Stock code: 4540

全球傳動科技股份有限公司
TBI MOTION TECHNOLOGY CO., LTD.

TBI Motion Technology Co., Ltd.

2026 Annual Shareholders' Meeting
Meeting Agenda

Form of meeting: Physical shareholders' meeting
Date: 10 am on June 29, 2026 (Monday)
Venue: No. 123, Sanduo Road, Shulin District, New Taipei City (Shulin Plant)

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TBI Motion Technology Co., Ltd.

Meeting Procedure of
2026 Annual Shareholders' Meeting

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2. Chairman's Speech
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5. Extraordinary Motions
6. Adjournment

TBI Motion Technology Co., Ltd.

Agenda of the 2026 Annual General Meeting

Time: 10 am on June 29, 2026 (Monday)

Venue: No. 123, Sanduo Road, Shulin District, New Taipei City (Shulin Plant)

1. Commencement of Meeting (announce the total number of shares represented in the meeting)

2. Chairman's Speech

3. Report Items
   (1) 2025 Business Report.
   (2) 2025 Audit Committee Review Report.
   (3) Report on the issuance of the 1st secured and the 2nd unsecured domestic convertible corporate bonds.

4. Matters for Acknowledgment
   (1) Motion for the 2025 business report and financial statements.
   (2) Motion for 2025 loss make-up.

5. Extraordinary Motions

6. Adjournment

1. Report Items

Motion 1

Summary: The 2025 business report is hereby presented for review.

Description: Please refer to Attachment 1 (pages 5 to 8) for the 2025 business report.

Motion 2

Summary: The 2025 Audit Committee's audit report is hereby presented for review.

Description: Please refer to Attachment 2 (page 9) for the 2025 Audit Committee's audit report.

Motion 3

Summary: Presentation of the Company's 1st domestic secured convertible bond and 2nd domestic unsecured convertible bond are hereby presented for review.

Description:

Name of bond	1st domestic secured convertible bond	2nd domestic unsecured convertible bond
Reasons for issuance	Working capital enrichment and repayment of bank borrowings	
Amount issued	Each unit has a face value of NT$ 100 thousand, with a total of 5,000 units issued.	Each unit has a face value of NT$ 100 thousand, with a total of 3,000 units issued.
Duration	3 years, from October 24, 2022 to October 24, 2025	3 years; from December 12, 2022 to December 12, 2025
Status of issue	The 1st domestic secured convertible bond was approved by the Financial Supervisory Commission under Letter Jin-Guan-Zheng-Fa Zi No. 1110351270 dated August 16, 2022. The securities have been approved by Taipei Exchange under Letter No. Zheng-Gui-Zhai-Zi No. 11100112802 dated October 20, 2022 to trade over-the-counter starting from October 24, 2022.	The 2nd domestic unsecured convertible bond was approved by the Financial Supervisory Commission under Letter Jin-Guan-Zheng-Fa Zi No. 1110351270 dated August 16, 2022 and Letter Jin-Guan-Zheng-Fa Zi No. 1110361696 dated November 16, 2022. The securities have been approved by Taipei Exchange under Letter No. Zheng-Gui-Zhai-Zi No. 11100130732 dated December 8, 2022 to trade over-the-counter starting from December 12, 2022.
Conversion status	As of the maturity date of the corporate bonds (October 24, 2025), 4,989 bonds had been converted, and the remaining 11	As of the maturity date of the corporate bonds (December 12, 2025), 2,920 bonds had been converted, and the remaining 80

	unconverted bonds had been fully repaid.	unconverted bonds had been fully repaid.

2. Matters for Acknowledgment

Motion 1 (Proposed by the board of directors)

Summary: The 2025 business report and financial statements are hereby presented for acknowledgment.

Description:

(1) The Company's 2025 financial statements have been audited by CPAs Chih, Ping-Chun and Hsu, Ming-Chuan of PwC Taiwan, and are hereby presented for approval.

(2) The above financial statements and business report have been audited by the Audit Committee, which found no misstatement and issued a written report on file.

(3) Please refer to Attachment 1 (pages 5 to 8) for the 2025 business report, and Attachment 3 (pages 10 to 34) for the Independent Auditors' Audit Report and the above-mentioned financial statements.

(4) Please recognize.

Resolution:

Motion 2 (Proposed by the board of directors)

Summary: Motion for 2025 loss make-up is hereby presented for acknowledgment.

Description:

(1) The Company had an after-tax loss of NT$74,066,848 in 2025, and it is intended to offset the loss of 2025 with NT$51,373,078 from the legal reserve and NT$22,693,770 from the capital reserve.

(2) For the Company's 2025 loss compensation table, please refer to Attachment 4 (page 35).

(3) Please recognize.

Resolution:

3. Extraordinary Motions

4. Adjournment

Attachments

[Attachment 1] 2025 Business Report

TBI Motion Technology Co., Ltd.
2025 Business Report

With a strong focus on the manufacturing of transmission components such as ball screws and linear guides, the Company celebrates its 40th anniversary this year. The Company has consistently invested in research and development and technological innovation. Guided by its management team, it has strengthened its core expertise in precision rolled ball screws while fostering a spirit of innovation to develop a complete and diverse product line. The Company's offerings extend beyond precision ball screws and linear guides to include roller screws, ball splines, linear transmission platforms, rotary ball screw splines, and other transmission components. Through comprehensive solution offerings, it continues to enhance market competitiveness and brand strength.

1. 2025 Business Report

The Company's net operating revenue for 2025 was NT$2,559,330 thousand, up 11.55% from NT$2,294,281 thousand in 2024. Net loss after tax for 2025 totaled NT$74,067 thousand, translating to a loss per share of NT$0.66. The 2025 business condition is as follows:

(1) Implementation result of the business plan

Unit: NT$ thousand; earnings per share: NT$

Item \ Year	2025	2024	Variation	
			Amount	Percentage %
Net operating revenues	2,559,330	2,294,281	265,049	11.55
Operating costs	2,312,902	2,419,392	(106,490)	(4.40)
Operating gross profit (loss)	246,428	(125,111)	371,539	(296.97)
Operating expenses	546,571	511,603	34,968	6.83
Operating income (loss)	(300,143)	(636,714)	336,571	(52.86)
Net non-operating income (expenditure)	337,043	72,882	264,161	362.45
Net profit (loss) before tax	36,900	(563,832)	600,732	(106.54)

Item \ Year	2025	2024	Variation	
			Amount	Percentage %
Income tax benefit (expense)	(110,967)	77,180	(188,147)	(243.78)
Net profit (loss) after tax	(74,067)	(486,652)	412,585	(84.78)
Earnings (deficits) per share after tax	(0.66)	(4.97)	4.31	(86.72)

Note: As the Company did not publish financial forecasts for 2025, there is no disclosure regarding budget achievement.

(2) Financial balance and profitability analysis

Item \ Year		2025	2024
Financial structure	Debt to assets ratio (%)	54.11%	53.83%
	Ratio of long-term funds to fixed assets (%)	221.69%	210.15%
Profitability	Return on assets (%)	(0.36%)	(5.80%)
	Rate of return on shareholders' equity (%)	(2.20%)	(14.88%)
	Ratio in paid-in capital (%)	(26.06%)	(58.34%)
		3.20%	(51.66%)
	Net profit margin (%)	(2.89%)	(21.21%)
	Earnings per share (NT$)	(0.66)	(4.97)

(3) Research and development status

As the global demand for environmental protection and energy saving increases and the technology advances, the application of high-speed energy-saving and eco-friendly linear transmission components is gradually expanding. The corresponding technology requirements have also exceeded the traditional production technology. On the technology level, the Company is the top company in Taiwan in terms of rolled screws, and the technologies for ground screws and linear guides are also among the top companies. The R&D staff has rich practical experience with solid fundamental knowledge and high stability without technology gap. Therefore, in addition to enhancing our own technologies and innovation, we endeavor to research and develop new products and technologies and apply for patents in many countries for our developed technologies and products. In response to the ever-changing environment, we will continue to invest in new product development and process improvement in the future.

2. **Summary of 2026 business plan**

In 2026, global manufacturing is expected to maintain a gradual recovery, although geopolitical uncertainties and regional trade realignment will continue to influence supply chain dynamics. In China, overcapacity and intensified price competition continue to create industry pressure, challenging the pricing and margins of transmission components. To address these conditions, the Company will maintain its established customer base in China while enhancing product portfolio optimization and cost efficiency, increasing the share of high value-added products to reduce exposure to price competition. It will also strengthen localized production and technical service capabilities to improve delivery responsiveness and customer engagement. Additionally, the Company will expand into Europe, the Americas, Japan, and ASEAN markets, focusing on automation equipment, semiconductor-related applications, and smart manufacturing, to diversify regional exposure and enhance revenue quality and profitability.

3. **Development strategies for the future**

The Company will center its strategy on technological upgrading and product differentiation, further deepening process capabilities in precision ball screws and linear guides, while accelerating the development of roller screws and high-end linear modules to strengthen its integrated solution capabilities. By diversifying manufacturing bases and adopting flexible supply chain management, the Company will enhance its ability to respond to tariff fluctuations and regional policy changes. At the organizational level, it will continue advancing lean management and digital transformation to improve efficiency and inventory turnover. With sustained investment in R&D innovation and quality stability, the Company aims to establish technological barriers that differentiate it from competitors and reinforce long-term competitiveness and operational resilience.

