(The readers is advised that these Annual Shareholders' Meeting Minutes have been prepared originally in Chinese. In the even of a conflict between these Annual Shareholders' Meeting Minutes and the originally in Chinese version of difference in interpretation between the two versions, the Chinese language version shall prevail.)

ADVANCED INTERNATIONAL MULTITECH CO., LTD.

2026 Annual Shareholders' Meeting Minutes

Convene manner：Physical shareholders meeting

Meetign Time：10:00am on May 29th, 2026 (Friday)

Venue：Kaohsiung Municipal Social Education City (No. 115 Xuefu Rd., Xiaogang Dist., Kaohsiung City)

Attending shareholders and proxy representing：
96,285,214 shares were represented by shareholders in person and by proxy (including by exercising voting rights electronically: 13,389,511 shares), which are mounted to 62.37% of the Company's 154,357,490 (have been deducted the non-voting right 2,629,000 shares).

The board members who are participate in person：
Chariman Hsi-Chien Cheng (Representative of Ming An Investment Co., Ltd.), Director An-Hao Liu (Representative of Yuan Hong Investment Co., Ltd.), Director I-Nan Chou (and CEO), Director Hsiao-Fen Tu, Independent Director Tsing-Zai Wu (The Convener of Remuneration Committee and Audit Committee), total five directors attended the 2026 Annual Shareholders' Meeting.

To attent the Meeting as a guest：
CFO Yi-Miao Kuo, CPA Chun-Kai Wang (PricewaterhouseCoopers Taiwan), Audit Hsiu-Chun Yeh, total three guests attended the 2026 Annual Shareholders' Meeting.

Chairperson：Hsi-Chien Cheng 鄭錫潛　　**Minutes Recorder**：Yi-Miao Kuo 郭怡妙

I. Meeting Call to Order：
The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

II. Address by the Chariman：Omitted.

III. Report Items：

Report Item (1)

Summary: 2025 Business of Report

Explanation: The 2025 Business Report and 2026 Business Plan, please refer Attachment I.

Deliberations of the meeting: No questions raised by shareholders.

Report Item (2)

Summary: 2025 Review report of Audit Committee

Explanation: The Company's 2025 parent company only financial statements and consolidated financial statements have been audited and signed by the PwC Taiwan, appointed by the Company’s board of directors, and the aforementioned financial statements along with Business Report, and Earnings Distribution Plan have been sent to the audit committee for review, the review report of Audit Committee please refer Attachment II.

Deliberations of the meeting: No questions raised by shareholders.

Report Item (3)

Summary: Report of the Remunerations Paid to Employees and Directors in 2025

Explanation:

1.Pursuant to Article 29 of the Company’s “Articles of Incorporation”, if the Company generates a profit for the current fiscal year (defined as the pre-tax profit for the current fiscal year before deducting employee bonuses and directors’ remuneration), and after deducting accumulated losses, the Company shall allocate no less than 1% of such profit as employee bonuses (with no less than 50% of this amount allocated to frontline employees) and no more than 5% as directors’ remuneration. The proposed allocation of employee bonuses and directors’ bonuses is as follows:

①About 4.19% of the profit, for a total of NT$47,600,000, was allocated as employee remunerations, which was no different from the estimated amount in 2025.

②About 0.79% of the profit, for a total of NT$9,000,000, was allocated as remunerations paid to directors, which was no different from the estimated amount in 2025.

2.The distribution of employee remuneration and director remuneration has been approved by the board of directors on March 3rd, 2026, and will be paid in cash. It will be handled in accordance with the Company's "Rules for remuneration of the Employee and Directors", and the relevant distribution operations are planned to be authorized to the chairman in full discretion.

Deliberations of the meeting: No questions raised by shareholders.

Report Item (4)

Summary: Report of Cash Dividend Distribution by Earnings in 2025

Explanation:

1.According to the “Company Act” and “Articles of Incorporation”, the board of directors is authorized to resolve the distribution of the planned annual dividends and bonuses, capital surplus or legal reserve by cash, in whole or in part, with the presence of two third of all the directors in the meeting and the approval of over 50% of the presenting directors, and the distribution plan shall be reported to the shareholders' meeting.

