Stock Code: 6698

# FineMat Applied Materials Co., Ltd.

## 2026 Annual Shareholders' Meeting
## Meeting Handbook

Method: Physical shareholders' meeting
Date: 9:00 a.m., June 17, 2026 (Wednesday)
Location: No. 31, Gongye 2nd Road, Annan District, Tainan City
(Southern Taiwan Innovation & Research Park Service Center, Ministry of Economic Affairs)

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# FineMat Applied Materials Co., Ltd.

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VII. Adjournment

# FineMat Applied Materials Co., Ltd.

2026 General Shareholders' Meeting Agenda

**Method**: Physical shareholders' meeting
**Time:** 9:00 a.m., June 17, 2026 (Wednesday)
**Location:** No. 31, Gongye 2nd Road, Annan District, Tainan City (Southern Taiwan Innovation & Research Park Service Center, Ministry of Economic Affairs)

## I. Call the meeting to order

## II. Chairman’s opening remarks

## III. Report items

1. 2025 Annual Business Report.
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3. 2025 Distribution of Employees Compensation and Directors Compensation.
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## V. Discussion Matters

1. Proposed Amendments to the Endorsement and Guarantee Procedures
2. Proposed Amendments to the Rules of Procedure for Shareholders Meetings

## VI. Provisional Motions

## VII. Adjournment

## 《Report items》

(I) 2025 Annual Business Report.

Description: For 2025 Business Report, please refer to Attachment 1 (page7~9) of this Handbook.

(II) 2025 Audit Committee's Audit Review Report.

Description: For Audit Committee's Review Report, please refer to Attachment 2 (page10)of this Handbook.

(III) 2025 Distribution of Employees Compensation and Directors Compensation

Description:

1. In accordance with Article 16-1 of the Company's Articles of Incorporation：The Company shall allocate 8% to 15% of its annual profit as employee compensation and up to 5% as director compensation. However, if the Company has accumulated losses, such losses shall be offset first.
2. As there was no profit in fiscal year 2025, no employee or director compensation will be allocated.
3. The policy about director compensation is in accordance with the regulations of the Articles of Incorporation. For director compensation policy, individual compensation content and amount, please refer to Attachment 3 (page11) of this handbook.

(IV) 2025 Cash Distribution Report.

Description：

In accordance with Article 17-1 of the Company's Articles of Incorporation, the Board of Directors is authorized to distribute all or part of dividends and bonuses, capital surplus, legal reserve, and legal reserve in cash, and report to the shareholders' meeting.

1. Cash Distribution from Earnings

This motion was passed by the Board of Directors. As there was no profit in fiscal year 2025, no annual earnings will be distributed.

2. Cash Distribution from Capital Surplus

(1) After the shareholders' meeting approved the proposal for deficit offsetting, provided that the Company has no accumulated losses, the Company plans to proceed for Board resolution to distribute cash from capital reserves in accordance with Article 17-1 of the Company's Articles of Incorporation.

(2) Based on the premise in (1) above-mentioned, the Company plans to distribute cash from its capital reserve of NT$32,893,877 that exceeds the premium for the issuance of common shares. NT$0.5 is distributed per share based on the number of shares in the register of shareholders on the record date. In the event that buyback of shares, transferring treasury shares to employee, or any other factor that causes changes the number of the Company's outstanding common shares, the proposed total distribution is based on the number of the Company's actual outstanding shares as of the distribution date to adjust the distribution ratio. Cash dividends will be proportionally calculated to the nearest NT Dollar. Any amount less than NT$1 will be forfeited. Less than a NT dollar fractional totals are adjusted in order from large to small decimal points and from first to last to meet the distribution of the cash dividend of capital reserve total.

(V) Report on the Execution of Treasury Stock Repurchase.

Description：

1. Handled in accordance with the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies".
2. Execution status of the Company's repurchase of its shares is as follows:

| | |
|---|---|
| Session of repurchase | First repurchase in 2021 |
| Purpose of repurchase | Transfer shares to employees |
| Date of resolution of the Board of Directors | November 5, 2021 |
| Repurchase period | November 8, 2021 to January 4, 2022 |
| Range of repurchase price | NT$27.34 to NT$57.70 per share |
| Type and quantity of shares repurchased | 602,000 shares of common stock |
| Number of shares repurchased | NT$24,221,164 |
| The number of the shares repurchased as a percentage of the number scheduled to be repurchased | 60.20% |
| Number of shares cancelled and transferred | 0 share |
| Cumulative number of the Company's shares held | 602,000 shares |
| Cumulative number of the Company's shares held as a percentage of the Company's total issued shares | 0.91% |

## 《Ratifications》

Motion No. 1: Approval of the 2025 Operating Report and Financial Statements. Please ratify. (Proposed by the Board of Directors)

Description：

1. The Company's 2025 business report and financial statements have been approved by the Board of Directors on March 10, 2026, and the financial statements have been audited by CPAs Yeh Fang-Ting and Hsu Huei-Yu of PwC Taiwan.
2. For the 2025 business report, please refer to Attachment 1（page7~9）of this handbook.
3. For the Independent Auditors' Report and financial statements, please refer to Attachment 4（page14~37）of this handbook.

Resolution：

Motion No. 2: Motion for the 2025 Deficit Offsetting. Please ratify. (Proposed by the Board of Directors)

Description：

1. The deficit to be offset at the beginning of the 2025 was NT$43,010,130. After deducting the net loss for the year, the total deficit to be offset at the end of the period was NT$151,797,091. In accordance with the Article 239 of the Company Act, it planned to use the legal reserve of NT$41,495,092 and capital surplus, recognition of changes in ownership interests in subsidiaries of NT$110,301,999 to offset the deficit mentioned above. As there was no profit in fiscal year 2025, no annual earnings will be distributed.
2. The deficit offsetting plan drawn up by the Company is as follows:

FineMat Applied Materials Co., Ltd.

2025 Deficit Offsetting Table

Unit: NT$

| Item | Amount |
|---|---|
| Accumulated deficit at the beginning of the period | (43,010,130) |
| Net loss after tax for the current year | (108,786,961) |
| Accumulated deficit for the current year | (151,797,091) |
| Accumulated deficit at the end of the period | (151,797,091) |
| Compensated item:<br>Legal reserve<br>Capital surplus - changes in ownership interests in subsidiaries | <br>41,495,092<br>110,301,999 |
| Undistributed earnings after compensation at the end of the period | 0 |

Chairman: Manager: Accounting Officer:

Resolution：

## 《Matters for Discussion》

Proposal 1：Proposed Amendments to the Endorsement and Guarantee Procedures – Resolution Requested. (Proposed by the Board of Directors)

Description：

1. In response to regulatory amendments and the Company's operational needs, it is proposed to revise the「Procedures for Endorsements and Guarantees」
2. Please refer to Attachment 5 (page38) of this handbook for the Comparison Table of the「Procedures for Endorsements and Guarantees」 Before and After Amendment

Resolution：

Proposal 2：Proposed Amendments to the Rules Governing the Conduct of Shareholders Meetings–Resolution Requested (Proposed by the Board of Directors)

Description：

1. In response to regulatory amendments, it is proposed to revise the「Rules Governing the Conduct of Shareholders Meetings」
2. Please refer to Attachment 6 (page39~54) of this handbook for「Rules Governing the Conduct of Shareholders Meetings」Before and After Amendment.

Resolution：

# Provisional motion

# Adjournment of the meeting

Attachment 1

# FineMat Applied Materials Co., Ltd.

## 2025 Business Report

I. Operational Policy:

The Company takes precision metal etching as the foundation of core technology. Over the years, we have been deeply engaged in the development of precision metal masks that is required for the OLED panel vapor deposition process, and have established profound and unique capabilities in the cumulative accuracy of pattern positioning and dimensional tolerance control of metal mask, as well as the precision welding technology between the metal mask and the metal frame. The technology basis has allowed us to play a critical role as a key technology provider in the optoelectronics supply chain.

Facing the industrial environment in the industry and the market competitive pressure, 2025 serves as the critical year for the company to implement diversified operations and promote fundamental improvements in its operational structure. The Company will continue to take precision metal etching as the foundation. In addition to keep cultivating the existing fields in precision metal masking and heat dissipation modules, it horizontally expands its product dimensions and vertically raises its technological barriers to actively engaging the non-panel masking market. Meanwhile, the Company also proactively and prudently seeking external investment and partnership opportunities, and to expand its operations to non-etching industry. The purpose is to lay the foundation for the mass production planning of 2026 new products through business expansion and technological advancement in 2025, and enhances operational resilience, spreads industrial risks, and ensures the Company’s transition towards long-term sustainable operations.

II. Implementation overview:

Under the impact of supply chain localization in the OLED industry in China in 2025, it is getting more difficult to secure orders for non-Chinese local supplier. The severe market competition has led to a decrease of 43% in the Company’s overall mask business. In heat dissipation modules, due to adjustments in the purchasing policy of individual customers, the sales revenue also declined 49%. Nevertheless, the precision cleaning business is relatively stable and revenue grew by 6% against the trend. From the overview of annual operational performance, even though the output value of the core business has declined due to the compression from the external environment, the Group’s overall gross profit has increased 14% compared to 2024. The result indicates the Company’s core technology value can still support profit structure, and have substantially improved the Operating profit.

III. Implementation of operational plan:

Unit: NT$ Thousand

| Item | Actual amount in 2025 | Actual amount in 2024 | Increase (decrease) % |
|---|---|---|---|
| Operating revenue | 1,156,656 | 890,710 | 29.86% |
| Gross profit | 275,849 | 242,655 | 13.68% |
| Operating profit (loss) | 3,480 | (16,971) | 120.51% |
| Net income (loss) before tax | (5,212) | 1,633 | (419.17%) |
| Net loss after tax | (42,543) | (20,116) | (111.49%) |
| Loss per share (EPS) | (1.65) | (0.96) | (71.88%) |

IV. Implementation of operating income and expense budget:

The Company did not disclose financial forecasts for 2025

V. Analysis of profitability:

| Item | | 2025 | 2024 |
|---|---|---|---|
| Financial structure | Ratio of Liabilities to Assets (%) | 34.54 | 32.07 |
| | Long-term capital to fixed assets (%) | 174.87 | 183.63 |
| Solvency | Current ratio (%) | 146.82 | 169.63 |
| | Quick ratio (%) | 110.99 | 128.70 |
| Return on total assets (%) | | (1.05) | (0.20) |
| Return on equity (%) | | (2.21) | (1.01) |
| Ratio to paid-in capital (%) | Operating income | 0.52 | (2.56) |
| | Net income before tax | (0.79) | 0.25 |
| Profit margin (%) | | (3.68) | (2.26) |

VI. Research and development and prospect:

In addition to continuously advancing its precision metal etching technology to strengthen core competitiveness, FineMat will, in 2025, focus on strategic transformation. The main operation will concentrate on emerging fields such as drone sub-power systems, AI heat dissipation components, and semiconductor precision materials. Facing the competitive pressure in the traditional optoelectronics market, the Company is devoted to reducing impact on operation from a single industry fluctuation by actively promotes technology migration and product line succession.

For a corporate to maintain its competitiveness, the key is the efficiency of developing new markets and the speed of mass production. FineMat will make every effort to improve the yield of AI heat sinks and semiconductor materials. With the threshold of precision machining, it enables the Company to truly expand its business from the original panel components to the aerospace and semiconductor fields. In 2026, the Company's main business will be focusing on the following production and marketing policy:

1. Dynamically adjust market structure and increase the ratio of non-OLED panel-related business.
2. Accelerate the transformation of production model and leverage economies of scale.
3. Update equipment, strengthen process technology and quality management, improve production efficiency and cost control.