4. Effect of external competition, the legal environment and the overall business environment

The external environment continues to face significant uncertainty, including evolving U.S.–China trade policies, changes in global tariff and rules-of-origin regulations, and increasingly strict requirements on carbon emissions and sustainability disclosures, all of which impact operating costs and market positioning. The China market continues to face overcapacity and intense price competition, resulting in persistent margin pressure, while global capital spending is gradually recovering but investment decisions remain conservative. The Company will further enhance cost control and risk management systems, carefully assess regional investment effectiveness, and focus on developing niche and high-value-added products to increase technological content and product differentiation, thereby reducing exposure to price competition and regulatory changes and ensuring stable operations and long-term shareholder value.

Chairman:	President:	Accounting Supervisor:
Lee, Ching-Kun	Lee, Ching-Sheng	Shen, Hsin-Kai

TBI Motion Technology Co., Ltd.

Audit Committee's Audit Report

The Board of Directors prepared the Company's 2025 business report, financial report (including consolidated financial statements) and loss compensation proposal. The financial statements (including consolidated financial statements) have been audited by PwC Taiwan, which issued an audit report. Based on the reviews that we have conducted in accordance with the laws, the Audit Committee found no misstatements in the above business report, financial statements (including consolidated financial statements) or loss compensation proposal, and hereby issues a report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, and are hereby presented for approval.

To
2026 Annual General Shareholders’ Meeting of
TBI Motion Technology Co., Ltd.

Audit Committee of TBI Motion Technology Co., Ltd.
Audit Committee convener: Liu, I-Lin

March 9, 2026

[Attachment 3]
2025 Independent Auditors’ Audit Report and Financial Statements

Independent Auditor ’s Report

(2026) Cai-Shen-Bao-Zi No. 25005029

To: TBI Motion Technology Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of TBI Motion Technology Co., Ltd. (the “Company”) for the years ended December 31, 2025 and 2024 and the relevant parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and relevant notes, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the Company’s parent company only financial position as of December 31, 2025 and 2024 and for the years then ended, and its parent company only financial performance and parent company only cash flows for the years then ended in conformity 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 the Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibility under those standards is further described in the paragraph “Auditor's responsibilities for the audit of the parent company only financial statements”. 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 we have acquired enough and appropriate audit evidence to serve as the basis of audit opinion.

Key audit matters

Key audit matters refer to the most vital matters in our audit of the Company’s parent company only financial statements for the year ended December 31, 2025 based on our professional judgment. These matters were addressed in our audit of the financial statements as a whole, and in forming our audit opinion. We do not express a separate opinion on these matters.

The key audit matters of the Company’s parent company only financial statements for the year ended December 31, 2025, are stated as follows:

Impairment assessment of accounts receivable

Description

For the accounting policy on accounts receivable, please refer to Note 4(9) of the parent company only financial statements; for the accounting estimates and assumptions for the impairment assessment of accounts receivable, please refer to Note 5(2) of the parent company only financial statements; for the accounting subject of accounts receivable, please refer to Note 6(5) of the parent company only financial statements.

TBI Motion Technology Co., Ltd. and its subsidiaries manage the collection and call of customers, and undertakes the related credit risk. The management regularly evaluates customers' credit quality and collection status, and adjusts the credit policy to customers in a timely manner. In addition, the impairment assessment of accounts receivable adopts a simplified assessment in accordance with the relevant provisions of IFRS 9 "Financial Instruments" for expected credit losses. The management determines the expected loss rate based on a number of factors that may affect a customer's ability to pay, such as the individual customer's past due period, the customer's financial status and economic condition, and forward-looking information at the balance sheet date and in the past. The policy of setting aside for expected credit losses and the recoverability of accounts receivable involve subjective judgments and estimates made by the management. Considering that accounts receivable and their expected credit impairment is of significant impact to the Parent Company Only Financial Statements, hence, we recognize the assessment of the impairment losses of the accounts receivable to be listed as one of the most important matters in this year's audit.

How our audit addressed the matter

We have implemented the corresponding procedures for the impairment assessment of accounts receivable as follows:

1. Evaluate and test the effectiveness of the internal controls related to accounts receivable in the sales cycle, including the approval of customer transaction credit limits and the management of overdue accounts receivable.
2. Obtain the aging report, and select samples for testing to confirm the accuracy and completeness of the content.
3. Evaluate whether the assumptions used by the management to calculate the loss allowance are reasonable, and confirm that the calculation can support the amount of the expected credit loss.

4. Compare the aging of accounts receivable in the current year and those in previous years, and examine the amount of expected credit losses that occurred in the current year and in the previous years to verify the reasonableness of the amount to be set aside.

Impairment assessment of inventory

Description

For the accounting policy of inventory, please refer to Note 4(13) of the parent company only financial statements; for the accounting estimates and uncertainties of the valuation of inventories, please refer to Note 5(2) of the parent company only financial statements; for the description of the accounting titles of inventories, please refer to the parent company only financial statements Note 6(6).

The assessment of the net realizable value of TBI Motion Technology Co., Ltd. and subsidiaries' inventories involves the subjective judgments and estimates of the management. Therefore, we believe that the inventory impairment assessment is one of the most important matters in the current year's audit.

How our audit addressed the matter

We have implemented the corresponding procedures for the impairment assessment of inventory as follows:

1. Based on our understanding of the operation and industry nature of the TBI Motion Technology Co., Ltd. and its subsidiaries, we evaluate the policies and procedures for appropriating the inventory allowance of the Company, including determining the obsolete items of inventory and the accounting estimation method.
2. Review the inventory age and the disposal status of the current year to assess the amount to be provided for inventory devaluation and obsolescence losses.
3. Obtain the data on the net realizable value, select a sample to check the selling price and re-calculate it.
4. We sample and compare the actual selling price and book value of the inventories to confirm that the book value of the inventories does not exceed the net realizable value.
5. The Company observes the inventory and understands the inventory status in order to assess the loss of obsolete and damaged inventory, inventory devaluation and obsolescence loss.

Responsibilities of the management and the governing bodies for the parent company only financial statements

The management's responsibilities are to prepare the parent company only financial statements with fair presentation in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and to maintain necessary internal control associated with the preparation in order to ensure that the parent company only financial statements are free from material misstatement arising from fraud or error.

In preparing the parent company only financial statements, the management is responsible for assessing the ability of the Company in continuing as a going concern, disclosing relevant matters, and adopting the going concern basis of accounting unless the management intends to liquidate the Company or cease the operations without other viable alternatives.

The Company's governing bodies (including the Audit Committee) are responsible for supervising the financial reporting process.

Auditor's responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance on whether the parent company only financial statements as a whole are free from material misstatement arising from fraud or error and to issue an independent auditors' report. Reasonable assurance is a high-level assurance but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatement may arise from frauds or errors. If the amounts of misstatements, either separately or in aggregate, could reasonably be expected to influence the economic decisions of the users of the parent company only financial statements, they are considered material.

We have utilized our professional judgment and maintained professional skepticism when performing the audit work in accordance with the auditing standards generally accepted in the Republic of China. We also performed the following tasks:

1. Identified and assessed the risks of material misstatement arising from fraud or error within the parent company only financial statements; designed and executed countermeasures in response to said risks, and obtained sufficient and appropriate audit evidence to provide a basis for our opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error.

2. Understood the internal control related to the audit in order to design appropriate audit procedures under the circumstances, while not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluated the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and relevant disclosures made by the management.
4. Concluded on the appropriateness of the management's adoption of the going concern basis of accounting based on the audit evidence obtained and whether a material uncertainty exists for events or conditions that may cast significant doubt over the Company's ability to continue as a going concern. If we are of the opinion that a material uncertainty exists, we shall remind users of the parent company only financial statements to pay attention to relevant disclosures in said statements within our audit report. If such disclosures are inadequate, we need to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluated the overall presentation, structure, and content of the parent company only financial statements (including relevant notes), and whether the parent company only financial statements adequately present the relevant transactions and events.
6. Obtained sufficient and appropriate audit evidence concerning the financial information of entities within the Company, to express an opinion on the parent company only financial statements. We were responsible for guiding, supervising, and performing the audit and forming an audit opinion on parent company only financial statements.

The matters communicated between us and the governing bodies include the planned scope and times of the audit and significant audit findings (including any significant deficiencies in internal control identified during the audit).

We also provided the governing bodies with a declaration that we have complied with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China regarding independence and communicated with them all relations and other matters that may possibly be regarded as detrimental to our independence (including relevant protective measures).

From the matters communicated with the governing bodies, we determined the key audit matters for the audit of the Company's parent company only financial statements for the year ended December 31, 2025. We have clearly indicated such matters in the auditors' report. Unless legal regulations prohibit the public disclosure of specific matters, or in extremely rare cases, where we decided not to communicate over specific items in the auditors' report for it could be reasonably anticipated that the negative effects of such disclosure would be greater than the public interest it brings forth.

