & Touche. Also Business Report and Financial Statements have been reviewed by the Audit Committee.
2. The Business Report, Independent Auditors' Review Report, and the above-mentioned Financial Statements are attached in the Meeting Agenda, pp. [7-9, 11-30], Appendices 1, 3, and 4.

Resolution:

2. Proposed by the Board

Proposal:

Adoption of the Proposal for Distribution of 2024 Profits.

Explanation:

The Board has adopted a Proposal for Distribution of 2024 Profits in accordance with the Company Act and Articles of Incorporation. Please refer to the 2024 PROFIT DISTRIBUTION TABLE attached in the Meeting Agenda, pp. [31], Appendix 5.

Resolution:

Discussion

1. Proposed by the Board

Proposal:

Amendment to the “Procedures for Acquisition and Disposal of Assets”.

Explanation:

1. Proposal to amend certain Articles of the "Procedures for Acquisition and Disposal of Assets" to strengthen management functions.
2. The Comparison of "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" Before and After Amendments is attached as pp. [33-35], Appendix 7.
3. Please proceed to discuss.

Resolution:

2. Proposed by the Board

Proposal:

Amendment to the "Articles of Incorporation".

Explanation:

1. Proposal to amend Articles of Incorporation to comply with Article 14, Paragraph 6 of the Securities and Exchange Act, requiring listed companies to specify a certain percentage of annual surplus for salary adjustment or profit sharing for grassroots employees. Amendments are proposed to some provisions of "Articles of Incorporation".
2. The Comparison of "Articles of Incorporation" Before and After Amendments is attached as pp.[36] , Appendix 8.
3. Please proceed to discuss.

Resolution:

Election Matters

Proposed by the Board

Proposal:

Proposal for a Complete Re-election of Directors (Including Independent Directors).

Explanation:

1. The term of the Company's Ninth Board of Directors will expire on May 26, 2025. To facilitate a complete re-election at this Shareholders' Meeting, the term of the current Directors will terminate upon the conclusion of this meeting.
2. In accordance with the Company's Articles of Incorporation and relevant laws and regulations, 9 Directors, including 4 Independent Directors, are to be elected. The election of Directors will be conducted using a candidate nomination system. The term of the newly elected Directors will be from June 4, 2025, to June 3, 2028, a term of 3 years.
3. The list of Director candidates for this election has been confirmed by the Company's Board of Directors on February 24, 2025. Please refer to Appendix 9 (attached as pp. [37-38] in this Meeting Agenda) for the list of Director candidates, their educational background, experience, and shareholdings.
4. Respectfully, please conduct the Election. Election Results:

Other Proposals

Proposed by the Board

Proposal:

Proposal to Lift Restrictions on Non-Competition Obligations of Newly Elected Directors and Their Representatives.

Explanation:

1. In accordance with Article 209 of the Company Act, if a director engages in activities within the scope of the Company's business for themselves or others, they shall explain the significant details of such activities to the Shareholders' Meeting and obtain its approval.
2. If the Company's newly elected directors and their representatives have engaged in the aforementioned competitive conduct, it is proposed to request the Shareholders' Meeting to lift the restrictions on the non-competition obligations of the said directors and their representatives, provided that the Company's interests are not compromised. Please refer to Appendix 10 (attached as pp. [39] in this Meeting Agenda) for details.
3. Please proceed to discuss.

Resolution:

Questions and Motions

Adjournment

Business Report

Looking back at 2024, amidst the tail end of sluggish demand in the IC substrate and PCB industries, cautious capital expenditure from customers also put downward pressure on the Company's related businesses. Simultaneously, this year also marked continued growth in the Company's semiconductor revenue and proportion, primarily benefiting from the growth driven by key customers and their upstream AI industry applications. Related performance and technological development are on a positive trajectory, and a stronger growth opportunity is anticipated. Annual operating results for 2024 are as follows:

1. 2024 Annual Business Reports

(1) Business Plan Implementation Results

For the year 2024, the consolidated revenue is NT\$5,121,060 thousand, the after-tax earnings are NT\$558,558 thousand, and the after-tax basic earnings per share is NT\$ 7.63.

(2) Budget Execution

There is no financial forecast for fiscal year 2024, therefore, there is no budget achievement status.

(3) Analysis of financial income and expenses and profitability

Item		2024	2023	
Financial Structure	Debt ratio (%)	43.54%	48.56%	
	Long term funds to fixed assets(%)	242.51%	270.16%	
Solvency	Current ratio (%)	211.58%	224.81%	
	Quick ratio (%)	158.48%	160.40%	
	Interest coverage ratio	36.95	28.10	
Profitability	Return on assets (%)	6.93%	8.47%	
	Return on equity (%)	12.47%	16.65%	
	Ratio to paid-in capital (%)	Operating income	51.55%	102.11%
		Net income before income tax	91.37%	108.98%
	Profit margin (%)	10.90%	11.14%	
	EPS (NT\$)	7.63	8.89	

(4) Research and development status

Unit: NT\$1,000

	2024	2023
R&D costs	409,300	340,362
Net operating revenue	5,121,060	5,810,295
R&D costs to net revenue (%)	7.99	5.86

2. Impact of External Competitive Environment, Regulatory Environment and General Environment

According to the latest forecast from the Directorate General of Budget, Accounting and Statistics, the annual economic growth rate for Taiwan in 2024 is estimated at 4.27%, significantly higher than the 1.12% growth rate in 2023. This is mainly attributed to the recovery of semiconductor investment demand and a return to positive growth in private investment. Furthermore, the business conditions and capital expenditure of semiconductor customers have also benefited, coupled with the promotion of supply chain localization, stimulating continuous growth in related supply chains. Consequently, the Company, being a local semiconductor equipment supplier, has been able to gradually and steadily grow its sales market share in the semiconductor sector. The external competitive environment is primarily reflected in traditional businesses (such as PCB/IC substrates). Although products and technology lead the industry, market share is shrinking, and price competition is intense, resulting in reduced new order

volume and slightly lower prices. Therefore, future development still needs to focus on high value-added areas. The regulatory environment has not been significantly impacted, and the Company actively cooperates with the sustainable operation requirements of competent authorities, customers, and other stakeholders.

3. Outline of Business Plan and Development Strategy for 2024

(1) Strategies/projects actually implemented:

- Organizational restructuring: Focusing the semiconductor business unit's operations, consolidating previously dispersed development directions, fine-tuning middle management deployment, and aligning towards a unified strategic direction.
- Targeting advanced semiconductor packaging: In response to major customers strengthening vertical integration and commencing mass production of validated advanced packaging technologies, the Company is following suit with R&D efforts to meet customer demands. Significant R&D highlights have been achieved in foundational, proven products such as micro/standard warehousing and other AMHS solutions. In 2024, we achieved notable progress in advanced packaging, with related revenue accounting for approximately 10% of the total.
- Enhancing AMHS solutions: In the IC substrate and semiconductor industries, the Company continues to develop comprehensive material handling integration solutions. In October 2024, the OHT system prototype showcased at TPCA SHOW garnered significant attention, marking a crucial milestone in AMHS R&D deployment.
- Adapting to international industry chain layout and continuing internationalization strategy: This is primarily evident in following key customers' new factory establishments in the United States and Japan; collaborating with distributors in the US and Japan to advance new overseas customer markets; and the completion of the Thailand site establishment, which is conducive to capitalizing on local market opportunities.

(2) Obtaining international certifications: In 2024, the Company obtained certifications such as Information Security Management System (ISO 27001) and Greenhouse Gas Inventory (ISO 14064-1). Looking ahead to a promising economic outlook, the Company has also set a vision for renewed operational growth, intending to expand the scope of strategic execution. The following outlines the planned projects for execution in 2025:

- New product and technology R&D: EFEM equipment for the front-end and back-end of IC substrate manufacturing, Semiconductor Wafer Robots and inter-floor transport systems, mass production OHT systems, etc.
- Extending and expanding into new industries: Such as crystal growth plants, system manufacturers, and the Chinese semiconductor market.
- Full production capacity and secured orders at the new Thailand site, fully realizing the business opportunities from the PCB industry cluster migration and further developing new business models combining customer service, equipment peripherals, and supply chain integration.
- Planning to establish AI servers, initially using large AI language models to assist engineers in coding and other tasks, thereby improving the efficiency of program development and internal system operations.
- Building the Symtek Ecosystem, linking external resources and capabilities, and cultivating internal competitiveness:

- Startup ecosystem: Evaluating and executing strategic investments with the primary goal of achieving strategic synergy with the Company's core business.
- Customer ecosystem: Focusing on JDM relationships, with R&D directly tied to key customer processes.
- Supplier ecosystem: Primarily focusing on joint technology development, collaborating with strong suppliers to develop high value-added mechanical components and materials.

With the anticipated changes in industrial and political-economic situations in 2025, the Company will continue to gradually adjust its strategic direction and implement transformation and optimization efforts across all levels, strengthening its operational foundation and long-term competitiveness to return to a trajectory of sustained growth.

Symtek Automation Asia Co., Ltd.
Chairman: Wang, Nien-Ching

February 24, 2025

Audit Committee's Review Report

The Audit Committee has approved and the Board of Directors endorsed the Company's 2024 annual business report, parent company only financial statements, consolidated financial statements and appropriation of earnings, of which the Company's 2020 parent company only financial statements and consolidated financial statements have been audited and completed by Deloitte Taiwan's CPAs ZHUANG, WEN-YUAN and KUNG, TSE-LI, who were engaged by the Board of Directors and issued an unqualified audit report. The Company's 2020 annual business report, parent company only financial statements, consolidated financial statements and appropriation of earnings, as approved by the Audit Committee and endorsed by the Board of Directors, are in compliance with the relevant laws and regulations and are reported as above pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for review and approval.

To

The 2025 Regular Shareholders' Meeting of Symtek Automation Asia Co., Ltd.

Symtek Automation Asia Co., Ltd.

Convener of the Audit Committee:

February 27, 2025

Appendix 3

DECLARATION OF CONSOLIDATION OF FINANCIAL STATEMENTS OF AFFILIATES

The companies required to be included in the consolidated financial statements of affiliates in accordance with the “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” for the year ended December 31, 2024 are all the same as the companies required to be included in the consolidated financial statements of parent and subsidiary companies as provided in International Financial Reporting Standard 10 “Consolidated Financial Statements”. Relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. Hence, we do not prepare a separate set of consolidated financial statements of affiliates.

Very truly yours,

Symtek Automation Asia Co., Ltd.

By

WANG, NIEN-CHING
Chairman

February 27, 2025

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Symtek Automation Asia Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Symtek Automation Asia Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2024 and 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue recognition

Symtek Automation Asia Co., Ltd. and its subsidiaries generate their primary revenue from the sales of equipment and machinery, which are automated equipment. In 2024, the Company experienced significant growth in sales to specific customers, including major customers in Symtek Taiwan's department for semiconductor packaging and testing and semiconductor wafer, and the terms of the transaction were the completion of the installation of the machine and the completion

of the contractual obligations after the customer's confirmation; moreover, the sales of semiconductor carrier to specific customers by the Symtek China were significant and grew significantly, and the terms of the transaction were that the performance obligation would be completed after the completion of the installation and confirmation by the customers as well. These sales, which includes major customers of semiconductor packaging and testing and semiconductor wafers of Symtek Taiwan and specific customers of semiconductor carriers of Symtek China, accounted for 49% of the combined revenue. Consequently, the auditor has identified the verification of the occurrence of these sales of machine and equipment as a key audit matter. Hence, the auditor considered the Company's policy on recognition of sales revenue and have evaluated and tested the effectiveness of the design and implementation of the internal control system related to each type of revenue in 2024; We also performed tests to verify the validity of each type of sales transaction, which included selecting proper samples of shipment orders, confirmation of installation or delivery of machines, and invoices, as well as checking the consistency between the sales targets and receivers of each type of sales transaction and the collection status of accounts receivable, and checking for any material sales return after the reporting date to verify that the transactions had actually occurred.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Wen-Yuan Chuang and Tza-Li Gung.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 27, 2025

Notice to Readers

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

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Symtek Automation Asia Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Symtek Automation Asia Co., Ltd. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2024 and 2023, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "parent company only financial statements").

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 of December 31, 2024 and 2023, 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 and other regulations.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, 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 the year ended December 31, 2024. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The following is the description of the key audit matter in the parent company only financial statements of Symtek Automation Asia Co., Ltd. for 2024:

Revenue Recognition

Symtek Automation Asia Co., Ltd. generates revenue mainly from the sale of equipment and machines, which are automation machines. The sales to major customers of automation equipment for semiconductor packaging and testing and wafers in 2024 were significant, accounting for 61% of the total revenue. The transaction is subject to the completion major customers. Therefore, we

consider whether the sales of automation equipment for semiconductor packaging and testing and wafers have actually occurred as a key audit matter. Hence, the auditor considered the policy on recognition of sales revenue and have evaluated and tested the effectiveness of the design and implementation of the internal control system related to each type of revenue in 2024; We also performed tests to verify the validity of each type of sales transaction, which included selecting proper samples of shipment orders, confirmation of installation of machines, and invoices, as well as checking the consistency between the sales targets and receivers of each type of sales transaction and the collection status of accounts receivable, and checking for any material sales return after the reporting date to verify that the transactions had actually occurred.

