

Stock Code: 6438

Symtek Automation Asia Co., Ltd.

2026 Annual Shareholders' Meeting

Handbook

Time: 9:00 a.m. on Friday, May 29, 2026

Venue: 1st Floor, No. 99, Lane 255, Section 3, Xinsheng Road, Zhongli District, Taoyuan City (SAA Training Room)

Meeting Type: Physical Meeting

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Symtek Automation Asia Co., Ltd.
Meeting Procedure for the 2026 Annual Meeting of
Shareholders

1. Call the Meeting to Order
2. Chairperson Remarks
3. Management Presentation
4. Proposals
5. Questions and Motions
6. Adjournment

Symtek Automation Asia Co., Ltd.

Meeting Agenda

Time: 9:00 a.m. on Friday, May 29, 2026

Venue: 1st Floor, No. 99, Lane 255, Section 3, Xinsheng Road, Zhongli District, Taoyuan City (SAA Training Room)

Meeting Type: Physical Meeting

I. Call the Meeting to Order

II. Chairperson Remarks

III. Management Presentation:

1. 2025 Business Report

2. Audit Committee's Review Report

3. 2025 Compensation to Employees and Directors

4. Distribution of 2025 Profits

5. 2025 Compensation Adjustment of Directors

IV. Proposals:

1. 2025 Business Report and Financial Statements

2. Proposal for Distribution of 2025 Profits

V. Questions and Motions

VI. Adjournment

Management Presentation

Report No. 1: 2025 Business Report.

Explanation: The 2025 Business Report is attached as pp. [6], 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: 2025 Compensation to Employees and Directors.

Explanation:

The Company's compensation to employees and directors for 2025 was no less than 1% and no more than 3%, respectively, with distributions of \$36,000,000 and \$12,000,000, respectively, both in cash.

Report No. 4: Distribution of 2025 Profits.

Explanation:

1. In accordance with Article 20-1 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 2025 is as follows:

2025	Date of board resolution	Dividend payment date	Dividend per share (NT\$)	Total cash dividend (NT\$)
First half of the year	August 8, 2025	January 8, 2026	3.0000000	246,618,975
Second half of the year	March 11, 2026	Distribution is subject to the ex-dividend date determined by the Chairman of the Board of Directors	2.0000000	164,412,650
Total			5.0000000	411,031,625

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: 2025 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. [33], Attachment 6 of this Manual for the remuneration of the Company's directors for 2025.

Proposals

1. Proposed by the Board

Proposal:

Adoption of the 2025 Business Report and Financial Statements.

Explanation:

1. The Company's 2025 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. [6-9, 11-31], Appendices 1, 3, and 4.

Resolution:

2. Proposed by the Board

Proposal:

Adoption of the Proposal for Distribution of 2025 Profits.

Explanation:

The Board has adopted a Proposal for Distribution of 2025 Profits in accordance with the Company Act and Articles of Incorporation. Please refer to the 2025 PROFIT DISTRIBUTION TABLE attached in the Meeting Agenda, pp. [32], Appendix 5.

Resolution:

Questions and Motions

Adjournment

Business Report

Looking back at 2025, benefiting from the company's strategic layout and the development of external market demand, SAA revenue performance achieved significant growth. Strategically, SAA has consistently moved towards semiconductors, AMHS, and internationalization, achieving good results in all three areas. Marketwise, against the backdrop of strong demand for AI chips and a booming server industry, 2025 saw good order performance, and optimistic expectations for operating performance are expected to continue.

However, this year was also affected by factors such as the Chinese economic downturn, intensified competition, and global trade shifts, leading to a decline in profits for the Chinese subsidiary, indirectly impacting the company's overall profitability. The following shows 2025's full-year operating results.

1. 2025 Annual Business Reports

(1) Business Plan Implementation Results

For the year 2025, the consolidated revenue is NT\$6,467,437 thousand, the after-tax earnings are NT\$416,470 thousand, and the after-tax basic earnings per share is NT\$ 5.24 .

(2) Budget Execution

There is no financial forecast for fiscal year 2025, therefore, there is no budget achievement status.

(3) Analysis of financial income and expenses and profitability

Item			2025	2024
Financial Structure	Debt ratio (%)		43.04%	43.54%
	Long term funds to fixed assets(%)		217.63%	242.51%
Solvency	Current ratio (%)		177.67%	211.58%
	Quick ratio (%)		121.90%	158.48%
	Interest coverage ratio		50.39	36.95
Profitability	Return on assets (%)		4.64%	6.93%
	Return on equity (%)		8.02%	12.47%
	Ratio to paid-in capital (%)	Operating income	63.89%	51.55%
		Net income before income tax	59.32%	91.37%
	Profit margin (%)		6.44%	10.90%
	EPS (NT\$)		5.24	7.63

(4) Research and development status

Unit: NT\$1,000		
	2025	2024
R&D costs	416,446	409,300
Net operating revenue	6,467,437	5,121,060
R&D costs to net revenue (%)	6.44%	7.99%

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

2026 supported by continued demand from AI, high-performance computing, and semiconductor-related applications, the high-tech electronics manufacturing industry as a whole maintained a certain growth momentum, although the growth momentum tended to weaken in the second half of the year. Furthermore, the impact of adjustments to US trade policies and tariff measures increased market volatility, leading major research institutions to generally believe that economic growth momentum in 2025 will be slower than originally expected.