We hope that in 2026, with the concerted efforts and positive change of all employees, we can fulfill the substantial benefits of mass production of new products, and further create better profits return for all shareholders, as well as creating a better growing environment for all employees.

Chairman: Company officer: Chief Accounting Officer:

Attachment 2

# FineMat Applied Materials Co., Ltd.

## Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 business report, consolidated and parent company-only financial statements, and earnings distribution proposal. The consolidated and parent company-only financial statements have been audited by Yeh Fang-Ting and Hsu Huei-Yu, CPAs of PwC Taiwan, who have issued an unqualified audit report. Said business report, consolidated and parent company only financial statements and earnings distribution proposal have been reviewed by the Audit Committee and found to have no inconsistencies. This report is issued in accordance with the Securities and Exchange Act and Company Act. Please review it accordingly.

FINEMAT APPLIED MATERIALS CO., LTD.

Convener of Audit Committee Meeting: Anita Chu

March 10, 2026

Attachment 3

# FINEMAT APPLIED MATERIALS CO., LTD

## 2025 Compensation of the Directors

### 1. Compensation Policy of the Directors

The compensation and travel expenses of all independent directors of the Company shall be determined by the Board of Directors with the average standard in the industry and paid regardless of operating profit or loss. However, the independent directors are excluded in the annual compensation distribution. The compensation of the directors is in accordance with the regulations of the Articles of Incorporation to withdraw no more than 5% as the directors' compensation of the company's profits of the year, as well as the responsibility and the contribution to the Company by the director to be reviewed by the Compensation Committee and the Board of Directors. In addition, the Company shall purchase directors' liability insurance for all directors.

## 2. Individual Compensation and Amount of the Directors (including independent directors)

December 31, 2025 Unit: NTD$ thousand

| Title | Name | Director Compensation | | | | | | | | The sum of A, B, C and D as the percentage of after-tax net profit | | Compensation from other jobs | | | | | | | | The sum of A, B, C, D, E, F, and G as the percentage of after-tax net profit | | Compensation from re-invested businesses other than subsidiaries |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Compensation (A) | | Retirement pension (B) | | Director compensation (C) | | Business execution expenses (D) | | | | Compensation, bonus, and special fees (E) | | Retirement pension (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 | Cash | Stock | Cash | Stock | The Company | All companies in the consolidated financial statements | |
| Chairman | Chao Chin-Hsiao | 0 | 20 | 0 | 0 | 0 | 1,230 | 18 | 39 | 18 (0.02%) | 1,289 (1.18%) | 3,453 | 5,307 | 0 | 0 | 0 | 0 | 600 | 0 | 3,471 (3.19%) | 7,196 (6.61%) | 481 |
| Juridical Person Director | Representative of Elan Investment Co., Ltd: Liu Dai-Min (Note 1) | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 | 6 (0.01%) | 6 (0.01%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 (0.01%) | 6 (0.01%) | 0 |
| Juridical Person Director | Representative of Elan Investment Co., Ltd: Tsai Shu-Hsin (Note 1) | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 16 | 16 (0.01%) | 16 (0.01%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 (0.01%) | 16 (0.01%) | 0 |
| Juridical Person Director | Representative of Sheng Tai Co., Ltd.: Lee Jhong-Ren | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 18 | 18 (0.02%) | 18 (0.02%) | 668 | 668 | 32 | 32 | 0 | 0 | 0 | 0 | 718 (0.66%) | 718 (0.66%) | 0 |
| Juridical Person Director | Representative of Sheng Tai Co., Ltd.: Wang Yi-Fan (Note 2) | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 9 | 9 (0.01%) | 9 (0.01%) | 2,380 | 2,380 | 108 | 108 | 0 | 0 | 0 | 0 | 2,497 (2.30%) | 2497 (2.30%) | 0 |
| Director | Ni Hui-Min | 0 | 0 | 0 | 0 | 0 | 850 | 15 | 33 | 15 (0.01%) | 883 (0.81%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 (0.01%) | 883 (0.81%) | 0 |
| Director | Li Wei-Cheng (Note 2) | 0 | 0 | 0 | 0 | 0 | 470 | 9 | 21 | 9 (0.01%) | 491 (0.45%) | 1,390 | 2,633 | 67 | 67 | 0 | 0 | 0 | 0 | 1,466 (1.35%) | 3,191 (2.93%) | 0 |
| Independent Director | Chen Cheng-Li | 360 | 360 | 0 | 0 | 0 | 0 | 18 | 18 | 378 (0.35%) | 378 (0.35%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 378 (0.35%) | 378 (0.35%) | 0 |
| Independent Director | Chou Hui-Yu | 360 | 360 | 0 | 0 | 0 | 0 | 22 | 22 | 382 (0.35%) | 382 (0.35%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 382 (0.35%) | 382 (0.35%) | 0 |
| Independent Director | Anita Chu | 360 | 360 | 0 | 0 | 0 | 0 | 18 | 18 | 378 (0.35%) | 378 (0.35%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 378 (0.35%) | 378 (0.35%) | 0 |

Note 1: Legal Representative of Elan Investment Co., Ltd: Liu Dai-Min stepped down on March 25, 2025, and legal Representative Tsai Shu-Hsin took office.

Note 2: Director Li Wei-Cheng resigned on June 16, 2025. Director Wang Yi-Fan took office on 2025/6/17 after board reelection.

Description:

1. Please state the policies, systems, standards and structure of compensation to independent directors, and the relations between the compensation and the job responsibility, risk and engagement hours borne by the independent directors: The remuneration paid to independent directors is paid at fixed amount, so are the attendance fees subject to the frequency of attendance.

2. Compensation received by directors for providing service to any company included in the Financial Statements (e.g. consultancy service without the title of an employee) in the most recent year except those disclosed in the above table: None.

Attachment 4

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of FINEMAT APPLIED MATERIALS CO., LTD.

## Opinion

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

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

## Basis for opinion

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

## Key audit matters

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

Key audit matter for the Company's 2025 parent company only financial statements is stated as follows:

## Existence of sales revenue

Description

Refer to Note 4(25) for the accounting policy on revenue recognition and Note 6(16) for the details of operating revenue.

The Company sells electronic components, high precision metal masks and other metal products and so forth. Since the Company's customers are located in Taiwan, Asia and other areas, sales are easily affected by the terminal market demand. Also, the verification of the transaction existence takes a relatively longer time due to the massive transaction volume of sales revenue. Thus, we considered the existence of sales revenue as one of the key audit matters for this year's audit.

How our audit addressed the matter

We performed the following audit procedures in response of the above key audit matter:

A. We confirmed the process of revenue recognition, including reviewing customer basic information and credit limit table, revenue recognition basis, authorization procedures and collection processes to evaluate the management's effectiveness of internal controls over sales revenue recognition.

B. We performed a series verification sample test for the sales revenue transactions of the year, including vouching customers' orders, shipping orders, export declaration documents, customer receipt records and sales invoices or subsequent receipts, to confirm whether the sales revenue transactions really occurred.

C. We sampled and tested the accounting entries recognized for sales revenue, including verifying the nature of the entries and checking the supporting documents. For the same purpose, we also sampled and checked the reasonableness of the debit notes issued after the balance sheet date and examined the related supporting documents.

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

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

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

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

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

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

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

A. 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.

B. 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.

C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

D. 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.

E. 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.

F. Obtain sufficient appropriate audit evidence regarding the parent company only financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Yeh, Fang-Ting

Independent Accountants

Hsu, Huei-Yu

PricewaterhouseCoopers, Taiwan

Republic of China

March 10, 2026

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

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

FINEMAT APPLIED MATERIALS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

| | Assets | Notes | December 31, 2025 AMOUNT | % | December 31, 2024 AMOUNT | % |
|---|---|---|---|---|---|---|
| | **Current assets** | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | $ 163,228 | 9 | $ 168,029 | 9 |
| 1136 | Financial assets at amortized cost - current | 6(1) and 8 | 8,083 | 1 | 1,065 | - |
| 1150 | Notes receivable, net | 6(2) | 661 | - | 2,610 | - |
| 1170 | Accounts receivable, net | 6(2), 7 and 12 | 62,870 | 4 | 103,575 | 5 |
| 1200 | Other receivables | 12 | 48 | - | 130 | - |
| 1210 | Other receivables - related parties | 7 and 12 | 1,714 | - | 97,322 | 5 |
| 1220 | Current income tax assets | 6(23) | 285 | - | 511 | - |
| 130X | Inventories | 6(3) | 40,936 | 2 | 48,100 | 3 |
| 1410 | Prepayments | | 3,409 | - | 4,169 | - |
| 11XX | **Total current assets** | | 281,234 | 16 | 425,511 | 22 |
| | **Non-current assets** | | | | | |
| 1550 | Investments accounted for under equity method | 6(4) and 7 | 880,836 | 50 | 830,790 | 44 |
| 1600 | Property, plant and equipment | 6(5), 7 and 8 | 558,447 | 32 | 606,476 | 32 |
| 1755 | Right-of-use assets | 6(6) | 2,139 | - | 3,974 | - |
| 1760 | Investment property, net | 6(7) and 8 | 192 | - | 198 | - |
| 1780 | Intangible assets | 6(8) | 828 | - | 1,268 | - |
| 1840 | Deferred income tax assets | 6(23) | 29,801 | 2 | 37,280 | 2 |
| 1920 | Guarantee deposits paid | | 3,394 | - | 3,400 | - |
| 1990 | Other non-current assets | | 67 | - | 335 | - |
| 15XX | **Total non-current assets** | | 1,475,704 | 84 | 1,483,721 | 78 |
| 1XXX | **Total assets** | | $ 1,756,938 | 100 | $ 1,909,232 | 100 |

(Continued)

FINEMAT APPLIED MATERIALS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

| | Liabilities and Equity | Notes | December 31, 2025 AMOUNT | % | December 31, 2024 AMOUNT | % |
|---|---|---|---|---|---|---|
| | **Liabilities** | | | | | |
| | **Current liabilities** | | | | | |
| 2100 | Short-term borrowings | 6(9) and 8 | $ 510,000 | 29 | $ 495,000 | 26 |
| 2110 | Short-term notes and bills payable | 6(10) | 30,000 | 2 | 30,000 | 2 |
| 2130 | Current contract liabilities | 6(16) | 505 | - | 2,004 | - |
| 2170 | Accounts payable | 7 | 12,407 | 1 | 28,869 | 1 |
| 2200 | Other payables | | 38,492 | 2 | 38,333 | 2 |
| 2280 | Current lease liabilities | | 1,807 | - | 1,823 | - |
| 2320 | Long-term liabilities, current portion | 6(11) and 8 | 37,830 | 2 | 78,789 | 4 |
| 2399 | Other current liabilities, others | | 5,293 | - | - | - |
| 21XX | **Total current liabilities** | | 636,334 | 36 | 674,818 | 35 |
| | **Non-current liabilities** | | | | | |
| 2540 | Long-term borrowings | 6(11) and 8 | 28,450 | 2 | 43,824 | 2 |
| 2570 | Deferred income tax liabilities | 6(23) | - | - | 1,876 | - |
| 2580 | Non-current lease liabilities | | 364 | - | 2,171 | - |
| 2600 | Other non-current liabilities | | 9,263 | - | 9,029 | 1 |
| 25XX | **Total non-current liabilities** | | 38,077 | 2 | 56,900 | 3 |
| 2XXX | **Total liabilities** | | 674,411 | 38 | 731,718 | 38 |
| | **Equity** | | | | | |
| | Share capital | | | | | |
| 3110 | Common stock | 6(13) | 663,898 | 38 | 663,898 | 35 |
| | Capital reserve | | | | | |
| 3200 | Capital surplus | 6(14) | 555,896 | 32 | 539,318 | 28 |
| | Retained earnings | 6(15) | | | | |
| 3310 | Legal reserve | | 41,495 | 2 | 41,495 | 2 |
| 3320 | Special reserve | | 4,933 | - | 18,003 | 1 |
| 3350 | Accumulated deficit | | ( 151,797) | ( 9) | ( 56,080) | ( 3) |
| 3400 | Other equity interest | | ( 7,711) | - | ( 4,933) | - |
| 3500 | Treasury stocks | 6(13) | ( 24,187) | ( 1) | ( 24,187) | ( 1) |
| 3XXX | **Total equity** | | 1,082,527 | 62 | 1,177,514 | 62 |
| | Significant Contingent Liabilities and Unrecognized Contract Commitments | 7 and 9 | | | | |
| 3X2X | **Total liabilities and equity** | | $ 1,756,938 | 100 | $ 1,909,232 | 100 |

