POWERTIP TECH. CORP.
DISPLAY DEVICES FOR BETTER ELECTRONIC DESIGN

Stock Code:
6167

Powertip Technology Corporation

2026 Regular Shareholders' Meeting

Meeting Handbook

June 16, 2026 (9:00 am)
No. 8, Gongyequ 6th Rd., Xitun Dist., Taichung City
(company conference room)

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Powertip Technology Corporation
Meeting Procedures for the 2026 Annual General Shareholders' Meeting

I. Call to Order
II. Chairman Ready
III. Chairman's speech
IV. Report Items
V. Ratifications
VI. Discussions
VII. Extempore Motions
VIII. Meeting Adjourned

TWO. Meeting Agenda

Employed method: Physical meeting
Time: June 16, 2026 (Tuesday) 9:00 a.m.
Venue: No. 8, Gongyequ 6th Rd., Xitun Dist., Taichung City
(company conference room)

(One). Report of the number of shares represented by shareholders present at the meeting

(Two). Announcement of the meeting

(Three). Chairman's speech

(Four). Report Items

I. 2025 Business Report.
II. Audit Committee's Review Report on 2025 Final Account Statements.
III. Other Matters to Report.

(Five). Ratifications

I. Ratification of the 2025 Business Report and Financial Statements.
II. Ratification of 2025 Earnings Distribution Proposal.

(Six). Discussions

I. Proposal to refund the share payment from capital decrease.

(Seven). Extempore Motions

(Eight). Meeting adjourned

THREE. Report Items

Agenda 1

Subject: 2025 Business Report.

Description: Please refer to page 7 of this Handbook for the Business Report.

Agenda 2

Subject: Review Report of the Audit Committee regarding 2025 Final Account Statement.

Description: Please refer to page 8 of this Handbook for the Audit Committee's review report.

Agenda 3

Subject: Other reporting matters.

Description: Shareholder proposals are accepted In accordance with Article 172-1 of the Company Act. No proposal was received in this year’s general meeting of shareholders.

FOUR. Ratifications

Agenda 1 **(Proposed by the Board of Directors)**

Subject: The Board of Directors of the Company proposes the 2025 Business Report and Financial Statements, please ratify.

Description: I. The 2025 Financial statements (including the parent company only and consolidated balance sheets, consolidated income statements, statement of changes in equity, and cash flow statements) have been audited and attested by CPAs Yi-Wen Wang and Yu-Ting Hsin of KPMG Taiwan. The issued audit report has been submitted to the Audit Committee together with the Business Report for review. The Audit Committee has detected no non-conformities.

II. Please refer to page 7 and pages 9 to 22 of this handbook for the 2025 Business Report, the Independent Auditors' Report, and the aforementioned Financial Statements.

III. Recognition

Resolution:

Agenda 2 **(Proposed by the Board of Directors)**

Subject: 2025 Earnings Distribution Proposal

Description: I. The 2025 Earnings Distribution Table is shown below:

Powertip Technology Corporation
Disposition of Net Earnings
2025 Unit: NT$

Accumulated earnings at the beginning of the period		**104,523,508**
Addition (subtraction):		
Changes in the re-measurement amount of the defined benefit plan in this period	10,570,761	
Net loss after tax in the current year	(5,020,635)	5,550,126
Earnings available for distribution		**110,073,634**
Addition (subtraction):		
Appropriated 10% statutory reserve	(555,013)	
Special reserve	(1,002,218)	(1,557,231)
Undistributed earnings at the end of the period		**108,516,403**

Note: The Board of Directors resolved and approved the distribution of remuneration for the Company's employees (including grassroots employees) and Directors for 2025 on March 11, 2026. Due to a pre-tax loss, the Company will not distribute remuneration.

Chairman: Shih-Yueh Wang Managerial Officer: Shih-Yueh Wang Accounting Officer: Hui-Ling Hsu

II. Recognition

Resolution:

FIVE. Discussions

Agenda 1 **(Proposed by the Board of Directors)**

Subject: Proposal to refund the share payment from capital decrease.

Description: I. Reasons for capital decrease in cash: The Company intends to refund the share payment from the capital decrease in cash to shareholders in cash in order to adjust the capital structure and improve the return on shareholders' equity.

II. Percentage and amount of the capital decrease in cash:

(1) The Company's current paid-in capital is NT$ 1,460,000,000, with 146,000,000 issued shares at a par value of NT$ 10 per share. The Company proposes a cash capital reduction of NT$ 29,200,000. Following the capital reduction, the paid-in capital will be exactly NT$ 1,430,800,000. The capital reduction ratio is 2%, and the Company will refund NT$ 0.2 per share to shareholders. The refund is calculated to the nearest NT dollar (amounts under one NT dollar are truncated), and the Company will refund the reduced capital entirely in cash based on each shareholder's shareholding ratio.

(2) The number of shares held by each shareholder according to the shareholder roster on the "base date of capital decrease in cash for share exchange" is calculated separately, and every 1,000 shares will be exchanged for 980 shares (i.e. 20 shares will be deducted from every 1,000 shares). The total number of shares after the capital decrease is 2,920,000 shares. The shares are issued without certificates after the capital decrease.

(3) After the capital decrease, the fractional shares less than one share may be registered with the shareholder service agency of the Company for shares merged into full shares within 5 days prior to the book closure date of share exchange. The fractional shares will be translated to cash at the face value of one share and rounded down to the nearest NT$. The Chairperson is authorized to buy the fractional shares at the face value from specific persons.

III. Upon the resolution of the shareholders' meeting, the proposal is submitted to the competent authority for approval, and the Chairperson is authorized to determine the base date for capital decrease and share exchange. If the number of outstanding shares is affected by changes in the law or regulations, adjustment of the competent authorities, or other reasons that affect the number of shares, and thus the capital decrease ratio for shareholders is changed, the Chairperson is authorized to adjust and proceed pursuant to laws.

Supplementary description:

I. Reasons, necessity and reasonableness of the capital decrease in cash:
The Company's share capital is NT$1.46 billion, relatively higher than the average of the peers. The Company intends to decrease the share capital by refunding shareholders in cash, to reduce the number of outstanding shares, so that the net value per share and the return on shareholders' equity may be increased.

II. Capital source for the capital decrease in cash, and the impact of such capital decrease in cash on the normal operations of Company's finance and business, as well as the stability of the capital structure:
The ending cash and cash equivalents in the Company's parent company only financial statements for 2025 totaled NT$ 271,439 thousand. The Company expects to receive dividend income of NT$ 62,483 thousand in 2026. This cash capital reduction will refund approximately NT$ 29,200 thousand to shareholders. The Company projects its ending cash and cash equivalents in the parent company only financial statements for 2026 to be approximately NT$ 304,722 thousand. This holds no impact on the Company's finance, business, and capital structure stability.

III. Whether the Company has plans to raise capital or issue new bonus shares, and the necessity and reasonableness thereof, in the year of the shareholders' meeting or in the coming year:
The Company has no plan to raise capital or issue new bonus shares in the year of the shareholders' meeting or in the coming year.

IV. The Company's 2025 parent company only financial statement has a net loss after tax of NT$5,021 thousand, and the statement of cash flows shows a net cash outflow of NT$184,073 thousand. Please explain the source of capital for the capital decrease in cash, the considerations for decision-making, and the reason for the adjustment of the business strategy:

(I) The funding source for this cash capital reduction consists entirely of proprietary funds. The cash flows in the parent company only financial statements for 2025 exhibited a net cash outflow, primarily caused by the distribution of cash dividends and the refund of share capital from the cash capital reduction. Aside from refunding approximately NT$ 29,200 thousand to shareholders from the cash capital reduction in 2026, the Company holds no bank borrowings. Adding the reinvestment cash dividend income of approximately NT$ 62,483 thousand, the Company projects the ending cash and cash equivalents in the parent company only financial statements for 2026 to be approximately NT$ 304,722 thousand. Operating capital remains sufficient!