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 other regulations, 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 judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 and appropriate audit evidence regarding the financial information of 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 for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Wen-Yuan Chuang and Tza-Li Gung.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 27, 2025

Notice to Readers

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

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

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 2,369,714	28	\$ 1,928,846	24
Financial assets at fair value through profit or loss - current (Note 17)	81	-	-	-
Financial assets at amortized cost - current (Notes 8 and 32)	70,000	1	155,619	2
Contract assets - current (Notes 23 and 31)	558,570	7	665,279	9
Notes receivable from unrelated parties (Note 9)	9,278	-	13,776	-
Notes receivable from related parties (Notes 23 and 31)	-	-	21,640	-
Trade receivables from unrelated parties (Notes 9 and 23)	1,146,678	13	1,083,850	14
Trade receivables from related parties (Notes 23 and 31)	3,421	-	2,774	-
Other receivables (Note 9)	16,620	-	11,155	-
Current tax assets (Note 25)	1,594	-	-	-
Inventories (Note 10)	1,274,246	15	1,469,511	19
Other current assets (Notes 15 and 32)	124,980	1	95,949	1
Total current assets	<u>5,575,182</u>	<u>65</u>	<u>5,448,399</u>	<u>69</u>
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income - non-current (Note 7)	311,056	3	169,090	2
Property, plant and equipment (Notes 12 and 32)	2,469,960	29	2,043,898	26
Right-of-use assets (Note 13)	57,278	1	75,500	1
Intangible assets (Note 14)	20,679	-	12,315	-
Deferred tax assets (Note 25)	134,354	1	148,966	2
Other non-current assets (Note 15)	56,333	1	47,119	-
Total non-current assets	<u>3,049,660</u>	<u>35</u>	<u>2,496,888</u>	<u>31</u>
TOTAL	<u>\$ 8,624,842</u>	<u>100</u>	<u>\$ 7,945,287</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ -	-	\$ 200,000	3
Contract liabilities - current (Notes 23 and 31)	301,094	4	485,291	6
Trade payables to unrelated parties (Note 18)	1,461,309	17	835,314	11
Other payables (Notes 19 and 31)	681,658	8	637,841	8
Current tax liabilities (Note 25)	33,920	-	89,419	1
Provisions - current (Note 20)	69,226	1	92,645	1
Lease liabilities - current (Note 13)	21,950	-	32,519	-
Current portion of bonds payable (Note 17)	34,059	1	-	-
Current portion of long - term borrowings (Note 16)	28,683	-	47,922	1
Other current liabilities (Note 19)	3,065	-	2,580	-
Total current liabilities	<u>2,634,964</u>	<u>31</u>	<u>2,423,531</u>	<u>31</u>
NON-CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss - non-current (Note 17)	-	-	930	-
Bonds payable (Note 17)	-	-	285,898	4
Long-term loans (Note 16)	925,952	11	966,279	12
Deferred tax liabilities (Note 25)	166,570	2	150,498	2
Lease liabilities - non-current (Note 13)	24,831	-	28,104	-
Other non-current liabilities (Note 19)	3,114	-	2,936	-
Total non-current liabilities	<u>1,120,467</u>	<u>13</u>	<u>1,434,645</u>	<u>18</u>
Total liabilities	<u>3,755,431</u>	<u>44</u>	<u>3,858,176</u>	<u>49</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 22 and 28)				
Share capital				
Ordinary shares	752,817	9	752,817	10
Bond conversion entitlement certificates	25,812	-	-	-
Total share capital	<u>778,629</u>	<u>9</u>	<u>752,817</u>	<u>10</u>
Capital surplus	<u>2,084,857</u>	<u>24</u>	<u>1,854,049</u>	<u>23</u>
Retained earnings				
Legal reserve	488,880	6	424,099	5
Special reserve	14,547	-	21,404	-
Unappropriated earnings	1,198,358	14	1,006,847	13
Total retained earnings	<u>1,701,785</u>	<u>20</u>	<u>1,452,350</u>	<u>18</u>
Other equity	<u>157,728</u>	<u>2</u>	<u>(14,547)</u>	<u>-</u>
Total equity attributable to shareholders of the Company	4,722,999	55	4,044,669	51
NON-CONTROLLING INTERESTS (Notes 11 and 22)	<u>146,412</u>	<u>1</u>	<u>42,442</u>	<u>-</u>
Total equity	<u>4,869,411</u>	<u>56</u>	<u>4,087,111</u>	<u>51</u>
TOTAL	<u>\$ 8,624,842</u>	<u>100</u>	<u>\$ 7,945,287</u>	<u>100</u>

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

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 23 and 31)				
Sales	\$ 5,121,060	100	\$ 5,810,295	100
OPERATING COSTS (Notes 10, 24 and 31)				
Cost of goods sold	<u>(3,756,615)</u>	<u>(73)</u>	<u>(4,150,145)</u>	<u>(72)</u>
GROSS PROFIT	<u>1,364,445</u>	<u>27</u>	<u>1,660,150</u>	<u>28</u>
OPERATING EXPENSES (Notes 9, 23, 24 and 31)				
Selling and marketing	(170,206)	(3)	(157,291)	(3)
General and administrative	(338,270)	(7)	(373,638)	(6)
Research and development	(409,300)	(8)	(340,362)	(6)
Expected credit loss	<u>(45,255)</u>	<u>(1)</u>	<u>(20,161)</u>	<u>-</u>
Total operating expenses	<u>(963,031)</u>	<u>(19)</u>	<u>(891,452)</u>	<u>(15)</u>
PROFIT FROM OPERATIONS	<u>401,414</u>	<u>8</u>	<u>768,698</u>	<u>13</u>
NON-OPERATING INCOME AND EXPENSES (Note 24)				
Interest income	26,379	1	18,899	-
Other income	23,561	-	31,362	1
Other gains and losses	279,882	5	31,729	1
Finance costs	<u>(19,785)</u>	<u>-</u>	<u>(30,269)</u>	<u>(1)</u>
Total non-operating income and expenses	<u>310,037</u>	<u>6</u>	<u>51,721</u>	<u>1</u>
PROFIT BEFORE INCOME TAX	711,451	14	820,419	14
INCOME TAX EXPENSE (Note 25)	<u>(153,157)</u>	<u>(3)</u>	<u>(172,951)</u>	<u>(3)</u>
NET PROFIT FOR THE YEAR	<u>558,294</u>	<u>11</u>	<u>647,468</u>	<u>11</u>
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain on investments in equity instruments at fair value through other comprehensive income (Note 30)	136,429	3	28,647	-

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating of the financial statements of foreign operations	71,633	1	(29,708)	-
Income tax related to items that may be reclassified subsequently to profit or loss (Note 25)	<u>(12,485)</u>	<u>-</u>	<u>5,448</u>	<u>-</u>
Other comprehensive income for the period, net of income tax	<u>195,577</u>	<u>4</u>	<u>4,387</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 753,871</u>	<u>15</u>	<u>\$ 651,855</u>	<u>11</u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 574,108	11	\$ 647,803	11
Non-controlling interests	<u>(15,814)</u>	<u>-</u>	<u>(335)</u>	<u>-</u>
	<u>\$ 558,294</u>	<u>11</u>	<u>\$ 647,468</u>	<u>11</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 760,477	15	\$ 654,660	11
Non-controlling interests	<u>(6,606)</u>	<u>-</u>	<u>(2,805)</u>	<u>-</u>
	<u>\$ 753,871</u>	<u>15</u>	<u>\$ 651,855</u>	<u>11</u>
EARNINGS PER SHARE (Note 26)				
Basic earnings per share	<u>\$ 7.63</u>		<u>\$ 8.89</u>	
Diluted earnings per share	<u>\$ 7.39</u>		<u>\$ 8.57</u>	

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

(Concluded)

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)**

	Equity Attributable to Owners of the Company												Non-controlling Interest	Total Equity
	Share Capital			Capital Surplus	Retained Earnings				Exchange Difference on Translating of the Financial Statements of Foreign Operations	Other Equity				
	Ordinary Shares	Bond Conversion Entitlement Certificates	Total		Legal Reserve	Special Reserve	Unappropriated Earnings	Total		Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total			
BALANCE AT JANUARY 1, 2023	\$ 714,317	\$ -	\$ 714,317	\$ 1,506,096	\$ 357,550	\$ 34,942	\$ 1,054,940	\$ 1,447,432	\$ (17,226)	\$ (4,178)	\$ (21,404)	\$ 3,646,441	\$ 45,247	\$ 3,691,688
Appropriation of earnings	-	-	-	-	66,549	-	(66,549)	-	-	-	-	-	-	-
Legal reserve	-	-	-	-	66,549	-	(66,549)	-	-	-	-	-	-	-
Special reserve	-	-	-	-	-	(13,538)	13,538	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(642,885)	(642,885)	-	-	-	(642,885)	-	(642,885)
Net profit for the year ended December 31, 2023	-	-	-	-	-	-	647,803	647,803	-	-	-	647,803	(335)	647,468
Other comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	-	-	-	(21,790)	28,647	6,857	6,857	(2,470)	4,387
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	-	647,803	647,803	(21,790)	28,647	6,857	654,660	(2,805)	651,855
Equity component of convertible bonds issued by the Company	-	-	-	15,756	-	-	-	-	-	-	-	15,756	-	15,756
Employee share options issued by the Company	-	-	-	12,647	-	-	-	-	-	-	-	12,647	-	12,647
Issuance of ordinary shares for cash	38,500	-	38,500	319,550	-	-	-	-	-	-	-	358,050	-	358,050
BALANCE AT DECEMBER 31, 2023	752,817	-	752,817	1,854,049	424,099	21,404	1,006,847	1,452,350	(39,016)	24,469	(14,547)	4,044,669	42,442	4,087,111
Appropriation of earnings	-	-	-	-	64,781	-	(64,781)	-	-	-	-	-	-	-
Legal reserve	-	-	-	-	64,781	-	(64,781)	-	-	-	-	-	-	-
Special reserve	-	-	-	-	-	(6,857)	6,857	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(338,767)	(338,767)	-	-	-	(338,767)	-	(338,767)
Net profit for the year ended December 31, 2024	-	-	-	-	-	-	574,108	574,108	-	-	-	574,108	(15,814)	558,294
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	-	-	-	-	49,940	136,429	186,369	186,369	9,208	195,577
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	574,108	574,108	49,940	136,429	186,369	760,477	(6,606)	753,871
Conversion of convertible corporate bonds	-	25,812	25,812	230,808	-	-	-	-	-	-	-	256,620	-	256,620
Disposal of financial assets at fair value through other comprehensive income	-	-	-	-	-	-	14,094	14,094	-	(14,094)	(14,094)	-	-	-
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	110,576	110,576
BALANCE AT DECEMBER 31, 2024	\$ 752,817	\$ 25,812	\$ 778,629	\$ 2,084,857	\$ 488,880	\$ 14,547	\$ 1,198,358	\$ 1,701,785	\$ 10,924	\$ 146,804	\$ 157,728	\$ 4,722,999	\$ 146,412	\$ 4,869,411

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

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 711,451	\$ 820,419
Adjustments for:		
Depreciation expense	58,674	66,840
Amortization expense	26,455	25,284
Expected credit loss recognized on trade receivables and contract assets	45,255	20,161
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(1,525)	(140)
Financial costs	19,785	30,269
Interest income	(26,379)	(18,899)
Dividend income	(3,693)	(6,086)
Compensation cost of employee share options	-	12,647
Gain on disposal of property, plant and equipment	(254,277)	(39,034)
(Reversal of) write-down of inventories	(124,271)	187,282
Unrealized (gain) loss on foreign currency exchange	(3,616)	963
Other items	(475)	663
Changes in operating assets and liabilities		
Contract assets	106,487	(18,104)
Notes receivable from unrelated parties	4,823	16,343
Notes receivable from related parties	21,640	(21,640)
Trade receivables from unrelated parties	(79,408)	(20,175)
Trade receivables from related parties	(391)	91,409
Other receivables	(5,460)	19,146
Inventories	341,351	633,623
Other current assets	(39,148)	39,850
Contract liabilities	(193,274)	(240,829)
Trade payables to unrelated parties	611,129	(732,134)
Other payables	51,965	11,997
Provisions - current	(24,685)	(15,628)
Other current liabilities	483	(674)
Cash generated from operations	1,242,896	863,553
Interest received	26,379	18,899
Interest paid	(14,630)	(26,364)
Income tax paid	(190,477)	(258,313)
Net cash generated from operating activities	<u>1,064,168</u>	<u>597,775</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(29,781)	(20,000)
Sale of financial assets at fair value through other comprehensive income	24,465	-
Purchase of financial assets at amortized cost	(70,000)	(158,100)
Proceeds from sale of financial assets at amortized cost	160,186	-

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
Payments for property, plant and equipment	(868,754)	(333,205)
Proceeds from disposal of property, plant and equipment	673,214	96,894
(Increase) decrease in refundable deposits	(439)	868
Payments for intangible assets	(15,062)	(3,639)
Decrease in other financial assets	-	25,162
Increase in other non-current assets	(13,937)	(13,977)
Dividend received	<u>3,693</u>	<u>6,086</u>
Net cash used in investing activities	<u>(136,415)</u>	<u>(399,911)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	-	650,000
Repayments of short-term borrowings	(200,000)	(610,000)
Proceeds from issuance of convertible bonds	-	298,770
Proceeds from long-term borrowings	583,000	458,230
Repayments of long-term borrowings	(642,566)	(190,240)
Repayment of the principal portion of lease liabilities	(34,649)	(44,686)
Cash dividends paid	(338,767)	(642,885)
Issuance of ordinary shares for cash	-	358,050
Changes in non-controlling interests	<u>110,576</u>	<u>-</u>
Net cash (used in) generated from financing activities	<u>(522,406)</u>	<u>277,239</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES		
	<u>35,521</u>	<u>(15,213)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	440,868	459,890
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>1,928,846</u>	<u>1,468,956</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 2,369,714</u>	<u>\$ 1,928,846</u>

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

(Concluded)

SYMTEK AUTOMATION ASIA CO., LTD.

BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 1,578,910	21	\$ 1,205,080	17
Financial assets at fair value through profit or loss - current (Note 17)	81	-	-	-
Financial assets at amortized cost - current (Notes 8 and 32)	70,000	1	-	-
Contract assets - current (Note 23)	366,158	5	536,884	8
Notes receivable (Note 9)	4,529	-	3,578	-
Trade receivables from unrelated parties (Notes 9 and 23)	330,509	5	547,430	8
Trade receivables from related parties (Notes 23 and 31)	11,646	-	1,403	-
Other receivables from unrelated parties (Note 9)	16,519	-	11,155	-
Other receivables from related parties (Note 31)	20,826	-	24,507	-
Inventories (Note 10)	752,974	10	822,226	12
Other current assets (Note 15)	34,574	1	17,352	-
Total current assets	<u>3,186,726</u>	<u>43</u>	<u>3,169,615</u>	<u>45</u>
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income - non-current (Note 7)	281,054	4	169,090	3
Investments accounted for using the equity method (Note 11)	1,621,811	22	1,544,802	22
Property, plant and equipment (Notes 12 and 32)	2,241,722	30	1,964,274	28
Right-of-use assets (Note 13)	9,445	-	19,765	-
Intangible assets (Note 14)	5,881	-	8,706	-
Deferred tax assets (Note 25)	70,739	1	92,341	2
Other non-current assets (Note 15)	11,676	-	11,188	-
Total non-current assets	<u>4,242,328</u>	<u>57</u>	<u>3,810,166</u>	<u>55</u>
TOTAL	<u>\$ 7,429,054</u>	<u>100</u>	<u>\$ 6,979,781</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ -	-	\$ 200,000	3
Contract liabilities - current (Note 23)	89,784	1	215,058	3
Trade payables to unrelated parties (Note 18)	859,489	12	438,391	6
Trade payables to related parties (Note 31)	9,246	-	27	-
Other payables (Notes 19 and 31)	503,832	7	475,157	7
Current tax liabilities (Note 25)	33,920	-	74,547	1
Provisions - current (Note 20)	39,000	1	55,000	1
Lease liabilities - current (Note 13)	7,534	-	11,383	-
Current portion of bonds payable (Note 17)	34,059	-	-	-
Current portion of long - term borrowings (Note 16)	28,683	-	47,922	1
Other current liabilities (Note 19)	3,029	-	2,580	-
Total current liabilities	<u>1,608,576</u>	<u>21</u>	<u>1,520,065</u>	<u>22</u>
NON-CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss - non-current (Note 17)	-	-	930	-
Bonds payable (Note 17)	-	-	285,898	4
Long-term loans (Note 16)	925,952	13	966,279	14
Deferred tax liabilities (Note 25)	166,373	2	150,498	2
Lease liabilities - non-current (Note 13)	2,040	-	8,506	-
Other non-current liabilities (Note 19)	3,114	-	2,936	-
Total non-current liabilities	<u>1,097,479</u>	<u>15</u>	<u>1,415,047</u>	<u>20</u>
Total liabilities	<u>2,706,055</u>	<u>36</u>	<u>2,935,112</u>	<u>42</u>
EQUITY (Note 22)				
Share capital				
Ordinary shares	752,817	10	752,817	11
Bond conversion entitlement certificates	25,812	1	-	-
Total share capital	<u>778,629</u>	<u>11</u>	<u>752,817</u>	<u>11</u>
Capital surplus	<u>2,084,857</u>	<u>28</u>	<u>1,854,049</u>	<u>26</u>
Retained earnings				
Legal reserve	488,880	7	424,099	6
Special reserve	14,547	-	21,404	-
Unappropriated earnings	1,198,358	16	1,006,847	15
Total retained earnings	<u>1,701,785</u>	<u>23</u>	<u>1,452,350</u>	<u>21</u>
Other equity	157,728	2	(14,547)	-
Total equity	<u>4,722,999</u>	<u>64</u>	<u>4,044,669</u>	<u>58</u>
TOTAL	<u>\$ 7,429,054</u>	<u>100</u>	<u>\$ 6,979,781</u>	<u>100</u>

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

SYMTEK AUTOMATION ASIA CO., LTD.

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
REALIZED GROSS PROFIT				
OPERATING REVENUE (Notes 23 and 31)				
Sales	\$ 2,834,714	100	\$ 3,526,523	100
OPERATING COSTS (Notes 10, 24 and 31)				
Cost of goods sold	<u>(1,937,318)</u>	<u>(69)</u>	<u>(2,421,199)</u>	<u>(69)</u>
GROSS PROFIT	897,396	31	1,105,324	31
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	(869)	-	(604)	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	<u>604</u>	<u>-</u>	<u>3,088</u>	<u>-</u>
	<u>897,131</u>	<u>31</u>	<u>1,107,808</u>	<u>31</u>
OPERATING EXPENSES (Notes 9, 23, 24 and 31)				
Selling and marketing	(95,739)	(3)	(98,545)	(3)
General and administrative	(204,014)	(7)	(235,894)	(7)
Research and development	(313,625)	(11)	(269,707)	(7)
Expected credit loss	<u>(17,640)</u>	<u>(1)</u>	<u>(10,050)</u>	<u>-</u>
Total operating expenses	<u>(631,018)</u>	<u>(22)</u>	<u>(614,196)</u>	<u>(17)</u>
PROFIT FROM OPERATIONS	<u>266,113</u>	<u>9</u>	<u>493,612</u>	<u>14</u>
NON-OPERATING INCOME AND EXPENSES (Notes 11, 24 and 31)				
Interest income	8,128	-	4,949	-
Other income	54,870	2	74,178	2
Other gains and losses	275,594	10	31,465	1
Finance costs	(17,277)	(1)	(28,442)	-
Share of profit or loss of subsidiaries	<u>134,862</u>	<u>5</u>	<u>217,474</u>	<u>6</u>
Total non-operating income and expenses	<u>456,177</u>	<u>16</u>	<u>299,624</u>	<u>9</u>
PROFIT BEFORE INCOME TAX	722,290	25	793,236	23
INCOME TAX EXPENSE (Note 25)	<u>(148,182)</u>	<u>(5)</u>	<u>(145,433)</u>	<u>(4)</u>
NET PROFIT FOR THE YEAR	<u>574,108</u>	<u>20</u>	<u>647,803</u>	<u>19</u>
OTHER COMPREHENSIVE INCOME				

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD.

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain on investments in equity instruments at fair value through other comprehensive income (Note 30)	136,429	5	28,647	1
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating of the financial statements of foreign operations	62,425	2	(27,238)	(1)
Income tax related to items that may be reclassified subsequently to profit or loss (Note 25)	<u>(12,485)</u>	<u>-</u>	<u>5,448</u>	<u>-</u>
Other comprehensive income for the year, net of income tax	<u>186,369</u>	<u>7</u>	<u>6,857</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 760,477</u>	<u>27</u>	<u>\$ 654,660</u>	<u>19</u>
EARNINGS PER SHARE (Note 26)				
Basic earnings per share	<u>\$ 7.63</u>		<u>\$ 8.89</u>	
Diluted earnings per share	<u>\$ 7.39</u>		<u>\$ 8.57</u>	

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

(Concluded)

SYMTEK AUTOMATION ASIA CO., LTD.

**STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)**

	Share Capital			Capital Surplus	Retained Earnings				Exchange Difference on Translating of the Financial Statements of Foreign Operations	Other Equity		Total Equity	
	Ordinary Shares	Bond Conversion Entitlement Certificates	Total		Legal Reserve	Special Reserve	Unappropriated			Total	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income		Total
							Earnings						
BALANCE AT JANUARY 1, 2023	\$ 714,317	\$ -	\$ 714,317	\$ 1,506,096	\$ 357,550	\$ 34,942	\$ 1,054,940	\$ 1,447,432	\$ (17,226)	\$ (4,178)	\$ (21,404)	\$ 3,646,441	
Appropriation of earnings													
Legal reserve	-	-	-	-	66,549	-	(66,549)	-	-	-	-	-	
Special reserve	-	-	-	-	-	(13,538)	13,538	-	-	-	-	-	
Cash dividends distributed by the Company	-	-	-	-	-	-	(642,885)	(642,885)	-	-	-	(642,885)	
Net profit for the year ended December 31, 2023	-	-	-	-	-	-	647,803	647,803	-	-	-	647,803	
Other comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	-	-	-	(21,790)	28,647	6,857	6,857	
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	-	647,803	647,803	(21,790)	28,647	6,857	654,660	
Equity component of convertible bonds issued by the Company	-	-	-	15,756	-	-	-	-	-	-	-	15,756	
Employee share options issued by the Company	-	-	-	12,647	-	-	-	-	-	-	-	12,647	
Issuance of ordinary shares for cash	38,500	-	38,500	319,550	-	-	-	-	-	-	-	358,050	
BALANCE AT DECEMBER 31, 2023	752,817	-	752,817	1,854,049	424,099	21,404	1,006,847	1,452,350	(39,016)	24,469	(14,547)	4,044,669	
Appropriation of earnings													
Legal reserve	-	-	-	-	64,781	-	(64,781)	-	-	-	-	-	
Special reserve	-	-	-	-	-	(6,857)	6,857	-	-	-	-	-	
Cash dividends distributed by the Company	-	-	-	-	-	-	(338,767)	(338,767)	-	-	-	(338,767)	
Net profit for the year ended December 31, 2024	-	-	-	-	-	-	574,108	574,108	-	-	-	574,108	
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	-	-	-	-	49,940	136,429	186,369	186,369	
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	-	574,108	574,108	49,940	136,429	186,369	760,477	
Conversion of convertible corporate bonds	-	25,812	25,812	230,808	-	-	-	-	-	-	-	256,620	
Disposal of financial assets at fair value through other comprehensive income	-	-	-	-	-	-	14,094	14,094	-	(14,094)	(14,094)	-	
BALANCE AT DECEMBER 31, 2024	\$ 752,817	\$ 25,812	\$ 778,629	\$ 2,084,857	\$ 488,880	\$ 14,547	\$ 1,198,358	\$ 1,701,785	\$ 10,924	\$ 146,804	\$ 157,728	\$ 4,722,999	

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

SYMTEK AUTOMATION ASIA CO., LTD.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 722,290	\$ 793,236
Adjustments for:		
Depreciation expense	24,729	32,965
Amortization expense	21,693	21,345
Expected credit loss recognized on trade receivables and contract assets	17,640	10,050
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(1,525)	(140)
Financial costs	17,277	28,442
Interest income	(8,128)	(4,949)
Dividend income	(3,693)	(6,086)
Compensation cost of employee share options	-	12,647
Share of profit of subsidiaries	(134,862)	(217,474)
Gain on disposal of property, plant and equipment	(254,338)	(38,043)
(Reversal of) write-down of inventories	(91,000)	106,000
Unrealized gain on the transactions with subsidiaries	869	604
Realized gain on the transactions with subsidiaries	(604)	(3,088)
Unrealized (gain) loss on foreign currency exchange	(3,616)	963
Other items	178	663
Changes in operating assets and liabilities		
Contract assets	166,596	(88,439)
Notes receivable	(951)	3,180
Trade receivables from unrelated parties	206,946	(10,982)
Trade receivables from related parties	(10,138)	12,135
Other receivables from unrelated parties	(5,364)	19,146
Other receivables from related parties	3,681	13,348
Inventories	160,252	495,711
Other current assets	(33,770)	(4,776)
Contract liabilities	(125,274)	(27,737)
Trade payables to unrelated parties	421,109	(515,814)
Trade payables to related parties	9,187	-
Other payables	43,921	22,810
Provisions - current	(16,000)	(2,000)
Other current liabilities	449	(674)
Cash generated from operations	1,127,554	653,043
Interest received	8,128	4,949
Interest paid	(12,121)	(24,537)
Income tax paid	(163,818)	(222,241)
Net cash generated from operating activities	<u>959,743</u>	<u>411,214</u>

CASH FLOWS FROM INVESTING ACTIVITIES

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
Purchase of financial assets at fair value through other comprehensive income	-	(20,000)
Sale of financial assets at fair value through other comprehensive income	24,465	-
Purchase of financial assets at amortized cost	(70,000)	-
Payments for property, plant and equipment	(723,796)	(324,079)
Proceeds from disposal of property, plant and equipment	673,214	95,841
Decrease in refundable deposits	(488)	2,633
Payments for intangible assets	(2,320)	(3,544)
Dividend received	<u>123,707</u>	<u>226,186</u>
Net cash generated from (used in) investing activities	<u>24,782</u>	<u>(22,963)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	-	650,000
Repayments of short-term borrowings	(200,000)	(610,000)
Proceeds from issuance of convertible bonds	-	298,770
Proceeds from long-term borrowings	583,000	458,230
Repayments of long-term borrowings	(642,566)	(190,240)
Repayment of the principal portion of lease liabilities	(12,362)	(20,525)
Dividends paid	(338,767)	(642,885)
Issuance of ordinary shares for cash	<u>-</u>	<u>358,050</u>
Net cash (used in) generated from financing activities	<u>(610,695)</u>	<u>301,400</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	373,830	689,651
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>1,205,080</u>	<u>515,429</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 1,578,910</u>	<u>\$ 1,205,080</u>

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

(Concluded)

Symtek Automation Asia Co., Ltd.