PricewaterhouseCoopers Taiwan

Bing-Jun Zhi

CPA

Ming-Chuan Hsu

Former Securities and Futures Commission, Ministry of Finance
Approval Letter No.: (1999) Tai-Cai-Zheng (VI) No. 16120
Financial Supervisory Commission
Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1050029449

March 9, 2026

Notice to Readers

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

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

TBI Motion Technology Co., Ltd.
Parent Company Only Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousand

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 222,755	3	$ 515,116	7
1110	Current financial assets measured at fair value through profit or loss	6(2)	-	-	475	-
1150	Notes receivable, net	6(5)	-	-	712	-
1170	Accounts receivable, net	6(5)	-	-	712	-
1180	Accounts receivable - related parties, net	7	1,967,451	28	2,135,211	29
1200	Other receivables		11,240	-	3,492	-
1210	Other receivables - related parties	7	90,290	1	105	-
1220	Current income tax assets	6(28)	17,028	-	17,028	-
130X	Inventory	6(6)	966,318	14	803,231	11
1410	Prepayments		27,669	1	9,230	-
1460	Non-current assets held for sale, net	6(12) and 8	-	-	230,564	3
1470	Other current assets		389	-	255	-
11XX	**Total current assets**		3,303,140	47	3,716,131	50
	Non-current assets					
1517	Non-current financial assets measured at fair value through other comprehensive income	6(3)	88,918	1	88,918	1
1535	Non-current financial assets at amortised cost	6(4) and 8	30,000	-	30,000	-
1550	Investments accounted for using equity method	6(7)	306,291	4	112,931	2
1600	Property, plant and equipment	6(8), 7 and 8	2,452,472	35	2,588,199	35
1755	Right-of-use assets	6(9)	697,353	10	717,202	10
1780	Intangible assets	6(10)	14,828	-	23,529	-
1840	Deferred income tax assets	6(28)	125,108	2	104,989	2
1900	Other non-current assets	6(11)	31,530	1	14,781	-
15XX	**Total non-current assets**		3,746,500	53	3,680,549	50
1XXX	**Total assets**		$ 7,049,640	100	$ 7,396,680	100

(continued on next page)

TBI Motion Technology Co., Ltd.
Parent Company Only Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousand

	Liabilities and equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(13) and 7	$ 250,000	4	$ 450,000	6
2130	Current contract liabilities	6(21)	691	-	691	-
2150	Notes payable		32,192	-	35,457	-
2170	Accounts payable		456,010	6	179,112	2
2180	Accounts payable - related parties	7	72	-	-	-
2200	Other payables	6(14)	248,917	4	201,366	3
2220	Other payables - related parties	7	172	-	164	-
2230	Current tax liabilities	6(28)	36,016	1	-	-
2280	Current lease liabilities	6(9)	20,633	-	19,958	-
2320	Long-term liabilities due within one year or one operating cycle	6(15)(16), 7 and 8	343,106	5	553,983	8
2399	Other current liabilities - others		2,169	-	59,815	1
21XX	**Total current liabilities**		1,389,978	20	1,500,546	20
	Non-current liabilities					
2540	Long-term borrowings	6(15), 7 and 8	1,480,700	21	1,511,782	21
2570	Deferred income tax liabilities	6(28)	20,830	-	9,344	-
2580	Non-current lease liabilities	6(9)	705,106	10	721,039	10
2600	Other non-current liabilities	6(7)	3,748	-	374,388	5
25XX	**Total non-current liabilities**		2,210,384	31	2,616,553	36
2XXX	**Total liabilities**		3,600,362	51	4,117,099	56
	Equity					
	Share capital	6(18)				
3110	Common shares capital		1,130,767	16	996,143	14
3140	Capital received in advance		21,101	-	95,239	1
	Capital surplus	6(19)				
3200	Capital surplus		2,267,162	32	2,097,475	28
	Retained earnings (accumulated deficit to be offset)	6(20)				
3310	Legal reserve		51,373	1	177,140	2
3350	Accumulated deficit to be offset		(74,067)	(1)	(125,767)	(2)
	Other equity	6(3)				
3400	Other equity		52,942	1	39,351	1
3XXX	**Total equity**		3,449,278	49	3,279,581	44
	Significant contingent liabilities and unrecognized contractual commitments	9				
	Material events after the reporting period	11				
3X2X	**Total liabilities and equity**		$ 7,049,640	100	$ 7,396,680	100

The attached notes to the parent company only financial statements are an integral part of this parent company only financial statement.

Chairman: Ching-Kun Lee | Manager: Ching-Sheng Lee | Accounting supervisor: Hsin-Kai Shen

TBI Motion Technology Co., Ltd.
Parent Company Only Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand (Except losses per share in NTD)

	Item	Notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	Operating revenue	6(21) and 7	$ 1,923,134	100	$ 1,137,666	100
5000	Operating costs	6(6)(8)(9)(10)(17)(26)(27)	(2,102,952)	(109)	(1,244,162)	(110)
5900	Gross loss from operations		(179,818)	(9)	(106,496)	(10)
5910	Unrealized gain from sales		(59,594)	(3)	(102,990)	(9)
5920	Realized gain from sales		102,990	5	214,307	19
5950	Net gross profit (loss) from operations		(136,422)	(7)	4,821	-
	Operating expenses	6(8)(9)(10)(17)(26)(27)				
6100	Selling expenses		(22,707)	(1)	(33,753)	(3)
6200	General and administrative expenses		(278,661)	(15)	(217,580)	(19)
6300	Research and development expenses		(103,147)	(5)	(81,085)	(7)
6450	Expected credit gains	12(2)	-	-	11,479	1
6000	Total operating expenses		(404,515)	(21)	(320,939)	(28)
6900	Operating loss		(540,937)	(28)	(316,118)	(28)
	Non-operating income and expenses					
7100	Interest income	6(22)	8,358	-	1,921	-
7010	Other income	6(23) and 7	19,118	1	44,507	4
7020	Other gains and losses	6(12)(24) and 7	369,272	19	89,534	8
7050	Finance costs	6(25)	(56,565)	(3)	(69,144)	(6)
7070	Share of profit or loss on subsidiaries, affiliates, and joint ventures accounted for using equity method	6(7)	181,788	10	(249,702)	(22)
7000	Total non-operating income and expenses		521,971	27	(182,884)	(16)
7900	**Net loss before tax**		(18,966)	(1)	(499,002)	(44)
7950	Income tax (expense) benefit	6(28)	(55,101)	(3)	12,350	1
8200	**Net loss for the period**		($ 74,067)	(4)	($ 486,652)	(43)
	Other comprehensive income (net amount)					
	Items not reclassified into profit or loss					
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	$ -	-	($ 5,676)	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		-	-	(5,676)	-
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of financial statements of foreign operations	6(7)	16,988	1	129	-
8399	Income tax related to items that may be reclassified	6(28)	(3,397)	-	(26)	-
8360	Sum of items that may be reclassified subsequently to profit or loss		13,591	1	103	-
8300	**Other comprehensive income (net amount)**		$ 13,591	1	($ 5,573)	-
8500	**Total comprehensive income**		($ 60,476)	(3)	($ 492,225)	(43)
	Basic loss per share	6(29)				
9750	Basic loss per share		($ 0.66)		($ 4.97)	
	Diluted loss per share	6(29)				
9850	Diluted loss per share		($ 0.66)		($ 4.97)	

The attached notes to the parent company only financial statements are an integral part of this parent company only financial statement.

Chairman: Ching-Kun Lee
Manager: Ching-Sheng Lee
Accounting supervisor: Hsin-Kai Shen

TBI Motion Technology Co., Ltd.
Parent Company Only Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

		Share capital			Retained earnings (accumulated deficit to be offset)		Other equity		
	Notes	Common shares capital	Capital received in advance	Capital surplus	Legal reserve	Accumulated deficit to be offset	Exchange differences on translation of financial statements of foreign operations	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income	Total equity
2024									
Balance at January 1, 2024		$ 951,588	$ -	$1,724,900	$ 177,140	$ 360,885	$ 2,845	$ 42,079	$3,259,437
Net loss for the period		-	-	-	-	(486,652)	-	-	(486,652)
Other comprehensive income in the current period		-	-	-	-	-	103	(5,676)	(5,573)
Total comprehensive income		-	-	-	-	(486,652)	103	(5,676)	(492,225)
Convertible corporate bond conversion	6(19)	44,555	95,239	372,575	-	-	-	-	512,369
Balance at December 31, 2024		$ 996,143	$ 95,239	$2,097,475	$ 177,140	($ 125,767)	$ 2,948	$ 36,403	$3,279,581
2025									
Balance at January 1, 2025		$ 996,143	$ 95,239	$2,097,475	$ 177,140	($ 125,767)	$ 2,948	$ 36,403	$3,279,581
Net loss for the period		-	-	-	-	(74,067)	-	-	(74,067)
Other comprehensive income in the current period		-	-	-	-	-	13,591	-	13,591
Total comprehensive income		-	-	-	-	(74,067)	13,591	-	(60,476)
Legal reserve used to offset accumulated deficits	6(20)	-	-	-	(125,767)	125,767	-	-	-
Convertible corporate bond conversion	6(19)	134,624	(74,138)	169,687	-	-	-	-	230,173
Balance at December 31, 2025		$1,130,767	$ 21,101	$2,267,162	$ 51,373	($ 74,067)	$ 16,539	$ 36,403	$3,449,278

The attached notes to the parent company only financial statements are an integral part of this parent company only financial statement.