2.The Company's 2025 earnings distribution plans to allocate a cash dividend of NT$617,429,960 to shareholders of the ordinary shares, which is a cash dividend of NT$4 for per share.

3.The number of shares held by shareholders recorded in the shareholder list on the base date of the cash ex-dividend distribution of earnings is calculated to the nearest dollar amount, and the number below NT$1 is rounded off. The total amount of odd numbers less than NT$1 will be included in the Company's other income.

4.The above cash dividends were distributed on April 30th, 2026.

Deliberations of the meeting: No questions raised by shareholders.

Report Item (5)

Summary: Shareholders’ Proposals at the Annual Meeting of Shareholders

Explanation: The company didn’t receive any proposals by shareholders during the proposal period.

IV. Ratification Items

Ratification Item (1)

Summary: To acknowledge the 2025 Business Report and Financial Statements (proposed by the Board of Directors)

Explanation:

1.The company's 2025 parent company only financial statements and consolidated financial statements have been resolved in the Board Meeting and audited by accountants, Wang, Chun-Kai and Wu, Chien-Chih, of the PwC Taiwan with an unqualified audit opinion with matter of an emphasis and other matter. The above-mentioned financial statements have been submitted together with the Business Report to the Audit Committee for review and approval. Please refer to Attachment I and Attachment III.

2. The proposal is submitted for acknowledgement.

Deliberations of the meeting: No questions raised by shareholders.

Resolution: Voting result as below:

Shares represented at the time of voting (include the e-voting): 96,285,214 votes.

Voting Results	% of the toal represented share present
Votes in favor：95,119,322 votes (Include the e-voting：12,378,619 votes)	98.78%
Votes against：74,314 votes (Include the e-voting：74,314 votes)	0.07%
Votes invalid：0 votes	0%
Votes abstained：1,091,578 votes (Include the e-voting：936,578 votes)	1.13%

RESOLVED, that the above proposal be and hereby was approved as proposed.

Ratification Item (2)

Summary: To acknowledge the 2025 Earnings Distribution Proposal (proposed by the Board of Directors)

Explanation: The 2025 earnings distribution table is submitted for acknowledgement.

Advanced International Multitech Co., Ltd.

Earnings Distribution Table

2025

Unit: NT$1

Item	Amount	
	Subtotal	Total
Undistributed earnings, beginning of the period		$ 2,190,740,814
Add: Net income(loss) after tax – current year	949,453,231	
Comprehensive income(loss) – current period	2,652,142	
Disposal of equity instruments measured at fair value through other comprehensive income	(3,377,846)	948,727,527
Less: Provision of 10% legal reserve	(94,872,753)	
Less: Provision of special reserve	(47,266,824)	(142,139,577)
Distributable earnings		2,997,328,764
Distributed items		
Dividends – Cash (NT$4 / per share)	(617,429,960)	
Dividends – Stock (NT$0 / per share)	0	(617,429,960)
Undistributed earnings, end of the period		$ 2,379,898,804

Note:

1. The Company's principle of earnings distribution is to give priority to the distribution of 2025 earnings.
2. The cash dividends are distributed up to the nearest dollar amount, the amount below the nearest NT$1 is rounded off, and the aberrant amount of less than NT$1 is included in the Company's other income.
3. In the event of a subsequent change in the shareholder allotment rate due to a change in the number of shares of the Company's common stock affecting the number of outstanding shares, it is proposed that the Board of Directors agree to authorize the Chairman of the Board of Directors to exercise full authority to handle the adjustment of the rate.

Chairman：His-Chien Cheng Manager：I-Nan Chou Accounting Manager：Yi-Miao

Deliberations of the meeting: No questions raised by shareholders.

Resolution: Voting result as below:

Shares represented at the time of voting (include the e-voting): 96,285,214 votes.

Voting Results	% of the toal represented share present
Votes in favor：95,272,411 votes (include the e-voting：12,531,708 votes)	98.94%
Votes against：74,305 votes (include the e-voting：74,305 votes)	0.07%
Votes invalid：0 votes	0%
Votes abstained：938,498 votes (include the e-voting：783,498 votes)	0.97%

RESOLVED, that the above proposal be and hereby was approved as proposed.

V. Extempore motion：None.

(The minutes records the summary of meeting subject and results only; specific content, procedure as well as shareholders’ speeches please refer to video record.)