2024 PROFITDISTRIBUTION TABLE

Unit: NT\$

Item	Total
Beginning retained earnings	760,718,321
Net profit	574,108,495
	14,094,019
The amount included in the retained earnings other than the net profit of the current period	<hr/>
Available surplus for distribution	1,348,920,835
10% legal reserve	(58,820,251)
Reversal of special reserve	14,547,898
	<hr/>
Distributable net profit	1,304,648,482
Distributable items:	
Cash dividend to shareholders - first half of the year (NT\$1.9434973/share)	150,563,422
Cash dividend to shareholders - second half of the year (NT\$3 /share)	232,796,703
	<hr/>
Subtotal	383,360,125
	<hr/>
Unappropriated retained earnings	921,288,357
	<hr/>

Responsible person:

Manager:

Accounting officer:

2024 Remuneration of Directors and Independent Directors

Dec. 31, 2024; Unit: NT\$ thousands; %

Title	Name	Compensation of Directors								Ratio of Total Compensation (A+B+C+D) to Net Income (%)		Relevant Compensation Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Compensation from other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Compensation of Directors (C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company		All companies in the consolidated financial statements		The Company	All companies in the consolidated financial statements	
																Cash	Stock	Cash	Stock			
Chairman	Guan, Jin-Kun	0	0	0	0	640	640	32	32	672 0.12%	672 0.12%	47	0	0	0	0	0	0	0	719 0.13%	672 0.12%	None
Director	ROYAL MAX HOLDINGS LIMITED	0	0	0	0	960	960	48	48	1,008 0.18%	1,008 0.18%	0	0	0	0	0	0	0	0	1,008 0.18%	1,008 0.18%	None
	Representative: Guan, Tian-You																					
Chairman	Wang, Nien-Ching	0	0	0	0	960	960	48	48	1,008 0.18%	1,008 0.18%	8,462	10,031	0	0	0	0	0	0	9,470 1.65%	11,039 1.98%	None
Director	Qu, Rong-Fu	0	0	0	0	960	960	48	48	1,008 0.18%	1,008 0.18%	0	0	0	0	0	0	0	0	1,008 0.18%	1,008 0.18%	None
Director	Gudeng Precision Industrial Co., Ltd.	0	0	0	0	640	640	32	32	672 0.12%	672 0.12%	0	0	0	0	0	0	0	0	672 0.12%	672 0.12%	None
	Representative: Chiu, Ming-Qien																					
Director	Tang, Ming-Chu	0	0	0	0	960	960	48	48	1,008 0.18%	1,008 0.18%	0	0	0	0	0	0	0	0	1,008 0.18%	1,008 0.18%	None
Independent Director	He, Jian-De	432	432	0	0	960	960	48	48	1,440 0.25%	1,440 0.26%	0	0	0	0	0	0	0	0	1,440 0.25%	1,440 0.26%	None
Independent Director	Jian, Rong-Kun	432	432	0	0	960	960	48	48	1,440 0.25%	1,440 0.26%	0	0	0	0	0	0	0	0	1,440 0.25%	1,440 0.26%	None
Independent Director	Liu, Zhi-Hong	432	432	0	0	960	960	48	48	1,440 0.25%	1,440 0.26%	0	0	0	0	0	0	0	0	1,440 0.25%	1,440 0.26%	None
	Total	1,296	1,296	0-	-0	8,000	8,000	400	400	9,696 1.68%	9,696 1.74%	8,509	10,031	0-	0	0	0	0	0	18,205 3.17%	19,727 3.53%	-

Please specify the policy, system, standards, and structure for the payment of independent directors' remuneration and explain the relationship between the amount of remuneration and factors such as responsibilities, risks, and time invested: Based on the overall operation of the Company and taking into account the degree of participation in the Company's operation and contribution value, as well as the achievement rate of annual performance, it is used as a reference for salary adjustment.

In addition to the disclosure in the table above, the Company's directors in the past year did not receive any remuneration for providing services to all companies in the financial report (such as serving as a consultant for non-employees of the parent company/ all companies in the financial report/ investing businesses).

Chairman Mr. Kuan, Chin-Kun resigned as a Director on August 9, 2024, and Mr. Wang, Nian-Qing was elected as the new Chairman of the Board.

Symtek Automation Asia Co., Ltd.

Comparison of before and after the amendment of the “Procedures for Acquisition and Disposal of Assets”

Title of Internal Control	After amendment	Before amendment	Amendment explanation:
Procedures for Acquisition and Disposal of Assets	<p>Article 8: Procedures for Acquisition or Disposal of Real Property, Equipment, or Right-of-Use Assets</p> <p>1. Evaluation and Operational Procedures</p> <p>The acquisition or disposal of real estate, equipment, or right-of-use assets by the Company shall be handled in accordance with the Company's Internal Control System for the Cycle of Real Property, Equipment, or Right-of-Use Assets.</p> <p>The calculation of the transaction amount shall be handled in accordance with the provisions of Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts for which a professional appraiser's appraisal report or a CPA's opinion has been obtained in accordance with regulations shall be excluded from the calculation.</p> <p>2. Determination Procedures for Transaction Terms and Authorization Limits</p> <p>(1) For the acquisition or disposal of real estate, the transaction terms and transaction price shall be resolved by referencing the government-assessed value, appraised value, actual transaction prices of nearby real property, etc., and an analysis report shall be prepared and submitted to the Chairperson. <u>For amounts equivalent to or below 5% of the net worth stated in the Company's most recent consolidated financial statements</u>, the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following</p>	<p>Article 8: Procedures for Acquisition or Disposal of Real Property, Equipment, or Right-of-Use Assets</p> <p>1. Evaluation and Operational Procedures</p> <p>The acquisition or disposal of real estate, equipment, or right-of-use assets by the Company shall be handled in accordance with the Company's Internal Control System for the Cycle of Real Property, Equipment, or Right-of-Use Assets.</p> <p>The calculation of the transaction amount shall be handled in accordance with the provisions of Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts for which a professional appraiser's appraisal report or a CPA's opinion has been obtained in accordance with regulations shall be excluded from the calculation.</p> <p>2. Determination Procedures for Transaction Terms and Authorization Limits</p> <p>(1) For the acquisition or disposal of real property, the transaction terms and transaction price shall be resolved by referencing the government-assessed value, appraised value, actual transaction prices of nearby real estate, etc., and an analysis report shall be prepared and submitted to the Chairperson of the Board. For amounts equivalent to or below NT\$30,000,000 (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors</p>	Adjusted based on the Company's current operating conditions.

	<p>Board meeting. <u>For amounts exceeding the aforementioned limit</u>, the matter shall be submitted to and approved by the Board of Directors before execution.</p> <p>(2) For the acquisition or disposal of equipment or right-of-use assets, one of the methods of inquiry, comparison of quotations, negotiation, or open tender shall be adopted. For amounts equivalent to or below NT\$10,000,000 (inclusive), the President is authorized to approve the transaction. For amounts exceeding NT\$10,000,000, the transaction shall be approved by the President and then submitted to and approved by the Board of Directors before execution.</p>	<p>for ratification at the immediately following Board meeting. For amounts exceeding NT\$30,000,000, the matter shall be submitted to and approved by the Board of Directors before execution.</p> <p>(2) For the acquisition or disposal of equipment or right-of-use assets, one of the methods of inquiry, comparison of quotations, negotiation, or open tender shall be adopted. For amounts equivalent to or below NT\$10,000,000 (inclusive), the President is authorized to approve the transaction. For amounts exceeding NT\$10,000,000, the transaction shall be approved by the President and then submitted to and approved by the Board of Directors before execution.</p>	
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Symtek Automation Asia Co., Ltd.

Comparison of before and after the amendment of the “Procedures for Acquisition and Disposal of Assets”

Title of Internal Control	After amendment	Before amendment	Amendment explanation:
Procedures for Acquisition and Disposal of Assets	<p>Article 9: Procedures for Acquisition or Disposal of Securities Investments</p> <p>1. Evaluation and Operational Procedures</p> <p>The purchase and sale of the Company's long-term and short-term securities shall be handled in accordance with the Company's Internal Control System for the Investment Cycle.</p> <p>The calculation of the transaction amount shall be handled in accordance with the provisions of Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts for which a professional appraiser's appraisal report or a CPA's opinion has been obtained in accordance with regulations shall be excluded from the calculation.</p> <p>2. Determination Procedures for Transaction Terms and Authorization Limits</p> <p>(1) Trading of securities conducted on a centralized securities exchange market or through the business premises of a securities firm.</p>	<p>Article 9: Procedures for Acquisition or Disposal of Securities Investments</p> <p>1. Evaluation and Operational Procedures</p> <p>The purchase and sale of the Company's long-term and short-term securities shall be handled in accordance with the Company's Internal Control System for the Investment Cycle.</p> <p>The calculation of the transaction amount shall be handled in accordance with the provisions of Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts for which a professional appraiser's appraisal report or a CPA's opinion has been obtained in accordance with regulations shall be excluded from the calculation.</p> <p>2. Determination Procedures for Transaction Terms and Authorization Limits</p> <p>(1) Trading of securities conducted on a centralized securities exchange market or through the business premises of a securities firm.</p>	Adjusted based on the Company's current operating conditions.

Title of Internal Control	After amendment	Before amendment	Amendment explanation:
	<p>A. For the trading of securities conducted on a centralized securities exchange market or through the business premises of a securities firm, the responsible unit shall determine based on market conditions. <u>For the cumulative investment amount within one year equivalent to or below NT\$300,000,000 (inclusive)</u>, the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For investment amounts exceeding <u>NT\$300,000,000</u>, the matter shall be submitted to and approved by the Board of Directors before execution.</p> <p>B. Separately, for the trading of bond-type funds, USD repurchase agreements (RP), and other principal-protected securities, the responsible unit shall determine based on market conditions. For the total amount equivalent to or below NT\$100,000,000 (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For the total amount exceeding NT\$100,000,000, the matter shall be submitted to and approved by the</p>	<p>A. For the trading of securities conducted on a centralized securities exchange market or through the business premises of a securities firm, the responsible unit shall determine based on market conditions. For investment amounts equivalent to or below 10% of the Company's net worth (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For investment amounts exceeding 10% of the Company's net worth, the matter shall be submitted to and approved by the Board of Directors before execution.</p> <p>B. Separately, for the trading of bond-type funds, USD repurchase agreements (RP), and other principal-protected securities, the responsible unit shall determine based on market conditions. For the total amount equivalent to or below NT\$100,000,000 (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For</p>	

Title of Internal Control	After amendment	Before amendment	Amendment explanation:
Procedures for Acquisition and Disposal of Assets	<p>Board of Directors before execution.</p> <p>(2) For the trading of securities not conducted on a centralized securities exchange market or through the business premises of a securities firm, prior to the occurrence of the transaction, the most recent financial statements of the target company audited or reviewed by a certified public accountant shall be obtained as a reference for evaluating the transaction price, taking into consideration factors such as net asset value per share, profitability, and future development potential. <u>For the cumulative investment amount within one year equivalent to or below NT\$300,000,000 (inclusive)</u>, the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For investment amounts exceeding <u>NT\$300,000,000</u>, the matter shall be submitted to and approved by the Board of Directors before execution.</p>	<p>the total amount exceeding NT\$100,000,000, the matter shall be submitted to and approved by the Board of Directors before execution. (II) Trading of securities not conducted on a centralized securities exchange market or through the business premises of a securities firm: Prior to the occurrence of the transaction, the most recent financial statements of the target company audited or reviewed by a certified public accountant shall be obtained as a reference for evaluating the transaction price, taking into consideration factors such as net asset value per share, profitability, and future development potential. For investment amounts equivalent to or below 10% of the Company's net worth (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For investment amounts exceeding 10% of the Company's net worth, the matter shall be submitted to and approved by the Board of Directors before execution.</p>	<p>Adjusted based on the Company's current operating conditions.</p>

Symtek Automation Asia Co., Ltd.