Chairman: Ching-Kun Lee　　Manager: Ching-Sheng Lee　　Accounting supervisor: Hsin-Kai Shen

TBI Motion Technology Co., Ltd.
Parent Company Only Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Notes	For the Year Ended December 31, 2025	For the Year Ended December 31, 2024
Cash flow from operating activities			
Net loss before tax in the current period		($ 18,966)	($ 499,002)
Adjustments			
Income and expenses			
Depreciation expenses	6(26)	217,762	233,417
Amortization expenses	6(26)	25,925	26,274
Expected credit gains	6(26)	-	(11,479)
Net loss (gain) on financial assets measured at fair value through profit or loss	6(24)	475	(475)
Gains from the disposal of property, plant and equipment	6(24)	(1,829)	(136)
Gains from the disposal of non-current assets held for sale	6(24)	(363,530)	-
Gains from lease modification	6(24)	(9)	-
Interest expenses	6(25)	56,565	69,144
Interest income	6(22)	(8,358)	(1,921)
Share of loss on subsidiaries, affiliates, and joint ventures accounted for using equity method	6(7)	(181,788)	249,702
Unrealized loss from sales		(43,396)	(111,317)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Notes receivable		712	(712)
Accounts receivable		712	26,726
Accounts receivable - related parties		167,760	713,300
Other receivables		(7,748)	(3,287)
Other receivables - related parties		(35,686)	637
Inventory		(163,087)	40,207
Prepayments		(18,439)	8,471
Other current assets		(134)	(66)
Net changes in operating liabilities			
Notes payable		(3,265)	31,379
Accounts payable		276,898	39,573
Accounts payable - related parties		72	-
Other payables		53,418	(34,647)
Other payable expenses - related parties		8	164
Other current liabilities		2,057	59,735
Other non-current liabilities		(2,002)	5,419
Cash inflow (outflow) from operations		(45,873)	841,106
Interest received		8,358	1,921
Interest paid		(54,702)	(57,220)
Dividends received from investments accounted for using equity method		31,393	60,001
Income tax paid		(31,116)	(47,397)
Net cash inflow (outflow) from operating activities		(91,940)	798,411

(continued on next page)

TBI Motion Technology Co., Ltd.
Parent Company Only Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Notes	For the Year Ended December 31, 2025	For the Year Ended December 31, 2024
Cash flow from investing activities			
Acquisition of property, plant and equipment	6(30)	($ 67,711)	($ 61,046)
Proceeds from the disposal of property, plant and equipment		41,989	9,735
Acquisition of intangible assets		(15,929)	(21,225)
Decrease in refundable deposits		1,034	1,219
Decrease (Increase) in prepayment for equipment		(21,952)	1,442
Other receivables - related parties- Increase in capital financing	7	(54,499)	-
Proceeds from the disposal of non-current assets held for sale		534,392	-
Net cash inflow (outflow) from investing activities		417,324	(69,875)
Cash flows from (used in) financing activities			
Decrease in short-term borrowings	6(31)	(200,000)	(220,000)
Incurrence of long-term borrowings	6(31)	431,000	81,730
Repayments of long-term borrowings	6(31)	(435,549)	(235,998)
Acquisition of investments using the equity method - subsidiaries	6(7)	(382,417)	(32,341)
Payments of lease liabilities	6(31)	(21,679)	(27,677)
Repayment of corporate bonds	6(31)	(9,100)	-
Net cash outflow from financing activities		(617,745)	(434,286)
Increase (Decrease) in cash and cash equivalents in current period		(292,361)	294,250
Cash and cash equivalents at beginning of period		515,116	220,866
Cash and cash equivalents at end of period		$ 222,755	$ 515,116

The attached notes to the parent company only financial statements are an integral part of this parent company only financial statement.

Chairman: Ching-Kun Lee

Manager: Ching-Sheng Lee

Accounting supervisor: Hsin-Kai Shen

Independent Auditor ’s Report

(2026) Cai-Shen-Bao-Zi No. 25005122

To: TBI Motion Technology Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of TBI Motion Technology Co., Ltd. and its subsidiaries (collectively, the “Group”) for the years ended December 31, 2025 and 2024 and the relevant consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and relevant notes, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the Group’s consolidated financial position as of December 31, 2025 and 2024 and for the years then ended, and its consolidated financial performance and consolidated cash flows for the years then ended in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibility under those standards is further described in the paragraph “Auditor's responsibilities for the audit of the consolidated financial statements”. 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 we have acquired enough and appropriate audit evidence to serve as the basis of audit opinion.

Key audit matters

Key audit matters refer to the most vital matters in our audit of the Group’s consolidated financial statements for the year ended December 31, 2025 based on our professional judgment. These matters were addressed in our audit of the consolidated financial statements as a whole, and in forming our audit opinion. We do not express a separate opinion on these matters.

The key audit matters of the Group’s consolidated financial statements for the year ended December 31, 2025, are stated as follows:

Impairment assessment of accounts receivable

Description

For the accounting policy on accounts receivable, please refer to Note 4(10) of the consolidated financial statements; for the accounting estimates and assumptions for the impairment assessment of accounts receivable, please refer to Note 5(2) of the consolidated financial statements; for the accounting subject of accounts receivable, please refer to Note 6(5) of the consolidated financial statements.

The Group manages the collection and call of customers, and undertakes the related credit risk. The management regularly evaluates customers' credit quality and collection status, and adjusts the credit policy to customers in a timely manner. In addition, the impairment assessment of accounts receivable adopts a simplified assessment in accordance with the relevant provisions of IFRS 9 "Financial Instruments" for expected credit losses. The management determines the expected loss rate based on a number of factors that may affect a customer's ability to pay, such as the individual customer's past due period, the customer's financial status and economic condition, and forward-looking information at the balance sheet date and in the past. The policy of setting aside for expected credit losses and the recoverability of accounts receivable involve subjective judgments and estimates made by the management. Considering that accounts receivable and their expected credit impairment is of significant impact to the Consolidated Financial Statements, hence, we recognize the assessment of the impairment losses of the accounts receivable to be listed as one of the most important matters in this year's audit.

How our audit addressed the matter

We have implemented the corresponding procedures for the impairment assessment of accounts receivable as follows:

1. Evaluate and test the effectiveness of the internal controls related to accounts receivable in the sales cycle, including the approval of customer transaction credit limits and the management of overdue accounts receivable.
2. Obtain the aging report, and select samples for testing to confirm the accuracy and completeness of the content.
3. Evaluate whether the assumptions used by the management to calculate the loss allowance are reasonable, and confirm that the calculation can support the amount of the expected credit loss.
4. Compare the aging of accounts receivable in the current year and those in previous years, and examine the amount of expected credit losses that occurred in the current year and in the previous years to verify the reasonableness of the amount to be set aside.

Impairment assessment of inventory

Description

For the accounting policy of inventory, please refer to Note 4(14) of the consolidated financial statements; for the accounting estimates and uncertainties of the valuation of inventories, please refer to Note 5(2) of the consolidated financial statements; for the description of the accounting titles of inventories, please refer to the consolidated financial statements Note 6(6).

As of December 31, 2025, the Group’s total inventory amounted to NT$2,010,491 thousand, with an allowance for devaluation losses of NT$437,682 thousand. The assessment of the net realizable value of inventories involves the subjective judgments and estimates of the management. Therefore, we believe that the inventory impairment assessment is one of the most important matters in the current year's audit.

How our audit addressed the matter

We have implemented the corresponding procedures for the impairment assessment of inventory as follows:

1. Based on our understanding of the operation and industry nature of the Group, we evaluate the policies and procedures for appropriating the inventory allowance of the Group, including determining the obsolete items of inventory and the accounting estimation method.
2. Review the inventory age and the disposal status of the current year to assess the amount to be provided for inventory devaluation and obsolescence losses.
3. Obtain the data on the net realizable value, select a sample to check the selling price and re-calculate it.
4. We sample and compare the actual selling price and book value of the inventories to confirm that the book value of the inventories does not exceed the net realizable value.
5. The Company observes the inventory and understands the inventory status in order to assess the loss of obsolete and damaged inventory, inventory devaluation and obsolescence loss.

Other matters - parent company only financial statements

The Company has prepared parent company only financial reports for the years ended on December 31, 2025 and 2024, with an audit report, along with an unqualified opinion expressed, issued by us for reference.

Responsibilities of the management and the governing bodies for the consolidated financial statements

The management’s responsibilities are to prepare the financial statements with fair presentation in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRSs endorsed and issued into effect by the FSC of the Republic of China and to maintain necessary internal control associated with the preparation in order to ensure that the consolidated financial statements are free from material misstatement arising from fraud or error.

In preparing the consolidated financial statements, the management is responsible for assessing the ability of the Group in continuing as a going concern, disclosing relevant matters, and adopting the going concern basis of accounting unless the management intends to liquidate the Group or cease the operations without other viable alternatives.

The Group's governing bodies (including the Audit Committee) are responsible for supervising the financial reporting process.

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

Our objectives are to obtain reasonable assurance on whether the consolidated financial statements as a whole are free from material misstatement arising from fraud or error and to issue an independent auditors' report. Reasonable assurance is a high-level assurance but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatement may arise from frauds or errors. If the amounts of misstatements, either separately or in aggregate, could reasonably be expected to influence the economic decisions of the users of the consolidated financial statements, they are considered material.