VI. Meeting Adjourned：10:20 am., Friday, May 29th, 2026

【Attachment I】

Business of Report

Thank you for your continued interests, support and care to Advanced International Multitech Co., Ltd., and it is hoped that you will continue to give us more attention and support in the days to come, thank you.

Below is the report of 2025 Business results and 2026 Business plans.

I. 2025 Consolidated Business Report

(I) The execution results of the 2025 business plans

The Company's consolidated operating revenue was $15,406,654 thousand in the year of 2025, which was an increase of 8.55% comparing with $14,192,780 thousand in the year of 2024. The consolidated net profit in the year of 2025 was $949,453 thousand, which was a decrease of 17.39% comparing with the consolidated net profit of $1,149,286 thousand in the year of 2024. In 2025, the after-tax earnings per share was $6.18.

(II) The 2025 budget execution status: Not available, the Company did not disclose financial forecast for the year of 2025.

(III) Financial information：

1. Financial information

Unit: NT$1,000; %

Year	2025	2024	Increase/Decrease (%)
Sales Revenue	15,406,654	14,192,780	8.55%
Cost of Goods Sold	13,010,007	11,966,699	8.72%
Gross Profits	2,396,647	2,226,081	7.66%
Operating Expenses	1,559,187	1,628,161	(4.24%)
Other Income and Expenses -Net	149,438	160,232	(6.74%)
Non-Operating Income & Expenses	199,334	734,582	(72.86%)
Net Income Before Tax	1,186,232	1,492,734	(20.53%)
Net Income After Tax	949,453	1,149,286	(17.39%)
Total Comprehensive Profit/Loss	901,459	1,271,828	(29.12%)

2. Analysis on profitability

Unit: NT$1; %

Item		Ratio in 2025
Return on Assets (%)		6.92%
Return on Equity (%)		12.20%
To Paid-in-Capital(%)	Operating Income	62.87%
	Net Income Before Tax	75.56%
Net Income Margin (%)		6.16%
Earnings Per Share (Unit: NT$1)		6.18

【Attachment I】

(IV) R&D situation

2025 R&D results:

1.Development of bio-based (60% biomass ratio) epoxy resin formula.
2.Data-driven analysis of key process parameters for impregnation machines.
3.Development of PPG Epoxy resin formula that is able to be stored in room temperature for two months.
4.Development of green and environmentally friendly thermoplastic continuous carbon fiber composite technology (flame-retardant PC with a glass transition temperature of 150°C).
5.Development of single bundle fiber impregnation molding technology.
6.Development of single bunder fiber spreading technology.
7.Development of Towpreg products.
8.TPUD impregnation technology and product development.
9.Development of continuous three-liquid resin mixing system technology.
10.Development of low-energy molding technology.
11.Development of high-pressure rotational molding technology for interchangeable molds.
12.Development of an in-process AOI measurement system.
13.Development of a high-density injection molding process for counterweights.
14.Multi-material forged iron head.
15.Powder metallurgy technology with adjustable weight distribution.
16.Joining technology for powder metallurgy components.
17.Composite surface appearance and 3D pattern technology.
18.Development of a process for laminating large-area composite panels.
19.Application of laser engraving technology on titanium alloy surfaces.
20.One-step molding technology for thermoplastic composite structures.
21.Development of thermoplastic over-molding process.
22. Establishment of a recycling system for thermoplastic materials and its implementation in product manufacturing.
23.Development of welding technologies for thermoplastic products.
24.Development of an automated laminating machine for thermosetting complex surface.
25.Introduction of hollow structures into the thermoset air bag manufacturing process.
26.Development of high-strength ferrous materials.
27.Development and planned mass production of metal 3D printing.
28. Development and application of extreme ultraviolet rapid spraying for mass-produced composite products.
29.Development of extreme ultraviolet rapid spray transfer technology.
30.The application of brazing technology in metal products.
31.Aluminum alloy forging and precision machining.
32.Direct forming of thin-walled forgings.
33.Forging counterweight structures with varying materials and densities.
34.Composite powder metallurgy technology for materials of varying densities.
35.Large area pad printing technology and development of new products.