Comparison of the provisions before and after the amendment of the Articles of Incorporation

NO.	After	Before	Reason
Article 19	<p>If the Company makes a profit in a year, the Company shall set aside not less than 1% as compensation to employees (of which no less than 10% of the employee compensation shall be distributed to junior employees), which shall be distributed in shares or cash as resolved by the board of directors, and the Company may set aside not more than 3% of the above profit as compensation to directors as resolved by the Board of Directors. The compensation to employees and compensation to directors shall be reported to the shareholders' meeting. However, if the Company still has accumulated losses, the Company shall first make up for the accumulated losses in advance and then allocate the compensation to employees and directors in accordance with the aforementioned percentages. The Company may execute employee treasury stock, employee stock options, new stock subscriptions for employees, employee restricted stock, and compensation to employees, including employees of parents or subsidiaries of the company meeting certain specific requirements</p>	<p>If the Company makes a profit in a year, the Company shall set aside not less than 1% as compensation to employees, which shall be distributed in shares or cash as resolved by the board of directors, and the Company may set aside not more than 3% of the above profit as compensation to directors as resolved by the board of directors. The compensation to employees and compensation to directors shall be reported to the shareholders' meeting. However, if the Company still has accumulated losses, the Company shall first make up for the accumulated losses in advance and then allocate the compensation to employees and directors in accordance with the aforementioned percentages. The Company may execute employee treasury stock, employee stock options, new stock subscriptions for employees, employee restricted stock, and compensation to employees, including employees of parents or subsidiaries of the company meeting certain specific requirements</p>	<p>In accordance with the amendment to Paragraph 6 of Article 14 of the Securities and Exchange Act, and the Order Jin-Guan-Zheng-Fa-Zi No. 1130385442 issued by the Financial Supervisory Commission on November 8, 2024.</p>
Article 22	<p>These Regulations were established on October 25, 1999.</p> <p>The 1st amendment was made on June 4, 2001. (Omitted)</p> <p>The 20th amendment was made on May 31, 2023.</p> <p>The 21st amendment was made on June 4, 2025.</p>	<p>These Regulations were established on October 25, 1999.</p> <p>The 1st amendment was made on June 4, 2001. (Omitted)</p> <p>The 20th amendment was made on May 31, 2023.</p>	<p>Added amendment date and number of amendments.</p>

List of Director (Including Independent Directors) Candidates

List of Director Candidates:

Name	Education	Experience	Shares held
Wang, Nien-Ching	Department of Electrical Engineering, Lunghwa Junior College of Technology Master's Degree, College of Commerce, National Chengchi University Master's Degree, Graduate Institute of Management, Yuan Ze University	Vice Chairman, President, Chairman, Symtek Automation Asia Co., Ltd. Chairman, Symtek Automation China Co., Ltd. Director, LinkCom Manufacturing Co., Ltd. Representative of Corporate Director, TSS Holdings Limited Director, Gudeng Inc	1,310,244
ROYAL MAX HOLDINGS LIMITED Representative: Guan, Tian-You	Executive MBA (EMBA), The Chinese University of Hong Kong	Chairman, Protek Technology Limited President, Dongguan Protek Machinery Limited. Supervisor, Baode Huizhi (Shenzhen) Technology Co., Ltd. Director, Symtek Automation Asia Co., Ltd.	2,100,000
Gudeng Precision Industrial Co., Ltd. Representative: Chiu, Ming-Qien	Ph.D., Graduate Institute of Information Management, National Chengchi University Executive MBA, Guanghua School of Management, Peking University Executive MBA, National Taipei University	Chairman & CEO, Gudeng Precision Industrial Co., Ltd. Chairman, Gudeng Equipment Co., LTD. Chairman, We Solutions Technology Co., Ltd. Chairman, Heng Yang Green Energy Co., Ltd. Chairman, Cypress Precision Industrial Co., Ltd. Chairman, Partner one Limited Chairman, JYR Aviation Components Co., Ltd. Chairman, Furui Sheng Industrial Co., Ltd. Chairman, Siting Precision Industrial Co., Ltd. Director, Gudeng Investment Co., Ltd. Director, Symtek Automation Asia Co., Ltd. Director, iAnalyzer Incorporation Representative, Jiaqian Technology (Shanghai) Co., Ltd. Representative, Gudeng INC Representative, Gudeng Investment Co., Ltd. Supervisor, TSS Holdings Limited Representative, Gudeng Co., Ltd. (Japan) Representative, GUDENG KOREA CO., LTD.	4,942,851

Qu, Rong-Fu	Master of Business Administration, Western State University, USA	Chairman, Maxtronic Technology Co., Ltd. Director, Symtek Automation Asia Co., Ltd. Director, En-Hsi Investment Co., Ltd.	113,448
Tang, Ming-Chu	National Chengchi University Entrepreneurship Program Master of Business Administration, Dominican University, USA Executive MBA (EMBA), National Taiwan University and Fudan University Joint Program	Chairman, LinkCom Manufacturing Co., Ltd. Chairman, Dongguan Lianbao Photovoltaic Technology Co.,Ltd. Director, Taiwan Global Brands Management Association Director, Taiwan Digital Governance Association Director, Symtek Automation Asia Co., Ltd.	0

List of Independent Directors Candidates:

Name	Education	Experience	Shares held
Jian, Rong-Kun	Master's in Business Administration, College of Commerce, National Chengchi University	Chairman, EISO Enterprise Co., Ltd Chairman, EISUN Enterprise Co., Ltd. Independent Director, Ledlink Optics, Inc. Independent Director, Symtek Automation Asia Co., Ltd. Chairman, Yi Cheng Construction Co., Ltd. Representative of Corporate Director, 500net Technology Co., Ltd. PORClean Nano-Biochem Co., Ltd. Representative of Corporate Director	0
Liu, Zhi-Hong	International Division, Waseda University, Japan Master of Science in Finance, Boston University, USA Master of Accounting, National Taiwan University Bachelor of Accounting, National Chengchi University	Chairman, Chien Hsing Technology Corp Independent Director, POYA International Co., Ltd. Independent Director, Symtek Automation Asia Co., Ltd. Independent Director, Power Wind Health Industry Incorporated Independent Director, Sunny Pharmtech Inc. Chairman, Thin Young Semiconductor Corporation Chairman, Victoria Investment Co., Ltd. Chairman, Chang Chun Management Co., Ltd. CPA, Chang Hsing United CPA Firm Director, Shun Lai Management Consulting Co., Ltd. Director, Chang Chun Biomedical Co., Ltd. Director, Chang Chun Business Travel Co., Ltd. Supervisor, Shuoren Lixin Co., Ltd. Person-in-Charge, TECH BRIGHT LIMITED	0
He, Jian-De	Ph.D. in Technology Management, Portland State University, USA	Professor, College of Management, Yuan Ze University Independent Director, Symtek Automation Asia Co., Ltd. Representative of Corporate Director, BMC Venture Capital Investment Corporation Representative of Corporate Director, Harbinger Venture III. Capital Corp.	0
Hsieh, Jung-Feng	Ph.D. in Management, National Taiwan University of Science and Technology	Chief Secretary, Small and Medium Enterprise Administration, MOEA Chief Secretary, Small and Medium Enterprise and Startup Administration, MOEA Secretary-General, National Innovation and Entrepreneurship Association, R.O.C.	0

**Directors (Including Independent Directors)
Concurrent Business Activities**

Name of Director	Current positions held in other companies
Wang, Nien-Ching	Chairman, Symtek Automation China Co., Ltd. Director, LinkCom Manufacturing Co., Ltd. Representative of Corporate Director, TSS Holdings Limited Director, Gudeng Inc
Guan, Tian-You	Chairman, Protek Technology Limited President, Dongguan Protek Machinery Limited. Supervisor, Baode Huizhi (Shenzhen) Technology Co., Ltd.
Chiu, Ming-Qien	Chairman & CEO, Gudeng Precision Industrial Co., Ltd. Chairman, Gudeng Equipment Co., LTD. Chairman, We Solutions Technology Co, Ltd. Chairman, Heng Yang Green Energy Co., Ltd. Chairman, Cypress Precision Industrial Co., Ltd. Chairman, Partner one Limited Chairman, JYR Aviation Components Co., Ltd. Chairman, Furui Sheng Industrial Co., Ltd. Chairman, Siting Precision Industrial Co., Ltd. Director, Gudeng Investment Co., Ltd. Director, iAnalyzer Incorporation Representative, Jiaqian Technology (Shanghai) Co., Ltd. Representative, Gudeng INC Representative, Gudeng Investment Co., Ltd. Supervisor, TSS Holdings Limited Representative, Gudeng Co., Ltd. (Japan) Representative, GUDENG KOREA CO., LTD.
Qu, Rong-Fu	Chairman, Maxtronic Technology Co., Ltd. Director, En-Hsi Investment Co., Ltd.
Tang, Ming-Chu	Chairman, LinkCom Manufacturing Co., Ltd. Chairman, Dongguan Lianbao Photovoltaic Technology Co.,Ltd.
Jian, Rong-Kun	Chairman, EISO Enterprise Co., Ltd Chairman, EISUN Enterprise Co., Ltd. Independent Director, Ledlink Optics, Inc. Chairman, Yi Cheng Construction Co., Ltd. Representative of Corporate Director, 500net Technology Co., Ltd. Representative of Corporate Director, PORClean Nano-Biochem Co., Ltd.
Liu, Zhi-Hong	Chairman, Chien Hsing Technology Corp Independent Director, POYA International Co., Ltd. Independent Director, Power Wind Health Industry Incorporated Independent Director, Sunny Pharmtech Inc. Chairman, Thin Young Semiconductor Corporation Chairman, Victoria Investment Co., Ltd. Chairman, Chang Chun Management Co., Ltd. Director, Shun Lai Management Consulting Co., Ltd. Director, Chang Chun Biomedical Co., Ltd. Director, Chang Chun Business Travel Co., Ltd. Supervisor, Shuoren Lixin Co., Ltd. Person-in-Charge, TECH BRIGHT LIMITED
He, Jian-De	Representative of Corporate Director, BMC Venture Capital Investment Corporation Representative of Corporate Director, Harbinger Venture III. Capital Corp.

Articles of Incorporation of Symtek Automation Asia Co., Ltd.

Chapter I. General Principles

Article 1

The Company is organized under the Company Act and is named Symtek Automation Asia Co., Ltd.

Article 2

The business of the Company is as follows:

1. CB01010 Mechanical Equipment Manufacturing.
2. CB01990 Other Machinery Manufacturing.
3. CC01080 Electronics Components Manufacturing.
4. E603050 Automatic Control Equipment Engineering.
5. E604010 Machinery Installation.
6. F113010 Wholesale of Machinery.
7. F113990 Wholesale of Other Machinery and Tools.
8. F113020 Wholesale of Household Appliance.
9. F119010 Wholesale of Electronic Materials.
10. F401010 International Trade.
11. F106010 Wholesale of Hardware.
12. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3

The Company has its head office in Taoyuan City and may establish domestic and foreign branches when necessary by resolution of the board of directors.

Article 4

The announcement method of the Company shall be in accordance with Article 28 of the Company Act.

Article 4-1

The Company may, by resolution of the board of directors, provide external guarantees and invest in other businesses as needed for business purposes. Unless otherwise provided by law, the total amount of such investments may exceed 40% of the Company's paid-in capital, as provided for in Article 13 of the Company Act.

Chapter II. Shares

Article 5

The Company's capital is set at NT\$1 billion, divided into 100 million common shares of NT\$10 each, of which the unissued shares are authorized to be issued by the board of directors in installments. The total capital reserved for the issuance of employee stock options is NT\$100 million, totaling 10 million shares at NT\$10 per share, which are authorized to be issued by the board of directors in installments.

Article 5-1

The Company shall issue employee stock options at a price less than the closing price of the Company's common stock on the date of issuance only after the shareholders' meeting at which a majority of the total number of outstanding shares are represented and two-thirds or more of the shareholders present vote in favor of the issuance. The transfer of stock options to employees at a price lower than the average price of the shares actually purchased shall be approved by two-thirds or more of the shareholders present at the most recent shareholders' meeting representing a majority of the total number of shares outstanding prior to the transfer.

Article 6

The Company's shares shall be issued in registered form under the signatures or seals of the directors representing the Company, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance. The shares of the Company may also be issued without the printing of share certificates, and shall be issued without a physical presence, and shall be registered with a centralized securities depository.

Article 7

The Company's share operations shall be conducted in accordance with the Company Act and the "Regulations Governing the Administration of Shareholder Services of Public Companies" issued by the competent authorities.

Article 8

Changes in the shareholders register shall cease within 60 days prior to the date of the regular meeting of shareholders, within 30 days prior to the date of the special meeting of shareholders, or within 5 days prior to the date on which the Company decides to distribute dividends and bonuses or other benefits.

Chapter III. Shareholders' Meeting

Article 9

The shareholders' meeting is divided into two types of meetings, regular and special meetings. The regular meeting is convened at least once a year, within six months after the end of each fiscal year. A special meeting shall be convened when necessary in accordance with the law.