We have utilized our professional judgment and maintained professional skepticism when performing the audit work in accordance with the auditing standards generally accepted in the Republic of China. We also performed the following tasks:

1. Identified and assessed the risks of material misstatement arising from fraud or error within the consolidated financial statements; designed and executed countermeasures in response to said risks, and obtained sufficient and appropriate audit evidence to provide a basis for our opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error.
2. Understood the internal control related to the audit in order to design appropriate audit procedures under the circumstances, while not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluated the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and relevant disclosures made by the management.
4. Concluded on the appropriateness of the management's adoption of the going concern basis of accounting based on the audit evidence obtained and whether a material uncertainty exists for events or conditions that may cast significant doubt over the Group's ability to continue as a going concern. If we are of the opinion that a material uncertainty exists, we shall remind users of the consolidated financial statements to pay attention to relevant disclosures in said

statements within our audit report. If such disclosures are inadequate, we need to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluated the overall presentation, structure, and content of the consolidated financial statements (including relevant notes), and whether the consolidated financial statements adequately present the relevant transactions and events.
6. Obtained sufficient and appropriate audit evidence concerning the financial information of entities within the Group, to express an opinion on the consolidated financial statements. We were responsible for guiding, supervising, and performing the audit and forming an audit opinion on consolidated financial statements.

The matters communicated between us and the governing bodies include the planned scope and times of the audit and significant audit findings (including any significant deficiencies in internal control identified during the audit).

We also provided the governing bodies with a declaration that we have complied with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China regarding independence and communicated with them all relations and other matters that may possibly be regarded as detrimental to our independence (including relevant protective measures).

From the matters communicated with the governing bodies, we determined the key audit matters for the audit of the Group's consolidated financial statements for the year ended December 31, 2025. We have clearly indicated such matters in the auditors' report. Unless legal regulations prohibit the public disclosure of specific matters, or in extremely rare cases, where we decided not to communicate over specific items in the auditors' report for it could be reasonably anticipated that the negative effects of such disclosure would be greater than the public interest it brings forth.

PricewaterhouseCoopers Taiwan

Bing-Jun Zhi

CPA

Ming-Chuan Hsu

Former Securities and Futures Commission, Ministry of Finance
Approval Letter No.: (1999) Tai-Cai-Zheng (VI) No. 16120
Financial Supervisory Commission
Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1050029449

March 9, 2026

Notice to Readers

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

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

TBI Motion Technology Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousand

	Assets	Notes	December 31, 2025			December 31, 2024		
				Amount	%		Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$	677,168	9	$	732,570	11
1110	Current financial assets measured at fair value through profit or loss	6(2)		-	-		475	-
1150	Notes receivable, net	6(5) and 8		603,451	8		399,639	6
1170	Accounts receivable, net	6(5)		936,998	12		660,141	9
1200	Other receivables			14,093	-		6,470	-
1220	Current income tax assets	6(28)		18,035	-		18,035	-
130X	Inventory	6(6)		1,572,809	21		1,320,789	19
1410	Prepayments			48,552	1		13,223	-
1460	Non-current assets held for sale, net	6(12) and 8		-	-		230,564	3
1470	Other current assets			665	-		316	-
11XX	**Total current assets**			3,871,771	51		3,382,222	48
1517	Non-current financial assets measured at fair value through other comprehensive income	6(3)		88,918	1		88,918	1
1535	Non-current financial assets at amortised cost	6(4) and 8		30,000	1		30,000	-
1600	Property, plant and equipment	6(7) and 8		2,553,995	34		2,634,977	37
1755	Right-of-use assets	6(8)		769,403	10		742,802	11
1780	Intangible assets	6(9)		16,213	-		23,943	-
1840	Deferred income tax assets	6(28)		159,565	2		179,676	3
1900	Other non-current assets	6(11)		45,271	1		20,536	-
15XX	**Total non-current assets**			3,663,365	49		3,720,852	52
1XXX	**Total assets**		$	7,535,136	100	$	7,103,074	100

(continued on next page)

TBI Motion Technology Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousand

	Liabilities and equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(13) and 7	$ 620,851	8	$ 450,000	6
2130	Current contract liabilities	6(21)	5,106	-	3,118	-
2150	Notes payable		32,192	-	35,457	-
2170	Accounts payable		500,926	7	187,266	3
2200	Other payables	6(14)	294,209	4	239,331	3
2230	Current tax liabilities	6(28)	39,677	1	-	-
2280	Current lease liabilities	6(8)	34,769	-	36,569	1
2320	Long-term liabilities due within one year or one operating cycle	6(15)(16), 7 and 8	343,106	5	553,983	8
2399	Other current liabilities - others	6(12)	2,309	-	59,953	1
21XX	**Total current liabilities**		1,873,145	25	1,565,677	22
	Non-current liabilities					
2540	Long-term borrowings	6(15), 7 and 8	1,480,700	20	1,511,782	21
2570	Deferred income tax liabilities	6(28)	20,830	-	9,344	-
2580	Non-current lease liabilities	6(8)	707,508	9	730,997	11
2600	Other non-current liabilities		3,675	-	5,693	-
25XX	**Total non-current liabilities**		2,212,713	29	2,257,816	32
2XXX	**Total liabilities**		4,085,858	54	3,823,493	54
	Equity					
	Share capital	6(18)				
3110	Common shares capital		1,130,767	15	996,143	14
3140	Capital received in advance		21,101	-	95,239	1
	Capital surplus	6(19)				
3200	Capital surplus		2,267,162	30	2,097,475	29
	Retained earnings	6(20)				
3310	Legal reserve		51,373	1	177,140	3
3350	Accumulated deficit to be offset		(74,067)	(1)	(125,767)	(2)
	Other equity	6(3)				
3400	Other equity		52,942	1	39,351	1
31XX	**Total equity attributable to owners of the parent company**		3,449,278	46	3,279,581	46
3XXX	**Total equity**		3,449,278	46	3,279,581	46
	Significant contingent liabilities and unrecognized contractual commitments	9				
	Material events after the reporting period	11				
3X2X	**Total liabilities and equity**		$ 7,535,136	100	$ 7,103,074	100

The attached notes to the consolidated financial statements are an integral part of this consolidated financial statement.

Chairman: Ching-Kun Lee　　Manager: Ching-Sheng Lee　　Accounting supervisor: Hsin-Kai Shen

TBI Motion Technology Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand (Except losses per share in NTD)

	Item	Notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	Operating revenue	6(21)	$ 2,559,330	100	$ 2,294,281	100
5000	Operating costs	6(6)(7)(8)(17)(26)(27)	(2,312,902)	(90)	(2,419,392)	(105)
5900	Gross profit (loss) from operations		246,428	10	(125,111)	(5)
	Operating expenses	6(7)(8)(17)(26)(27) and 12(2)				
6100	Selling expenses		(103,070)	(4)	(103,181)	(4)
6200	General and administrative expenses		(360,931)	(14)	(303,077)	(13)
6300	Research and development expenses		(103,146)	(4)	(81,085)	(4)
6450	Expected credit impairment gains (losses)		20,576	1	(24,260)	(1)
6000	Total operating expenses		(546,571)	(21)	(511,603)	(22)
6900	Operating loss		(300,143)	(11)	(636,714)	(27)
	Non-operating income and expenses					
7100	Interest income	6(4)(22)	9,478	-	4,365	-
7010	Other income	6(23)	22,869	1	43,581	2
7020	Other gains and losses	6(2)(24)	364,019	14	94,724	4
7050	Finance costs	6(8)(13)(15)(16)(25)	(59,323)	(2)	(69,788)	(3)
7000	Total non-operating income and expenses		337,043	13	72,882	3
7900	**Profit (loss) before tax**		36,900	2	(563,832)	(24)
7950	Income tax (expense) benefit	6(28)	(110,967)	(4)	77,180	3
8200	**Net loss for the period**		($ 74,067)	(2)	($ 486,652)	(21)
	Other comprehensive income (net amount)					
	Items not reclassified into profit or loss					
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	$ -	-	($ 5,676)	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		-	-	(5,676)	-
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of financial statements of foreign operations		16,988	1	129	-
8399	Income tax related to items that may be reclassified	6(28)	(3,397)	-	(26)	-
8360	Sum of items that may be reclassified subsequently to profit or loss		13,591	1	103	-
8300	**Other comprehensive income (net amount)**		$ 13,591	1	($ 5,573)	-
8500	**Total comprehensive income**		($ 60,476)	(1)	($ 492,225)	(21)
	Net profit (loss) attributable to:					
8610	Owner of the parent company		($ 74,067)	(2)	($ 486,652)	(21)
	Total comprehensive income attributable to:					
8710	Owner of the parent company		($ 60,476)	(1)	($ 492,225)	(21)
	Basic loss per share	6(29)				
9750	Basic loss per share		($ 0.66)		($ 4.97)	
	Diluted loss per share	6(29)				
9850	Diluted loss per share		($ 0.66)		($ 4.97)	

The attached notes to the consolidated financial statements are an integral part of this consolidated financial statement.