- 360-degree circular large-scale logo design, pattern distortion testing, and regression computing technology.
- Independent pad printing head modular design, rotary and longitudinal axis elastic mechanism module design and rotary positioning control technology.
- Multi-color special pad printing technology, pattern distortion, and graphic registration correction calculation technology.
- Development of large-area pad printing technology using high-precision sphere clamping mechanism.

36. Development and application of high-performance material and products.
    - Development of highly tough and wear resistant TPU shell materials.
    - Rubber additives to improve rubber mixing efficiency.
37. Mold processing technology and self-design ability.
    - Wind tunnel cavity mold in-house processing technology.
    - High precision machining and measurement of die holes and ejector pins.
    - Hot runner mold base design and temperature accuracy control system.

II. Summary of 2026 Business Plan

(I) Operating strategy

In response to future situation and the development direction of the Company, four major themes are set as follows:

1. The core business operations related to golf equipment, golf balls, and composite materials, including raw materials and finished products, continue to grow and improve profitability. In response to evolving domestic and international conditions, such as tariffs and geopolitical risks, and in alignment with our clients' sourcing and supply chain strategies, we are continuing to shift production capacity to our facilities in Vietnam. Through technological innovation, continuous improvement, supply chain management, and cost optimization initiatives, we are maintaining our competitiveness and customer loyalty amid these changing circumstances.
2. Value-added innovation: carbon fiber wheel technology is now generating revenue and advancing production plans, while seeking industry partners and optimizing the business model; simultaneously, we are also pursuing cross-sector collaborative innovation, mergers and acquisitions, or business model transformation to establish the growth momentum for the next decade.
3. Enhancing corporate resilience: continuously investing in talent development and implementing succession planning; leveraging modern information technology and artificial intelligence tools to drive digital transformation and enhance collective intelligence within the organization.
4. Corporate sustainability: implementing corporate governance 3.0 indicators to optimize corporate governance outcomes, advance key ESG metrics, and achieve the vision of net-zero carbon emission.

(II) Expected unit of sales

Based on market supply and demand conditions and the industry environment, and taking into account the company's capabilities and development, we forecast that sales of golf club heads and golf clubs in 2026 will reach approximately 12 million units, while annual sales of golf balls will reach approximately 15 million dozen.

(III) Important production and marketing strategy

1. Establish three-way strategic partnerships with key customers and suppliers, integrate the value chain, and leverage our overall market influence through lean cost management and rapid responsiveness.
2. Origin strategy: continue to increase the proportion of our production capacity in Vietnam and enhance manufacturing capabilities there. At the same time, we will conduct a comprehensive assessment of tariff risks and geopolitical factors in export markets, and flexibly allocate production across our facilities in Taiwan, mainland China, and Vietnam to reduce reliance on production capacity in regions with potential risks.
3. Continue to strengthen the development and application of composite materials, implementing an integrated approach that spans from customized raw materials to optimized manufacturing processes, while differentiating our offerings to expand our competitive edge.

(IV) Future development strategy

1. Leverage the Company's core strengths in the golf industry: continue to integrate the golf-related products and customer relationships of Advanced International Multitech Co., Ltd. and Launch Technologies Co., Ltd. to create comprehensive value for our shared customers, while actively seeking growth opportunities to solidify our position within the global supply chain.
2. The differentiated competitive advantage of a one-stop composite solutions provider: link up the value chain from raw materials to end-market applications, continuously invest in R&D for materials and products, expand the scope of composite applications, and meet the needs of diverse customer segments and product lines.
3. Innovation drives growth: in addition to addressing the future product development priorities and technical requirements of our existing customers, we will integrate internal and external resources and continue to invest in R&D for raw materials, manufacturing processes, and products, while simultaneously pursuing innovative business models and accelerating the pace of corporate transformation.
4. Strengthen corporate resilience: build corporate soft power through talent development, cultivating the talent and capabilities the organization will need in the future, and implementing succession planning and key talent development programs; simultaneously, actively promoting digital transformation to enhance management efficiency.
5. Commitment to Corporate Sustainability: gradually implement the goals of carbon reduction, waste reduction, and energy conservation, and establish a carbon management mechanism to respond to the trend of the times; at the same time, continue to care for vulnerable groups,

fulfill corporate social responsibilities, and implement corporate governance to achieve the realm of sustainable management and create all-win situation for employees, shareholders and the general public.