(II) The Company's share capital is NT$1.46 billion, relatively higher than the average of the peers. The Company intends to decrease the share capital by refunding shareholders in cash, to reduce the

number of outstanding shares, so that the net value per share and the return on shareholders' equity may be increased.

(III) There is no need to adjust the Company's business strategy.

Resolution:

SIX. Extempore Motions

SEVEN. Adjournment

2025 Business Report

I. Implementation results of the Company's Business Plan:

Business performance

Unit: NT$ thousand

Consolidated	2025	2024	Growth Rate %
Operating revenues	1,211,762	1,070,256	13%
Profit before tax	501	11,075	-95%
Post-tax net profit (loss)	(5,021)	3,311	-252%
Profitability	-0.41%	0.31%	-232%

Reasons for the increase in the Company's group consolidated operating revenue and profit before tax/net loss after tax for 2025:

(I) Reason for operating revenue increase: Primarily caused by the recovery of client orders and demand in the European and American regions, yielding a NT$ 141,506 thousand increase in operating revenue for 2025 compared to 2024.

(II) Reason for profit before tax/net loss after tax: Although operating revenue for 2025 increased by NT$ 141,506 thousand compared to 2024, the Company incurred a net operating loss due to basic wage hikes and continuous R&D expenditure investments. Furthermore, foreign exchange losses increased by NT$ 28,380 thousand compared to 2024. Despite recognizing non-operating income—specifically, gains on the disposal of investments and investment gains from the reinvestment in Powertip Image Corp.—the calculated profit before tax for 2025 still decreased by NT$ 10,574 thousand compared to 2024, resulting in a net loss of NT$ 5,021 thousand after deducting income tax.

II. Financial income and expenses and profitability analysis:

(I) Finance income and expenditures:

In 2025, the Company's interest income was NT$11,823 thousand, interest expenditures were NT$30 thousand, and foreign currency exchange loss was NT$5,786 thousand, for a total finance income of NT$6,007 thousand.

(II) Profitability Analysis:

Item	2025	2024
Return on Assets %	-0.24%	0.17%
Return on Equity %	-0.28%	0.18%
Profit Margin%	-0.41%	0.31%
Earnings (loss) per share (NT$)	(0.03)	0.02

III. Research and Development:

Powertip continuously and actively transitioned toward embedded product development during 2025, primarily conducting the development of multiple customized complete machine projects while continuously cultivating and expanding its clientele in the medical and industrial fields.

In addition to continuously deepening cooperation with embedded partners such as Renesas, SGET, and ST, the Company actively planned independently developed embedded products to formulate hardware-software integration solutions utilizing AI and visual applications.

Powertip currently advances toward realizing its medium-to-long-term goals and continuously provides clients with more integrated Total Solutions by combining the value of existing embedded products and display products.

Chairman: Shih-Yueh Wang Managerial Officer: Shih-Yueh Wang Accounting Officer: Hui-Ling Hsu

Audit Committee Audit Report

The 2025 Business Report, the financial statements, and the earnings distribution table have been reviewed by the Audit Committee and no non-conformities have been detected. The financial statements have been audited and attested by CPAs Michelle Wang and Serena Hsin of KPMG Taiwan. The issued audit report has been duly submitted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Sincerely

to

The 2026 Annual General Shareholders' Meeting

Powertip Technology Corporation

Convenor of the Audit Committee: Feng, Chu-Chien

March 11, 2026

Independent Auditor's Report

To the board of directors of Powertip Technology Corporation:

Audit Opinions

We have audited the consolidated balance sheet of Powertip Technology Corporation and subsidiaries ("the Group") as at December 31, 2025 and 2024, and the consolidated statement of comprehensive income, consolidated statement of changes in equity, consolidated cash flow statement, and the accompanying footnotes (including summary of key accounting policies) for the periods January 1 to December 31, 2025 and 2024.

In our opinion, all material disclosures of the consolidated financial statements mentioned above were prepared in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and the version of International Financial Reporting Standards, International Accounting Standards and interpretations thereof approved and published by the Financial Supervisory Commission, and presented a fair view of the consolidated financial position of the Group as at December 31, 2025 and 2024, and consolidated business performance and cash flow for the periods January 1 to December 31, 2025 and 2024.

Basis of audit opinion

We have conducted our audits on the financial statements in accordance with Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards. Our responsibilities as an auditor for the consolidated financial statements under the abovementioned standards are explained in the Responsibilities paragraph. All relevant personnel of the accounting firm have followed CPA code of ethics and maintained independence from Powertip Technology Group when performing their duties. We believe that the evidence obtained provide an adequate and appropriate basis for our opinion.

Key audit issues

Key audit issues are matters that we considered to be the most important, based on professional judgment, when auditing the 2025 consolidated financial statements of the Group. These issues have already been addressed when we audited and formed our opinions on the consolidated financial statements. Therefore we do not provide opinions separately for individual issues. Other than the matters described in the paragraph regarding the material uncertainty of continuing operations, below are the key audit issues that we consider relevant for disclosure in this audit report:

I. Revenue cut-off

Please refer to Note 4(14) "Revenue recognition" in the consolidated financial statements for the accounting policy on revenue recognition; please refer to Note 6(14) "Revenue from contracts with customers" for additional information on revenue.

Explanation of key audit issues:

The Group, listed on TPEx, is primarily engaged in the manufacture and sale of LCD display modules. Investors closely monitor the Company's operating revenue, and as the transaction terms with each customer impact whether revenue recognition aligns with the transfer of control to the buyer under accounting standards, there is a risk of inappropriate revenue recognition if revenue is recognized before control of the product has been transferred to the customer. For this reason, the revenue cut-off test was identified as a key matter in our audit of the Group's s financial statements.

Audit procedures:

Our main audit procedures for the key audit matters above include understanding the Company's primary revenue streams, contract terms and transaction conditions, testing the relevant controls within the sales and accounts receivable cycles, and sampling relevant supporting documents and forms to assess whether the timing and amount of revenue recognition for the Group are in compliance with relevant accounting standards.

Other matters

Powertip Technology Corporation has prepared parent company only financial statements for 2025 and 2024, to which we issued an independent auditor's report with unqualified opinion.

Responsibilities of the management and governance body to the consolidated financial statements

Responsibilities of the management were to prepare and ensure fair presentation of consolidated financial statements in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the version of IFRS, IAS, IFRIC and interpretations thereof approved and effected by the Financial Supervisory Commission, and to exercise proper internal control practices that are relevant to the preparation of consolidated financial statements so that the consolidated financial statements are free of material misstatements, whether caused by fraud or error.

The management's responsibilities when preparing consolidated financial statements also involved: assessing the ability of Powertip Technology Group to operate, disclose information, and account for transactions as a going concern unless the management intends to liquidate Powertip Technology Group or cease business operations, or is compelled to do so with no alternative solution.

The governance body of Powertip Technology Group (including the Audit Committee) is responsible for supervising the financial reporting process.

Responsibilities of the auditor when auditing consolidated financial statements

The purposes of our audit were to obtain reasonable assurance of whether the consolidated financial statements were prone to material misstatements, whether due to fraud or error, and to issue a report of our audit opinions. We considered assurance to be reasonable only if it is highly credible. However, audit tasks conducted in accordance with the auditing principles do not necessarily guarantee detection of all material misstatements within the consolidated financial statements. Misstatements can arise from fraud or error. Misstatements are considered material if the individual amount or aggregate total is reasonably expected to affect economic decisions of the consolidated financial statement user.

When conducting audits in accordance with the auditing principles, we exercised judgments and skepticism as deemed professionally appropriate. We also performed the following tasks as an auditor:

1. Identifying and assessing risks of material misstatement due to fraud or error; designing and executing appropriate response measures for the identified risks; and obtaining adequate and appropriate audit evidence to support audit opinions. Fraud may involve conspiracy, forgery, intentional omission, untruthful declaration, or breach of internal control, and our audit did not find any material misstatement where the risk of fraud is greater than the risk of error.
2. Developing the required level of understanding on relevant internal controls and designing audit procedures that are appropriate under the prevailing circumstances, but without providing opinion on the effectiveness of internal control system of Powertip Technology Group.