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

FINEMAT APPLIED MATERIALS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for loss per share amount)

| | | | Year ended December 31 | | | |
|---|---|---|---|---|---|---|
| | | | 2025 | | 2024 | |
| | Items | Notes | AMOUNT | % | AMOUNT | % |
| 4000 | Sales revenue | 6(16) and 7 | $ 226,442 | 100 | $ 287,310 | 100 |
| 5000 | Operating costs | 6(3)(8)(12)(21)(22) and 7 | (214,706) | (95) | (255,515) | (89) |
| 5900 | Gross profit | | 11,736 | 5 | 31,795 | 11 |
| | Operating expenses | 6(8)(12)(21)(22), 7 and 12 | | | | |
| 6100 | Selling expenses | | (12,773) | (6) | (15,230) | (5) |
| 6200 | General and administrative expenses | | (58,379) | (26) | (50,117) | (17) |
| 6300 | Research and development expenses | | (34,250) | (15) | (34,471) | (12) |
| 6450 | Expected credit impairment (loss) gain | | (1,156) | - | 239 | - |
| 6000 | Total operating expenses | | (106,558) | (47) | (99,579) | (34) |
| 6900 | Operating loss | | (94,822) | (42) | (67,784) | (23) |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | 6(17) and 7 | 3,434 | 1 | 4,999 | 2 |
| 7010 | Other income | 6(18) and 7 | 12,629 | 6 | 13,406 | 4 |
| 7020 | Other gains and losses | 6(7)(19), 7 and 12 | (16,551) | (7) | 14,675 | 5 |
| 7050 | Finance costs | 6(6)(20) | (13,429) | (6) | (11,795) | (4) |
| 7070 | Share of profit or loss of subsidiaries, associates and joint ventures accounted for under equity method | 6(4) | 7,562 | 3 | (8,621) | (3) |
| 7000 | Total non-operating income and expenses | | (6,355) | (3) | 12,664 | 4 |
| 7900 | **Loss before income tax** | | (101,177) | (45) | (55,120) | (19) |
| 7950 | Income tax expense | 6(23) | (7,610) | (3) | (7,848) | (3) |
| 8200 | **Loss for the year** | | ($ 108,787) | (48) | ($ 62,968) | (22) |
| | **Other comprehensive (loss) income (Net)** | | | | | |
| | **Components of other comprehensive income (loss) that will be reclassified to profit or loss** | | | | | |
| 8361 | Financial statements translation differences of foreign operations | 6(4) | ($ 3,473) | (1) | $ 16,338 | 6 |
| 8399 | Income tax related to components of other comprehensive income that will be reclassified to profit or loss | 6(23) | 695 | - | (3,268) | (1) |
| 8300 | **Other comprehensive (loss) income for the year** | | ($ 2,778) | (1) | $ 13,070 | 5 |
| 8500 | **Total comprehensive loss for the year** | | ($ 111,565) | (49) | ($ 49,898) | (17) |
| | Loss per share (in dollars) | 6(24) | | | | |
| 9750 | Basic | | ($ 1.65) | | ($ 0.96) | |
| 9850 | Diluted | | ($ 1.65) | | ($ 0.96) | |

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

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

| | | | | Retained Earnings | | | Other Equity Interest | | |
|---|---|---|---|---|---|---|---|---|---|
| | Notes | Common stock | Capital surplus | Legal reserve | Special reserve | Accumulated deficit | Financial statements translation differences of foreign operations | Treasury shares | Total |
| Year ended December 31, 2024 | | | | | | | | | |
| Balance at January 1, 2024 | | $ 663,898 | $ 526,972 | $ 41,495 | $ 10,808 | $ 14,083 | ($ 18,003 ) | ($ 24,187 ) | $1,215,066 |
| Loss for the year | | - | - | - | - | ( 62,968 ) | - | - | ( 62,968 ) |
| Other comprehensive income for the year | | - | - | - | - | - | 13,070 | - | 13,070 |
| Total comprehensive (loss) income for the year | | - | - | - | - | ( 62,968 ) | 13,070 | - | ( 49,898 ) |
| Difference between acquisition or disposal price and carrying amounts of subsidiaries | 6(14) and 7 | - | 12,346 | - | - | - | - | - | 12,346 |
| Appropriation of 2023 earnings: | | | | | | | | | |
| Special reserve | 6(15) | - | - | - | 7,195 | ( 7,195 ) | - | - | - |
| Balance at December 31, 2024 | | $ 663,898 | $ 539,318 | $ 41,495 | $ 18,003 | ($ 56,080 ) | ($ 4,933 ) | ($ 24,187 ) | $1,177,514 |
| Year ended December 31, 2025 | | | | | | | | | |
| Balance at January 1, 2025 | | $ 663,898 | $ 539,318 | $ 41,495 | $ 18,003 | ($ 56,080 ) | ($ 4,933 ) | ($ 24,187 ) | $1,177,514 |
| Loss for the year | | - | - | - | - | ( 108,787 ) | - | - | ( 108,787 ) |
| Other comprehensive loss for the year | | - | - | - | - | - | ( 2,778 ) | - | ( 2,778 ) |
| Total comprehensive loss | | - | - | - | - | ( 108,787 ) | ( 2,778 ) | - | ( 111,565 ) |
| Difference between acquisition or disposal price and carrying amounts of subsidiaries | 6(14) and 7 | - | 16,575 | - | - | - | - | - | 16,575 |
| Adjustment for change in capital reserve of investee companies | 6(4)(14) | - | 3 | - | - | - | - | - | 3 |
| Appropriation of 2024 earnings: | | | | | | | | | |
| Reversal of special reserve | 6(15) | - | - | - | ( 13,070 ) | 13,070 | - | - | - |
| Balance at December 31, 2025 | | $ 663,898 | $ 555,896 | $ 41,495 | $ 4,933 | ($ 151,797 ) | ($ 7,711 ) | ($ 24,187 ) | $1,082,527 |

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

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

| | Notes | Year ended December 31 2025 | 2024 |
|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Loss before tax | | ($ 101,177 ) | ($ 55,120 ) |
| Adjustments | | | |
| Adjustments to reconcile profit (loss) | | | |
| Expected credit impairment loss (gain) | 12 | 1,156 | ( 239 ) |
| (Gain on reversal of) loss on inventory market price decline | 6(3) | ( 1,362 ) | 636 |
| Share of profit or loss of subsidiaries, associates and joint ventures accounted for under equity method | 6(4) | ( 7,562 ) | 8,621 |
| Depreciation | 6(5)(6)(7) | 52,492 | 52,548 |
| Loss on disposal of property, plant and equipment | 6(19) | 1,006 | - |
| Amortization | 6(8)(21) | 522 | 484 |
| Interest income | 6(17) | ( 3,434 ) | ( 4,999 ) |
| Interest expense | 6(20) | 13,429 | 11,795 |
| Changes in assets and liabilities | | | |
| Changes in operating assets | | | |
| Notes receivable | | 1,949 | 32 |
| Accounts receivable | | 39,518 | 26,711 |
| Other receivables | | 113 | 2,000 |
| Other receivables - related parties | | 140 | 53 |
| Inventories | | 8,526 | 18,140 |
| Prepayments | | 760 | 1,174 |
| Changes in operating liabilities | | | |
| Current contract liabilities | | ( 1,499 ) | ( 465 ) |
| Accounts payable | | ( 16,462 ) | ( 34,287 ) |
| Other payables | | ( 4,037 ) | 679 |
| Other current liabilities, others | | 5,293 | - |
| Other non-current liabilities | | 234 | ( 433 ) |
| Cash (outflow) inflow generated from operations | | ( 10,395 ) | 27,330 |
| Interest received | | 3,434 | 4,999 |
| Dividends received | 6(4) | 71,304 | 53,857 |
| Interest paid | | ( 13,304 ) | ( 11,760 ) |
| Income tax paid | | ( 1,086 ) | ( 3,591 ) |
| Net cash flows from operating activities | | 49,953 | 70,835 |

(Continued)

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

| | Notes | Year ended December 31 2025 | 2024 |
|---|---|---|---|
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Increase in financial assets at amortized cost - current | | ($ 7,018 ) | ($ 16 ) |
| Decrease (increase) in other receivables - related parties | | 66,006 | ( 36,867 ) |
| Cash paid for acquisition of investments accounted for under equity method - subsidiary | 6(25) | ( 87,779 ) | ( 41,640 ) |
| Proceeds from acquisition of investments accounted for under equity | 6(4) | ( 3,000 ) | - |
| Proceeds from disposal of investments accounted for under equity method - subsidiaries | 7 | 19,558 | 19,514 |
| Cash paid for acquisition of property, plant and equipment | 6(25) | ( 3,408 ) | ( 21,738 ) |
| Proceeds from disposal of property, plant and equipment | | 3,851 | - |
| Acquisition of intangible assets | 6(8) | ( 82 ) | ( 1,117 ) |
| Decrease in guarantee deposits paid | | 6 | 3,380 |
| Decrease in other non-current assets | | 268 | 267 |
| Cash received from absorption and merger of subsidiaries | 6(25) | - | 24,932 |
| Net cash flows used in investing activities | | ( 11,598 ) | ( 53,285 ) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Increase in short-term borrowings | 6(26) | 1,745,000 | 1,480,000 |
| Decrease in short-term borrowings | 6(26) | ( 1,730,000 ) | ( 1,435,000 ) |
| Increase in short-term notes and bills payable | 6(26) | 180,000 | 190,000 |
| Decrease in short-term notes and bills payable | 6(26) | ( 180,000 ) | ( 210,000 ) |
| Payments of lease liability | 6(26) | ( 1,823 ) | ( 2,392 ) |
| Increase in long-term borrowings | 6(26) | 16,200 | 18,000 |
| Decrease in long-term borrowings | 6(26) | ( 72,533 ) | ( 94,854 ) |
| Net cash flows used in financing activities | | ( 43,156 ) | ( 54,246 ) |
| Net decrease in cash and cash equivalents | | ( 4,801 ) | ( 36,696 ) |
| Cash and cash equivalents at beginning of year | 6(1) | 168,029 | 204,725 |
| Cash and cash equivalents at end of year | 6(1) | $ 163,228 | $ 168,029 |

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of FINEMAT APPLIED MATERIALS CO., LTD.

## Opinion

We have audited the accompanying consolidated balance sheets of FINEMAT APPLIED MATERIALS CO., LTD. and its subsidiaries (collectively referred herein as the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

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

## Basis for opinion

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

## Key audit matters

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

Key audit matter for the Group's 2025 consolidated financial statements is stated as follows:

## Existence of sales revenue

Description

Refer to Note 4(27) for the accounting policy on revenue recognition and Note 6(20) for the details of operating revenue.