The aforementioned notice shall state the date, place and reason for the meeting. The notice may be given by electronic means with the consent of the shareholders. Unless otherwise provided in the Company Act, a shareholders' meeting shall be convened by the board of directors.

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 chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The meeting minutes of the preceding paragraph may be distributed by means of a public announcement.

Article 10

Except as otherwise provided in the Company Act, the proxy procedure for shareholders to attend shareholders' meetings shall be in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authorities. The shareholders' meeting may be held by video conference or other means announced by the central competent authority. If the meeting is held by video conference, the shareholders who participate in the meeting by video are considered to be present in person.

Article 10-1

Electronic voting is one of the ways to exercise the Company's voting rights. Shareholders who exercise their voting rights electronically are considered to be present in person, and matters related to their exercise are handled in accordance with the provisions of the existing laws and regulations.

Article 11

Unless otherwise provided by law, each shareholder of the Company shall have one vote per share.

Article 12

Except as otherwise provided in the Company Act and related laws and regulations, resolutions of the shareholders' meeting shall be made with the consent of a majority of the shareholders present, representing a majority of the total number of outstanding shares.

Article 12-1

The Company may not apply for cessation of public offering without the resolution of the shareholders' meeting, and this provision shall not be changed during the period of the Emerging Stock Market and the Listed Stock Market.

Chapter IV. Director

Article 13

The Company shall have seven to nine directors, and the candidates shall be nominated, with a three-year term of office, and shall be elected by the shareholders' meeting from a list of director candidates, and shall be eligible for re-election.

Article 13-1

The number of independent directors shall not be less than three and not less than one-fifth of the total number of directors. The professional qualifications, shareholdings, restrictions on concurrent employment, nomination and election of independent directors and other compliance matters shall be in accordance with the relevant regulations of the competent securities authorities.

The election of the Company's directors shall be conducted under the cumulative voting system, whereby independent directors and non-independent directors shall be elected together and the number of elected seats shall be counted separately, and the person who receives more votes representing the greater number of voting rights shall be elected.

The Company may establish functional committees such as audit and compensation committees. The Audit Committee shall be composed of all independent directors, with at least three members, one of whom shall be the convener, and at least one of whom shall have financial or accounting expertise and shall be responsible for carrying out the duties of supervisor under the Company Act, the Securities and Exchange Act, other relevant laws and regulations, and relevant regulations of the Company. The Compensation Committee, whose members shall be appointed by resolution of the board of directors, shall include at least one independent director, and all members shall elect an independent director as the

convener and chairperson of the meeting. The functional committee shall be accountable to the board of directors and shall submit proposals to the board of directors for resolution. The exercise of their duties and responsibilities and the matters to be followed shall be in accordance with the relevant laws and regulations and the Company's Articles of Incorporation.

Article 14

The board of directors shall be organized by the directors, and a chairperson shall be elected by and from among the directors with the presence of at least two-thirds of the directors and the consent of a majority of the directors present, and a vice chairperson shall be elected by and from among the directors in the same manner. The chairperson shall represent the Company externally.

Article 15

If the chairperson of the board of directors is absent from work or is unable to exercise his or her duties for any reason, his or her proxy shall be governed by Article 208 of the Company Act. If a director is unable to attend a board meeting for any reason, he or she may appoint another director to act as his or her proxy by issuing a proxy letter that lists the scope of authority. The aforementioned proxy shall be limited to acting on behalf of one person.

Article 15-1

The convening of the board of directors' meeting shall state the reason and notify the directors in accordance with the deadline stipulated by the competent securities authority. However, in case of emergency, the meeting may be convened at any time.

The aforementioned notice may be given in writing or by facsimile or electronic mail (E-mail).

Article 16

The compensation of the Company's directors is authorized to be determined by the board of directors based on the directors' participation in and contribution to the Company's operations and the value of the directors' contributions, as well as the common standards in the industry.

Article 16-1

The Company may, during the term of office of all directors, purchase liability insurance for their liability under the law for the execution of their business, in order to reduce and diversify the risk of significant damage to the Company and its shareholders caused by the illegal acts of directors.

Chapter V. Manager

Article 17

The Company may have a manager who shall manage all the business of the Company in accordance with the guidelines resolved by the board of directors and shall be appointed and dismissed by the board of directors with the presence of a majority of the directors and the approval of a majority of the directors present.

Chapter VI. Accounting officer

Article 18

At the end of each fiscal year, the board of directors shall prepare and submit to the shareholders' meeting for recognition, in accordance with the law: (1) an operation report, (2) a financial statement, and (3) a proposal for the distribution of earnings or the recovery of losses.

Article 19

If the Company makes a profit in a year, the Company shall set aside not less than 1% as compensation to employees, which shall be distributed in shares or cash as resolved by the board of directors, and the Company may set aside not more than 3% of the above profit as compensation to directors as resolved by the board of directors. The compensation to employees and compensation to directors shall be reported to the shareholders' meeting.

However, if the Company still has accumulated losses, the Company shall first make up for the accumulated losses in advance and then allocate the compensation to employees and directors in accordance with the aforementioned percentages.

The Company may execute employee treasury stock, employee stock options, new stock subscriptions for employees, employee restricted stock, and compensation to employees, including employees of parents or subsidiaries of the company meeting certain specific requirements

Article 20

If there is any surplus in the Company's annual accounts, the Company shall pay tax and make up for the accumulated losses in accordance with the law, and then set aside 10% as legal reserve. However, if the legal reserve has reached the amount of the Company's paid-in capital, the legal reserve may not be set aside, and the remainder may be set aside or reversed to a special reserve as required by law. If there is any remaining balance, the board of directors shall, together with the accumulated undistributed earnings, prepare a proposal for the distribution of earnings and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

In the event that the aforementioned dividends, legal reserve, or paid-in capital are distributed in cash, the resolution shall be approved by a majority of the board of directors present with at least two-thirds of the directors present and shall be reported to the shareholders' meeting.

The Company's dividend policy is to distribute dividends to shareholders at a rate of not less than 10% of the distributable earnings each year in accordance with the Company's current and future development plans, taking into account the investment environment, capital requirements, domestic and international competition, and the interests of shareholders. However, if the accumulated distributable earnings are less than 5% of the paid-in capital, they may not be distributed. Dividends may be distributed in cash or in shares, with cash dividends being no less than 50% of the total dividends.

Article 20-1

The Board of Directors shall prepare and submit to the Audit Committee for examination and approval a proposal to distribute earnings or make up losses after the end of each semiannual fiscal year.

When distributing earnings as described above, the Company shall first estimate and retain taxable contributions, employees' remuneration and remuneration to directors and supervisors, and make up losses and set aside legal reserve in accordance with the law. However, if the legal reserve has reached the amount of paid-in capital, no further provision may be made. The Board of Directors shall resolve the distribution of earnings in cash, and the shareholders' meeting shall resolve the distribution of earnings by issuing new shares.

Chapter VII. Supplementary Provisions

Article 21

All matters not covered by these Regulations shall be governed by the provisions of the Company Act.

Article 22

These Regulations were established on October 25, 1999.

The 1st amendment was made on June 4, 2001.

The 2nd amendment was made on September 7, 2001.

The 3rd amendment was made on June 14, 2002.

The 4th amendment was made on November 1, 2003.

The 5th amendment was made on June 18, 2004.

The 6th amendment was made on October 7, 2005.

The 7th amendment was made on February 18, 2006.

The 8th amendment was made on June 22, 2006.

The 9th amendment was made on June 26, 2007.

The 10th amendment was made on June 17, 2008.

The 11th amendment was made on June 15, 2009.

The 12th amendment was made on September 16, 2011.

The 13th amendment was made on August 27, 2013.

The 14th amendment was made on May 6, 2014.

The 15th amendment was made on May 27, 2016.

The 16th amendment was made on May 26, 2017.

The 17th amendment was made on May 29, 2018.

The 18th amendment was made on May 29, 2019.

The 19th amendment was made on July 15, 2021.

The 20th amendment was made on May 31, 2023.

Symtek Automation Asia Co., Ltd. Chairman: Guan, Jin-Kun

Symtek Automation Asia Co., Ltd.

Rules of Procedure for Shareholders Meetings

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 agenda 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. When the Company convenes a shareholders' meeting, it shall, 15 days before the scheduled date of the shareholders' meeting, prepare the shareholders' meeting agenda handbook and supplemental materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its stock registrar and transfer agent, and be distributed on-site at the shareholder's 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. The main content may be placed on the website designated by the securities authority or the Company, and the website address shall be included in the notice.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting. A shareholder holding 1% more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

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

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

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

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

Article 4

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 five 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 two 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 shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

Shareholders or their proxy (hereinafter referred to as Shareholders) shall attend shareholders meetings

based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

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

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

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 chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. 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 chair.

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

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, 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 chair the meeting. When there are two or more such convening parties, they shall mutually select a chair 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 ballots 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 chair shall call the meeting to order at the appointed meeting time, however, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

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; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.

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

Article 10

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

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

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 chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be

deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, 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 chair 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 chair and the shareholder that has the floor; the chair shall stop any violation. When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

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

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.

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

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail. Except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date

of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

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

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

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

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

Article 14

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

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 ballots 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 chair 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 Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The

minutes shall be retained for the duration of the existence of the Company.

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 chair 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 chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair 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 five 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.

Symtek Automation Asia Co., Ltd.
Procedures for Election of Directors

Article 1

To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2

Except as otherwise provided by law and regulation or by this Corporation's Articles of Incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 3

The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:
 1. The ability to make judgments about operations.
 2. Accounting and financial analysis ability.
 3. Business management ability.
 4. Crisis management ability.
 5. Knowledge of the industry.
 6. An international market perspective.
 7. Leadership ability.
 8. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director. The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

Article 4

The qualifications for the independent directors of this Corporation shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of this Corporation shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with Article 24 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 5

Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's Articles of Incorporation, this Corporation shall call a special shareholders' meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a byelection shall be held at the next shareholders' meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders' meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 6

The cumulative voting method shall be used for election of the directors at this Corporation. 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.

Article 7

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 8

The number of directors will be as specified in this Corporation's Articles of Incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the number of voting rights allotted.

Article 11

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site. 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 ballots shall be retained until the conclusion of the litigation.

Article 12

The board of directors of this Corporation shall issue notifications to the persons elected as directors.

Article 13

These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders' meeting.

Symtek Automation Asia Co., Ltd.

Procedures for Acquisition and Disposal of Assets

Article 1: Purpose

The purpose of establishing these Procedures for Acquisition or Disposal of Assets is to protect investments, implement information transparency, ensure the effective utilization of resources, and prevent irregularities.

Article 2: Legal Basis

These Procedures are adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act.

Article 3: Scope of Assets

The term "assets" as used in these Procedures includes the following:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
9. Other major assets.

Article 4: Determination of Asset Limits

Limits on Investments in Non-Operating Use Real Property and Securities

The limits for the Company and its individual subsidiaries to acquire the aforementioned assets are set as follows:

1. The total amount of real estate not for operating use shall not exceed 50% of the Company's net worth.
2. The total amount of investments in long-term and short-term securities shall not exceed

100% of the Company's net worth.

3. The amount of investment in individual securities shall not exceed 75% of the Company's net worth.

Article 5: Definitions

1. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.
2. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.
3. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
6. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

Article 6: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
2. May not be a related party or de facto related party of any party to the transaction.
3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:

- (1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
- (2) When conducting a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.
- (3) They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
- (4) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

Article 7: Public Disclosure of Information

1. Items and Standards for Public Announcement and Declaration
 - (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - (2) Merger, demerger, acquisition, or transfer of shares.

- (3) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.
- (4) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:
 - A. For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.
 - B. For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.
- (5) Acquisition or disposal by a public company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million; among such cases, if the public company has paid-in capital of NT\$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT\$1 billion or more.
- (6) Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT\$500 million.
- (7) Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:
 - A. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.
 - B. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.
 - C. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- (8) The calculation method for the aforementioned transaction amount is as follows, and the term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts that have already been publicly announced in

accordance with regulations shall be excluded from the calculation.

- A. The amount of any individual transaction.
 - B. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
 - C. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.
 - D. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.
2. Time limits for handling public announcement and declaration: If the Company's acquisition or disposal of assets has reached the standard for public announcement and declaration as stipulated in this article, the public announcement and declaration shall be handled within two days from the date of the occurrence of the event.
3. Public Announcement and Declaration Procedures
- (1) The Company shall handle the public announcement and declaration of relevant information on the website designated by the Financial Supervisory Commission.
 - (2) The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.
 - (3) When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.
 - (4) The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.
 - (5) Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting inclusively from the date of occurrence of the event:
 - A. Change, termination, or rescission of a contract signed in regard to the original transaction.
 - B. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
 - C. Change to the originally publicly announced and reported information.
4. Announcement format: The announcement format for the Company's public announcement and declaration of relevant information shall be handled in accordance with the announcement and

declaration format prescribed by the Financial Supervisory Commission.