3. Assessing the appropriateness of accounting policies adopted by the management, and the rationality of accounting estimates and related disclosures made.
4. Forming conclusions regarding the appropriateness of management's decision to account for the business as a going concern, and whether there are doubts or uncertainties about the ability of Powertip Technology Group to operate as a going concern, based on the audit evidence obtained. We are bound to remind users of consolidated financial statements and make related disclosures if uncertainties exist in regards to the abovemenetioned events or circumstances, and amend audit opinions when the disclosures are no longer appropriate. Our conclusions are based on the audit evidence obtained up to the date of audit report. However, future events or change of circumstances may still render Powertip Technology Group no longer capable of operating as a going concern.
5. Assessing the overall presentation, structure, and contents of the consolidated financial statements (including related footnotes), and whether certain transactions and events are presented appropriately in the consolidated financial statements.
6. Obtaining sufficient and appropriate audit evidence on financial information of equity-accounted investments held by the group, and expressing opinions on consolidated financial statements. Our responsibilities as auditor are to instruct, supervise, and execute audits and form audit opinions on the group.

We have communicated with the governance body about the scope, timing, and significant findings (including significant defects identified in internal control) of our audit.

We have also provided the governance body with a declaration of independence stating that all relevant personnel of the accounting firm have complied with auditors' professional ethics of the Republic of China, and communicated with the governance body on all matters that may affect the auditor's independence (including protection measures).

We have identified the key audit issues after communicating with the governance body regarding the 2025 consolidated financial statements of the Group. These issues have been addressed in our audit report except for: 1. Certain topics that are prohibited by law from disclosing to the public; or 2. Under extreme circumstances, topics that we decide not to communicate in the audit report because of higher negative impacts they may cause than the benefits they bring to public interest.

KPMG Taiwan

Certified Public Accountant: Yi-Wen Wang

Yu-Ting Hsin

Approval reference of the securities authority : Jin-Guan-Zheng-Shen-Zi No.0990013761
Jin-Guan-Zheng-Shen-Zi No.1120333238

March 11, 2026

Powertip Technology Corporation and Subsidiaries
Consolidated Balance Sheet
As of December 31, 2025 and 2024

Unit: NT$ thousands

		2025.12.31		2024.12.31	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets				
1100	Cash and cash equivalents (Note 6(1))	$ 477,349	23	705,953	33
1110	Financial assets at fair value through profit or loss - current (Note 6(2))	9,494	-	13,959	1
1170	Notes and accounts receivable - net (Note 6(3) and (14))	240,349	12	220,780	10
1310	Inventory (Note 6(4))	285,395	14	245,856	12
1476	Other financial assets - current (Notes 6(1), (7), 7, and 8)	9,468	-	16,339	1
1470	Other current assets	24,431	2	18,459	1
		1,046,486	51	1,221,346	58
	Non-current assets				
1550	Equity-accounted investments (Note 6(5))	462,399	23	331,099	16
1600	Property, plant and equipment (Notes 6(6) and 8)	534,305	26	551,922	26
1780	Intangible assets	2,346	-	1,154	-
1840	Deferred income tax assets	230	-	2,739	-
1900	Other non-current assets (Notes 6(8) and 8)	10,185	-	7,785	-
		1,009,465	49	894,699	42
	Total assets	**$ 2,055,951**	**100**	**2,116,045**	**100**

		2025.12.31		2024.12.31	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities				
2170	Accounts payable	$ 171,903	8	131,882	6
2200	Other payables (Note 6(12))	89,564	5	86,561	4
2230	Current income tax liabilities	1,133	-	-	-
2300	Other current liabilities (Note 6(14))	83,347	4	55,191	3
2322	Long-term borrowings due within 1 year or 1 business cycle (Notes 6(9) and 8)	-	-	11,198	1
		345,947	17	284,832	14
	Non-current liabilities:				
2640	Net defined benefit liabilities - non-current (Note 6(10))	-	-	8,684	-
2645	Guarantee deposits received (Note 7)	1,676	-	3,331	-
2572	Deferred tax liabilities	-	-	2,009	-
		1,676	-	14,024	-
	Total liabilities	347,623	17	298,856	14
	Equity (Note 6(12)):				
3110	Common share capital	1,460,000	71	1,621,732	77
3200	Capital reserve	89,058	4	8,300	-
3310	Legal reserve	50,199	3	49,561	2
3320	Special reserve	89,409	4	116,962	6
3350	Unappropriated earnings	110,073	5	110,043	5
3400	Other equity item	(90,411)	(4)	(89,409)	(4)
	Total equity	1,708,328	83	1,817,189	86
	Major contingent liabilities and unrecognized contractual commitments (Note 9)				
	Total liabilities and equity	**$ 2,055,951**	**100**	**2,116,045**	**100**

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Head of Accounting: Hui-Ling Hsu**

Powertip Technology Corporation and Subsidiaries

Consolidated Statement of Comprehensive Income

For the years ended December 31, 2025 and 2024

Unit: NTD thousands

		2025		2024	
		Amount	%	**Amount**	%
4100	**Net sales revenue** (Note 6(14))	$ 1,211,762	100	1,070,256	100
5000	**Operating costs** (Notes 6(4), 10, 7, and 12)	1,118,632	92	996,577	93
5900	**Gross profit**	93,130	8	73,679	7
	Operating expenses (Notes 6(3), 10, 7 and 12)**:**				
6100	Selling and marketing expenses	64,850	5	64,644	6
6200	General and administrative expenses	86,977	8	77,084	7
6300	Research and development expenses	62,447	5	55,640	5
		214,274	18	197,368	18
6900	**Net operating loss**	(121,144)	(10)	(123,689)	(11)
	Non-operating income and expenses:				
7100	Interest income	11,823	1	13,712	1
7190	Other income (Note 7)	19,767	2	22,009	2
7225	Gain on disposal of investments (Note 6(5))	7,053	-	-	-
7235	Gain on financial assets at fair value through profit or loss	520	-	-	-
7230	Gain (loss) on foreign exchange (Note 6(16))	(5,786)	-	22,594	2
7775	Share of gain from subsidiaries, associates, and joint ventures accounted using the equity method (Note 6(5))	88,693	7	77,081	7
7510	Interest expenses	(30)	-	(505)	-
7590	Sundry income	(395)	-	(127)	-
		121,645	10	134,764	12
7900	**Profit before tax**	501	-	11,075	1
7950	**Less: income tax expense** (Note 6(11))	5,522	-	7,764	1
8200	**Current net income (loss)**	(5,021)	-	3,311	-
8300	**Other comprehensive income:**				
8310	**Items not reclassified into profit or loss:**				
8311	Remeasurement of defined benefit plan	9,267	-	1,050	-
8349	Income tax on items not reclassified into profit or loss (Note 6(11))	(1,304)	-	-	-
		10,571	-	1,050	-
8360	**Items likely to be reclassified into profit or loss:**				
8361	Exchange differences on translation of financial statements of foreign operations	(4,039)	-	26,868	3
8370	Share of other comprehensive income from equity-accounted associates and joint ventures - likely to be reclassified into profit or loss	2,229	-	6,058	1
8399	Income tax expense related to items likely to be reclassified into profit or loss (Note 6(11))	(808)	-	5,373	1
	Sum of items likely to be reclassified into profit or loss	(1,002)	-	27,553	3
8300	**Other comprehensive income - current**	9,569	-	28,603	3
8500	**Total comprehensive income - current**	**$ 4,548**	**-**	**31,914**	**3**
9750	**Basic earnings per share (NTD)** (Note 6(13))	**$ (0.03)**		**0.02**	
9850	**Diluted earnings per share (NTD)**	**$ (0.03)**		**0.02**	