Chairman: Ching-Kun Lee　　Manager: Ching-Sheng Lee　　Accounting supervisor: Hsin-Kai Shen

TBI Motion Technology Co., Ltd. and Subsidiaries
Consolidated Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Notes	Equity attributable to owners of parent company							
		Share capital			Retained earnings (accumulated deficit to be offset)		Other equity		
		Common shares capital	Capital received in advance	Capital surplus	Legal reserve	Accumulated deficit to be offset	Exchange differences on translation of financial statements of foreign operations	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income	Total equity
2024									
Balance at January 1, 2024		$ 951,588	$ -	$ 1,724,900	$ 177,140	$ 360,885	$ 2,845	$ 42,079	$ 3,259,437
Net loss for the period		-	-	-	-	(486,652)	-	-	(486,652)
Other comprehensive income in the current period		-	-	-	-	-	103	(5,676)	(5,573)
Total comprehensive income		-	-	-	-	(486,652)	103	(5,676)	(492,225)
Convertible corporate bond conversion	6(19)	44,555	95,239	372,575	-	-	-	-	512,369
Balance at December 31, 2024		$ 996,143	$ 95,239	$ 2,097,475	$ 177,140	($ 125,767)	$ 2,948	$ 36,403	$ 3,279,581
2025									
Balance at January 1, 2025		$ 996,143	$ 95,239	$ 2,097,475	$ 177,140	($ 125,767)	$ 2,948	$ 36,403	$ 3,279,581
Net loss for the period		-	-	-	-	(74,067)	-	-	(74,067)
Other comprehensive income in the current period		-	-	-	-	-	13,591	-	13,591
Total comprehensive income		-	-	-	-	(74,067)	13,591	-	(60,476)
Legal reserve used to offset accumulated deficits	6(20)	-	-	-	(125,767)	125,767	-	-	-
Convertible corporate bond conversion	6(19)	134,624	(74,138)	169,687	-	-	-	-	230,173
Balance at December 31, 2025		$ 1,130,767	$ 21,101	$ 2,267,162	$ 51,373	($ 74,067)	$ 16,539	$ 36,403	$ 3,449,278

The attached notes to the consolidated financial statements are an integral part of this consolidated financial statement.

Chairman: Ching-Kun Lee Manager: Ching-Sheng Lee Accounting supervisor: Hsin-Kai Shen

TBI Motion Technology Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Notes	For the Year Ended December 31, 2025	For the Year Ended December 31, 2024
Cash flow from operating activities			
Net income before tax (net loss) in the current period		$ 36,900	($ 563,832)
Adjustments			
Income and expenses			
Depreciation expenses	6(26)	246,532	259,590
Amortization expenses	6(26)	26,230	26,751
Expected credit impairment gains (losses)	6(26)	(20,576)	24,260
Net loss (gain) on financial assets measured at fair value through profit or loss	6(24)	475	(475)
Interest expenses	6(25)	59,323	69,788
Interest income	6(22)	(9,478)	(4,365)
Losses (gains) from disposal of property, plant and equipment	6(24)	596	(130)
Gains from the disposal of non-current assets held for sale	6(24)	(363,530)	-
Impairment loss on property, plant and equipment	6(7)(10)(24)	-	2,787
Losses from disasters	6(24)	572	-
Losses from lease modification	6(24)	17	-
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Notes receivable		(203,812)	(228,608)
Accounts receivable		(255,980)	(42,922)
Other receivables		(7,623)	(6,151)
Inventory		(252,592)	1,060,883
Prepayments		(35,329)	32,897
Other current assets		(349)	(127)
Other non-current assets		(11,364)	-
Net changes in operating liabilities			
Contract liabilities		1,988	(563)
Notes payable		(3,265)	31,379
Accounts payable		313,660	44,871
Other payables		53,714	(14,791)
Other current liabilities		2,059	59,844
Other non-current liabilities		(2,018)	5,493
Cash inflow (outflow) from operations		(423,850)	756,579
Interest received		9,478	4,365
Interest paid		(57,460)	(57,864)
Income tax paid		(43,090)	(74,262)
Net cash inflow (outflow) from operating activities		(514,922)	628,818

(continued on next page)

TBI Motion Technology Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Notes	For the Year Ended December 31, 2025	For the Year Ended December 31, 2024
Cash flow from investing activities			
Proceeds from the disposal of non-current assets held for sale		$ 534,392	$ -
Acquisition of property, plant and equipment	6(30)	(114,899)	(78,046)
Proceeds from the disposal of property, plant and equipment		333	5,956
Decrease (Increase) in refundable deposits		(1,083)	763
Acquisition of intangible assets		(16,772)	(21,225)
Decrease (Increase) in prepayment for equipment		(16,847)	4,389
Net cash inflow (outflow) from investing activities		385,124	(88,163)
Cash flows from (used in) financing activities			
Increase (decrease) in short-term borrowings	6(31)	170,851	(220,000)
Repayment of corporate bonds	6(31)	(9,100)	-
Incurrence of long-term borrowings	6(31)	431,000	81,730
Repayments of long-term borrowings	6(31)	(435,549)	(235,998)
Decrease in guarantee deposits received	6(31)	-	(4,326)
Payments of lease liabilities	6(31)	(96,341)	(42,817)
Net cash inflow (outflow) from financing activities		60,861	(421,411)
Effect of exchange rate changes on cash and cash equivalents		13,535	1,282
Increase (Decrease) in cash and cash equivalents in current period		(55,402)	120,526
Cash and cash equivalents at beginning of period	6(1)	732,570	612,044
Cash and cash equivalents at end of period	6(1)	$ 677,168	$ 732,570

The attached notes to the consolidated financial statements are an integral part of this consolidated financial statement.

Chairman:	Manager:	Accounting supervisor:
Ching-Kun Lee	Ching-Sheng Lee	Hsin-Kai Shen

[Attachment 4] 2025 Deficit compensation statement

TBI Motion Technology Co., Ltd.

Deficit compensation statement

2025

Unit: NT$

Undistributed earnings at the beginning of the period	$	-
Current for 2025		(74,066,848)
Losses to be made up		(74,066,848)
The legal reserve was used to offset deficits in 2025		51,373,078
Motion to offset the 2025 accumulated deficits using capital surplus		22,693,770
Undistributed earnings at the end of the period	$	-

Chairman: Lee, Ching-Kun　　Manager: Lee, Ching-Sheng　　Accounting Supervisor: Shen, Hsin-Kai

Appendices

[Appendix 1] Articles of Incorporation

Articles of Incorporation of TBI Motion Technology Co., Ltd.

Chapter 1 General Provisions

Article 1. The Company is organized in accordance with the provisions of the Company Act, and is named “TBI Motion Technology Co., Ltd.”.

Article 2. The Company operates the following businesses:

1. CA02990 Other Metal Products Manufacturing.
2. CB01010 Mechanical Equipment Manufacturing.
3. CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery.
4. CC01040 Lighting Equipment Manufacturing.
5. CD01030 Motor Vehicles and Parts Manufacturing.
6. CD01040 Motorcycles and Parts Manufacturing.
7. CH01010 Sporting Goods Manufacturing.
8. E604010 Machinery Installation.
9. F106010 Wholesale of Hardware.
10. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.
11. F113010 Wholesale of Machinery.
12. F113030 Wholesale of Precision Instruments.
13. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories.
14. F401010 International Trade.
15. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3. The Company’s head office is located in New Taipei City, and branch offices or sales offices may be set up inside and outside of the country when necessary upon a resolution of the board meeting.

Article 4. The announce method of the Company is conducted in accordance with Article 28 of the Company Act and other applicable laws and regulations.

Chapter 2 Shares

Article 5. The aggregate capital of the Company shall be NT$3,000,000,000, divided into 300,000,000 ordinary shares at NT$10 per share. The Board of Directors is authorized to issue such shares in batches.

Article 6. The shares of the Company are in registered form, and are issued after being signed or sealed by 3 or more directors and certified in accordance with the laws.

The Company may be exempted from printing any share certificate for the shares issued. However, it shall register the issued shares with a centralized securities depositary enterprise. The same regulations shall apply when issuing other marketable securities.

Article 6-1. The administration of shareholder services of the company shall be conducted in accordance with “Regulations Governing the Administration of Shareholder Services of Public Companies” promulgated by the competent authority and other related laws and regulations.

Article 7. The change to shareholder register shall be suspended within 60 days prior to the convening date of a general shareholders' meeting, or within 30 days prior to an extraordinary shareholders' meeting, or within 5 days prior to the ex-date for the distribution of dividends, bonuses or other benefits.

Chapter 3 Shareholders' Meeting

Article 8. The shareholders’ meetings of the Company are divided into general shareholders’ meetings and extraordinary shareholders’ meetings.

1. General shareholders’ meeting: A general shareholders’ meeting will be convened within six months following the end of each fiscal year.
2. Extraordinary shareholders’ meeting: An extraordinary shareholders’ meeting may be convened when necessary in accordance with the laws and regulations or the resolutions of the board meeting.

   In the Company‘s shareholders’ meeting, voting rights may be exercised in writing or by electronic means. When voting rights are exercised in writing or by electronic means, the method of exercise shall be specified in the shareholders’ meeting notice, and the voting shall be conducted in accordance with the laws and regulations.

   The notice to convene a Annual Shareholders’ Meeting of the Company, after obtaining a prior consent from the recipient(s) thereof, may be delivered by electronic means.

Article 9. When a shareholder can not attend the shareholders’ meeting in person, the shareholder may appoint a proxy to attend on his/her behalf with a power of attorney in the form prescribed by the Company with the scope of authorization stated. Apart from Article 177 of the Company Act, shareholders attending the shareholders’ meeting by proxy shall be governed by the “Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.”