(V) Effects of the external competitive environment, regulation environment, and overall operation environment

Although the significant pressure from U.S. tariffs in 2025 persists, its impact has begun to ease slightly. Amid the ongoing strength of the U.S. economy, the golf industry continues to grow. Participation rates and the number of rounds played continue to reach new highs, and major brands have not slowed down the pace at which they launch new products. The outlook for the industry in the coming year remains optimistic.

In the composites industry, driven by technological advancements, process innovations, and the development of AI, the scope of composites applications will continue to expand. Whether in sports equipment, consumer goods, the automotive industry, aerospace and defense, or energy applications, the critical role and growing demand for composites are evident. This will also be a key area for Advanced Group’s future business growth.

However, as geopolitical tensions escalate and globalization faces setbacks, the traditional contract manufacturing model is increasingly being disrupted by a range of adverse factors. To address various unforeseen circumstances, companies need a range of contingency plans. The rapid pivoting of production capacity, manufacturing locations, management teams, and technical capabilities is putting a strain on corporate management capabilities and response speed. At the same time, however, many new business opportunities are emerging. How to seize these opportunities amid the shifting landscape and reach the next peak of corporate value is a shared challenge for Advanced Group’s management team.

Chairman：His-Chien Cheng Manager：I-Nan Chou Accounting Manager：Yi-Miao Kuo

【Attachment II】

Advanced International Multitech Co., Ltd.

Review Report of Audit Committee

Attn: Advanced International Multitech Co., Ltd. 2026 General Shareholders' Meeting

The board of directors submitted the Company's 2025 business report, parent company only financial statements, consolidated financial statements, and earnings distribution plan among which the financial statements were audited and completed with an audit report by the PwC Taiwan, appointed by the Company's board of directors.

The above business report, parent company only financial statements, consolidated financial statements, and earnings distribution plan have been verified by the Audit Committee, and there are no discrepancies. Accordance to the Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

March 3rd, 2026

Audit Committee of Advanced International Multitech Co., Ltd.

Convener: Wu, Tsing-Zai

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Notice: The CPA's audit report and financial statements in Attachment III are translated versions and have not been reviewed or verified by the accountant.

Advanced International Multitech Co., Ltd.

Letter of Representation for Consolidated Financial Statements

For the year 2025 (from January 1 to December 31, 2025), the Company's entities that are required to be included in the consolidated financial statements of affiliated enterprises under the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises" are the same as those required to be included in the parent-subsidiary consolidated financial statements under the International Financial Reporting Standards 10. Moreover, the related information required to be disclosed for the consolidated financial statements of affiliated enterprises has been fully disclosed in the aforementioned parent-subsidiary consolidated financial statements. Therefore, consolidated financial statements of affiliated enterprises will not be prepared.

Represented by

Company Name: Advanced International Multitech Co., Ltd.

Responsible Person: Hsi-Chien Cheng

March 3, 2026

Independent Auditor's Report

To Advanced International Multitech Co., Ltd.

Auditor's Opinions

Advanced International Multitech Co., Ltd. and Subsidiaries' ("the Group" hereinafter) consolidated balance sheets ended December 31, 2025 and 2024, consolidated statements of comprehensive income, the consolidated statements of changes in equity, consolidated statements of cash flows from January 1 to December 31, 2025 and 2024, and the notes to the consolidated financial statements (including the summary of significant accounting policies) have been reviewed by the auditor.

In our opinion, the aforementioned consolidated financial statements present fairly, in all material respects, the consolidated financial position of Advanced International Multitech Co., Ltd. as of December 31, 2025 and 2024, and its consolidated financial performance and consolidated cash flows from January 1 to December 31, 2025 and 2024 are presented in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," as well as International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRICs Interpretations, and SIC Interpretations endorsed and effected by the Financial Supervisory Commission.

Basis for Audit Opinion

We are entrusted to execute the audit works in accordance with the "Rules Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants" and Generally Accepted Auditing Standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We have stayed independent from Advanced Group as required by the Code of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled other responsibilities as stipulated by the Code. We believe that we have obtained sufficient and appropriate audit evidence to serve as a basis for our opinion.