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Accounting Officer: Hui-Ling Hsu**

Powertip Technology Corporation and Subsidiaries

Consolidated Statement of Changes in Equity

For the years ended December 31, 2025 and 2024

Unit: NTD thousands

						Other equity items			
	Common share capital	**Capital reserve**	**Legal reserve**	**Special reserve**	**Unappropriated earnings**	**Exchange differences on translation of financial statements of foreign operations**	**Unrealized gains or losses on financial assets at fair value through other comprehensive income**	**Total**	**Total equity**
Balance as at January 1, 2024	$ 1,621,732	5,626	29,562	6,423	315,295	(77,472)	(39,490)	(116,962)	1,861,676
Earnings provision and distribution:									
Legal reserve	-	-	19,999	-	(19,999)	-	-	-	-
Special reserve	-	-	-	110,539	(110,539)	-	-	-	-
Cash dividends on common stock	-	-	-	-	(81,086)	-	-	-	(81,086)
			19,999	110,539	(211,624)				(81,086)
Current net income (loss)	-	-	-	-	3,311	-	-	-	3,311
Other comprehensive income (loss) - current	-	-	-	-	1,050	27,553	-	27,553	28,603
Total comprehensive income (loss) - current	-	-	-	-	4,361	27,553	-	27,553	31,914
Changes in associates accounted for using the equity method	-	2,674	-	-	2,011	-	-	-	4,685
Balance as at December 31, 2024	1,621,732	8,300	49,561	116,962	110,043	(49,919)	(39,490)	(89,409)	1,817,189
Earnings provision and distribution:									
Legal reserve	-	-	638	-	(638)	-	-	-	-
Reversal of special reserve	-	-	-	(27,553)	27,553	-	-	-	-
Cash dividends on common stock	-	-	-	-	(32,435)	-	-	-	(32,435)
	-	-	638	(27,553)	(5,520)	-	-	-	(32,435)
Current net income (loss)	-	-	-	-	(5,021)	-	-	-	(5,021)
Other comprehensive income (loss) - current	-	-	-	-	10,571	(1,002)	-	(1,002)	9,569
Total comprehensive income (loss) - current	-	-	-	-	5,550	(1,002)	-	(1,002)	4,548
Changes in associates accounted for using the equity method	-	80,946	-	-	-	-	-	-	80,946
Cash capital reduction	(161,732)	-	-	-	-	-	-	-	(161,732)
Disposal of investments accounted for using the equity method	-	(188)	-	-	-	-	-	-	(188)
Balance as at December 31, 2025	**$ 1,460,000**	**89,058**	**50,199**	**89,409**	**110,073**	**(50,921)**	**(39,490)**	**(90,411)**	**1,708,328**

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Accounting Officer: Hui-Ling Hsu**

Powertip Technology Corporation and Subsidiaries

Consolidated Cash Flow Statement

For the years ended December 31, 2025 and 2024

Unit: NTD thousands

	2025	2024
Cash flow from operating activities:		
Current profit before tax	$ 501	11,075
Adjustments:		
Income, expenses and losses:		
Depreciation expenses	40,281	39,063
Amortization expenses	991	849
Interest expenses	30	505
Interest income	(11,823)	(13,712)
Share of gain from associates and joint ventures accounted using the equity method	(88,693)	(77,081)
Gain on disposal of investments accounted for using the equity method.	(7,053)	-
Others	628	241
Total income, expenses and losses	(65,639)	(50,135)
Change in assets and liabilities related to operating activities:		
Net change in assets related to operating activities:		
Decrease (increase) in financial assets mandatorily measured at fair value through profit or loss	4,465	(8,737)
Increase in notes and accounts receivable	(19,569)	(20,634)
(Increase) decrease in inventory	(39,610)	24,196
(Increase) decrease in other financial assets	4,358	(4,598)
Increase in other current assets	(5,972)	(2,793)
Total net change in assets related to operating activities	(56,328)	(12,566)
Net change in liabilities related to operating activities:		
Increase in accounts payable	40,021	14,462
Increase (decrease) in other payables and other current liabilities	32,936	(16,802)
Increase (decrease) in net defined benefit liabilities	583	(2,933)
Total net change in liabilities related to operating activities	73,540	(5,273)
Total net change in assets and liabilities related to operating activities	17,212	(17,839)
Total adjustments	(48,427)	(67,974)
Cash inflow from operating activities	(47,926)	(56,899)
Interest received	13,281	12,112
Interest paid	(38)	(534)
Income tax paid	(778)	(18,209)
Net cash outflow from operating activities	(35,461)	(63,530)
Cash flow from investing activities:		
Disposal of investments accounted for using the equity method	10,768	-
Acquisition of property, plant and equipment	(25,679)	(45,145)
Acquisition of intangible assets	(2,303)	-
Increase in prepayments for business facilities	(912)	-
Dividends received	36,665	35,088
Other investing activities	(1,608)	(1,418)
Net cash inflow (outflow) from investing activities	16,931	(11,475)
Cash flow from financing activities:		
Repayment of long-term borrowings	(11,198)	(42,431)
Guarantee deposit received (decrease), increase.	(1,655)	911
Payout of cash dividends	(32,435)	(81,086)
Cash capital reduction	(161,732)	-
Net cash outflow from financing activities	(207,020)	(122,606)
Effects of exchange rate change	(3,054)	23,933
Decrease in cash and cash equivalents in the current period	(228,604)	(173,678)
Opening cash and cash equivalents balance	705,953	879,631
Closing cash and cash equivalents balance	**$ 477,349**	**705,953**

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Accounting Officer: Hui-Ling Hsu**

Independent Auditor's Report

To the board of directors of Powertip Technology Corporation:

Audit Opinions

We have audited the balance sheet of Powertip Technology Corporation ("the Company") for 2024 and as of December 31, 2025, as well as the statement of comprehensive income, statement of changes in equity, cash flow statement, and the accompanying footnotes (including summary of key accounting policies) for 2024 and from January 1 to December 31, 2025.

In our opinion, all material disclosures of the parent company only financial statements mentioned above were prepared in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and the version of International Financial Reporting Standards, and presented a fair view of the financial position of Powertip Technology Corporation as at December 31, 2025 and 2024, and business performance and cash flow for the periods January 1 to December 31, 2025 and 2024.

Basis of audit opinion

We have conducted our audits on the financial statements in accordance with Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards. Our responsibilities as an auditor for the parent company only financial statements under the abovementioned standards are explained in the Responsibilities paragraph. All relevant personnel of the accounting firm have followed CPA code of ethics and maintained independence from Powertip Technology Corporation when performing their duties. We believe that the evidence obtained provide an adequate and appropriate basis for our opinion.

Key audit issues

Key audit issues are matters that we considered to be the most important, based on professional judgment, when auditing the 2025 parent company only financial statements of Powertip Technology Corporation. These issues have already been addressed when we audited and formed our opinions on the parent company only financial statements. Therefore we do not provide opinions separately for individual issues. Other than the matters described in the paragraph regarding the material uncertainty of continuing operations, below are the key audit issues that we consider relevant for disclosure in this audit report:

I. Revenue cut-off

Please refer to Note 4 (14) "Revenue recognition" in the parent company only financial statements for the accounting policy on revenue recognition; please refer to Note 6 (12) "Revenue from contracts with customers" for additional information on revenue.

Explanation of key audit issues:

Powertip Technology Corporation, listed on TPEx, is primarily engaged in the manufacture and sale of LCD display modules. Investors closely monitor the Company's operating revenue, and as the transaction terms with each customer impact whether revenue recognition aligns with the transfer of control to the buyer under accounting standards, there is a risk of inappropriate revenue recognition if revenue is recognized before control of the product has been transferred to the customer. For this reason, the revenue cut-off test was identified as a key matter in our audit of the Company's financial statements.