5. For the calculation of 10% of total assets, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

In the case of a company whose shares have no par value or a par value other than NT\$10-for the calculation of transaction amounts of 20% of paid-in capital under these Procedures, 10% of equity attributable to owners of the parent shall be substituted.

For calculations under the provisions of these Procedures regarding transaction amounts relative to paid-in capital of NT\$10 billion, NT\$20 billion of equity attributable to owners of the parent shall be substituted.

Article 8: Procedures for Acquisition or Disposal of Real Property, Equipment, or Right-of-Use Assets

1. Evaluation and Operational Procedures

The acquisition or disposal of real estate, equipment, or right-of-use assets by the Company shall be handled in accordance with the Company's Internal Control System for the Cycle of Real Property, Equipment, or Right-of-Use Assets.

The calculation of the transaction amount shall be handled in accordance with the provisions of Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts for which a professional appraiser's appraisal report or a CPA's opinion has been obtained in accordance with regulations shall be excluded from the calculation.

2. Determination Procedures for Transaction Terms and Authorization Limits

- (1) For the acquisition or disposal of real property, the transaction terms and transaction price shall be resolved by referencing the government-assessed value, appraised value, actual transaction prices of nearby real estate, etc., and an analysis report shall be prepared and submitted to the Chairperson of the Board. For amounts equivalent to or below NT\$30,000,000 (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For amounts exceeding NT\$30,000,000, the matter shall be submitted to and approved by the Board of Directors before execution.

- (2) For the acquisition or disposal of equipment or right-of-use assets, one of the methods of inquiry, comparison of quotations, negotiation, or open tender shall be adopted. For amounts equivalent to or below NT\$10,000,000 (inclusive), the President is authorized to approve the transaction. For amounts exceeding NT\$10,000,000, the transaction shall be approved by the President and then submitted to and approved by the Board of Directors before execution.

- (3) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the board of directors under the company's procedures or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the Director's dissenting opinion to each supervisor. Following the passage by the Audit Committee, when submitting a transaction for the acquisition or disposal of assets to the Board of Directors for discussion in accordance with regulations, the opinions of each independent director shall be fully considered. If an

independent director expresses dissenting or reserved opinions, such opinions shall be recorded in the minutes of the Board meeting.

Any transaction involving major assets or derivatives shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution, and shall be subject to mutatis mutandis application of Article 17, paragraphs 4 and 5.

3. Implementing Units

When the Company acquires or disposes of real property, equipment, or right-of-use assets, it shall be submitted for approval in accordance with the aforementioned authorization limits, and the user department and the administration department shall be responsible for execution.

4. Appraisal Report for Real Property, Equipment, or Right-of-Use Assets

In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

- (1) Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board of Directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.
- (2) Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
- (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
 - A. The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.
 - B. The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.
- (4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.
- (5) Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Article 9: Procedures for Acquisition or Disposal of Securities Investments

1. Evaluation and Operational Procedures

The purchase and sale of the Company's long-term and short-term securities shall be handled in accordance with the Company's Internal Control System for the Investment Cycle.

The calculation of the transaction amount shall be handled in accordance with the provisions of Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts for which a professional appraiser's appraisal report or a CPA's opinion has been obtained in accordance with regulations shall be excluded from the calculation.

2. Determination Procedures for Transaction Terms and Authorization Limits

(1) Trading of securities conducted on a centralized securities exchange market or through the business premises of a securities firm.

A. For the trading of securities conducted on a centralized securities exchange market or through the business premises of a securities firm, the responsible unit shall determine based on market conditions. For investment amounts equivalent to or below 10% of the Company's net worth (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For investment amounts exceeding 10% of the Company's net worth, the matter shall be submitted to and approved by the Board of Directors before execution.

B. Separately, for the trading of bond-type funds, USD repurchase agreements (RP), and other principal-protected securities, the responsible unit shall determine based on market conditions. For the total amount equivalent to or below NT\$100,000,000 (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For the total amount exceeding NT\$100,000,000, the matter shall be submitted to and approved by the Board of Directors before execution.

(2) Trading of securities not conducted on a centralized securities exchange market or through the business premises of a securities firm: Prior to the occurrence of the transaction, the most recent financial statements of the target company audited or reviewed by a certified public accountant shall be obtained as a reference for evaluating the transaction price, taking into consideration factors such as net asset value per share, profitability, and future development potential. For investment amounts equivalent to or below 10% of the Company's net worth (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For investment amounts exceeding 10% of the Company's net worth, the matter shall be submitted to and approved by the Board of Directors before execution. At the same time, an analysis report on the unrealized gains or losses of long-term and short-term securities shall be submitted.

(3) The aggregate total of the aforementioned (I)-1 and (II) equivalent to or below 10% of the Company's net worth (inclusive) is authorized for approval by the Chairperson, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting.

(4) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the Board of Directors under the company's procedures or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written

statement, the company shall submit the Director's dissenting opinion to each supervisor. Following the passage by the Audit Committee, when submitting a transaction for the acquisition or disposal of assets to the Board of Directors for discussion in accordance with regulations, the opinions of each independent director shall be fully considered. If an independent director expresses dissenting or reserved opinions, such opinions shall be recorded in the minutes of the Board meeting.

3. Implementing Units

When the Company invests in long-term or short-term securities, it shall be submitted for approval in accordance with the aforementioned authorization limits, and the accounting unit shall be responsible for execution.

4. Obtaining Expert Opinions

(1) Except under the following circumstances, when the Company acquires or disposes of securities, it shall first obtain the most recent financial statements of the target company audited or reviewed by a certified public accountant as a reference for evaluating the transaction price. Furthermore, if the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, an opinion from a certified public accountant regarding the reasonableness of the transaction price shall be obtained prior to the date of the occurrence of the event. However, this shall not apply if the securities have publicly quoted prices in an active market or if the Financial Supervisory Commission has stipulated otherwise.

- A. Acquiring securities through cash investment in the initial establishment or public offering of a company.
- B. Participating in the subscription of new shares issued at par value by the target company in accordance with relevant laws and regulations.
- C. Participating in the subscription of new shares issued by a 100% owned invested company.
- D. Trading listed, over-the-counter (OTC), and emerging stock market securities on the securities exchange or at the OTC venue.
- E. Government bonds and bonds with repurchase or resale conditions.
- F. Domestic and foreign funds.
- G. Acquiring or disposing of listed (OTC) company stocks in accordance with the stock bidding or auction regulations of the securities exchange or the Taipei Exchange.
- H. Acquiring securities through participation in cash capital increases of public companies, where the acquired securities are not private placement securities.
- I. Subscribing to funds before their establishment in accordance with Article 11, Paragraph 1 of the Securities Investment Trust and Consulting Act and the Financial Supervisory Commission's Order Jin-Guan-Zheng-Si-Zi No. 0930005249 dated November 1, 2004.
- J. Subscribing to or redeeming domestic private equity funds, provided that the trust agreement specifies that the investment strategy, except for securities credit transactions and held unsettled securities-related product positions, is the same as that of public funds.

(2) Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Article 10: Procedures for Transactions with Related Parties

1. When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to complying with the procedures for acquiring real property or right-of-use assets as stipulated in Article 7 hereof, the following provisions regarding relevant resolution procedures and the evaluation of the reasonableness of transaction terms, etc., shall also be followed. Furthermore, if the transaction amount reaches 10% or more of the Company's total assets, an appraisal report issued by a professional appraiser or a CPA's opinion shall also be obtained in accordance with the provisions of Article 8 hereof. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 7 herein. When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

2. Evaluation and Operational Procedures

When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been submitted to the Audit Committee and the Board of Directors for approval and acknowledgment:

- (1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
- (2) The reason for choosing the related party as a transaction counterparty.
- (3) With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with subparagraph (1) and subparagraph (4) of paragraph 3 of this Article.
- (4) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.
- (5) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
- (6) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with paragraph 1 of this Article.
- (7) Restrictive covenants and other important stipulations associated with the transaction.

With respect to the types of transactions listed below, when to be conducted between the Company and its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the Chairperson is authorized to decide in advance for amounts equivalent to or below NT\$10,000,000 (inclusive), and the matter shall then be submitted to the most recent Board meeting for ratification.

- A. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
- B. Acquisition or disposal of real property right-of-use assets held for business use.

Following the passage by the Audit Committee, when submitting a transaction for the acquisition or disposal of assets to the Board of Directors for discussion in accordance with regulations, the opinions of each independent director shall be fully considered. If an independent director expresses dissenting or reserved opinions, such opinions shall be recorded in the minutes of the Board meeting.

For companies that have established an audit committee in accordance with regulations, the matter shall first be approved by more than half of all Audit Committee members and submitted to the Board of Directors for a resolution, and shall be subject to mutatis mutandis application of Article 17, paragraphs 4 and 5.

If a public company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 2 of this Article and the transaction amount will reach 10% or more of the public company's total assets, the public company shall submit the materials in all the subparagraphs of paragraph 2 of this Article to the Shareholders Meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the public company and its parent company or subsidiaries or between its subsidiaries. The calculation of the transaction amount referred to in paragraph 2 of this Article and the aforementioned transaction amount shall be handled in accordance with Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts that have already been submitted to and approved by the Shareholders' Meeting, the Audit Committee, or the Board of Directors in accordance with regulations shall be excluded from the calculation.

3. Evaluation of the Reasonableness of Transaction Costs

- (1) When the Company acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:
 - A. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
 - B. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.
- (2) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.
- (3) When the Company acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with subparagraph (1) and subparagraph (2) of paragraph 3 of this Article, it shall also engage a CPA to check the appraisal and render a specific opinion.
- (4) When the evaluation results for the Company's acquisition of real estate from a related party, conducted in accordance with subparagraphs (1) and (2) of paragraph 3 of this Article, are uniformly lower than the transaction price, the matter shall be handled in

compliance with subparagraph (5) of paragraph 3 of this Article. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

- A. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - (A) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - (B) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.
- B. Where the Company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction; the aforementioned "within the preceding year" refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.
- (5) When the Company acquires real property or right-of-use assets from a related party, if the evaluation results based on subparagraphs (1) and (2) of paragraph 3 of this Article are both lower than the transaction price, the following matters shall be handled.
 - A. The Company shall, in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Act, appropriate a special reserve equal to the difference between the transaction price and the evaluated cost of the real property or right-of-use assets, which shall not be distributed or used for capitalization through stock dividends. If an investor whose investment in the Company is accounted for using the equity method is a public company, it shall also appropriate a special reserve for the allocated amount in proportion to its shareholding in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Act.
 - B. The reference to supervisors has been deleted as the Company does not have supervisors.
 - C. The handling status of subparagraph (5), items 1 and 2 of paragraph 3 of this Article

shall be reported to the Shareholders' Meeting, and the detailed contents of the transaction shall be disclosed in the Annual Report and prospectus.

Furthermore, if the Company, and any public company whose investment in the Company is accounted for using the equity method, have set aside a special reserve under the preceding paragraph, such special reserve shall not be utilized until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

- (6) Where a public company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, it shall only be required to comply with the evaluation and operational procedures stipulated in paragraphs 1 and 2 of this Article, and shall not be subject to the evaluation provisions regarding the reasonableness of transaction costs as set forth in subparagraphs (1), (2), and (3) of paragraph 3 of this Article:
 - A. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.
 - B. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.
 - C. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
 - D. The real property right-of-use assets for business use are acquired by the Company with its subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital.
- (7) When the Company obtains real property or right-of-use assets thereof from a related party, it shall also comply with subparagraph (5) of paragraph 3 of this Article if there is other evidence indicating that the acquisition was not an arms length transaction.

Article 11: Procedures for Acquisition or Disposal of Intangible Assets or Their Right-of-Use Assets or Memberships

1. Evaluation and Operational Procedures

The acquisition or disposal of intangible assets or their right-of-use assets or memberships by the Company shall be handled in accordance with the Company's Internal Control System for the Cycle of Real Estate, Equipment, or Right-of-Use Assets.

The calculation of the transaction amount shall be handled in accordance with the provisions of Article 7 hereof. The term "within one year" refers to the one-year period preceding the date of the occurrence of the current transaction. Amounts for which a professional appraiser's appraisal report or a CPA's opinion has been obtained in accordance with regulations shall be excluded from the calculation.

2. Determination Procedures for Transaction Terms and Authorization Limits

- (1) For the acquisition or disposal of memberships, the transaction terms and transaction price shall be resolved by referencing market fair value, etc., and an analysis report shall be prepared and submitted to the Chairperson. For amounts equivalent to or below NT\$10,000,000 (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For amounts exceeding NT\$10,000,000, the matter shall be submitted to and approved by the Board of Directors before execution.
- (2) For the acquisition or disposal of intangible assets or right-of-use assets thereof, the transaction terms and transaction price shall be resolved by referencing expert evaluation reports or the market fair value, and an analysis report shall be prepared and submitted to the Chairperson. For amounts equivalent to or below NT\$10,000,000 (inclusive), the Chairperson is authorized to approve the transaction, and the matter shall be submitted to the Board of Directors for ratification at the immediately following Board meeting. For amounts exceeding NT\$10,000,000, the matter shall be submitted to and approved by the Board of Directors before execution.
- (3) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the Audit Committee and the Board of Directors under the company's procedures or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the Director's dissenting opinion to each supervisor. Following the passage by the Audit Committee, when submitting a transaction for the acquisition or disposal of assets to the Board of Directors for discussion in accordance with regulations, the opinions of each independent director shall be fully considered. If an independent director expresses dissenting or reserved opinions, such opinions shall be recorded in the minutes of the Board meeting.