Regarding external competition, Taiwan SAS strategy has been highly focused on high-value areas such as advanced processes and advanced packaging, and it continues to develop new applications based on its excellent technology, currently maintaining a leading position in the customer market. In China, although price and competitor competition has intensified, the

company will strive to maintain its operating rate while preserving profit margins through more pragmatic cost control in the second half of the year.

The regulatory environment has not changed significantly compared to previous years. We continue to actively cooperate with regulatory authorities, customers, and other stakeholders regarding operating regulations and ESG-related requirements to ensure SAA operations while fulfilling its environmental, social, and governance responsibilities.

3. Outline of Business Plan and Development Strategy for 2025

(1) Strategies/Plans for Actual Implementation and Continued Progress:

- **Expanding Semiconductor Achievements to New Customers/Markets:** SAA has intensified its focus on the entire semiconductor product and service chain, adjusting the operational direction of its three major business units to jointly develop new customer groups and products.
- **Targeting Advanced Semiconductor Packaging:** With the continuous expansion of advanced packaging capacity in the market, SAA is also constantly innovating in R&D to adapt to the development of new packaging technologies in the industry. SAA revenue share from advanced packaging reached a new high (25%) for the year, and it currently maintains stable cooperative relationships with its main customers.
- **Focusing on AMHS Solutions:** SAA aims to drive future growth through AMHS, continuing to complete its full range of AMHS product lines. In 2026, it will also achieve its first OHT system installation, with promising future order prospects.
- **Startup Ecosystem:** A startup alliance has been established with 14 startups or mature companies. Through technology cooperation and investment, SAA gains access to new technology application capabilities and opportunities to explore emerging markets.

(2) Looking ahead to a bullish economic outlook for the coming year, SAA has set its sights on further operational growth and plans to expand its strategic execution. The following is a brief overview of the projects expected to be implemented in 2026:

- **Exploring new industry market opportunities and developing new product solutions:** Given the future development of advanced technologies such as AI, computing chips, and low-Earth orbit satellites, SAA will focus on developing new industry opportunities and developing specific process solutions to enter new industries and expand its revenue base.
- **Initial AI implementation:** It is planned to build computing power and server infrastructure for application in R&D and operational processes, laying the foundation for future enterprise AI competition.
- **Organizational strengthening:** Emphasis will be placed on improving the quality of the company's talent, implementing flexible organizational adjustments (such as job rotation), and strengthening HR functions and systems to attract, retain, and motivate talent.
- **Capacity expansion:** The relocation plan for the new plant has been completed in 2025, consolidating SAA production in Taiwan into a single location. Looking ahead, through production line optimization and centralized production management, we aim to maximize capacity and achieve a 20-30% revenue increase.
- **Gross Profit Improvement:** Given that the decline in profitability in 2025 was primarily due to a decrease in gross profit margin, each business unit will actively implement a gross profit improvement plan, mainly focusing on three aspects: pricing strategies, raw material price

control, and improvements in R&D/production efficiency.

Summarizing its 2025 year operating performance, SAA strategic success is reflected in its core strategy of focusing on the semiconductor and AMHS industries, which significantly contributed to its double-digit revenue growth. Regarding profitability, intensified competition in the Chinese market has presented challenges to the company's operations. The company will continue to fine-tune its operational structure to build a more solid business foundation. Finally, despite concerns about the global economic situation in recent years and the high degree of uncertainty in the future market, all SAA employees will remain committed to its correct strategic direction, continuously strengthening its operational structure and focusing on creating value for customers and shareholders.

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

March 11, 2026

Audit Committee's Review Report

The Audit Committee has approved and the Board of Directors endorsed the Company's 2025 annual business report, parent company only financial statements, consolidated financial statements and appropriation of earnings, of which the Company's 2025 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 2025 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: Ho, Chien-Te

March 16, 2026

Appendix 3

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, 2025 and 2024, 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, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers 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, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, 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 2025:

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 LCD panel automation equipment for semiconductor packaging and testing and semiconductor automation equipment for semiconductor wafers in 2025 were significant, accounting for 66% 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 (LCD panel automation equipment) and semiconductor wafers (semiconductor automation equipment) 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 2025; 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, 2025, 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

March 16, 2026

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.