Audit procedures:

Our main audit procedures for the key audit matters above include understanding the Company's primary revenue streams, contract terms and transaction conditions, testing the relevant controls within the sales and accounts receivable cycles, and sampling relevant supporting documents and forms to assess whether the timing and amount of revenue recognition for the Company are in compliance with relevant accounting standards.

Responsibilities of the management and governance body to the parent company only financial statements

Responsibilities of the management were to prepare and ensure fair presentation of parent company only financial statements in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and to exercise proper internal control practices that are relevant to the preparation of consolidated financial statements so that the parent company only financial statements are free of material misstatements, whether caused by fraud or error.

The management's responsibilities when preparing parent company only financial statements also involved: assessing the ability of Powertip Technology Corporation to operate, disclose information, and account for transactions as a going concern unless the management intends to liquidate Powertip Technology Corporation or cease business operations, or is compelled to do so with no alternative solution.

The governance body of Powertip Technology Corporation (including the Audit Committee) is responsible for supervising the financial reporting process.

Responsibilities of the auditor when auditing parent company only financial statements

The purposes of our audit were to obtain reasonable assurance of whether the parent company only financial statements were prone to material misstatements, whether due to fraud or error, and to issue a report of our audit opinions. We considered assurance to be reasonable only if it is highly credible. However, audit tasks conducted in accordance with the auditing principles do not necessarily guarantee detection of all material misstatements within the parent company only financial statements. Misstatements can arise from fraud or error. Misstatements are considered material if the individual amount or aggregate total is reasonably expected to affect economic decisions of the parent company only financial statement user.

When conducting audits in accordance with the auditing principles, we exercised judgments and skepticism as deemed professionally appropriate. We also performed the following tasks as an auditor:

1. Identifying and assessing risks of material misstatement due to fraud or error; designing and executing appropriate response measures for the identified risks; and obtaining adequate and appropriate audit evidence to support audit opinions. Fraud may involve conspiracy, forgery, intentional omission, untruthful declaration, or breach of internal control, and our audit did not find any material misstatement where the risk of fraud is greater than the risk of error.
2. Developing the required level of understanding on relevant internal controls and designing audit procedures that are appropriate under the prevailing circumstances, but without providing opinion on the effectiveness of internal control system of Powertip Technology Corporation.
3. Assessing the appropriateness of accounting policies adopted by the management, and the rationality of accounting estimates and related disclosures made.
4. Forming conclusions regarding the appropriateness of management's decision to account for the business as a going concern, and whether there are doubts or uncertainties about the ability of Powertip Technology Corporation to operate as a going concern, based on the audit evidence obtained. We are bound to remind users of parent company only financial statements and make related disclosures if uncertainties exist in regards to the abovemenetioned events or circumstances, and amend audit opinions when the disclosures are no longer appropriate. Our conclusions are based on the audit evidence obtained up to the date of audit report. However, future events or change of circumstances may still render Powertip Technology Corporation no longer capable of operating as a going concern.

5. Assessing the overall presentation, structure, and contents of the parent company only financial statements (including related footnotes), and whether certain transactions and events are presented appropriately in the parent company only financial statements.
6. Obtaining sufficient and appropriate audit evidence on the financial information of equity-accounted investments, and expressing opinions on the parent company only financial statements. Our responsibilities as auditor are to instruct, supervise, and execute audits and form audit opinions on Powertip Technology Corporation.

We have communicated with the governance body about the scope, timing, and significant findings (including significant defects identified in internal control) of our audit.

We have also provided the governance body with a declaration of independence stating that all relevant personnel of the accounting firm have complied with auditors' professional ethics of the Republic of China, and communicated with the governance body on all matters that may affect the auditor's independence (including protection measures).

We have identified the key audit issues after communicating with the governance body regarding the 2025 parent company only financial statements of the Company. These issues have been addressed in our audit report except for: 1. Certain topics that are prohibited by law from disclosing to the public; or 2. Under extreme circumstances, topics that we decide not to communicate in the audit report because of higher negative impacts they may cause than the benefits they bring to public interest.

KPMG Taiwan

Certified Public Accountant: Yi-Wen Wang

Yu-Ting Hsin

Approval reference of the securities authority : Jin-Guan-Zheng-Shen-Zi No.0990013761
Jin-Guan-Zheng-Shen-Zi No.1120333238

March 11, 2026

Powertip Technology Corporation

Balance Sheet

As of December 31, 2025 and 2024

Unit: NT$ thousands

		2025.12.31		2024.12.31	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets				
1100	Cash and cash equivalents (Note 6(1))	$ 271,439	13	455,512	21
1170	Notes and accounts receivable - net (Note 6 (2) and (12))	166,807	8	167,436	8
1180	Accounts receivable - related parties, net (Notes 6(2), (12) and 7)	9,021	1	1,554	-
1310	Inventory (Note 6(4))	72,526	4	78,056	4
1476	Other financial assets - current (Notes 6(3), 7, and 8)	7,211	-	7,136	-
1470	Other current assets	7,399	-	7,475	-
		534,403	26	717,169	33
	Non-current assets				
1550	Equity-accounted investments (Note 6(5))	1,076,348	52	993,119	46
1600	Property, plant and equipment (Notes 6(6) and 8)	444,018	22	454,447	21
1780	Intangible assets	2,346	-	1,154	-
1840	Deferred income tax assets (Note 6(9))	230	-	2,739	-
1900	Other current assets	924	-	1,215	-
		1,523,866	74	1,452,674	67
	Total assets	**$ 2,058,269**	**100**	**2,169,843**	**100**

		2025.12.31		2024.12.31	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities				
2170	Notes and accounts payable	$ 37,652	2	33,804	2
2180	Accounts payable - related parties (Note 7)	182,316	9	201,251	9
2200	Other payables) (including related parties) (Note 7)	49,917	2	47,000	2
2230	Current income tax liabilities	1,299	-	-	-
2300	Other current liabilities (Note 6(12))	78,619	4	48,571	2
2322	Long-term borrowings due within 1 year or 1 business cycle (Notes 6 (7) and 8)	-	-	11,198	1
		349,803	17	341,824	16
	Non-current liabilities:				
2640	Net defined benefit liabilities - non-current (Note 6(8))	-	-	8,684	-
2570	Deferred income tax liabilities and others (Notes 6(9) and 7)	138	-	2,146	-
		138	-	10,830	-
	Total liabilities	349,941	17	352,654	16
	Equity: (Note 6(10))				
3110	Common share capital	1,460,000	71	1,621,732	75
3200	Capital reserve	89,058	4	8,300	-
3310	Legal reserve	50,199	2	49,561	3
3320	Special reserve	89,409	4	116,962	5
3350	Retained earnings	110,073	6	110,043	5
3400	Other equity item	(90,411)	(4)	(89,409)	(4)
	Total equity	1,708,328	83	1,817,189	84
	Major contingent liabilities and unrecognized contractual commitments (Note 9)				
	Total liabilities and equity	**$ 2,058,269**	**100**	**2,169,843**	**100**

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Head of Accounting: Hui-Ling Hsu**

Powertip Technology Corporation
Statement of Comprehensive Income
For the years ended December 31, 2025 and 2024