The Group sells electronic components, high precision metal masks and other metal products and so forth. Since the Group's customers are located in Taiwan, Asia and other areas, sales are easily affected by the terminal market demand. Also, the verification of the transaction existence takes a relatively longer time due to the massive transaction volume of sales revenue. Thus, we considered the existence of sales revenue as one of the key audit matters for this year's audit.

How our audit addressed the matter

We performed the following audit procedures in response of the above key audit matter:

A. We confirmed the process of revenue recognition, including reviewing customer basic information and credit limit table, revenue recognition basis, authorization procedures and collection processes to evaluate the management's effectiveness of internal controls over sales revenue recognition.

B. We performed a series verification sample test for the sales revenue transactions of the year, including vouching customers' orders, shipping orders, export declaration documents, customer receipt records and sales invoices or subsequent receipts, to confirm whether the sales revenue transactions really occurred.

C. We sampled and tested the accounting entries recognized for sales revenue, including verifying the nature of the entries and checking the supporting documents. For the same purpose, we also sampled and checked the reasonableness of the debit notes issued after the balance sheet date and examined the related supporting documents.

## Valuation of inventories - Allowance for valuation loss on microwave semiconductor devices

Description

Refer to Note 4(11) for the accounting policy on inventory valuation, Note 5(2) for the information on the uncertainty of accounting estimates and assumptions on inventory valuation, and Note 6(5) for details of allowance for inventory valuation losses.

Due to rapid technology innovations of microwave semiconductor devices, there is a higher risk of inventory devaluation or obsolescence. Inventories of microwave semiconductor devices are stated at the lower of cost and net realizable value. The net realizable value of inventories aged over a certain period and individually recognized as obsolete is estimated based on regular reviews by management of individual inventory conditions.

Due to rapid technology innovations in the relevant industry of products produced by microwave semiconductor devices and given that the determination of the net realizable value of individually identified obsolete inventories involves subjective judgement, we considered the valuation of inventories as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding of the provision policies on inventory valuation losses and assessed the reasonableness of policies and procedures which were adopted in the provision of allowance for inventory valuation losses based on the accounting principles and our understanding of the nature of the business and the industry on microwave semiconductor devices, including the sources of inventory information used to determine net realizable value and the reasonableness of judging obsolete inventories.

B. Assessed the effectiveness of the management's inventory control, based on our understanding of the operations of the warehouse management, inspected the annual inventory taking plan and performed our observation.

C. Verified whether the net realizable value of inventories and the dates used in the inventory aging reports that were applied to value inventories were appropriate, and selected samples from inventory items by each sequence number to recalculate its net realizable value to ascertain the reasonableness of allowance for inventory valuation loss.

## Other matter－Parent company only financial statements

We have audited and expressed an unmodified opinion on the parent company only financial statements of FINEMAT APPLIED MATERIALS CO., LTD. as at and for the years ended December 31, 2025 and 2024.

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

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

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

Those charged with governance, including 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 professional skepticism throughout the audit. We also:

A. 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.

B. 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.

C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

D. 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.

E. 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.

F. Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our 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.

Yeh, Fang-Ting

Independent Accountants

Hsu, Huei-Yu

PricewaterhouseCoopers, Taiwan

Republic of China

March 10, 2026

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

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

FINEMAT APPLIED MATERIALS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

| | Assets | Notes | December 31, 2025 AMOUNT | % | December 31, 2024 AMOUNT | % |
|---|---|---|---|---|---|---|
| | **Current assets** | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | $ 545,742 | 19 | $ 619,609 | 21 |
| 1136 | Financial assets at amortized cost - current | 6(2) and 8 | 125,951 | 4 | 215,440 | 7 |
| 1140 | Current contract assets | 6(20) and 12 | 30,100 | 1 | 54,835 | 2 |
| 1150 | Notes receivable, net | 6(3), 7 and 12 | 5,188 | - | 2,887 | - |
| 1170 | Accounts receivable, net | 6(3), 7 and 12 | 362,600 | 13 | 217,675 | 8 |
| 1200 | Other receivables | 6(4) and 12 | 1,893 | - | 49,153 | 2 |
| 1220 | Current income tax assets | 6(27) | 285 | - | 511 | - |
| 130X | Inventories | 6(5) | 250,744 | 9 | 226,215 | 8 |
| 1410 | Prepayments | | 43,089 | 1 | 32,797 | 1 |
| 11XX | **Total current assets** | | 1,365,592 | 47 | 1,419,122 | 49 |
| | **Non-current assets** | | | | | |
| 1550 | Investments accounted for under equity method | 6(7) | 83,346 | 3 | 81,563 | 3 |
| 1600 | Property, plant and equipment | 6(8)(10), 7 and 8 | 1,112,213 | 39 | 1,120,807 | 39 |
| 1755 | Right-of-use assets | 6(9) | 80,610 | 3 | 94,217 | 3 |
| 1760 | Investment property, net | 6(8)(10) and 8 | 36,238 | 1 | 21,649 | 1 |
| 1780 | Intangible assets | 6(11) | 35,985 | 1 | 46,529 | 2 |
| 1840 | Deferred income tax assets | 6(27) | 44,874 | 2 | 41,600 | 1 |
| 1915 | Prepayments for equipment | 6(8) | 94,740 | 3 | 44,405 | 1 |
| 1920 | Guarantee deposits paid | 8 | 18,105 | 1 | 19,485 | 1 |
| 1990 | Other non-current assets | | 3,383 | - | 5,295 | - |
| 15XX | **Total non-current assets** | | 1,509,494 | 53 | 1,475,550 | 51 |
| 1XXX | **Total assets** | | $ 2,875,086 | 100 | $ 2,894,672 | 100 |

(Continued)

FINEMAT APPLIED MATERIALS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

| | Liabilities and Equity | Notes | December 31, 2025 AMOUNT | % | December 31, 2024 AMOUNT | % |
|---|---|---|---|---|---|---|
| | **Liabilities** | | | | | |
| | **Current liabilities** | | | | | |
| 2100 | Short-term borrowings | 6(12) and 8 | $ 555,657 | 20 | $ 523,737 | 18 |
| 2110 | Short-term notes and bills payable | 6(13) | 30,000 | 1 | 30,000 | 1 |
| 2130 | Current contract liabilities | 6(20) | 505 | - | 13,864 | 1 |
| 2170 | Accounts payable | | 110,031 | 4 | 71,687 | 2 |
| 2180 | Accounts payable - related parties | 7 | 9,599 | 1 | 17,772 | 1 |
| 2200 | Other payables | 6(14) | 147,416 | 5 | 84,222 | 3 |
| 2230 | Current income tax liabilities | 6(27) | 24,311 | 1 | 6,350 | - |
| 2250 | Current provisions | | 74 | - | 276 | - |
| 2280 | Current lease liabilities | | 9,268 | - | 9,888 | - |
| 2320 | Long-term liabilities, current portion | 6(15) and 8 | 37,830 | 1 | 78,789 | 3 |
| 2399 | Other current liabilities, others | | 5,421 | - | - | - |
| 21XX | **Total current liabilities** | | 930,112 | 33 | 836,585 | 29 |
| | **Non-current liabilities** | | | | | |
| 2540 | Long-term borrowings | 6(15) and 8 | 28,450 | 1 | 46,485 | 2 |
| 2550 | Non-current provisions | | 908 | - | - | - |
| 2570 | Deferred income tax liabilities | 6(27) | 5,873 | - | 8,387 | - |
| 2580 | Non-current lease liabilities | | 18,452 | 1 | 27,719 | 1 |
| 2600 | Other non-current liabilities | | 9,263 | - | 9,029 | - |
| 25XX | **Total non-current liabilities** | | 62,946 | 2 | 91,620 | 3 |
| 2XXX | **Total liabilities** | | 993,058 | 35 | 928,205 | 32 |
| | **Equity attributable to owners of parent** | | | | | |
| | Share capital | | | | | |
| 3110 | Common stock | 6(17) | 663,898 | 23 | 663,898 | 23 |
| | Capital reserve | | | | | |
| 3200 | Capital surplus | 6(18)(29) | 555,896 | 19 | 539,318 | 18 |
| | Retained earnings | 6(19) | | | | |
| 3310 | Legal reserve | | 41,495 | 1 | 41,495 | 2 |
| 3320 | Special reserve | | 4,933 | - | 18,003 | 1 |
| 3350 | Accumulated deficit | | ( 151,797) | ( 5) | ( 56,080) | ( 2) |
| 3400 | Other equity interest | 6(7) | ( 7,711) | - | ( 4,933) | - |
| 3500 | Treasury stocks | 6(17) | ( 24,187) | ( 1) | ( 24,187) | ( 1) |
| 31XX | **Equity attributable to owners of the parent** | | 1,082,527 | 37 | 1,177,514 | 41 |
| 36XX | Non-controlling interest | 4(3) and 6(29) | 799,501 | 28 | 788,953 | 27 |
| 3XXX | **Total equity** | | 1,882,028 | 65 | 1,966,467 | 68 |
| | Significant Contingent Liabilities and Unrecognized Contract Commitments | 9 | | | | |
| | **Total liabilities and equity** | | $ 2,875,086 | 100 | $ 2,894,672 | 100 |

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

FINEMAT APPLIED MATERIALS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for loss per share amount)

| | Items | Notes | 2025 AMOUNT | 2025 % | 2024 AMOUNT | 2024 % |
|---|---|---|---|---|---|---|
| 4000 | Sales revenue | 6(10)(20) and 7 | $ 1,156,656 | 100 | $ 890,710 | 100 |
| 5000 | Operating costs | 6(5)(10)(11)(16)(25)(26) and 7 | ( 880,807) | ( 76) | ( 648,055) | ( 73) |
| 5900 | Gross profit | | 275,849 | 24 | 242,655 | 27 |
| | Operating expenses | 6(11)(16)(25)(26), 7 and 12 | | | | |
| 6100 | Selling expenses | | ( 27,441) | ( 2) | ( 28,378) | ( 3) |
| 6200 | General and administrative expenses | | ( 145,219) | ( 13) | ( 143,582) | ( 16) |
| 6300 | Research and development expenses | | ( 98,424) | ( 9) | ( 77,437) | ( 9) |
| 6450 | Expected credit impairment loss | | ( 1,285) | - | ( 10,229) | ( 1) |
| 6000 | Total operating expenses | | ( 272,369) | ( 24) | ( 259,626) | ( 29) |
| 6900 | Operating profit (loss) | | 3,480 | - | ( 16,971) | ( 2) |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | 6(2)(21) | 7,227 | - | 8,282 | 1 |
| 7010 | Other income | 6(22) | 10,424 | 1 | 11,700 | 1 |
| 7020 | Other gains and losses | 6(9)(10)(23), 7 and 12 | ( 14,458) | ( 1) | 9,628 | 1 |
| 7050 | Finance costs | 6(9)(24) | ( 15,291) | ( 1) | ( 17,595) | ( 2) |
| 7060 | Share of profit or loss of associates and joint ventures accounted for under equity method | 6(7) | 3,406 | - | 6,589 | 1 |
| 7000 | Total non-operating income and expenses | | ( 8,692) | ( 1) | 18,604 | 2 |
| 7900 | **(Loss) profit before income tax** | | ( 5,212) | ( 1) | 1,633 | - |
| 7950 | Income tax expense | 6(27) | ( 37,331) | ( 3) | ( 21,749) | ( 2) |
| 8200 | **Loss for the year** | | ($ 42,543) | ( 4) | ($ 20,116) | ( 2) |
| | **Other comprehensive (loss) income (Net)** | | | | | |
| | **Components of other comprehensive income (loss) that will be reclassified to profit or loss** | | | | | |
| 8361 | Financial statements translation differences of foreign operations | | ($ 3,869) | - | $ 20,298 | 2 |
| 8370 | Share of other comprehensive (loss) income of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss | 6(7) | ( 547) | - | 843 | - |
| 8399 | Income tax related to components of other comprehensive (loss) income that will be reclassified to profit or loss | 6(27) | 695 | - | ( 3,458) | - |
| 8300 | **Other comprehensive (loss) income for the year** | | ($ 3,721) | - | $ 17,683 | 2 |
| 8500 | **Total comprehensive loss for the year** | | ($ 46,264) | ( 4) | ($ 2,433) | - |
| | (Loss) profit attributable to: | | | | | |
| 8610 | Owners of the parent | | ($ 108,787) | ( 10) | ($ 62,968) | ( 7) |
| 8620 | Non-controlling interest | | 66,244 | 6 | 42,852 | 5 |
| | Loss for the year | | ($ 42,543) | ( 4) | ($ 20,116) | ( 2) |
| | Comprehensive (loss) income attributable to: | | | | | |
| 8710 | Owners of the parent | | ($ 111,565) | ( 10) | ($ 49,898) | ( 5) |
| 8720 | Non-controlling interest | | 65,301 | 6 | 47,465 | 5 |
| | Total comprehensive loss for the year | | ($ 46,264) | ( 4) | ($ 2,433) | - |
| | Loss per share (in dollars) | 6(28) | | | | |
| 9750 | Basic | | ($ 1.65) | | ($ 0.96) | |
| 9850 | Diluted | | ($ 1.65) | | ($ 0.96) | |