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, 2025 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

March 11, 2026

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, 2025 and 2024, 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, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and 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, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, 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 2025, the sales to major customers in Symtek Taiwan's department for semiconductor packaging and testing - LCD Panel Automation Equipment and semiconductor wafer - Semiconductor Automation Equipment in 2025 were significant, 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 - PCB Automation Equipment 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 - PCB Automation Equipment and semiconductor wafers - Semiconductor Automation Equipment of Symtek Taiwan and specific customers of semiconductor carriers - PCB Automation Equipment of Symtek China, accounted for 54% 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 2025; 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.

Other Matter

We have also audited the parent company only financial statements of Symtek Automation Asia Co., Ltd. as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

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, 2025, 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

March 16, 2026

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.

SYMTEK AUTOMATION ASIA CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 1,070,001	13	\$ 1,578,910	21
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	70,000	1
Contract assets - current (Note 23)	728,767	9	366,158	5
Notes receivable (Note 9)	62	-	4,529	-
Trade receivables from unrelated parties (Notes 9 and 23)	457,493	6	330,509	5
Trade receivables from related parties (Notes 23 and 31)	5,954	-	11,646	-
Other receivables from unrelated parties (Note 9)	4,055	-	16,519	-
Other receivables from related parties (Note 31)	20,426	-	20,826	-
Inventories (Note 10)	1,166,155	14	752,974	10
Other current assets (Note 15)	32,912	-	34,574	1
Total current assets	3,555,825	43	3,186,726	43
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income - non-current (Note 7)	428,827	5	281,054	4
Investments accounted for using the equity method (Note 11)	1,503,172	18	1,621,811	22
Property, plant and equipment (Notes 12 and 32)	2,608,285	32	2,241,722	30
Right-of-use assets (Note 13)	2,304	-	9,445	-
Intangible assets (Note 14)	4,241	-	5,881	-
Deferred tax assets (Note 25)	56,174	1	70,739	1
Other non-current assets (Note 15)	41,659	1	11,676	-
Total non-current assets	4,644,662	57	4,242,328	57
TOTAL	\$ 8,200,487	100	\$ 7,429,054	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ 30,000	-	\$ -	-
Contract liabilities - current (Note 23)	100,059	1	89,784	1
Trade payables to unrelated parties (Note 18)	1,121,996	14	859,489	12
Trade payables to related parties (Note 31)	10,983	-	9,246	-
Other payables (Notes 19 and 31)	612,411	8	503,832	7
Current tax liabilities (Note 25)	74,445	1	33,920	-
Provisions - current (Note 20)	37,000	1	39,000	1
Lease liabilities - current (Note 13)	2,216	-	7,534	-
Current portion of bonds payable (Note 17)	-	-	34,059	-
Current portion of long - term borrowings (Note 16)	96,971	1	28,683	-
Other current liabilities (Note 19)	3,763	-	3,029	-
Total current liabilities	2,089,844	26	1,608,576	21
NON-CURRENT LIABILITIES				
Long-term loans (Note 16)	592,981	7	925,952	13
Deferred tax liabilities (Note 25)	142,165	2	166,373	2
Lease liabilities - non-current (Note 13)	131	-	2,040	-
Other non-current liabilities (Note 19)	5,000	-	3,114	-
Total non-current liabilities	740,277	9	1,097,479	15
Total liabilities	2,830,121	35	2,706,055	36
EQUITY (Note 22)				
Share capital				
Ordinary shares	822,063	10	752,817	10
Bond conversion entitlement certificates	-	-	25,812	1
Total share capital	822,063	10	778,629	11
Capital surplus	2,825,715	34	2,084,857	28
Retained earnings				
Legal reserve	547,700	7	488,880	7
Special reserve	-	-	14,547	-
Unappropriated earnings	1,099,343	13	1,198,358	16
Total retained earnings	1,647,043	20	1,701,785	23
Other equity	75,545	1	157,728	2
Total equity	5,370,366	65	4,722,999	64
TOTAL	\$ 8,200,487	100	\$ 7,429,054	100