Unit: NTD thousands

		2025		2024	
		Amount	%	Amount	%
4100	**Net sales revenues** (Notes 6(12) and 7)	$ 1,093,396	100	976,250	100
5000	**Operating costs** (Notes 6(4), 6(8), 7, and 12)	1,008,076	92	913,546	94
5900	**Gross profit**	85,320	8	62,704	6
5920	Plus: realized (unrealized) gain or loss on sale	(671)	-	763	-
5900	**Gross profit**	84,649	8	63,467	6
	Operating expenses (Notes 6(8), 7 and 12):				
6100	Selling and marketing expenses	35,663	3	35,976	3
6200	General and administrative expenses	65,580	6	57,704	6
6300	Research and development expenses	52,389	5	45,782	5
		153,632	14	139,462	14
6900	**Net operating profit (loss)**	(68,983)	(6)	(75,995)	(8)
	Non-operating income and expenses:				
7100	Interest income	5,035	-	5,061	1
7225	Gain on disposal of investments (Note 6(5))	7,053	1	-	-
7235	Gain on financial assets at fair value through profit or loss	520	-	-	-
7375	Share of gain from subsidiaries, associates, and joint ventures accounted using the equity method (Note 6(5))	45,436	4	62,542	6
7190	Other income (Note 7)	9,035	1	9,647	1
7230	Foreign exchange gain (loss) (Note 6(14))	1,650	-	10,172	1
7510	Interest expenses	(30)	-	(505)	-
		68,699	6	86,917	9
7900	**Net income (loss) before tax**	(284)	-	10,922	1
7950	**Less: income tax expense (benefit)** (Note 6(9))	4,737	-	7,611	1
8200	**Current net income (loss)**	(5,021)	-	3,311	-
8300	**Other comprehensive income:**				
8310	**Items not reclassified into profit or loss:**				
8311	Remeasurement of defined benefit plan	9,267	1	1,050	-
8349	Less: Income tax on items not likely to be reclassified into profit or loss (Note 6(9))	(1,304)	-	-	-
		10,571	1	1,050	-
8360	**Items likely to be reclassified into profit or loss:**				
8361	Exchange differences on translation of financial statements of foreign operations	(4,039)	-	26,868	3
8380	Share of other comprehensive income from equity-accounted subsidiaries, associates and joint ventures - likely to be reclassified into profit or loss	2,229	-	6,058	1
8399	Less: Income tax on items likely to be reclassified into profit or loss (Note 6(9))	(808)	-	5,373	1
	Sum of items likely to be reclassified into profit or loss	(1,002)	-	27,553	3
8300	**Other current comprehensive income (loss) (net, after-tax)**	9,569	1	28,603	3
8500	**Total comprehensive income - current**	**$ 4,548**	**1**	**31,914**	**3**
	Earnings per share (NTD) (Note 6(11))				
9750	**Basic earnings per share (NTD)**	**$ (0.03)**		**0.02**	
9850	**Diluted earnings per share (NTD)**	**$ (0.03)**		**0.02**	

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Head of Accounting: Hui-Ling Hsu**

Powertip Technology Corporation

Statement of Changes in Equity

For the years ended December 31, 2025 and 2024

Unit: NTD thousands

						Other equity items			
	Common share capital	**Capital reserve**	**Legal reserve**	**Special reserve**	**Unappropriated earnings**	**Exchange differences on translation of financial statements of foreign operations**	**Unrealized gains or losses on financial assets at fair value through other comprehensive income**	**Total**	**Total equity**
Balance as at January 1, 2024	$ 1,621,732	5,626	29,562	6,423	315,295	(77,472)	(39,490)	(116,962)	1,861,676
Earnings provision and distribution:									
Legal reserve	-	-	19,999	-	(19,999)	-	-	-	-
Special reserve	-	-	-	110,539	(110,539)	-	-	-	-
Cash dividends on common stock	-	-	-	-	(81,086)	-	-	-	(81,086)
			19,999	110,539	(211,624)				(81,086)
Current net income (loss)	-	-	-	-	3,311	-	-	-	3,311
Other comprehensive income (loss) - current	-	-	-	-	1,050	27,553	-	27,553	28,603
Total comprehensive income (loss) - current	-	-	-	-	4,361	27,553	-	27,553	31,914
Changes in associates accounted for using the equity method	-	2,674	-	-	2,011	-	-	-	4,685
Balance as at December 31, 2024	1,621,732	8,300	49,561	116,962	110,043	(49,919)	(39,490)	(89,409)	1,817,189
Earnings provision and distribution:									
Legal reserve	-	-	638	-	(638)	-	-	-	-
Reversal of special reserve	-	-	-	(27,553)	27,553	-	-	-	-
Cash dividends on common stock	-	-	-	-	(32,435)	-	-	-	(32,435)
			638	(27,553)	(5,520)				(32,435)
Current net income (loss)	-	-	-	-	(5,021)	-	-	-	(5,021)
Other comprehensive income (loss) - current	-	-	-	-	10,571	(1,002)	-	(1,002)	9,569
Total comprehensive income - current	-	-	-	-	5,550	(1,002)	-	(1,002)	4,548
Changes in associates accounted for using the equity method	-	80,946	-	-	-	-	-	-	80,946
Cash capital reduction	(161,732)	-	-	-	-	-	-	-	(161,732)
Disposal of investments accounted for using the equity method	-	(188)	-	-	-	-	-	-	(188)
Balance as at December 31, 2025	**$ 1,460,000**	**89,058**	**50,199**	**89,409**	**110,073**	**(50,921)**	**(39,490)**	**(90,411)**	**1,708,328**

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Accounting Officer: Hui-Ling Hsu**

Powertip Technology Corporation
Cash Flow Statement
For the years ended December 31, 2025 and 2024

Unit: NTD thousands

	2025	2024
Cash flow from operating activities:		
Current profit (loss) before tax	$ (284)	10,922
Adjustments:		
Income, expenses and losses:		
Depreciation expenses	22,163	21,462
Amortization expenses	991	849
Interest expenses	30	505
Interest income	(5,035)	(5,061)
Share of profit from subsidiaries and associates accounted for using the equity method	(45,436)	(62,542)
Gain on disposal of investments accounted for using the equity method.	(7,053)	-
Others	657	(952)
Total income, expenses and losses	(33,683)	(45,739)
Net change in assets related to operating activities:		
Decrease (increase) in notes and accounts receivable	629	(12,787)
Increase in accounts receivable - related parties	(7,467)	(105)
Decrease in inventory	5,530	19,867
(Increase) decrease in other financial assets	(545)	757
Decrease in other current assets	76	31
Total net change in assets related to operating activities	(1,777)	7,763
Net change in liabilities related to operating activities:		
Decrease in notes and accounts payable	(15,087)	(154,948)
Increase (decrease) in other payables and other current liabilities	32,067	(16,797)
Increase (decrease) in net defined benefit liabilities	583	(2,933)
Total net change in liabilities related to operating activities	17,563	(174,678)
Total net change in assets and liabilities related to operating activities	15,786	(166,915)
Total adjustments	(17,897)	(212,654)
Cash outflow from operations	(18,181)	(201,732)
Interest received	5,033	4,992
Interest paid	(38)	(534)
Income tax paid	(336)	(11,427)
Net cash outflow from operating activities	(13,522)	(208,701)
Cash flow from investing activities:		
Disposal of investments accounted for using the equity method	10,768	-
Refunded share payment from capital decrease by an equity-accounted investee	-	186,442
Acquisition of property, plant and equipment	(10,837)	(16,956)
Dividends received	36,912	38,762
Other investing activities	(2,029)	1,380
Net cash inflow from investing activities	34,814	209,628
Cash flow from financing activities:		
Repayment of long-term borrowings	(11,198)	(42,431)
Payout of cash dividends	(32,435)	(81,086)
Cash capital reduction	(161,732)	-
Net cash outflow from financing activities	(205,365)	(123,517)
Decrease in cash and cash equivalents in the current period	(184,073)	(122,590)
Opening cash and cash equivalents balance	455,512	578,102
Closing cash and cash equivalents balance	**$ 271,439**	**455,512**

Chairman: Shih-Yue Wang **Managerial Officer: Shih-Yue Wang** **Accounting Officer: Hui-Ling Hsu**

Powertip Technology Corporation Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the provisions of the Company Act and shall be named Powertip Technology Corporation.

Article 2: The business scope of the Company is as follows:

I. CC01050 Data Storage Media Units Manufacturing.
II. CC01080 Electronics Components Manufacturing.
III. CE01010 General Instrument Manufacturing.
IV. CE01030 Optical Instruments Manufacturing.
V. CQ01010 Mold and Die Manufacturing.
VI. F401010 International trade.
VII. F401030 Manufacture Export.
VIII. I501010 Product Designing.
IX. F601010 Intellectual Property Rights.
X. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The total amount of the Company's external investment may exceed 40% of the Company's paid-in capital.