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

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

| | | Equity attributable to owners of the parent | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Retained Earnings | | | Other Equity Interest | | | | |
| | Notes | Common stock | Capital surplus | Legal reserve | Special reserve | Unappropriated retained earnings (accumulated deficit) | Financial statements translation differences of foreign operations | Treasury stocks | Total | Non-controlling interest | Total equity |
| Year ended December 31, 2024 | | | | | | | | | | | |
| Balance at January 1, 2024 | | $ 663,898 | $ 526,972 | $ 41,495 | $ 10,808 | $ 14,083 | ($ 18,003 ) | ($ 24,187 ) | $ 1,215,066 | $ 789,960 | $ 2,005,026 |
| (Loss) profit for the year | | - | - | - | - | ( 62,968 ) | - | - | ( 62,968 ) | 42,852 | ( 20,116 ) |
| Other comprehensive income for the year | | - | - | - | - | - | 13,070 | - | 13,070 | 4,613 | 17,683 |
| Total comprehensive (loss) income for the year | | - | - | - | - | ( 62,968 ) | 13,070 | - | ( 49,898 ) | 47,465 | ( 2,433 ) |
| Difference between acquisition or disposal price and carrying amounts of subsidiaries | 6(18)(29) | - | 12,346 | - | - | - | - | - | 12,346 | ( 1,472 ) | 10,874 |
| Appropriation of 2023 earnings: | | | | | | | | | | | |
| Special reserve | | - | - | - | 7,195 | ( 7,195 ) | - | - | - | - | - |
| Change in non-controlling interest | | - | - | - | - | - | - | - | - | ( 47,000 ) | ( 47,000 ) |
| Balance at December 31, 2024 | | $ 663,898 | $ 539,318 | $ 41,495 | $ 18,003 | ($ 56,080 ) | ($ 4,933 ) | ($ 24,187 ) | $ 1,177,514 | $ 788,953 | $ 1,966,467 |
| Year ended December 31, 2025 | | | | | | | | | | | |
| Balance at January 1, 2025 | | $ 663,898 | $ 539,318 | $ 41,495 | $ 18,003 | ($ 56,080 ) | ($ 4,933 ) | ($ 24,187 ) | $ 1,177,514 | $ 788,953 | $ 1,966,467 |
| (Loss) profit for the year | | - | - | - | - | ( 108,787 ) | - | - | ( 108,787 ) | 66,244 | ( 42,543 ) |
| Other comprehensive loss for the year | | - | - | - | - | - | ( 2,778 ) | - | ( 2,778 ) | ( 943 ) | ( 3,721 ) |
| Total comprehensive (loss) income for the year | | - | - | - | - | ( 108,787 ) | ( 2,778 ) | - | ( 111,565 ) | 65,301 | ( 46,264 ) |
| Difference between acquisition or disposal price and carrying amounts of subsidiaries | 6(18)(29) | - | 16,575 | - | - | - | - | - | 16,575 | 2,983 | 19,558 |
| Adjustment for change in capital reserve of investee companies | 6(18) | - | 3 | - | - | - | - | - | 3 | 7 | 10 |
| Appropriation of 2024 earnings: | | | | | | | | | | | |
| Reversal of special reserve | | - | - | - | ( 13,070 ) | 13,070 | - | - | - | - | - |
| Effect of changes in consolidated entities | | - | - | - | - | - | - | - | - | 1,628 | 1,628 |
| Change in non-controlling interest | | - | - | - | - | - | - | - | - | ( 59,371 ) | ( 59,371 ) |
| Balance at December 31, 2025 | | $ 663,898 | $ 555,896 | $ 41,495 | $ 4,933 | ($ 151,797 ) | ($ 7,711 ) | ($ 24,187 ) | $ 1,082,527 | $ 799,501 | $ 1,882,028 |

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

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

| | Notes | Year ended December 31 2025 | 2024 |
|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| (Loss) profit before tax | | ($ 5,212 ) | $ 1,633 |
| Adjustments | | | |
| Adjustments to reconcile profit (loss) | | | |
| Expected credit impairment loss | 12 | 1,285 | 10,229 |
| Loss on inventory market price decline | 6(5) | 2,567 | 3,737 |
| Compensation for loss | 6(5) | 47,220 | - |
| Share of profit or loss of associates and joint ventures accounted for under equity method | 6(7) | ( 3,406 ) | ( 6,589 ) |
| Depreciation | 6(8)(9)(10) | 115,465 | 107,498 |
| Loss (gain) on disposal of property, plant and equipment | 6(23) | 975 | ( 691 ) |
| Gain from lease modification | 6(9)(23) | - | ( 13 ) |
| Amortization | 6(11)(25) | 10,969 | 12,217 |
| Prepayments for business facilities transferred to expenses | | - | 140 |
| Interest income | 6(21) | ( 7,227 ) | ( 8,282 ) |
| Interest expense | 6(24) | 15,291 | 17,595 |
| Changes in assets and liabilities | | | |
| Changes in operating assets | | | |
| Current contract assets | | 24,735 | ( 22,593 ) |
| Notes receivable | | ( 2,301 ) | 1,186 |
| Accounts receivable | | ( 146,325 ) | 43,796 |
| Other receivables | | 11,870 | 10,999 |
| Inventories | | ( 27,048 ) | 14,736 |
| Prepayments | | ( 10,292 ) | ( 3,650 ) |
| Changes in operating liabilities | | | |
| Current contract liabilities | | ( 13,359 ) | 7,400 |
| Accounts payable | | 38,344 | ( 71,754 ) |
| Accounts payable - related parties | | ( 8,173 ) | 14,022 |
| Other payables | | 10,202 | ( 17,770 ) |
| Current provisions | | ( 202 ) | ( 641 ) |
| Other current liabilities, others | | 5,421 | - |
| Other non-current liabilities | | 234 | ( 433 ) |
| Cash inflow generated from operations | | 61,033 | 112,772 |
| Dividends received | 6(7) | 3,097 | 2,463 |
| Interest received | | 7,176 | 8,257 |
| Interest paid | | ( 15,328 ) | ( 18,001 ) |
| Income tax paid | | ( 24,237 ) | ( 23,161 ) |
| Net cash flows from operating activities | | 31,741 | 82,330 |

(Continued)

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

| | Notes | Year ended December 31 2025 | 2024 |
|---|---|---|---|
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Decrease in financial assets at amortized cost - current | | $ 89,489 | $ 161,309 |
| Acquisition of investments accounted for under equity method | 6(7) | - | ( 65,520 ) |
| Cash received from disposal of non-current assets held for sale | 6(30) | 35,435 | 65,857 |
| Cash received from disposal of investments accounted for under equity method | 6(30) | - | 42,379 |
| Cash paid for acquisition of property, plant and equipment | 6(30) | ( 74,379 ) | ( 57,968 ) |
| Proceeds from disposal of property, plant and equipment | | 4,341 | 12,706 |
| Acquisition of intangible assets | 6(11) | ( 474 ) | ( 1,175 ) |
| Increase in prepayments for equipment | | ( 90,862 ) | ( 38,626 ) |
| Decrease in guarantee deposits paid | | 1,431 | 4,732 |
| Decrease in other non-current assets | | 1,912 | 8,414 |
| Net cash outflow from changes in consolidated entities | | ( 2,021 ) | - |
| Net cash flows (used in) from investing activities | | ( 35,128 ) | 132,108 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Increase in short-term borrowings | 6(31) | 1,836,224 | 1,663,724 |
| Decrease in short-term borrowings | 6(31) | ( 1,802,494 ) | ( 1,654,066 ) |
| Increase in short-term notes and bills payable | 6(31) | 180,000 | 190,000 |
| Decrease in short-term notes and bills payable | 6(31) | ( 180,000 ) | ( 210,000 ) |
| Decrease in other payables | 6(31) | - | ( 14,562 ) |
| Payments of lease liabilities | 6(31) | ( 9,887 ) | ( 6,121 ) |
| Increase in long-term borrowings | 6(31) | 16,200 | 33,000 |
| Decrease in long-term borrowings | 6(31) | ( 75,008 ) | ( 172,108 ) |
| Net cash flow from equity transactions with non-controlling interest | 6(29) | 19,558 | 10,874 |
| Change in non-controlling interests | | ( 59,371 ) | ( 47,000 ) |
| Subsidiary exercises the right of disgorgement | | 10 | - |
| Net cash flows used in financing activities | | ( 74,768 ) | ( 206,259 ) |
| Effect of exchange rate changes on cash and cash equivalents | | 4,288 | 9,742 |
| Net (decrease) increase in cash and cash equivalents | | ( 73,867 ) | 17,921 |
| Cash and cash equivalents at beginning of year | 6(1) | 619,609 | 601,688 |
| Cash and cash equivalents at end of year | 6(1) | $ 545,742 | $ 619,609 |