Emphasis of a Matter – Major Disaster

As stated in Note X to the consolidated financial statements, subsidiary, Launch Technologies Co., Ltd. (hereinafter referred to as "Launch Technologies"), incurred a major fire incident on Sept. 22, 2023. Currently its operation in Plant I is still suspended for improvements by order of the Ministry of Economic Affairs, and its Plant II has resumed operation and production in May 2024. Up until December 31, 2025, Launch Technologies has already recognized a disaster loss accumulating NT$1,321,670 thousand dollars, and the liability and property insurance claim income received and recognized totaled NT$328,575 thousand in 2024, and the remaining property insurance claim amount, NT$372,481 thousand, had been received and recognized in March 2025; the insurance company has already settled this claim. The accountants have not revised the audit conclusion accordingly.

Emphasis of Matter Paragraph – Share swap

As stated in Note XI(XIX) and (XXXII) to the consolidated financial statements, the share swap proposal Launch Technologies and Advanced International Multitech Co., Ltd. had been approved by competent authorities. The record date for the share swap was set on November 29th, 2024. In addition, securities of Launch Technologies that were traded in the TPEx market and its 1st domestic unsecure convertible bond were also approved by competent authorities to discontinue the trading in the TPEx market; termination date of TPEx trading was set on November 29th, 2024. The accountants have not revised the audit conclusion accordingly.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 consolidated financial statements of Advanced Group. Such matters have been dealt with in the course of auditing and compiling the consolidated financial statements and in the preparation of our audit opinion. As such, we do not respond to each key matter individually.

Audit Matters for the consolidated financial statements of Advanced Group for 2025 are stated as follows:

Assessment of Impairment of Accounts Receivable

<u>Descriptions</u>

Please refer to Note IV(X) and (XI) to the consolidated financial statements for accounting policies regarding accounts receivables and impairment assessment; please refer to Note V(II) to the consolidated financial statements for uncertainties of accounting estimates and assumptions regarding accounts receivables; and please refer to Note VI(IV) to the consolidated financial statements for net accounts receivables.

In measuring the expected credit losses, Advanced Group must use its judgment to identify the factors that affect the future recoverability of the accounts receivable, and consider the time value of money, the information that is reasonable and available to prove the forecast of future economic conditions, and the supporting documents obtained by the management. Therefore, we identified the evaluation of impairment for accounts receivables as a key audit matter for Advanced Group.

Audit Procedures

The procedures we have performed on the afore-mentioned key audit matter are summarized as follows:

1. Based on our understanding of Advanced Group's operation and its sales counterparty, we have determined the reasonableness of the policy and procedures regarding provision of loss allowance for accounts receivables, including the objective evidence that determine the loss rate, e.g. characters of customers, assessment of past payment collection experience, and future economic conditions. We have also compared whether the policy for provision of loss allowance for accounts receivables is consistent throughout the reporting period.
2. We have assessed the reasonableness of the supporting documents based on the expected loss rates for different days past due as provided by the management.
3. We have also verified the correctness of the aging of accounts receivables in order to ensure the agreement of the financial information with its policy.
4. We have also tested the recovery of accounts receivables after the audit period so as to evaluate the possibility of recovery.

Inventory Valuation

Descriptions

Refer to Note IV(XIII) to the consolidated financial statements for accounting policies regarding inventory valuation; Note V(II) for uncertainty of accounting estimates and assumptions regarding inventory valuation; and Note VI(V) for details of inventory accounting subjects.

The main business of Advanced Group is to undertake the production of consumer products for the world's major brands. The inventory of such products, owing to rapid changes in technology and a high degree of customization, possesses higher risk of Inventory valuation loss or obsolescence. Advanced Group measures the value of inventory through the employment of an item-by-item approach which recognizes the value at the lower of cost and net realizable value. Advance Group also evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date and writes down the cost of inventories to the net realizable value. Since the assessment process may involve the management's judgment based on the relevant supporting documents obtained, which is an area to be determined in an audit, we have identified the inventory valuation as the key audit matter for Advanced Group.

Audit Procedures

The procedures we have performed on the afore-mentioned key audit matter are summarized as follows:

1. We have compared whether the policy for provision of allowance of inventory valuation loss is consistent throughout the reporting period and assessed the reasonableness of its provision policy.