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

SYMTEK AUTOMATION ASIA CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME **FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024** (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REALIZED GROSS PROFIT				
OPERATING REVENUE (Notes 23 and 31)				
Sales	\$ 4,253,804	100	\$ 2,834,714	100
OPERATING COSTS (Notes 10, 24 and 31)				
Cost of goods sold	<u>(2,978,748)</u>	<u>(70)</u>	<u>(1,937,318)</u>	<u>(69)</u>
GROSS PROFIT	1,275,056	30	897,396	31
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	(568)	-	(869)	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	<u>869</u>	<u>-</u>	<u>604</u>	<u>-</u>
	<u>1,275,357</u>	<u>30</u>	<u>897,131</u>	<u>31</u>
OPERATING EXPENSES (Notes 9, 23, 24 and 31)				
Selling and marketing	(86,457)	(2)	(95,739)	(3)
General and administrative	(248,989)	(6)	(204,014)	(7)
Research and development	(310,048)	(8)	(313,625)	(11)
Expected credit loss	<u>(8,830)</u>	<u>-</u>	<u>(17,640)</u>	<u>(1)</u>
Total operating expenses	<u>(654,324)</u>	<u>(16)</u>	<u>(631,018)</u>	<u>(22)</u>
PROFIT FROM OPERATIONS	<u>621,033</u>	<u>14</u>	<u>266,113</u>	<u>9</u>
NON-OPERATING INCOME AND EXPENSES (Notes 11, 24 and 31)				
Interest income	9,576	-	8,128	-
Other income	48,915	1	54,870	2
Other gains and losses	(25,087)	-	275,594	10
Finance costs	(5,435)	-	(17,277)	(1)
Share of profit or loss of subsidiaries	<u>(124,510)</u>	<u>(3)</u>	<u>134,862</u>	<u>5</u>
Total non-operating income and expenses	<u>(96,541)</u>	<u>(2)</u>	<u>456,177</u>	<u>16</u>
PROFIT BEFORE INCOME TAX	524,492	12	722,290	25
INCOME TAX EXPENSE (Note 25)	<u>(99,818)</u>	<u>(2)</u>	<u>(148,182)</u>	<u>(5)</u>
NET PROFIT FOR THE YEAR	<u>424,674</u>	<u>10</u>	<u>574,108</u>	<u>20</u>
OTHER COMPREHENSIVE INCOME				

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD.

**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**

	<u>2025</u>		<u>2024</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income (Note 30)	(86,639)	(2)	136,429	5
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating of the financial statements of foreign operations	5,570	-	62,425	2
Income tax related to items that may be reclassified subsequently to profit or loss (Note 25)	<u>(1,114)</u>	<u>-</u>	<u>(12,485)</u>	<u>-</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(82,183)</u>	<u>(2)</u>	<u>186,369</u>	<u>7</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 342,491</u>	<u>8</u>	<u>\$ 760,477</u>	<u>27</u>
EARNINGS PER SHARE (Note 26)				
Basic earnings per share	<u>\$ 5.24</u>		<u>\$ 7.63</u>	
Diluted earnings per share	<u>\$ 5.21</u>		<u>\$ 7.39</u>	

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

SYMTEK AUTOMATION ASIA CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

									Other Equity			
	Share Capital								Exchange Difference on Translating of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Total Equity
	Ordinary Shares	Bond Conversion Entitlement Certificates	Total	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total				
BALANCE ON JANUARY 1, 2024	\$ 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 ON 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
Appropriation of earnings												
Legal reserve	-	-	-	-	58,820	-	(58,820)	-	-	-	-	-
Special reserve	-	-	-	-	-	(14,547)	14,547	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(479,416)	(479,416)	-	-	-	(479,416)
Net profit for the year ended December 31, 2025	-	-	-	-	-	-	424,674	424,674	-	-	-	424,674
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	-	-	4,456	(86,639)	(82,183)	(82,183)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	424,674	424,674	4,456	(86,639)	(82,183)	342,491
Issuance of ordinary shares for cash	40,000	-	40,000	700,000	-	-	-	-	-	-	-	740,000
Employee share options issued by the Company	-	-	-	10,191	-	-	-	-	-	-	-	10,191
Conversion of convertible corporate bond	29,246	(25,812)	3,434	30,667	-	-	-	-	-	-	-	34,101
BALANCE ON DECEMBER 31, 2025	\$ 822,063	\$ -	\$ 822,063	\$ 2,825,715	\$ 547,700	\$ -	\$ 1,099,343	\$ 1,647,043	\$ 15,380	\$ 60,165	\$ 75,545	\$ 5,370,366

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

SYMTEK AUTOMATION ASIA CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS **FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024** **(In Thousands of New Taiwan Dollars)**

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 524,492	\$ 722,290
Adjustments for:		
Depreciation expense	26,903	24,729
Amortization expense	24,278	21,693
Expected credit loss recognized on trade receivables and contract assets	8,830	17,640
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	-	(1,525)
Financial costs	5,435	17,277
Interest income	(9,576)	(8,128)
Dividend income	(4,723)	(3,693)
Compensation cost of employee share options	10,191	-
Share of loss (profit) of subsidiaries	124,510	(134,862)
Gain on disposal of property, plant and equipment	-	(254,338)
Reversal of inventories	(49,000)	(91,000)
Unrealized gain on the transactions with subsidiaries	568	869
Realized gain on the transactions with subsidiaries	(869)	(604)
Unrealized loss (gain) on foreign currency exchange	3,269	(3,616)
Other items	294	178
Changes in operating assets and liabilities		
Contract assets	(367,999)	166,596
Notes receivable	4,467	(951)
Trade receivables from unrelated parties	(127,499)	206,946
Trade receivables from related parties	6,656	(10,138)
Other receivables from unrelated parties	12,464	(5,364)
Other receivables from related parties	400	3,681
Inventories	(364,181)	160,252
Other current assets	(18,104)	(33,770)
Contract liabilities	10,275	(125,274)
Trade payables to unrelated parties	255,897	421,109
Trade payables to related parties	1,198	9,187
Other payables	(50,978)	43,921
Provisions - current	(2,000)	(16,000)
Other current liabilities	734	449
Cash generated from operations	25,932	1,127,554
Interest received	9,576	8,128
Interest paid	(5,573)	(12,121)
Income tax paid	(70,050)	(163,818)
Net cash (used in) generated from operating activities	(40,115)	959,743