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

Attachment 5

## Comparison Table of Amendments to the Procedures for Endorsements and Guarantees

| Propose to revise | Existing | Remark |
|---|---|---|
| Article 4: The ceilings on the amounts of endorsements/guarantees<br>3. The ceilings on the amounts of endorsements/guarantees for the Company and its subsidiaries as a whole shall not be more than 50% of the net worth of the Company. If the aggregate amount of endorsements/guarantees that is set as the ceiling for the Company and its subsidiaries as a whole reaches 50% or more of the net worth of the Company, an explanation of the necessity and reasonableness thereof shall be given at the shareholders meeting. The ceilings on the amounts of endorsements/guarantees for the Company and its subsidiaries as a whole for any single entity is no more than 40%. | Article 4: The ceilings on the amounts of endorsements/guarantees<br>3. If the aggregate amount of endorsements/guarantees that is set as the ceiling for the Company and its subsidiaries as a whole reaches 50% or more of the net worth of the Company, an explanation of the necessity and reasonableness thereof shall be given at the shareholders meeting. | Additional subparagraph 21 of the “Q&A Collection on the Handling Guidelines for Funds Lending and Endorsement Guarantees of Publicly Issued Companies”: the amounts of endorsements/guarantees of the Company and its subsidiaries as a whole, and the amounts of endorsements/guarantees on any single entity. |
| Article 14: Formulation and amendment<br>1. The procedure shall require the approval of one-half or more of all Audit Committee members, and furthermore shall be submitted for a resolution by the board of directors before reporting and approval on the shareholders’ meeting. The same shall apply to any amendments to the procedure. Where any director expresses dissent and it is contained in the minutes or a written statement, the dissenting opinion shall be submitted to the Audit Committee and for discussion by the shareholders' meeting.<br>2. If the approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the procedure may be implemented if approved by two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the board of directors meeting.<br>3. The terms "all Audit Committee members" in paragraph 2 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.<br>4. The procedure is formulated on May 17, 2018.<br>The first amendment was on June 19, 2019.<br>The second amendment was on June 11, 2020.<br>The third amendment was on June 17, 2025.<br>The fourth amendment was on June 17, 2026. | Article 14: Formulation and amendment<br>1. The procedure shall require the approval of one-half or more of all Audit Committee members, and furthermore shall be submitted for a resolution by the board of directors before reporting and approval on the shareholders’ meeting. The same shall apply to any amendments to the procedure. Where any director expresses dissent and it is contained in the minutes or a written statement, the dissenting opinion shall be submitted to the Audit Committee and for discussion by the shareholders' meeting.<br>2. If the approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the procedure may be implemented if approved by two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the board of directors meeting.<br>3. The terms "all Audit Committee members" in paragraph 2 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions. | Added amendment history. |

Attachment 6

**Comparison Table of Amendments to the Rules of Procedure for Shareholders Meetings**

| Propose to revise | Existing | Remark |
|---|---|---|
| Article 3.<br>Unless otherwise provided by law or regulation, shareholders meetings of the Company shall be convened by the Board of Directors.<br>Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company that will convene a shareholders' meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its Board of Directors. Furthermore, convening of a virtual-only shareholders' meeting shall require a resolution adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors. Changes to how the Company convenes its shareholders meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders meeting notice.<br>The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the subject of explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of an annual general meeting of shareholders or before 15 days before the date of a special shareholders' meeting. The Company shall also prepare electronic versions of the shareholders' meeting manual and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the annual general meeting of shareholders or before 15 days before the date of the special shareholders' meeting. However, the Company's paid-in capital at the end of the most recent fiscal year exceeded NT$10 billion, or if the combined shareholding ratio of foreign investment and mainland Chinese investment is 30% or more in the | Article 3:<br>Unless otherwise provided by law or regulation, shareholders meetings of the Company shall be convened by the Board of Directors.<br>The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the subject of explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of an annual general meeting of shareholders or before 15 days before the date of a special shareholders' meeting. The Company shall also prepare electronic versions of the shareholders' meeting manual and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the annual general meeting of shareholders or before 15 days before the date of the special shareholders' meeting. Before 15 days before the date of a shareholders' meeting, the Company shall also have prepared the shareholders' meeting manual and supplemental meeting materials and made them available for review by shareholders at any time. The meeting manual and supplemental materials shall also be displayed at the Company and distributed on-site at the meeting place.<br>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.<br>Matters pertaining to election or discharge of directors and supervisors, alteration of 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, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 hereof shall be itemized in the causes or subjects to be described and the essential | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |

| | | |
|---|---|---|
| shareholders' register of a shareholder held at the most recent fiscal year, the electronic versions must be uploaded 30 days before the date of the annual general meeting of shareholders. Before 15 days before the date of a shareholders' meeting, the Company shall also have prepared the shareholders' meeting manual and supplemental meeting materials and made them available for review by shareholders at any time. The meeting manual and supplemental materials shall also be displayed at the Company.<br>The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:<br>1. For physical shareholders meetings, to be distributed on-site at the meeting.<br>2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.<br>3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.<br>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.<br>Matters pertaining to election or discharge of directors and supervisors, alteration of 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, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185, 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 hereof shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as special motions.<br>Where re-election of all directors or supervisors as well as their inauguration | contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as special motions; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice.<br>Where re-election of all directors or 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 special motion or otherwise in the same meeting.<br>Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at an annual general shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. provided a shareholder's proposal for urging the corporation to promote public interests or fulfill its social responsibilities may still be included in the agenda by the Board of Directors. Additionally, when the circumstances of any subparagraph of Paragraph 4 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.<br>Prior to the book closure date before an annual general meeting of shareholders 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, and the period for submission of shareholder proposals may not be less than 10 days.<br>Any proposal submitted by a shareholder is 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 annual general meeting of shareholders and take part in discussion of the proposal.<br>Prior to the date for issuance of notice of an annual general meeting, the Company shall inform the shareholders who submit proposals | |

| | | |
|---|---|---|
| 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 special motion or otherwise in the same meeting.<br>Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at an annual general shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda, provided a shareholder's proposal for urging the corporation to promote public interests or fulfill its social responsibilities may still be included in the agenda by the Board of Directors, 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.<br>Additionally, when the circumstances of any subparagraph of Paragraph 4 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.<br>Prior to the book closure date before an annual general meeting of shareholders 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, and the period for submission of shareholder proposals may not be less than 10 days.<br>Any proposal submitted by a shareholder is 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 annual general meeting of shareholders and take part in discussion of the proposal.<br>Prior to the date for issuance of notice of an annual general meeting, the Company shall inform the shareholders who submit proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals | of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included as motions at the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the annual general meeting to be convened. | |

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|---|---|---|
| submitted by shareholders but not included as motions at the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the annual general meeting to be convened. | | |
| Article 4:<br>Shareholders may appoint proxies to attend shareholder meetings on their behalf by completing the Company's proxy form and specifying the scope of delegated authority. Each shareholder may issue one proxy form and delegate one proxy only. All proxy forms must be received by the Company at least 5 days before the shareholder meeting. In cases where multiple proxy forms are issued, the one that arrives first shall prevail. However, this excludes situations where the shareholder has issued a proper declaration to withdraw the previous proxy arrangement.<br>After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.<br>If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company 2 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 4:<br>Shareholders may appoint proxies to attend shareholder meetings on their behalf by completing the Company's proxy form and specifying the scope of delegated authority. Each shareholder may issue one proxy form and delegate one proxy only. All proxy forms must be received by the Company at least 5 days before the shareholder meeting. In cases where multiple proxy forms are issued, the one that arrives first shall prevail. However, this excludes situations where the shareholder has issued a proper declaration to withdraw the previous proxy arrangement. | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |
| Article 6:<br>The meeting advice must specify details such as shareholders, solicitors and proxies (collectively "shareholders"), meeting time, venue, and important notes where relevant.<br>Admission of meeting participants shall begin at least 30 minutes before the meeting commences. The reception area must be clearly labeled and stationed with competent personnel. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders meeting in | Article 6:<br>The meeting advice must specify details such as meeting time, venue, and important notes where relevant.<br>Admission of meeting participants shall begin at least 30 minutes before the meeting commences. The reception area must be clearly labeled and stationed with competent personnel.<br>Shareholders and representatives thereof (collectively referred to as shareholders) shall attend shareholder meetings by presenting valid conference pass, attendance card or other document of similar nature. The Company may not request shareholders to present additional | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have |

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| person.<br>Shareholders and representatives thereof (collectively referred to as shareholders) shall attend shareholder meetings by presenting valid conference pass, attendance card or other document of similar nature. The Company may not request shareholders to present additional documentary proof unless specified in advance. Proxy form acquirers are required to bring identity proof for verification.<br>The Company shall prepare a sign-in book for shareholders to sign in, and an attending shareholder may hand in an attendance card in lieu of signing on the sign-in book.<br>Shareholders who attend the meeting shall be given a copy of the meeting manual, annual report, attendance pass, opinion slip, agenda ballots and any information relevant to the meeting. Prepare additional ballots if director election is also being held during the meeting.<br>Where the shareholder is a government agency or juristic person, more than one representative may attend shareholders' meetings on their behalf. Juristic persons that have been designated as proxy attendants can only appoint one representative to attend shareholders' meeting.<br>In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.<br>In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting. | documentary proof unless specified in advance. Proxy form acquirers are required to bring identity proof for verification.<br>The Company shall prepare a sign-in book for shareholders to sign in, and an attending shareholder may hand in an attendance card in lieu of signing on the sign-in book.<br>Shareholders who attend the meeting shall be given a copy of the meeting manual, annual report, attendance pass, opinion slip, agenda ballots and any information relevant to the meeting. Prepare additional ballots if director election is also being held during the meeting.<br>Where the shareholder is a government agency or juristic person, more than one representative may attend shareholders' meetings on their behalf. Juristic persons that have been designated as proxy attendants can only appoint one representative to attend shareholders' meeting. | been added. |
| Article 6-1:<br>To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:<br>1. How shareholders attend the virtual meeting and exercise their rights.<br>2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following | Article 6-1:<br>This item is newly added. | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video |

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| particulars:<br>(1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.<br>(2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.<br>(3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.<br>(4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.<br>3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specified. | | conferencing of shareholders' meetings have been added. |
| Article 8:<br>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, | Article 8:<br>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 | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ |

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| and the voting and vote counting procedures.<br>The recorded materials referred to in the preceding paragraph shall be retained for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.<br>Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end. The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting. In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform. | the voting and vote counting procedures.<br>The recorded materials referred to in the preceding paragraph shall be retained for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded. | Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |
| Article 9:<br>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, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.<br>The chairperson shall call the meeting to order at the appointed meeting time, The number of shares without voting rights and the number of shares present will also be announced at the same time.<br>provided,however, that if the total number of shares represented at the meeting do not exceed one-half of the total number of the issued shares, the chairperson may postpone the meeting, and the postponement of the meeting shall be limited to two times, and the total time postponed shall not exceed | Article 9:<br>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.<br>The chairperson shall call the meeting to order at the appointed meeting time, provided, however, that if the total amount of shares represented at the meeting do not exceed one-half of the total number of the issued shares, the chairperson may postpone the meeting, and the postponement of the meeting shall be limited to two times, and the total time postponed shall not exceed one hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chairperson shall declare the | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |

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| one hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chairperson shall declare the meeting adjourned. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.<br>If the attending shareholders represent more than one-third but less than half of outstanding shares after two postponements, the attending shareholders may reach a tentative resolution according to Paragraph 1, Article 175 of The Company Act. This tentative resolution shall then be communicated to every shareholder and another shareholders' meeting shall be held within the next month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.<br>If the number of shares represented accumulate to more than half of all outstanding shares as the meeting progresses, the chairperson may propose the tentative resolutions for final vote according to Article 174 of the Company Act. | meeting adjourned.<br>If the attending shareholders represent more than one-third but less than half of outstanding shares after two postponements, the attending shareholders may reach a tentative resolution according to Paragraph 1, Article 175 of The Company Act. This tentative resolution shall then be communicated to every shareholder and another shareholders' meeting shall be held within the next month.<br>If the number of shares represented accumulate to more than half of all outstanding shares as the meeting progresses, the chairperson may propose the tentative resolutions for final vote according to Article 174 of the Company Act. | |
| Article 11:<br>Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairperson.<br>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 contents of the speech do not correspond to the subject given on the speaker's slip, the spoken contents shall prevail.<br>Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.<br>When an attending shareholder is speaking, other shareholders may not speak or | Article 11:<br>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.<br>The order in which shareholders speak will be set by the chairperson.<br>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 contents of the speech do not correspond to the subject given on the speaker's slip, the spoken contents shall prevail.<br>Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.<br>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |

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| interrupt unless they have sought and obtained the consent of the chairperson and the shareholder that has the floor. The chairperson shall stop any violation.<br>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.<br>After an attending shareholder has spoken, the chairperson may respond in person or direct relevant personnel to respond.<br>Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply. As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform. | that has the floor. The chairperson shall stop any violation.<br>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.<br>After an attending shareholder has spoken, the chairperson may respond in person or direct relevant personnel to respond. | |
| Article 13:<br>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 Paragraph 2, Article 179 of the Company Act.<br>When the Company holds a shareholders' 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 special motions and amendments to original proposals of that meeting. Therefore, it is advisable that the Company avoid the submission of special motions and amendments to original proposals.<br>A shareholder intending to exercise voting rights by correspondence or electronic | Article 13:<br>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 Paragraph 2, Article 179 of the Company Act.<br>When the Company holds a shareholders' 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 special motions and amendments to original proposals of that meeting. Therefore, it is advisable that the Company avoid the submission of special motions and amendments to original proposals.<br>A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |

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| 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.<br>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 or online, 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.<br>Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the attending shareholders, 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.<br>When there is an amendment or an alternative to a proposal, the chairperson shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall | 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.<br>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 or online, 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.<br>Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the attending shareholders, 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.<br>When there is an amendment or an alternative to a proposal, the chairperson shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.<br>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all monitoring | |

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| be required.<br>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all monitoring personnel shall be shareholders of the Company.<br>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.<br>When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.<br>In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.<br>When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.<br>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal. | personnel shall be shareholders of the Company.<br>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 15:<br>Resolutions adopted by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be | Article 15:<br>Resolutions adopted by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed | In accordance with the latest "Rules of Procedure for |

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| signed by or stamped with the seal of the chairperson and distributed to all shareholders within 20 days after the conclusion of the meeting. The minutes may be produced and distributed in an electronic form.<br>The Company may distribute the meeting minutes referred to in the preceding paragraph by means of a public announcement made through the MOPS.<br>The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (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 or supervisors. The minutes shall be retained for the duration of the existence of the Company.<br>Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.<br>When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online. | by or stamped with the seal of the chairperson and distributed to all shareholders within 20 days after the conclusion of the meeting. The minutes may be produced and distributed in an electronic form.<br>The Company may distribute the meeting minutes referred to in the preceding paragraph by means of a public announcement made through the MOPS.<br>The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (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 or supervisors. The minutes shall be retained for the duration of the existence of the Company. | Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |
| Article 16:<br>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 the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' | Article 16:<br>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.<br>If matters put to a resolution at a shareholders' meeting constitute material information under | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for |

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| meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.<br>During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.<br>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) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period. | applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period. | video conferencing of shareholders' meetings have been added. |
| Article 19:<br>In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned. | Article 19:<br>The Rules shall be enforced upon approval of a shareholders' meeting. The same shall apply where the Rules are amended. | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |
| Article 20:<br>When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order. | Article 20:<br>This item is newly added. | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have |

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| | | been added. |
| Article 21:<br>In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues. In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply. For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.<br>For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.<br>During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.<br>When the Company convenes a hybrid | Article 21:<br>This item is newly added. | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the relevant regulations for video conferencing of shareholders' meetings have been added. |

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| shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.<br>Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.<br>When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.<br>For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph. | | |
| Article 22:<br>When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services | Article 22:<br>This item is newly added. | In accordance with the latest "Rules of Procedure for Shareholders' Meetings of ○○ Corporation" reference example, the |

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| of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specified. | | relevant regulations for video conferencing of shareholders' meetings have been added. |
| Article 23:<br>The Rules shall be enforced upon approval of a shareholders' meeting. The same shall apply where the Rules are amended. | Article 23:<br>This item is newly added. | Originally Article 19, the article numbers were revised accordingly after the addition of new articles. |
| Article 24:<br>The amendment records of this Rules: established on May 17, 2018.<br>First amendment was on June 11, 2020.<br>Second amendment was on June 17, 2026. | Article 24:<br>This item is newly added. | Add the revision process of this regulation |

Appendix 1

# FINEMAT APPLIED MATERIALS CO., LTD.
## Articles of Incorporation

### Chapter I. General Provisions

Article 1: The Company is incorporated under the Company Act of the Republic of China and named Finemat Applied Materials Co., Ltd.

Article 2: The Company's business lines are specified as follows:

I. CC01080 Electronics Components Manufacturing
II. CC01110 Computer and Peripheral Equipment Manufacturing
III. CC01120 Data Storage Media Manufacturing and Duplicating
IV. F119010 Wholesale of Electronic Materials
V. CA01050 Steel Secondary Processing
VI. CA02990Other Metal Products Manufacturing
VII. CB01010 Mechanical Equipment Manufacturing
VIII. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company's head office is situated in Tainan City, the R.O.C. and, when necessary, may set up branches locally or overseas upon resolution adopted at the meeting of the Board of Directors.

Article 3: -1: The Company's total investment may be exempted from the restriction on the investment no more than 40% of the paid-in capital referred to in Article 13 of the Company Act.

Article 4: The Company shall make announcements in the manner referred to in Article 28 of the Company Act and other related laws. The Company may make guarantees for others to satisfy its business needs. Upon the Company's public offering, it shall do so only in accordance with the Company's Operating Procedure for Making of Endorsements/Guarantees.

### Chapter II. Shares

Article 5: The total authorized capital stock of the Company shall be in the amount of NT$1,000,000,000, divided into 100,000,000 shares , at a par value of NT$10 per share, to be issued in batch. The amount of NT$ 60,000,000 will be retained from the total capital referred to in the preceding paragraph and this amount is equally split up into 6 million share at a par value of NT$10 per share, for the issuance of employee stock warrants. The Board of Directors is authorized to issue the same in batch pursuant to the Company Act and related laws.

The transferees of shares acquired by the Company pursuant to the Company Act must include the employees of subsidiaries of the Company meeting certain specific requirements.

The awardees of employee stock warrants provided by the Company pursuant to the Company Act must include the employees of subsidiaries of the Company meeting certain specific requirements.

The Company's employees subscribing for new shares issued by the Company pursuant to the Company Act must include the employees of subsidiaries of the Company meeting certain specific requirements.

The recipients of restricted stock awards issued by the Company pursuant to the Company Act must include the employees of subsidiaries of the Company meeting certain specific requirements.

Article 6: Registration for the transfer of stocks in the roster of shareholders shall be suspended before any annual general meeting and special shareholders' meeting in the manner referred to in Article 165 of the Company Act, and within 5 days before the record date for determination of the shareholders entitled to dividends, bonuses or any other profits distribution by the Company. Upon the Company's public offering, registration for the transfer of stocks in the roster of shareholders shall be suspended 60 days before any annual general meeting, 30 days before any special shareholders' meeting, or 5 days before the record date for determination of the shareholders entitled to dividends, bonuses or any other profits distribution by the Company.

Article 6: -1: The Company is allowed to issue stock in accordance with Article 162 of the Company Act. The Company may be exempted from printing any share certificate for the shares issued by the Company, provided that it shall register the issued shares with a centralized securities depositary enterprise. The shareholders service shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

Article 6: -2: Where the Company wishes to withdraw the public offering after it does so, it shall submit a motion to a shareholders' meeting for resolution and never change this provision when the stocks are listed on the emerging stock and TWSE/TPEx.

## Chapter III. Shareholders' Meeting

Article 7: The shareholders' meetings of the Company consist of the annual general meeting and special shareholders' meeting. The annual general meeting shall be convened once a year by the Board of Directors pursuant to laws within six months after the close of each fiscal year. The special shareholders' meeting shall be convened pursuant to related laws whenever necessary. Shareholders' meetings may be held via video conferencing or other methods announced by the central competent authority. Shareholders participating in a meeting via video conferencing shall be deemed to have attended in person. The notice for convening a shareholders' meeting may be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof. Said notice referred to in the preceding paragraph may be served to the shareholders holding the registered stock less than 1,000 shares upon the Company's public offering by means of a public notice.

Article 7: -1: If a shareholders' meeting is convened by the Board of Directors, the Chairman of the Board of Directors shall be the chairperson. In case the Chairman is absent, he/she shall appoint one director to act on behalf of him/her. In the absence of such a designation, the directors shall elect from among themselves an acting Chairman of the Board of Directors. If the meeting is convened by any convener other than the Board of Directors, the convener shall be the chairperson. If there are two or more eligible conveners at the same time, one shall be appointed among themselves to chair the meeting.

Article 8: Any shareholder who is unable to attend a shareholders' meeting in person may appoint another shareholder to attend the meeting on behalf of him/her/it in accordance with Article 177 of the Company Act and by personally presenting a power of attorney, executed or sealed by him/her/it, indicating the scope of power. Upon the Company's public offering, the Company shall apply the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."

Article 9: The Company's shareholders are entitled to one vote per share, except for shares without voting rights as referred to in Article 179 of the Company Act. When convening a shareholders' meeting, the Company may include the electronic means as one of the approaches to exercise voting rights.

Article 10: Resolutions at a shareholders' meeting shall, unless otherwise provided for in related laws, be adopted by a majority of voting rights of the shareholders present, who represent more than a majority of the total outstanding shares.

Article 10-1: Resolutions adopted by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed by or stamped with the seal of the chairperson and distributed to all shareholders within 20 days after the conclusion of the meeting. The minutes referred to in the preceding paragraph may be produced and distributed in an electronic form. Upon the Company's public offering, the minutes may be distributed by means of a public notice. The meeting minutes shall accurately record the date and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results. The minutes shall be retained for the duration of the existence of the Company. The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the Company for a minimum period of at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

## Chapter IV. Directors and Audit Committee

Article 11: The Company shall appoint 5~9 directors for a term of 3 years. They shall be elected by the shareholders' meeting among the shareholders with disposing capacity and may be reelected for a second term of office. The Company shall take out for directors the liability insurance with respect to liabilities resulting from exercising their duties during their term of office. The Board of Directors is authorized to determine the insured value and proposals.

Article 11-1: The Company may appoint at least 3 independent directors, and the number of independent directors shall not be less than one-third of the total number of directors. The consecutive terms of independent directors shall not exceed three terms. The Company's directors (including independent directors) shall be elected via the candidate nomination system as provided in Article 192-1 of the Company Act. The qualifications, shareholding requirements, restrictions on concurrent positions, nomination and election procedures, and other compliance matters for directors shall be governed by the relevant regulations stipulated by the competent securities authority.

The Board of Directors may establish functional committees in accordance with laws. The establishment and authority of such committees shall comply with the relevant regulations enacted by the competent authority.

Article 11-2: The Company establishes the Audit Committee pursuant to the Securities and Exchange Act. The Audit Committee shall consist of the whole independent directors, including one as the convener and at least one specialized in accounting or finance. Any resolution made by the Audit Committee shall be adopted upon approval of a majority of the whole members.

Article 11-3: The Audit Committee or the Committee members are responsible for performing the supervisor's functions and powers under the Company Act, Securities and Exchange Act, other laws and the Company's Articles of Incorporation and related regulations.

Article 12: The Board of Directors shall consist of the Company's directors. The Chairman shall be elected among and from the directors by a majority of the directors attending a meeting of the Board of Directors at which at least two-third of directors are present. The Chairman shall represent the Company externally.

Resolutions at a meeting of the Board of Directors shall, unless otherwise provided for in the Company Act, be adopted by a majority of the directors present at a meeting attended by a majority of the whole directors. Unless otherwise provided in the Company Act, a meeting of the Board of Directors shall be convened by the Chairman, and a notice setting forth therein the causes thereof shall be sent to each director within 7 days prior to the meeting, provided that the meeting may be convened at any time, in the case of emergencies. The convening of the meeting may be notified to each director, in writing or via email or fax.