Article 10. The shareholders of the Company, except under the circumstances in Article 179 of Company Act, are entitled to one voting right per share.

After the shares of the Company are publicly issued, if a director has created a pledge on shares of the company held by the director in an amount exceeding half of the number of company shares held by the director at the time of the director's election, the voting power of that excess portion of pledged shares shall not be exercised and that excess portion shall not be counted in the number of votes of shareholders present at the meeting.

Article 11. Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares. During voting, if the Chairman solicits the attending shareholders and receives no dissents, the motion is deemed passed, with equivalent force as a resolution by vote.

Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The preparation, distribution and storage shall be conducted in accordance with Article 183 of the Company Act.

The shareholders’ meeting of the Company may adopt exercise of voting rights by electronic means and the method of exercise shall be specified in the shareholders’ meeting notice. A shareholder exercising voting rights by electronic means will be deemed to have attended the meeting in person. The relevant matters shall be conducted in accordance with laws and regulations.

Article 11-1. Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the Chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting.

The preparation and distribution of the minutes of shareholders' meeting as required in the preceding Paragraph may be effected by means of electronic transmission. With regard to a company offering its shares to the public, the distribution of the minutes of shareholders' meeting may be effected by means of a public notice.

Article 11-2. A shareholders’ meeting shall be convened by the Board of Directors and be chaired by the Chairman. In case the Chairman is on leave or absent for any cause, the Chairman shall designate one of the directors to act on his behalf. In the absence of such a designation, the directors shall elect from among themselves an acting Chairman. For a shareholders' meeting convened by any person having the convening right other than the Board of Directors, he/she shall act as the Chairman of that meeting provided, however, that if there are two or more persons having the convening right, the Chairman of the meeting shall be elected from among themselves.

Chapter 4 Directors and Audit Committee

Article 12. The Board of Directors of the Company shall have 5-9 directors who shall be elected by the shareholders’ meeting from among the persons with disposing capacity and may be re-elected with the term of service of 3 years.

The Company established the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, and Committee consists of all independent directors. The members of the Audit Committee performs the duties of supervisors provided in the Company Act, Securities and Exchange Act and other laws and regulations.

The Company adopts the candidates nomination system for election of the directors of the Company stipulated in Article 192-1 of the Company Act. Shareholders elect the directors from the candidates list by using the cumulative voting method. Apart from the shares without voting rights in accordance with the laws and regulations, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director elect. The Company may establish independent directors among the number of directors mentioned above. The number of independent directors shall not be less than 2 and shall not be less than one fifth of the total number of directors. The shareholders shall elect the independent directors from the Directors and Independent Directors Candidates List. The professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination, and other matters for compliance with respect to independent directors shall be conducted in accordance with the competent authority of securities.

The total registered shares owned by all directors of the Company shall comply with "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" published by the competent authority.

Article 13. The Board of Directors shall elect a Chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors. The Chairman shall be the Chairman of the shareholders' meeting and the Board of Directors and shall externally represent the Company.

In case the Chairman is on leave or absent for any cause that he is unable to exercise his duties, the proxy shall serve acting duty in accordance with Article 208 of the Company Act.

Article 14. When convening a meeting of the board of directors, a notice shall set forth therein the subject(s) to be discussed at the meeting. The notice shall be given to each director no later than 7 days prior to the scheduled meeting date. In the case of an emergency, a meeting of the board of directors may be convened at any time. The notice of the Board meetings may be made and delivered in writing, by email or fax.

A meeting of the board of directors may be proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

When a director is unable to attend the Board meeting in person, he/she may delegate another director as a proxy to attend the Board meeting in accordance with Article 205 of the Company Act. A proxy can only represent one director with a duly executed appointment to attend the Board meeting.

Unless otherwise provided for in laws and regulations, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 14-1. The Board meeting shall be recorded in the minutes. The minutes shall be signed or sealed by the Chairman of the meeting and recorder and a copy shall be distributed to each shareholder within 20 days after the conclusion of the meeting. The minutes shall be listed as the significant documents of the Company and shall be retained for the duration of the existence of the Company. Matters that shall be recorded in the minutes shall be conducted in accordance with the Company Act and Regulations Governing Procedure for Board of Directors Meetings of Public Companies.

The preparation and distribution of the minutes of shareholders' meeting as required in the preceding Paragraph may be effected by means of electronic transmission.

Article 14-2. When the number of the vacancies in the board of directors of the Company equals to one-third of the total number of directors, the board of directors shall call a special meeting of shareholders within 60 days to elect succeeding directors to fill the vacancies. The new directors shall serve the remaining term of the predecessors.

When the number of independent directors of the Company is lower than the requirement due to dismissal (including resignation, dismissal and expiry of term of office), an independent director by-election shall be held at the next shareholders' meeting. When all independent directors have been dismissed, the company shall convene a special shareholders’ meeting to hold a by-election within 60 days from the date on which the fact occurred.

The new directors and independent directors shall serve the remaining term of the predecessors.

In case no election of new directors is effected after expiration of the term of office of the existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office. However, the competent authority may, ex officio, order the company to elect new directors within a given period; if no re-election is held after expiry of the period, such directors shall be discharged ipso facto from such expiration date.

Article 14-3. The Board of Directors of the Company establishes the Remuneration Committee or other functional committees based on the demand of business operation.

Article 14-4. The formation, duties, meeting rules, and other compliance matters shall be conducted in accordance with the relevant regulations of the competent authority of securities.

Article 15. The Board of Directors of the Company is authorized to determine the remuneration of directors based on the participation level in the operations of the Company and the value of contribution while taking the general standards of the industry into consideration. Where the Company has earnings, it may allocate remuneration of directors in accordance with the regulations.

The Company may establish Remuneration Committee in accordance with laws and regulations to determine the remuneration of all directors and submit it to the Board of Directors for resolution.

The Company may determine a reasonable remuneration that are different from the ordinary directors, for independent directors.

The Company may authorize the Board of Directors to purchase liability insurance for directors during their term of office within their business scope.

Chapter 5 Managerial Officer

Article 16. The Company may have managerial officers. The appointment and discharge and the remuneration of the managerial officers shall be decided in accordance Article 29 of the Company Act.

The Company may establish Remuneration Committee in accordance with laws and regulations after the shares are publicly offered to determine the remuneration of managerial officers on a regular basis and submit it to the Board of Directors for resolution.

Chapter 6 Accounting

Article 17. The Board of Directors will prepare (1) business report, (2) financial statements, and (3) proposal of earnings distribution or loss allocation after the end of the fiscal year for submission to the Audit Committee, who will present a report and submit them to the shareholders' meeting for approval in accordance with the statuary procedure.

Article 18. If the Company makes a profit in the year, it shall allocate at least 1% as remuneration to employees, which shall be distributed in shares or cash by resolution of the board of directors. The recipients of the payment may include employees of the controlling or subsidiaries The remuneration to directors not more than 5% of the amount of the above-mentioned profit, shall be set aside by resolution of the Board of Directors.

Among the aforementioned employee compensation, no less than 5% should be allocated as compensation for entry-level employees.

The proposal of the distribution of remuneration to employees and directors shall be reported in the shareholders' meeting.

However, if the Company has accumulated losses, it shall first reserve a certain amount for offsetting losses, then allocate funds for the remuneration to employees and directors proportionally from the remaining amount based on the ratio indicated in the preceding paragraph.

Article 18-1. Where the Company has earnings at the end of the fiscal year, the Company shall first pay all taxes, offset its losses in the precious years and set aside a legal capital reserve at 10% of the net profit, which may be exempted when the accumulated legal capital reserve is equal the paid-in capital of the Company. Then set aside or reverse special capital reserve in accordance with operational demand of the Company and relevant laws or regulations or the requirements of the competent authority. Where there are still remaining earnings, the Board of Directors may propose the distribution of the remaining earnings plus the undistributed earnings of the previous years in the earnings distribution proposal for approval in the shareholders' meeting.

For the stability of the future business and long-term sound financial structure to generate the maximum profits for shareholders, the distribution of shareholders' bonus adopts cash and stock dividends balance policy. The dividends shall not be less than 10% of the distributable earnings in the current year. However, where the accumulated distributable earnings is less than 10% of the paid-in capital, the Company may transfer them into retained earnings and choose not to distribute dividends. During the earnings distribution, the dividends paid in cash shall not be less than 10% of the total dividends distributed in the current year.

Chapter 7 Supplementary Provisions

Article 19. The Company shall not be a shareholder of unlimited liability in another company or a partner of a partnership enterprise. Where the Company is a shareholder with limited liabilities, the reinvestment amount is not subject to the limit of no higher than 40% of the paid-in capital set forth in Article 13 of the Company Act.

Article 20. Under the demand of business development, the Company may provide endorsements/guarantees to others in accordance with the Procedures for Making Endorsements/Guarantees of the Company.

Article 21. Matters not prescribed herein shall be conducted in accordance with the Company Act and other laws and regulations.

Article 22. Establishment and amendments

These Articles of Incorporation were stipulated on June 25, 2010.

The 1st amendment was made on September 20, 2010.

The 2nd amendment was made on May 25, 2011.

The 3rd amendment was made on May 2, 2012.

The 4th amendment was made on June 22, 2015.

The 5th amendment was made on June 27, 2016.

The 6th amendment was made on June 27, 2019.

The 7th amendment was made on June 26, 2025.