CASH FLOWS FROM INVESTING ACTIVITIES

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD.

**PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)**

	2025	2024
Purchase of financial assets at fair value through other comprehensive income	(234,412)	-
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	(473,075)	(723,796)
Proceeds from disposal of property, plant and equipment	-	673,214
Decrease (increase) in refundable deposits	17	(488)
Payments for intangible assets	(2,872)	(2,320)
Increase in other non-current assets	(30,000)	-
Dividend received	<u>4,723</u>	<u>123,707</u>
Net cash (used in) generated from investing activities	<u>(735,619)</u>	<u>24,782</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	30,000	-
Repayments of short-term borrowings	-	(200,000)
Proceeds from long-term borrowings	509,230	583,000
Repayments of long-term borrowings	(773,913)	(642,566)
Proceeds from guarantee deposits received	1,588	-
Repayment of the principal portion of lease liabilities	(7,283)	(12,362)
Dividends paid	(232,797)	(338,767)
Issuance of ordinary shares for cash	<u>740,000</u>	<u>-</u>
Net cash generated from (used in) financing activities	<u>266,825</u>	<u>(610,695)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(508,909)	373,830
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>1,578,910</u>	<u>1,205,080</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 1,070,001</u>	<u>\$ 1,578,910</u>

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

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS **DECEMBER 31, 2025 AND 2024** **(In Thousands of New Taiwan Dollars)**