Article 2-2: The Company may make external guarantees for its business needs.

Article 3: The Head Office shall be located in Taichung City, and if necessary, the Board of Directors may, by resolution of the Board of Directors, establish domestic and foreign branches and manufacturing plants where permitted by law.

Article 4: The method of announcement of the Company shall be carried out in accordance with Article 28 of the Company Act.

Chapter 2 Shares

Article 5: The registered capital of the Company shall be set at NT$2,400,000,000 divided into 240,000,000 shares of NT$10 each, which the Board of Directors is authorized to issue in installments. Among the total capital in the preceding paragraph, NT$135,000,000 is divided into 13,500,000 shares of NT$10 each, which are reserved for issuance of employee stock options, and the Board of Directors is authorized to issue in installments. In the event that the Company's shares may be repurchased by the Company, the Board of Directors is authorized to do so in accordance with the law.

Article 5-1: The employees who take up the shares in the issuance of new shares, the recipients of the transfer of treasury shares acquired in accordance with the Company Act, the recipients of the issuance of employee stock options and the recipients of the issuance of new shares with restricted employee rights include employees of controlled or subordinate companies who meet certain conditions, and the certain conditions shall be determined by the Board of Directors.

Article 6: The Company issues registered shares with each share certificate affixed with the signatures or seals of at least three Directors subject to certification. The Company may also be exempted from preparing physical share certificate or bundle the offering in several tranches for printing share certificates subject to the registration and custody at Taiwan Depository and Clearing Corporation.

Article 7: The transfer of the name of a share certificate shall cease not later than 60 days prior to the date of the annual general meeting of shareholders, not later than 30 days prior to the date of the extraordinary meeting of shareholders, or not later than 5 days prior to the date on which the Company decides to distribute dividends and bonuses or other benefits.

Article 8: The registered shares of the Company shall be transferred by the holder of the shares by endorsement, and the name of the transferee shall be recorded on the certificate, and

the transfer of shares shall not be made against the Company unless the name and residence or domicile of the transferee are recorded in the Company's shareholders' register.

Article 9: The shareholders of the Company shall follow the "Regulations Governing the Administration of Shareholder Services of Public Companies" for the transfer of stock, pledge of rights, loss, inheritance, gift, loss of seal, change of address, etc., unless otherwise provided by laws and regulations or securities regulations.

Chapter 3 Shareholders' Meeting

Article 10: There shall be two types of shareholders' meetings: regular meetings and extraordinary meetings. Regular meetings shall be convened at least once a year and shall be held within six months after the end of each fiscal year, and shall be convened by the Board of Directors with 30 days' notice to the shareholders. Extraordinary meeting will be convened by notifying the shareholders 15 days in advance.

Article 11: If a shareholder is unable to attend a shareholders' meeting for any reason, he or she may appoint a proxy to attend the meeting in accordance with Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies ".

Article 12: The Chairman of the Board of Directors shall be the Chairman of the shareholders' meeting. In the absence of the Chairman of the Board of Directors, the Chairman shall designate a Director to act as proxy. In the absence of such designation, the Directors shall elect from among one of them.

Article 13: Each shareholder of the Company shall have one vote per share, except under the circumstances provided for in the Company Act.

Article 14: Except as otherwise provided in the Company Act, any resolution of the shareholders' meeting shall be made with the presence of shareholders representing more than half of the total number of outstanding shares and shall be carried out by the consent of a majority of the shareholders present. If there is no objection from the shareholders present, the vote shall be deemed to be approved by the Chairman and shall be as valid as a poll.

In accordance with the regulations of the competent authorities, the shareholders of the Company may also exercise their voting rights by electronic means. Shareholders who exercise their voting rights by electronic means are deemed to be present in person, and all related matters are handled in accordance with the provisions of the relevant laws.

Article 15: The minutes of the shareholders' meeting shall be made and signed or affixed with the seal of the Chairman and shall be carried out in accordance with the provisions of Article 183 of the Company Act. The meeting minutes shall record the year, month, day, place, name of the Chairman, method of resolution, the key points of the proceedings and the results thereof, and shall be retained permanently during the continuance of the Company.

Chapter 4 Board of Directors and Audit Committee

Article 16: The Company shall appoint 5 to 9 Directors. A candidate nomination system has been adopted for board elections. Directors shall be elected by the shareholders' meeting from among persons with disposing capacity, for a term of three years, and shall be eligible for re-election. Liability insurance may be purchased for the Company's Directors by resolution of the Board of Directors after their election. The total shareholding ratio of all Directors shall be in accordance with the regulations of the competent securities authorities.

Article 16-1: Among the above-mentioned number of Directors, the number of independent Directors shall not be less than three and shall not be less than one-third of the total

number of Directors. The professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election of independent Directors and other matters to be complied with shall be conducted in accordance with the relevant regulations of the competent securities authorities.

Article 16-2: The Company shall have more than half of the seats among the Directors and shall not have one of the following relationships:

I. Spouses.

II. Relatives within the second degree of consanguinity.

Article 16-3: In accordance with Article 14-4 of the Securities and Exchange Act, the Company shall have an Audit Committee composed of independent directors.

The members of the Audit Committee, the exercise of powers and duties, and other matters to be followed shall be in accordance with the provisions of relevant laws and regulations or the Company's Articles of Incorporation, and its organizational procedures shall be separately determined by the Board of Directors.

Article 17: When the vacancy of Directors reaches one-third of total or all independent Directors are dismissed, the Board of Directors shall convene an interim meeting of shareholders within 60 days to hold a by-election.

Article 18: If a Director's term of office expires before he/she is re-elected, he/she shall extend his/her term of office until the re-elected Director assumes office.

Article 19: The Directors shall organize Board of Directors' Meetings, and a Chairman shall be elected by and from among the Directors with the presence of at least two-thirds of the Directors and the consent of a majority of the Directors present, to execute all affairs of the Company in accordance with the Company Act, the Articles of Incorporation, the shareholders' meeting and the resolutions of the Board of Directors.

Article 20: The Company's business strategies and other important matters shall be decided by the Board of Directors. The Board of Directors shall be convened by the Chairman of the Board of Directors, who shall be the Chairman of the Board of Directors, except for the first meeting of the Board of Directors of each term, which shall be convened in accordance with Article 203 of the Company Act. If the Chairman of the Board of Directors is unable to perform his or her duties, the Chairman of the Board of Directors shall designate one of the Directors to act as his or her proxy. If a director is unable to attend a meeting of the Board of Directors for any reason, he/she may appoint another director to attend the meeting as his/her proxy by issuing a power of attorney and listing the scope of authorization for convening the meeting.

Article 21: The minutes of the Board of Directors' meetings shall be prepared, signed or affixed with the seal of the Chairman, and distributed to the Directors within 20 days after the meeting. The minutes shall record the main points of the proceedings and the results thereof, and shall be permanently retained by the Company together with the signature books of the Directors present and the proxy forms.

Article 22: The Board shall specify the cause of convention and give notice to all Directors 7 days in advance. However, the Company may convene a meeting of the Board of Directors at any time in case of emergency. A meeting of the Board of Directors may be convened in writing, by e-mail or by facsimile.

Chapter 5 Managers and Staff

Article 23: The Company may have a number of officers in accordance with the provisions of the Company Act, whose appointment, dismissal and compensation shall be carried out in accordance with Article 29 of the Company Act.

Chapter 6 Final Accounts

Article 24: The accounting year of the Company shall commence on January 1 and end on December 31 of each year, and the final accounts shall be prepared after the end of the year.