Article 13: The Chairman shall chair the meeting of the Board of Directors. If the Chairman is on leave or otherwise unable to perform his/her duties, a proxy shall act in accordance with Article 208 of the Company Act. Directors shall attend the meetings of the Board of Directors in person. If a director is unable to attend, he/she may appoint another director as proxy to attend the meeting on his/her behalf by issuing a written proxy for each meeting, specifying the scope of authorization with respect to the meeting agenda. Each proxy may only accept the appointment from one director. Meetings of the Board of Directors may be held via video conference. Directors participating via video conference shall be deemed to have attended the meeting in person.

Article 14: Remuneration must be paid to all directors for their performance of their job duties, irrelevant with profit or loss retained by the Company. The Board of Directors is authorized to decide the remuneration subject to the level and value of the Company's engagement in and contribution to the Company's operation, at the rate generally adopted by the peers in the same industry. The Company may determine the reasonable remuneration to independent directors different from that to the general directors, to its sole discretion.

## Chapter V. Managers

Article 15: The Company shall employ several managers and the appointment and dismissal of whom shall be carried out pursuant to Article 29 of the Company Act.

## Chapter VI. Accounting

Article 16: At the end of each fiscal year of the Company, the Company shall prepare (1) Business Report, (2) Financial Statements and (3) Earnings Allocation or Loss Compensation Plan, and submit them within 30 days prior to an annual general meeting for ratification.

Article 16-1: The Company shall, subject to the earnings for the current year, distribute 8% to 15% of the earnings as employee remuneration (including remuneration to basic-level employees), with no less than 3% allocated to basic-level employees. The Company shall also distribute no more than 5% as director remuneration. Provided that the earnings must first be taken to offset against cumulative losses, if any.

The director remuneration may be paid in cash.

The employee remuneration may be paid, in cash or stock, to employees of affiliated companies that satisfy certain criteria.

The earnings for the current year referred to in Paragraph 1 refer to the income before the income before tax earned for the current year less the employee remuneration and director remuneration.

The distribution of remuneration to employees and directors shall be decided per the resolution adopted by a majority of the directors present at a meeting of the Board of Directors attended by more than two-thirds of the whole directors, and reported to a shareholders' meeting.

Article 17: When allocating the earnings retained upon the final accounting of each fiscal year, if any, the Company shall first estimate and reserve the taxes to be paid, offset its losses accumulated in the past, and set aside the legal reserve at 10% of the remaining earnings, unless the legal reserve amounts to the Company's paid-in capital. Then, the Company shall allocate or reverse special reserve pursuant to laws. The residual balance, if any, shall be combined with undistributed earnings, and distributed per resolution on the proposal for distribution submitted by the Board of Directors. According to the Company's dividend policy, the Board of Directors shall prepare the proposal for distribution, subject to the Company's current and future investment environment and funding need, and domestic/overseas competition and capital budget, and also by taking into account shareholders' interest, balanced stock dividend and the Company's long-term financial planning, pursuant to laws annually, and execute the proposal per resolution by a shareholders' meeting. The Company is growing, and plans to expand production lines and needs capital in next few years. Meanwhile, in order to achieve the Company's robust capital structure and maintain fair capital adequacy ratio, the Company will adopt the balanced stock dividend policy. That is, the earnings will be allocated in the manner referred to in the preceding paragraph, the shareholder bonus may be distributed in cash or stock. If there are earnings upon final accounting in the current year, the shareholder bonus allocable to shareholders shall be equivalent to 10%~80% of the allocable earnings for the current year, and the cash dividend shall be no less than 10%.

Article 17-1: The Company may distribute the stock dividends and bonus, capital surplus or legal reserve to be distributed, in cash, in whole or in part, per the resolution adopted by a majority of the directors present at the meeting of Board of Directors attended by more than two-third of the whole directors, and report the distribution to a shareholders' meeting. Therefore, the resolution per a shareholders' meeting referred to in the preceding article shall not apply under such circumstance.

Chapter VII. Supplementary Provisions

Article 18: Any matters not covered herein shall be governed in accordance with the Company Act and related laws.

Article 19: The Articles were enacted on May 15, 2007.
1st amendments hereto were made on July 12, 2007.
2nd amendments hereto were made on December 25, 2007.
3rd amendments hereto were made on June 24, 2008.
4th amendments hereto were made on June 24, 2010.
5th amendments hereto were made on October 17, 2012.
6th amendments hereto were made on June 28, 2016.
7th amendments hereto were made on June 29, 2017.
8th amendments hereto were made on November 3, 2017.
9th amendments hereto were made on May 17, 2018.
10th amendments hereto were made on October 3, 2018.
11th amendments hereto were made on June 19, 2019.
12th amendments hereto were made on June 11, 2020.
13th amendments hereto were made on June 8, 2022.
14th amendments hereto were made on June 17, 2025.

FINEMAT APPLIED MATERIALS CO., LTD.

Responsible Person: Chiao Ching-Hsiao

Appendix 2

# FINEMAT APPLIED MATERIALS CO., LTD.

## Rules of Procedure for Shareholders Meetings

Article 1 The Rules to be followed by the Company are enacted in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies to assist the Company in establishing sound corporate governance systems and robust supervision functions, and strengthen the management mechanism.

Article 2 The rules of procedures for shareholders' meetings of the Company, except as otherwise provided by laws, regulations, or the Articles of Incorporation, shall be as provided in these Rules.

Article 3. Unless otherwise provided by law or regulation, shareholders meetings of the Company shall be convened by the Board of Directors.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the subject of explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of an annual general meeting of shareholders or before 15 days before the date of a special shareholders' meeting. The Company shall also prepare electronic versions of the shareholders' meeting manual and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the annual general meeting of shareholders or before 15 days before the date of the special shareholders' meeting. Before 15 days before the date of a shareholders' meeting, the Company shall also have prepared the shareholders' meeting manual and supplemental meeting materials and made them available for review by shareholders at any time. The meeting manual and supplemental materials shall also be displayed at the Company and distributed on-site at the meeting place.

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.

Matters pertaining to election or discharge of directors and supervisors, alteration of 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, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 hereof shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as special motions; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice.

Where re-election of all directors or 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 special motion or otherwise in the same meeting.

Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at an annual general shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. provided a shareholder's proposal for urging the corporation to promote public interests or fulfill its social responsibilities may still be included in the agenda by the Board of Directors. Additionally, when the circumstances of any subparagraph of Paragraph 4 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before an annual general meeting of shareholders 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, and the period for submission of shareholder proposals may not be less than 10 days.

Any proposal submitted by a shareholder is 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 annual general meeting of shareholders and take part in discussion of the proposal.

Prior to the date for issuance of notice of an annual general meeting, the Company shall inform the shareholders who submit proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included as motions at the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the annual general meeting to be convened.

Article 4. Shareholders may appoint proxies to attend shareholder meetings on their behalf by completing the Company's proxy form and specifying the scope of delegated authority.

Each shareholder may issue one proxy form and delegate one proxy only. All proxy forms must be received by the Company at least 5 days before the shareholder meeting. In cases where multiple proxy forms are issued, the one that arrives first shall prevail. However, this excludes situations where the shareholder has issued a proper declaration to withdraw the previous proxy arrangement.

Article 5. Shareholders' meetings shall be held at locations that are suitable and convenient for shareholders to attend. Meetings must not commence anytime earlier than 9AM or later than 3PM. 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 meeting advice must specify details such as meeting time, venue, and important notes where relevant.

Admission of meeting participants shall begin at least 30 minutes before the meeting commences. The reception area must be clearly labeled and stationed with competent personnel.

Shareholders and representatives thereof (collectively referred to as shareholders) shall attend shareholder meetings by presenting valid conference pass, attendance card or other document of similar nature. The Company may not request shareholders to present additional documentary proof unless specified in advance. Proxy form acquirers are required to bring identity proof for verification.

The Company shall prepare a sign-in book for shareholders to sign in, and an attending shareholder may hand in an attendance card in lieu of signing on the sign-in book.

Shareholders who attend the meeting shall be given a copy of the meeting manual, annual report, attendance pass, opinion slip, agenda ballots and any information relevant to the meeting. Prepare additional ballots if director election is also being held during the meeting.

Where the shareholder is a government agency or juristic person, more than one representative may attend shareholders' meetings on their behalf. Juristic persons that have been designated as proxy attendants can only appoint one representative to attend shareholders' meeting.

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

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

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

If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves.

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

Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The recorded materials referred to in the preceding paragraph shall be retained for at least one year.

However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

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, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairperson shall call the meeting to order at the appointed meeting time, provided, however, that if the total amount of shares represented at the meeting do not exceed one-half of the total number of the issued shares, the chairperson may postpone the meeting, and the postponement of the meeting shall be limited to two times, and the total time postponed shall not exceed one hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chairperson shall declare the meeting adjourned.

If the attending shareholders represent more than one-third but less than half of outstanding shares after two postponements, the attending shareholders may reach a tentative resolution according to Paragraph 1, Article 175 of The Company Act. This tentative resolution shall then be communicated to every shareholder and another shareholders' meeting shall be held within the next month.

If the number of shares represented accumulate to more than half of all outstanding shares as the meeting progresses, the chairperson may propose the tentative resolutions for final vote according 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 motion in the agenda (including special motions and amendments to the original motions 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 a shareholders' meeting.

The above rule also applies if the shareholder meeting is convened by any authorized party other than the Board of Directors.

Before the parliamentary procedure is accomplished in accordance with the agenda (including special motions) as stated in the preceding two paragraphs, the chairperson cannot announce for the adjournment of the meeting unless with the resolution rendered by the shareholders. If the chairperson declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chairperson in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the contents of the speech do not correspond to the subject given on the speaker's slip, the spoken contents shall prevail.

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

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

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

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

Article 12: Voting at shareholders' meetings shall be calculated based on numbers 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 three percent 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 Paragraph 2, Article 179 of the Company Act.
When the Company holds a shareholders' 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 special motions and amendments to original proposals of that meeting. Therefore, it is advisable that the Company avoid the submission of special 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 or online, 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 chairperson or a person designated by the chairperson 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 chairperson shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all monitoring personnel shall be shareholders of the Company.
Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 14: The election of directors or supervisors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if a lawsuit

has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 15: Resolutions adopted by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed by or stamped with the seal of the chairperson and distributed to all shareholders within 20 days after the conclusion of the meeting. The minutes may be produced and distributed in an electronic form.

The Company may distribute the meeting minutes referred to in 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 chairperson'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 or supervisors. 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) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17: Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chairperson may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairperson may prevent the shareholder from doing so.

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

Article 18: When a meeting is in progress, the chairperson may announce a break based on time considerations. If a force majeure event occurs, the chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including special 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: The Rules shall be enforced upon approval of a shareholders' meeting. The same shall apply where the Rules are amended.

Appendix 3

## Shareholding of All Directors

April 20, 2026

| **Title** | **Name** | **Number of shares held** | **Percentage in total issued shares (%)** |
|---|---|---|---|
| Chairman | Chao Chin-Hsiao | 6,396,814 | 9.64% |
| Director | Elan Investment Co., Ltd.<br>Representative: Tsai Shu-Hsin | 8,900,373 | 13.41% |
| Director | Sheng Tai Co., Ltd.<br>Representative: Lee Jhong-Ren | 556,573 | 0.84% |
| Director | Sheng Tai Co., Ltd.<br>Representative: Wang Yi-Fan | 556,573 | 0.84% |
| Director | Ni Hui-Min | 811,545 | 1.22% |
| Independent director | Chen Cheng-Li | 0 | 0.00% |
| Independent director | Chou Hui-Yu | 0 | 0.00% |
| Independent director | Anita Chu | 0 | 0.00% |

Note: As of April 20, 2026, the total issued shares of the Company amounted to 66,389,753 shares.