ASSETS	2025		2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 1,818,254	19	\$ 2,369,714	28
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	70,000	1
Contract assets - current (Notes 23 and 31)	973,049	10	558,570	7
Notes receivable from unrelated parties (Note 9)	408	-	9,278	-
Notes receivable from related parties (Notes 23 and 31)	3,111	-	-	-
Trade receivables from unrelated parties (Notes 9 and 23)	1,208,937	12	1,146,678	13
Trade receivables from related parties (Notes 23 and 31)	78,031	1	3,421	-
Other receivables (Note 9)	4,055	-	16,620	-
Current tax assets (Note 25)	-	-	1,594	-
Inventories (Note 10)	1,721,754	18	1,274,246	15
Other current assets (Notes 15 and 32)	<u>179,411</u>	<u>2</u>	<u>124,980</u>	<u>1</u>
Total current assets	<u>6,057,010</u>	<u>63</u>	<u>5,575,182</u>	<u>65</u>
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income - non-current (Note 7)	458,950	5	311,056	3
Property, plant and equipment (Notes 12 and 32)	2,834,795	29	2,469,960	29
Right-of-use assets (Note 13)	45,004	-	57,278	1
Intangible assets (Note 14)	31,216	-	20,679	-
Deferred tax assets (Note 25)	154,930	2	134,354	1
Other non-current assets (Note 15)	<u>94,619</u>	<u>1</u>	<u>56,333</u>	<u>1</u>
Total non-current assets	<u>3,619,514</u>	<u>37</u>	<u>3,049,660</u>	<u>35</u>
TOTAL	<u>\$ 9,676,524</u>	<u>100</u>	<u>\$ 8,624,842</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ 164,880	2	\$ -	-
Contract liabilities - current (Notes 23 and 31)	384,190	4	301,094	4
Trade payables to unrelated parties (Note 18)	1,797,842	18	1,461,309	17
Trade payables to related parties (Note 31)	993	-	-	-
Other payables (Notes 19 and 31)	795,051	8	681,658	8
Current tax liabilities (Note 25)	74,445	1	33,920	-
Provisions - current (Note 20)	69,461	1	69,226	1
Lease liabilities - current (Note 13)	21,323	-	21,950	-
Current portion of bonds payable (Note 17)	-	-	34,059	1
Current portion of long - term borrowings (Note 16)	96,971	1	28,683	-
Other current liabilities (Note 19)	<u>4,036</u>	<u>-</u>	<u>3,065</u>	<u>-</u>
Total current liabilities	<u>3,409,192</u>	<u>35</u>	<u>2,634,964</u>	<u>31</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 16)	592,981	6	925,952	11
Deferred tax liabilities (Note 25)	142,165	2	166,570	2
Lease liabilities - non-current (Note 13)	15,570	-	24,831	-
Other non-current liabilities (Note 19)	<u>5,000</u>	<u>-</u>	<u>3,114</u>	<u>-</u>
Total non-current liabilities	<u>755,716</u>	<u>8</u>	<u>1,120,467</u>	<u>13</u>
Total liabilities	<u>4,164,908</u>	<u>43</u>	<u>3,755,431</u>	<u>44</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 22 and 28)				
Share capital				
Ordinary shares	822,063	9	752,817	9
Bond conversion entitlement certificates	-	-	25,812	-
Total share capital	<u>822,063</u>	<u>9</u>	<u>778,629</u>	<u>9</u>
Capital surplus	<u>2,825,715</u>	<u>29</u>	<u>2,084,857</u>	<u>24</u>
Retained earnings				
Legal reserve	547,700	6	488,880	6
Special reserve	-	-	14,547	-
Unappropriated earnings	<u>1,099,343</u>	<u>11</u>	<u>1,198,358</u>	<u>14</u>
Total retained earnings	<u>1,647,043</u>	<u>17</u>	<u>1,701,785</u>	<u>20</u>
Other equity	<u>75,545</u>	<u>1</u>	<u>157,728</u>	<u>2</u>
Total equity attributable to shareholders of the Company	5,370,366	56	4,722,999	55
NON-CONTROLLING INTERESTS (Notes 11 and 22)	<u>141,250</u>	<u>1</u>	<u>146,412</u>	<u>1</u>
Total equity	<u>5,511,616</u>	<u>57</u>	<u>4,869,411</u>	<u>56</u>
TOTAL	<u>\$ 9,676,524</u>	<u>100</u>	<u>\$ 8,624,842</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, 2025 AND 2024** (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 23 and 31)				
Sales	\$ 6,467,437	100	\$ 5,121,060	100
OPERATING COSTS (Notes 10, 24 and 31)				
Cost of goods sold	<u>(4,949,560)</u>	<u>(77)</u>	<u>(3,756,615)</u>	<u>(73)</u>
GROSS PROFIT	<u>1,517,877</u>	<u>23</u>	<u>1,364,445</u>	<u>27</u>
OPERATING EXPENSES (Notes 9, 23, 24 and 31)				
Selling and marketing	(189,912)	(3)	(170,206)	(3)
General and administrative	(370,937)	(6)	(338,270)	(7)
Research and development	(416,447)	(6)	(409,300)	(8)
Expected credit loss	<u>(15,330)</u>	<u>-</u>	<u>(45,255)</u>	<u>(1)</u>
Total operating expenses	<u>(992,626)</u>	<u>(15)</u>	<u>(963,031)</u>	<u>(19)</u>
PROFIT FROM OPERATIONS	<u>525,251</u>	<u>8</u>	<u>401,414</u>	<u>8</u>
NON-OPERATING INCOME AND EXPENSES (Note 24)				
Interest income	22,513	-	26,379	1
Other income	25,922	-	23,561	-
Other gains and losses	(76,184)	(1)	279,882	5
Finance costs	<u>(9,873)</u>	<u>-</u>	<u>(19,785)</u>	<u>-</u>
Total non-operating income and expenses	<u>(37,622)</u>	<u>(1)</u>	<u>310,037</u>	<u>6</u>
PROFIT BEFORE INCOME TAX	487,629	7	711,451	14
INCOME TAX EXPENSE (Note 25)	<u>(71,159)</u>	<u>(1)</u>	<u>(153,157)</u>	<u>(3)</u>
NET PROFIT FOR THE YEAR	<u>416,470</u>	<u>6</u>	<u>558,294</u>	<u>11</u>
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income (Note 30)	(86,639)	(1)	136,429	3