[Appendix 2] Rules and Procedures of Shareholders' Meeting

Rules and Procedures of Shareholders' Meeting

Article 1. To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Article 2. Unless otherwise regulated by the laws, shareholder meetings of the Company shall proceed according to the rules stated herein.

Announcements relating to the above shall be made using the reporting website designated by the Financial Supervisory Commission (FSC).

Article 3. Unless otherwise provided by the law or regulations, the Company's shareholders' meetings shall be convened by the board 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.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a Annual Shareholders' Meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the rules of procedure manual of shareholders' meeting and supplementary information, and upload them to the MOPS 21 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholder's meeting agenda and supplemental meeting materials, and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, as well as being distributed on-site at the meeting venue.

This Corporate 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:

1. For physical shareholders' meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the video meeting platform.
3. For video-only shareholders' meetings, electronic files shall be shared on the video meeting platform.

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

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

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a Annual Shareholders' Meeting. The number of items so proposed is limited to one only and no proposal containing more than one item will be included in the meeting agenda. Provided that where a shareholder's proposal is a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, it may be included in the meeting agenda. When the circumstances of any sub-paragraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

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

A proposal submitted by shareholders must not exceed 300 Chinese characters. Any proposal containing more than 300 Chinese characters will not be included in the agenda. A shareholder who has submitted a proposal must attend the Annual Shareholders' Meeting in person or by proxy and participate in the discussion of his or her proposal.

The Company shall notify the shareholder submitting the proposal of the status of his or her proposal before the date when the notice of the shareholders' meeting is sent, and include the proposals that have met the requirements in this article in the meeting notice. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

Article 4. For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

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

If, after the Company has received a proxy form, a shareholder sending the proxy form decides to attend the shareholders' meeting in person or intends to exercise his or her voting rights in writing or electronically, he or she shall issue a written notice to revoke the authorization to the Company two days before the shareholders' meeting. If the revocation is not provided within the specified time limit, exercise of the voting rights by the proxy attending the meeting shall prevail.

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

Article 5. The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a video-only shareholders' meeting.

Article 6. The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

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

For video shareholders' meetings, shareholders may begin to register on the video meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders.

Solicitors soliciting proxy forms shall also bring identification documents for verification. The Company shall furnish the attending shareholders with an attendance book to sign or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the Meeting Agenda, annual report, attendance card, speaker's slip, voting ballots and other meeting materials. Where there is an election of directors, election ballots shall also be furnished.

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

In the event of a video shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a video shareholders' meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the video meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1. To convene a video shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice:

1. The methods for shareholders to attend the video conference and exercise their rights.
2. If there is any disruption to the video conferencing platform or participation through video conferencing due to natural disasters, incidents, or other force majeure events, the handling should include at least the following:
   (1) When the meeting needs to be postponed or resumed if the abovementioned disruption continues and cannot be removed, and the date to which the meeting needs to be postponed to or resumed.
   (2) Shareholders not having registered to attend the original shareholders’ meeting shall not attend the postponed or resumed meeting.
   (3) In case of a video-assisted shareholders' meeting, when the video meeting cannot be continued, and the total number of shares represented at the meeting meets the minimum legal requirement for a shareholder meeting after deducting those represented by shareholders attending the video shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the video meeting shall be counted in the total number of shares represented by shareholders present at the meeting, and the shareholders attending the video meeting online shall be deemed abstaining from voting on all proposals on the agenda of the shareholders' meeting.
   (4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
3. If a video shareholders’ meeting is convened, appropriate alternative measures available to shareholders who have difficulties in attending the video shareholders’ meeting shall be specified.

Article 7. If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the Chairman of the board. When the Chairman of the board is on leave or for any reason unable to exercise the powers of the Chairman, the Vice Chairman shall act in place of the Chairman; 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 Chairman, or, if there are no managing directors, one of the directors shall be appointed to act as Chairman.

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

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

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

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

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

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

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 record the audio and video, without interruption, of the proceedings of the video meeting, from beginning to end.

The information as well as 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 video meeting.

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

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 video meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The Chairman shall call the meeting to order at the appointed meeting time and disclose information concerning the number of non-voting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the Chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the Chairman shall declare the meeting adjourned. In the event of a video shareholders' meeting, the Company shall also declare the meeting adjourned at the video meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a video shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

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

Article 10. If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including Extraordinary Motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions in the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party who has the power to convene but is not a director of the board.

The Chairman may not declare the meeting adjourned prior to completion of the agenda in the preceding two paragraphs (including extempore motions), unless by a resolution of the shareholders' meeting. If the Chairman 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 meeting chairman in accordance with statutory procedures. A new chairman shall then be elected with the consent of more than half of the voting rights of the attending shareholders to continue the meeting.

The Chairman 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 Chairman is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the Chairman 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 Chairman.

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

Except with the consent of the Chairman, a shareholder may not speak more than twice on the same proposal, while 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 Chairman 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 Chairman and the shareholder that has the floor; the Chairman 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 Chairman may respond in person or direct the relevant personnel to respond.

Where a video shareholders' meeting is convened, shareholders attending the video meeting online may raise questions in writing at the video meeting platform from the Chairman declaring the meeting open until the Chairman 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 that the questions be disclosed to the public on the video meeting platform.

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

The shares held by shareholders having no voting right shall not be counted in the total number of issued shares while adopting a resolution at a meeting of shareholders.

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.

Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Article 13. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

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

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company 2 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, at least 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.

Unless otherwise provided in the Company Act and in the Company's articles of incorporation, a proposal shall be approved by a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the Chairman or a person designated by the Chairman 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 Chairman 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 Chairman, 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.

When the Company convenes a video shareholders' meeting, after the Chairman declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the video meeting platform before the Chairman announces the voting session ends, or will be deemed abstained from voting.

In the event of a video shareholders' meeting, votes shall be counted at once after the Chairman announces the voting session ends, and results of votes and elections shall be announced immediately.

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.

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.

Article 14. The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they are elected, and the names of directors not elected and the number of votes they receive.

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

Article 15. Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the Chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day and place of the meeting, the Chairman's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

Where a video 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 Chairman's and the secretary's name, and actions to be taken in the event of any disruption to the video meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how the issue is dealt with shall also be included in the minutes.

When convening a video-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 video-only shareholders' meeting online.

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, 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 a comprehensive disclosure of the same at the place of the shareholders' meeting. In the event of a video shareholders' meeting, the Company shall upload the above meeting materials to the video meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's video shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the video 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.

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

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

The Chairman 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 Chairman may prevent the shareholder from doing so.

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

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

If the meeting venue is no longer available for continued use and not all of the items (including Extraordinary Motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19. In the event of a video shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the video meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the Chairman has announced the meeting adjourned.

Article 20. When the Company convenes a video shareholders' meeting, both the Chairman and the secretary shall be in the same location, and the Chairman shall announce the address of the location when the meeting is called to order.

Article 21. In the event of a video shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a video shareholders' meeting, when calling the meeting to order, the Chairman shall also declare that unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the video meeting platform or participation in the video meeting is disrupted due to natural disasters, accidents or other force majeure events before the Chairman has announced the meeting adjourned, and the disruption continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date that is within five days, and 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.

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.

During a postponed or resumed session of a shareholders' meeting in accordance with the second paragraph, no further discussions or resolutions are required for proposals with votes already cast and counted and the voting results or list of elected directors already announced.

When the Company convenes a hybrid shareholders' meeting, and the video meeting cannot continue as described in the second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the video shareholders' meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the video 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

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 in paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

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

Article 22. When convening a video-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a video shareholders' meeting online.

Article 23. These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 24. The meeting rules were established on May 25, 2011.
The 1st amendment was made on June 26, 2013.
The 2nd amendment was made on June 22, 2015.
The 3rd amendment was made on June 27, 2016.
The 4th amendment was made on June 24, 2020.
The 5th amendment was made on July 28, 2021.
The 6th amendment was made on June 27, 2022.

[Appendix 3]
Impact of Proposed Stock Dividends on the Company's Business Performance, Earnings Per Share and Return on Shareholders' Equity

Not applicable as no stock dividend was proposed for the current year.

[Appendix 4] Directors' Shareholding

TBI Motion Technology Co., Ltd.
Directors' Shareholding

Directors’ and supervisors’ individual and aggregate shareholding as of the book closure date for the current Annual Shareholders’ Meeting (May 1, 2026), as shown in the shareholder registry:

Position	Name	Number of shares held
Chairman	Te Yi Investment Co., Ltd.	5,735,000
Director	Lee, Ching-Sheng	2,603,456
Director	Smartech & Green Co., Ltd.	1,092,107
Director	Yeh, Chun-Yen	—
Independent Director	Liu, I-Lin	—
Independent Director	Fang, Chung-Li	—
Independent Director	Chou, Cheng-I	—
Directors' aggregate shareholding		9,430,563

Note:

(1) The Company has paid-in capital of NT$1,151,867,240 in 115,186,724 issued shares.

(2) According to Article 26 of the Securities and Exchange Act, the entire board of directors is required to maintain a minimum holding position of 8,000,000 shares.

(3) Shares held by all directors: 9,430,563.
Directors' aggregate shareholding position has met legal requirements.

(4) The Company has assembled an Audit Committee in place of supervisors, therefore supervisors' minimum shareholding requirements do not apply here.