Article 25: At the end of each fiscal year, the Board of Directors shall prepare the following financial statements and submit them to the shareholders' meeting for recognition and ratification in accordance with the law:

I. Business Report.

II. Financial statements.

III. Motion to distribute earnings or make up losses.

Article 26: The Company shall allocate 5% of net earnings to the employees' remuneration and not more than 1% to Directors' remuneration if the Company makes a profit in the year. In addition, 1.5% shall be allocated for the salary adjustment or remuneration distributuions to the grassroots employees. However, if the Company has accumulated losses, it shall reserve in advance the amount to make up the losses beforehand. Employee remuneration, as mentioned above, can be paid in shares or cash to employees of affiliated companies that satisfy certain criteria. This criterion is determined by the board of directors.

Article 26-1: The Company's earnings, if any, from the annual final accounts shall be distributed in the following order:

I. Payment of taxes due.

II. To make up for losses.

III. Allocate 10% as a statutory reserve, except when the statutory reserve has reached the Company's paid-in capital.

IV. A special reserve shall be set aside under the current surplus earnings in accordance with relevant laws and regulations, and shall be included in the earnings distribution after the reversal.

V. The remaining balance after the amounts listed from I to IV, together with the accumulated undistributed earnings of the previous year, shall be regarded as distributable earnings.

The dividends are distributed in whole or in part to shareholders in proportion to their shareholdings.

The final payout ratio is subject to shareholder meeting resolution according to Article 240 of The Company Act. The board of directors can be authorized to distribute all or part of the dividends or profit sharing in cash, provided that the resolution is supported by more than half of attending directors in a board meeting where at least two-thirds of board members are present, and that the decision is reported in the upcoming shareholder meeting.

The Company's dividends to shareholders are distributed as share dividends and cash dividends. The cash dividends shall not be less than 20% of the total dividends.

Article 26-2: When a director performs the business of the company, the company shall pay salaries and allowances regardless of the operating profit or loss. The remuneration of all directors shall be determined by the Board of Directors with reference to the extent of a Director’s participation in the Company's operations and the value of their contributions, and with reference to the standards of the industry.

Chapter 7 Bylaws

Article 27: The Company's Articles of Incorporation and Bylaws shall be separately determined by the Board of Directors.

Article 28: All matters not provided for in these Articles of Incorporation shall be governed by the Company Act and other laws and regulations.

Article 29: These Bylaws were established on June 1, 1991.

Amended for the 1st time on February 15, 1995.

Amended for the 2nd time on March 15, 1996.

Amended for the 3rd time on December 7, 1997
Amended for the 4th time on June 23, 1998
Amended for the 5th time on April 30, 1999
Amended for the 6th time on May 31, 2000
Amended for the 7th time on June 8, 2001
Amended for the 8th time on August 20, 2001
Amended for the 9th time on June 10, 2002
Amended for the 10th time on May 10, 2004
Amended for the 11th time on November 2, 2004
Amended for the 12th time on June 14, 2006
Amended for the 13th time on June 13, 2008
Amended for the 14th time on June 16, 2009
Amended for the 15th time on June 15, 2010
Amended for the 16th time on June 12, 2012
Amended for the 17th time on June 11, 2014
Amended for the 18th time on June 21, 2016
Amended for the 19th time on June 21, 2017
Amended for the 20th time on July 15, 2021.
Amended for the 21st time on June 8, 2022.
Amended for the 22nd time on June 19, 2025.

Powertip Technology Corporation
Rules of Procedure for Shareholders' Meetings

Article 1 The shareholders' meeting of the Company shall be conducted in accordance with these Rules.

Article 2 Shareholders (or their proxies) attending the meeting shall wear the attendance card and pay the attendance card in lieu of signing in.

Article 3 Attendance and voting at shareholders' meetings shall be calculated based on shares, and the number of shares present shall be calculated based on the attendance card handed in.

Article 4 The shareholders' meeting shall be held in the county or city where the head office is located or in a place convenient for the shareholders' meeting. The meeting shall start no earlier than 9:00 a.m. or later than 3:00 p.m.

Article 5 The Chairman of the shareholders' meeting shall be the chairman of the Board of Directors unless otherwise provided in the Company Act. If the Chairman of the Board of Directors is absent or is unable to exercise his or her duties for any reason, the Vice Chairman of the Board of Directors shall act as the chairman of the board of directors; if there is no Vice Chairman of the Board of Directors or if the Vice Chairman is also absent or unable to exercise his or her duties for any reason, the Chairman of the Board of Directors shall appoint a Director to act as the Chairman of the Board of Directors. If the Chairman of the Board of Directors does not appoint a proxy, the Directors shall appoint a proxy from among themselves.

Article 6 The Company may designate an attorney, accountant or related personnel to attend the shareholders' meeting, and the staff of a shareholders' meeting shall wear an identification badge or armband.

Article 7 The Company shall record or videotape the entire duration of a shareholders' meeting and retain the records for at least one year.

Article 8 The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders (or proxies) do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders (or proxies) represent one third or more of the total number of issued shares, a tentative resolution may be adopted.

When, prior to conclusion of the meeting, the attending shareholders (or proxies) represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting.

Article 9 The agenda of the shareholders' meeting shall be set by the Board of Directors, and the meeting shall be conducted in accordance with the scheduled agenda, which may not be changed without the resolution of the shareholders' meeting. The Chairman may not adjourn the meeting without a resolution before the conclusion of the proceedings (including extempore motions). After the meeting is adjourned, the shareholders shall not elect another Chairman for the meeting to be held at the same place or another venue.

Article 10 In addition to the motions listed on the agenda, the shareholders (or proxies) should second any amendments to the original motion, substitute motions or other motions proposed by way of extempore motions, as well as any changes to the agenda and motions to adjourn the meeting. The shareholdings represented by the proposer and the seconder shall reach one percent of the total number of issued shares.

Article 11 Before a shareholder (or proxy) speaks at a shareholders' meeting, he/she shall fill out a speaker's slip stating the key points of his/her speech, the shareholder's account number (or attendance card number) and his/her account name, and the Chairman shall determine the order of his/her speech. A shareholder (or proxies) in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the

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

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

Article 12 Except with the consent of the chair, a shareholder (or proxies) may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech

Article 13 When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

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.

Article 14 After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 15 When the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

Article 16 Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, and obtain the consent of the attending shareholders (or proxies) (provided that all monitoring personnel shall be shareholders of the Company). Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 17 When a meeting is in progress, the chair may announce a break based on time considerations.

Article 18 Except as otherwise provided in the Taiwan Company Act and in the Company's Memorandum and Articles of Association, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders (or proxies). A resolution is deemed to have been resolved if there is no dissenting opinion after consultation by the chair, and is as valid as a vote.

Article 19 When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article 20 The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

Article 21 Matters not provided for in these rules shall be governed by the Company Act and the Company's Articles of Incorporation.

Article 22 These Rules, and any amendments hereto, shall be implemented after adoption by Shareholders Meetings.

Powertip Technology Corporation

Directors' shareholdings

I. The Company's paid-in capital is NT$1,460,000,000, with a total of 146,000,000 shares issued.
II. In accordance with Article 26 of the Securities and Exchange Act, the minimum number of shares to be held by all Directors are 10,950,000 shares.
III. The shareholdings of individual shareholders and all directors as of the date of the shareholders' meeting are listed in the table below, and are in compliance with Article 26 of the Securities and Exchange Act.
IV. The Company has established an Audit Committee, so there is no statutory required shareholding of supervisors.

Book closure date: April 18, 2026

Title	Account Name	Number of shares held	Remark
Director	Shih-Yueh Wang	2,197,216	
Director	Bright LED Electronics Corp. (BLEC) Representative: Liao, Hsin-Pei	17,123,305	
Director	Chen, Shu-Kuei	628,443	
Director	Wanxu Investment Co., Ltd. Representative: Lin, Bo-Yuan	1,595,726	
Director	Yuhe Co., Ltd. Representative: Chen, Hsing-Ju	900,271	
Independent Director	Feng, Chu-Chien	0	
Independent Director	Lai, Tzu-Jui	0	
Independent Director	Lin, Chia-Ching	0	
Independent Director	Hu, Kuang-Wei	0	
Total shares held by all Directors		22,444,961	