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	8,612	-	71,633	1
Income tax related to items that may be reclassified subsequently to profit or loss (Note 25)	<u>(1,114)</u>	<u>-</u>	<u>(12,485)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(79,141)</u>	<u>(1)</u>	<u>195,577</u>	<u>4</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u><u>\$ 337,329</u></u>	<u><u>5</u></u>	<u><u>\$ 753,871</u></u>	<u><u>15</u></u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 424,674	6	\$ 574,108	11
Non-controlling interests	<u>(8,204)</u>	<u>-</u>	<u>(15,814)</u>	<u>-</u>
	<u><u>\$ 416,470</u></u>	<u><u>6</u></u>	<u><u>\$ 558,294</u></u>	<u><u>11</u></u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 342,491	5	\$ 760,477	15
Non-controlling interests	<u>(5,162)</u>	<u>-</u>	<u>(6,606)</u>	<u>-</u>
	<u><u>\$ 337,329</u></u>	<u><u>5</u></u>	<u><u>\$ 753,871</u></u>	<u><u>15</u></u>
EARNINGS PER SHARE (Note 26)				
Basic earnings per share	<u><u>\$ 5.24</u></u>		<u><u>\$ 7.63</u></u>	
Diluted earnings per share	<u><u>\$ 5.21</u></u>		<u><u>\$ 7.39</u></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, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company													
									Other Equity					
	Share Capital			Capital Surplus	Retained Earnings				Exchange Difference on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Total	Non-controlling Interest	Total Equity
	Ordinary Shares	Bond Conversion Entitlement Certificates	Total		Legal Reserve	Special Reserve	Unappropriated Earnings	Total						
BALANCE ON JANUARY 1, 2024	\$ 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														
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 (loss) 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 ON 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
Appropriation of earnings														
Legal reserve	-	-	-	-	58,820	-	(58,820)	-	-	-	-	-	-	-
Special reserve	-	-	-	-	-	(14,547)	14,547	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(479,416)	(479,416)	-	-	-	(479,416)	-	(479,416)
Net profit (loss) for the year ended December 31, 2025	-	-	-	-	-	-	424,674	424,674	-	-	-	424,674	(8,204)	416,470
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	-	-	4,456	(86,639)	(82,183)	(82,183)	3,042	(79,141)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	424,674	424,674	4,456	(86,639)	(82,183)	342,491	(5,162)	337,329
Employee share options issued by the Company	-	-	-	10,191	-	-	-	-	-	-	-	10,191	-	10,191
Issuance of ordinary shares for cash	40,000	-	40,000	700,000	-	-	-	-	-	-	-	740,000	-	740,000
Equity component of convertible bonds issued by the Company	29,246	(25,812)	3,434	30,667	-	-	-	-	-	-	-	34,101	-	34,101
BALANCE ON DECEMBER 31, 2025	\$ 822,063	\$ -	\$ 822,063	\$ 2,825,715	\$ 547,700	\$ -	\$ 1,099,343	\$ 1,647,043	\$ 15,380	\$ 60,165	\$ 75,545	\$ 5,370,366	\$ 141,250	\$ 5,511,616

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, 2025 AND 2024** **(In Thousands of New Taiwan Dollars)**

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 487,629	\$ 711,451
Adjustments for:		
Depreciation expense	62,865	58,674
Amortization expense	30,037	26,455
Expected credit loss recognized on trade receivables and contract assets	15,330	45,255
Net gain on fair value changes of financial assets and liabilities at fair value through profit	-	(1,525)
Financial costs	9,873	19,785
Interest income	(22,513)	(26,379)
Dividend income	(4,723)	(3,693)
Compensation cost of employee share options	10,191	-
Loss (gain) on disposal of property, plant and equipment	227	(254,277)
(Reversal of) write-down of inventories	(113,909)	(124,271)
Unrealized loss (gain) on foreign currency exchange	3,269	(3,616)
Other items	1,985	(475)
Changes in operating assets and liabilities		
Contract assets	(418,542)	106,487
Notes receivable from unrelated parties	8,729	4,823
Notes receivable from related parties	(3,111)	21,640
Trade receivables from unrelated parties	(67,048)	(79,408)
Trade receivables from related parties	(70,851)	(391)
Other receivables	12,564	(5,460)
Inventories	(330,206)	341,351
Other current assets	(53,464)	(39,148)
Contract liabilities	78,892	(193,274)
Trade payables to unrelated parties	324,839	611,129
Trade payables to related parties	993	-
Other payables	(49,032)	51,965
Provisions - current	37	(24,685)
Other current liabilities	957	483
Cash (used in) generated from operations	(84,982)	1,242,896
Interest received	22,513	26,379
Interest paid	(8,821)	(14,630)
Income tax paid	(73,660)	(190,477)
Net cash (used in) generated from operating activities	(144,950)	1,064,168
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(234,412)	(29,781)
Proceeds from sale of financial assets at fair value through other comprehensive income	-	24,465
Purchase of financial assets at amortized cost	-	(70,000)

(Continued)

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS **FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024** **(In Thousands of New Taiwan Dollars)**

	2025	2024
Proceeds from sale of financial assets at amortized cost	-	160,186
Payments for property, plant and equipment	(483,296)	(868,754)
Proceeds from disposal of property, plant and equipment	-	673,214
Decrease (increase)in refundable deposits	116	(439)
Payments for intangible assets	(18,135)	(15,062)
Increase in other financial assets	(13,086)	-
Increase in other non-current assets	(44,603)	(13,937)
Dividend received	<u>4,723</u>	<u>3,693</u>
Net cash used in investing activities	<u>(788,693)</u>	<u>(136,415)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	159,990	-
Repayments of short-term borrowings	-	(200,000)
Proceeds from long-term borrowings	509,230	583,000
Repayments of long-term borrowings	(773,913)	(642,566)
Proceeds from guarantee deposits received	1,588	-
Repayment of the principal portion of lease liabilities	(24,301)	(34,649)
Cash dividends paid	(232,797)	(338,767)
Issuance of ordinary shares for cash	740,000	-
Changes in non-controlling interests	<u>-</u>	<u>110,576</u>
Net cash generated (used in) from financing activities	<u>379,797</u>	<u>(522,406)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>2,386</u>	<u>35,521</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(551,460)	440,868
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>2,369,714</u>	<u>1,928,846</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 1,818,254</u>	<u>\$ 2,369,714</u>

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

(Concluded)

Symtek Automation Asia Co., Ltd.