3. Implementing Units

When the Company acquires or disposes of intangible assets or their right-of-use assets or memberships, it shall be submitted for approval in accordance with the aforementioned authorization limits, and the user department and the finance department or the administration department shall be responsible for execution.

4. Expert Evaluation Opinion Report for Intangible Assets or Their Right-of-Use Assets or Memberships

If the transaction amount for the Company's acquisition or disposal of intangible assets or their right-of-use assets or membership certificates reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, an opinion from a certified public accountant regarding the reasonableness of the transaction price shall be obtained prior to the date of the occurrence of the event.

Article 12: Procedures for Acquiring or Disposing of Claims Against Financial Institutions

In principle, the Company shall not engage in transactions involving the acquisition or disposal of claims against financial institutions. Should the Company wish to engage in such transactions in the future, the evaluation and operational procedures will be established after being submitted to and approved by the Board of Directors.

Article 13: Procedures for Acquiring or Disposing of Derivatives

The types of derivatives the Company may engage in include forward contracts, options, interest rate and exchange rate swaps, futures, bond margin transactions, and composite contracts formed by a combination of the aforementioned products. Transactions in derivatives may only be conducted after being resolved and approved by the Board of Directors.

If relevant personnel are authorized to handle derivative transactions in accordance with the established Procedures for Derivative Transactions, the matter shall be reported to the most recent Board of Directors meeting *ex post facto*.

The Company's derivative transactions shall be for the purpose of hedging risks, and the selection of trading products shall primarily aim to hedge risks arising from the Company's business operations. Furthermore, transaction counterparties should, to the extent possible, be financial institutions with which the Company has business dealings to avoid credit risk.

1. Operational Procedures

(1) Division of Responsibilities

- A. Trading personnel in the Finance Department shall conduct transactions with financial institutions in accordance with authorized limits and regulations. Upon settlement, the Finance Department shall prepare a payment application form, which shall be signed by the supervisor and submitted to the Accounting Department along with a copy of the original transaction confirmation slip for registration and settlement. Additionally, market information shall be collected at all times, and relevant laws, regulations, and operational techniques shall be familiarized to provide timely information to

management.

- B. The Accounting Department shall confirm transactions based on the copies of transaction vouchers prepared by the Finance Department, register the details according to the confirmed transaction figures, and accurately and appropriately present them in the financial statements in accordance with relevant regulations.
- C. Non-Hedging Transaction Authority Limits

Level	Per Contract Amount	Cumulative Net Position
Chairman	Exceeding USD 500,000	Exceeding USD 5,000,000
President	USD 500,000 (Inclusive) or Below	USD 5,000,000 (Inclusive) or Below
Finance Department	USD 100,000 (Inclusive) or Below	USD 500,000 (Inclusive) or Below

(2) Transaction Limits:

- A. Total Limit:
 - (A) Hedging Transactions: The hedging limit shall be the net foreign currency position (including future anticipated net positions) after consolidation of assets and liabilities.
 - (B) Non-Hedging Transactions: The total contract amount shall not exceed 20% of the Company's paid-in capital.
- B. Maximum Loss Limit for All and Individual Contracts: Hedging and Non-Hedging Transactions: After establishing a position, a stop-loss point shall be set to prevent excessive losses. The setting of the stop-loss point shall not exceed 5% of the transaction contract amount, and the total accumulated loss for the entire year shall not exceed USD 50,000.

(3) Key Points for Performance Evaluation

- A. Profit and loss targets shall be set based on the size of the positions held, and regular reviews shall be conducted.
- B. The net profit and loss for the current month shall be evaluated regularly on a monthly basis, and relevant units shall jointly review the Company's positions. Discussions shall also be held on future position generation and hedging strategies to guide future operations.

2. Risk Management Measures

The following risk management measures shall be adopted for derivative transactions:

(1) The scope of risk management is as follows:

- A. Credit Risk Management
 - (A) Transaction counterparties shall be limited to financial institutions with which the Company has business dealings.
 - (B) After a transaction, the recording personnel shall immediately enter it into the limit control table and regularly reconcile accounts with the correspondent bank.
- B. Market Price Risk Management: The recording personnel shall constantly verify whether the total transaction amount complies with the limits stipulated in these Procedures.
- C. Liquidity Risk Management: To ensure the liquidity of the traded products, the

transacting institution must have sufficient equipment, information, and trading capabilities and be able to trade in any market.

- D. Cash Flow Risk Management: Trading personnel shall comply with the authorized limits and pay attention to the Company's cash flow to ensure sufficient cash for settlement.
 - E. Operational Risk Management:
 - (A) Trading personnel and personnel responsible for confirmation and settlement shall not concurrently hold other positions.
 - (B) Each operation shall be subject to the authorization and supervision of a superior officer.
 - F. Legal Risk Management: Documents signed with financial institutions shall be reviewed by legal personnel before signing.
- (2) Personnel responsible for risk measurement, supervision, and control shall belong to different departments from personnel involved in trading, confirmation, and settlement operations and shall report to the Board of Directors or a senior executive who is not responsible for trading or position decisions.
 - (3) The positions held shall be evaluated at least once a week. However, hedging transactions conducted for business needs shall be evaluated at least twice a month, and the evaluation report shall be submitted to the senior executive authorized by the Board of Directors.
3. Regular Evaluation Methods and Handling of Abnormal Situations
- (1) A memorandum book shall be established for derivative transactions, detailing the types and amounts of derivative transactions, the date of Board of Directors approval, and all matters that should be carefully evaluated in accordance with these Procedures for future reference.
 - (2) The Board of Directors shall effectively supervise and manage derivative transactions in accordance with the following principles:
 - A. A designated senior executive shall constantly monitor and control the risks of derivative transactions.
 - B. The performance of derivative transactions shall be regularly evaluated to determine whether it aligns with the established business strategies and whether the risks undertaken are within the Company's acceptable range.
 - (3) The senior executive authorized by the Board of Directors shall manage derivative transactions in accordance with the following principles:
 - A. Regularly evaluate whether the current risk management measures are appropriate and ensure that the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" stipulated by the regulatory authorities and these Procedures are effectively followed.
 - B. Monitor transaction and profit/loss performance. When abnormal situations are identified, necessary responsive measures shall be implemented, and the Board of Directors shall be immediately informed. If independent directors are appointed, the Board of Directors meeting shall have independent directors in attendance who shall express their opinions.
4. Internal Audit System: Internal audit personnel shall periodically assess the adequacy of the internal controls for derivative transactions and audit the trading department's compliance with

these Procedures on a monthly basis, preparing an audit report. If significant violations are discovered, the Audit Committee shall be notified in writing.

Article 14: Procedures for Mergers, Demergers, Acquisitions, or Assignment of Shares

1. Evaluation and Operational Procedures

- (1) When the Company conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the Board of Directors to resolve on the matter, it shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board of Directors for deliberation and passage. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by the Company of a subsidiary in which it directly or indirectly holds 100% of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the Company directly or indirectly holds 100% of the respective subsidiaries' issued shares or authorized capital.
- (2) The Company shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in subparagraph (1) of paragraph 1 of this Article when sending shareholders notification of the Shareholders' Meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders' meeting to approve the merger, demerger, or acquisition, this restriction shall not apply. Furthermore, where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders' meeting, the companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders' meeting.

2. Other Matters Requiring Attention

- (1) **Date of the Board Meeting:** A company participating in a merger, demerger, or acquisition shall convene a Board of Directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

A company participating in a transfer of shares shall call a Board of Directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:

- A. **Basic identification data for personnel:** Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger,

acquisition, or transfer of another company's shares prior to disclosure of the information.

- B. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a Board of Directors meeting.
- C. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board of Directors meetings. When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within 2 days counting inclusively from the date of passage of a resolution by the Board of Directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the preceding paragraph to the FSC for recordation.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of paragraphs 3 and 4 hereof.

- (2) Prior Confidentiality Undertaking: Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.
- (3) Principles for determining and altering the share exchange ratio or acquisition price: In principle, the share exchange ratio or acquisition price shall not be arbitrarily altered. However, this shall not apply if the conditions for alteration have been stipulated in the contract and publicly disclosed. Conditions under which the share exchange ratio or acquisition price may be altered are as follows:
 - A. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.
 - B. An action, such as a disposal of major assets, that affects the company's financial operations.
 - C. An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
 - D. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
 - E. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
 - F. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.
- (4) Required Contract Contents: In addition to the rights and obligations stipulated in the Company Act and the Business Mergers and Acquisitions Act, the contract for a merger,

demerger, acquisition, or share transfer shall record the following:

- A. Handling of breach of contract.
 - B. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
 - C. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
 - D. The manner of handling changes in the number of participating entities or companies.
 - E. Preliminary progress schedule for plan execution, and anticipated completion date.
 - F. Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.
- (5) When the number of participating companies in a merger, demerger, acquisition, or share transfer changes: After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the Board of Directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.
- (6) Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non-public company and handle the matter in accordance with the provisions of subparagraph (1) of paragraph 2 of this Article regarding the date of the Board meeting, subparagraph (2) of paragraph 2 of this Article regarding the prior confidentiality undertaking, and subparagraph (5) of paragraph 2 of this Article regarding changes in the number of companies participating in the merger, demerger, acquisition, or share transfer.

Article 15: Regulations Governing the Company's Subsidiaries

1. When subsidiaries acquire or dispose of assets, they shall also comply with the Company's regulations.
2. If a subsidiary is not a public company, and its acquisition or disposal of assets reaches the public announcement and declaration standards stipulated in these Procedures, the Company shall handle the public announcement and declaration on behalf of the subsidiary.
3. For the public announcement and declaration standards of subsidiaries, the terms "reaching 20% of the Company's paid-in capital or 10% of the Company's total assets" shall be based on the Company's paid-in capital or total assets.

Article 16: Penalties

Any manager or responsible personnel of the Company who violates the provisions of these Procedures shall be subject to disciplinary action in accordance with the Company's regulations, depending on the severity of the impact of the violation on the Company's operations.

Article 17: These Procedures shall be implemented after being approved by the Audit Committee and the Board of Directors and submitted to the Shareholders' Meeting for consent. If any Director expresses dissent with a record or written statement, the Company shall submit such dissenting opinions to the Audit Committee and the Shareholders' Meeting for discussion. The same shall apply to amendments. Furthermore, after the Company establishes Independent Directors, when submitting these Procedures to the Board of Directors for discussion in accordance with regulations, the opinions of each Independent Director shall be fully considered. If an Independent Director expresses dissenting or reserved opinions, such opinions shall be recorded in the minutes of the Board meeting.

For companies that have established an Audit Committee in accordance with regulations, the establishment or amendment of the Procedures for Acquisition or Disposal of Assets shall be approved by more than one-half of all members of the Audit Committee and resolved by the Board of Directors. If the approval of more than one-half of all members of the Audit Committee as referred to in the preceding paragraph is not obtained, the matter may be resolved by more than two-thirds of all Directors, and the Audit Committee's resolution shall be recorded in the minutes of the Board meeting. The term "all members of the Audit Committee" as referred to in paragraph 3 and the term "all Directors" as referred to in the preceding paragraph shall be calculated based on the actual number of incumbent members/directors.

Article 18: When the Company directly or indirectly abandons its future capital increases in Symtek Automation China Co., Ltd. (hereinafter referred to as Symtek China), or directly or indirectly disposes of its shareholdings in Symtek China, resulting in the Company losing substantive control over Symtek China, it must first be approved by a special resolution of the Company's Board of Directors, and all Independent Directors shall attend and express their opinions. The content of the aforementioned resolution and any subsequent amendments to these provisions shall be entered into the Material Information section of the Market Observation Post System for disclosure and reported to the Taiwan Stock Exchange for recordation.

Symtek Automation Asia Co., Ltd.

Shareholding of All Directors

1. The total number of issued shares of the Company as of April 6, 2025, the date of cessation of transfer of shares at the Annual General Meeting, was 82,206,325 shares.
2. The minimum number of shares required to be held by all directors and the shares held as recorded in the register of shareholders

Title	Number of shares to be held	Number of shares registered in the register of shareholders
Directors	6,576,506 shares	8,466,543 shares

3. The shareholding details of directors are as follows:

Title	Name	Shares held
Chairman	Wang, Nien-Ching	1,310,244
Director	ROYAL MAX HOLDINGS LIMITED Representative: Guan, Tian-You	2,100,000
Director	Gudeng Precision Industrial Co., Ltd. Representative: Chiu, Ming-Qien	4,942,851
Director	Qu, Rong-Fu	113,448
Director	Tang, Ming-Chu	0
Independent Director	Jian, Rong-Kun	0
Independent Director	Liu, Zhi-Hong	0
Independent Director	He, Jian-De	0