2025 PROFITDISTRIBUTION TABLE

Unit: NT\$

Item	Total
Beginning retained earnings	921,288,357
Net profit for the year	424,673,758
Earnings available for distribution	1,345,962,115
Appropriation of legal reserve (10%)	(42,467,376)
Earnings available for distribution (current period)	1,303,494,739
Distributable items:	
Cash dividend to shareholders - first half of 2025 (NT\$3/share)	246,618,975
Cash dividend to shareholders - second half of 2025 (NT\$2 /share)	164,412,650
Total cash dividends	411,031,625
Ending unappropriated earnings	892,463,114

2025 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 ventures 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	WANG, NIEN-CHING	0	0	0	0	1,391	1,391	98	98	1,489 0.35%	1,489 0.36%	7,056	8,519	0	0	435	0	435	0	8,980 2.11%	10,443 2.50%	None
Director	ROYAL MAX HOLDINGS LIMITED	0	0	0	0	1,391	1,391	98	98	1,489 0.35%	1,489 0.36%	0	0	0	0	0	0	0	0	1,489 0.35%	1,489 0.36%	None
	Representative: KOON, TIN-YAU																					
Director	Gudeng Precision Industrial Co., Ltd.	0	0	0	0	1,391	1,391	98	98	1,489 0.35%	1,489 0.36%	0	0	0	0	0	0	0	0	1,489 0.35%	1,489 0.36%	None
	Representative: CHIU, MING-CHIEN																					
Director	CHU, JUNG-FU	0	0	0	0	1,391	1,391	98	98	1,489 0.35%	1,489 0.36%	0	0	0	0	0	0	0	0	1,489 0.35%	1,489 0.36%	None
Director	TAN, MING-CHU	0	0	0	0	1,218	1,218	89	89	1,307 0.31%	1,307 0.31%	0	0	0	0	0	0	0	0	1,307 0.31%	1,307 0.31%	None
Independent Director	HO, CHIEN-TE	622	622	0	0	1,391	1,391	98	98	2,111 0.50%	2,111 0.51%	0	0	0	0	0	0	0	0	2,111 0.50%	2,111 0.51%	None
Independent Director	CHIEN, JUNG-KUN	622	622	0	0	1,391	1,391	98	98	2,111 0.50%	2,111 0.51%	0	0	0	0	0	0	0	0	2,111 0.50%	2,111 0.51%	None
Independent Director	LIU, CHIN-HUNG	622	622	0	0	1,391	1,391	98	98	2,111 0.50%	2,111 0.51%	0	0	0	0	0	0	0	0	2,111 0.50%	2,111 0.51%	None
Independent Director	SHEIH, LONG-FON	386	386	0	0	1,044	1,044	73	73	1,503 0.35%	1,503 0.36%	0	0	0	0	0	0	0	0	1,503 0.35%	1,503 0.36%	None
	Total	2,252	2,252	0	0	12,000	12,000	848	848	15,100 3.56%	15,100 3.63%	7,056	8,519	0	0	435	0	435	0	22,590 5.32%	24,053 5.78%	-

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) : None.

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

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

For business needs, the Company may provide external guarantees or make investments in other enterprises upon resolution of the Board of Directors. The total amount of investments shall not be subject to the 40% limitation of paid-in capital under Article 13 of the Company Act, unless otherwise stipulated by law.

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 reports profits, not less than 1% shall be allocated as employee compensation (at least 10% thereof for rank-and-file employees), and up to 3% may be allocated as directors' compensation, subject to Board resolution and shareholder reporting. Losses shall be offset first

before allocation. Eligible recipients may include qualified employees of subsidiary or affiliated companies.

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.

The 21th amendment was made on June 4, 2025.

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

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.

Shareholding of All Directors

1. The total number of issued shares of the Company as of March 31, 2026, 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	10,931,256 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: KOON, TIN-YAU	1,856,000
Director	Gudeng Precision Industrial Co., Ltd. Representative: CHIU, MING-CHIEN	7,651,564
Director	CHU, JUNG-FU	113,448
Director	TAN, MING-CHU	0
Independent Director	CHIEN, JUNG-KUN	0
Independent Director	LIU, CHIN-HUNG	0
Independent Director	HO, CHIEN-TE	0