2. We have examined the inventory management process, reviewed the annual inventory plan and participated in annual inventory counts in order to assess the effectiveness of management's judgment and control of obsolete inventory.
3. We have sampled and tested the net realizable value of individual inventory item to assess the reasonableness of the allowance to reduce inventory to market.

Other Matters – reference to other accountants' audits

We did not audit the financial statements of certain associates and joint ventures accounted for under the equity method. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. The total investment amount of those afore-mentioned companies accounted for under equity method amounted to NT$18,321 thousand and $19,466 thousand, representing 0.12% and 0.13% of total consolidated assets as of 31 December 2025 and 2024 respectively. The comprehensive income (loss) recognized for the aforementioned companies for the periods from January 1 to December 31, 2025 and 2024 was NT$55 thousand and NT$118 thousand, respectively, each accounting for 0.01% of consolidated comprehensive income.

Other Matters - parent company only financial statements

Advanced International Multitech Co., Ltd. has also prepared the parent company only financial statements for the years 2025 and 2024, which have been audited by our certified public accountants and are on file with an unqualified audit opinion with emphasis of a matter and other matters, for reference.

Responsibility of the management and the governing body for the consolidated financial statements

It is the management's responsibility to fairly present the Consolidated Financial Statements in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," as well as International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations, and SIC Interpretations endorsed by the Financial Supervisory Commission, and to maintain internal controls which are necessary for the preparation of the Consolidated Financial Statements so as to avoid material misstatements due to fraud or errors therein.

In preparing the consolidated financial statements, the responsibility of management includes assessing Advanced Group's ability to continue as a going concern, disclosing going concern matters, as well as adopting going concern accounting, unless the management intends to liquidate Advanced Group or terminate the business, or no practicable measure other than liquidation or termination of the business can be taken.

The governing bodies of Advanced Group (including Audit Committee) have the responsibility to oversee the financial reporting process.

The Accountants' Responsibility in Auditing the Consolidated Financial Statements

The purpose of our audit is to provide reasonable assurance that the consolidated financial statements as a whole contain no material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. "Reasonable assurance" refers to a high level of assurance. Nevertheless, our audit, which was carried out in accordance with the Generally Accepted Auditing Standards in the Republic of China does not guarantee that a material misstatement(s) in the consolidated financial statements will be detected. There may still be material misstatements due to fraud or errors, which are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users of the consolidated financial statements.

We have exercised professional judgment and maintained professional skepticism while abiding by the Generally Accepted Auditing Standards in the Republic of China in our audit. The following tasks have also been performed:

1. Identify and evaluate the risk of material misstatements due to fraud or error in the consolidated financial statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for the audit opinion. As fraud may involve collusion, forgery, deliberate omissions, false statements, or violations of internal controls, the risk of an undetected material misstatement due to fraud is greater than that due to errors.

2. Acquired necessary understanding of internal controls pertaining to the audit in order to develop audit procedures appropriate under the circumstances. Nevertheless, the purpose of such understanding is not to provide any opinion on the effectiveness of the internal controls of Advanced Group.

3. Assess the appropriateness of the accounting policies adopted by the management level, as well as the reasonableness of their accounting estimates and relevant disclosures.

4. Concluded, based on the audit evidence acquired, on the appropriateness of the management's use of the going-concern basis of accounting, and determined whether a material uncertainty exists where events or conditions that might cast significant doubt on the ability of Advanced Group to continue as going concerns. If we believe there are events or conditions indicating the existence of a material uncertainty, we are required to remind the users of the consolidated financial statements in our audit report of the relevant disclosures therein, or to amend our audit opinion in the event that any inappropriate disclosure was found. Our conclusion is based on the audit evidence obtained as of the date

of the audit report. However, future events or circumstances may cause Advanced Group to cease to continue as a going concern.

5. Evaluate the overall expression, structure and contents of the consolidated financial statements (including relevant Notes), and whether the consolidated financial statements fairly present relevant transactions and items.
6. Acquired sufficient and appropriate audit evidence regarding the financial information of entities within Advanced Group in order to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and execution of auditing the Group, and for formation of an audit opinion.

Communications between us and the company's governing body take account of the scope and timing of the planned audit and significant audit findings, including any significant deficiencies in the internal controls during the audit process.

We have also provided the governing body with our statement of independence in accordance with the Code of Professional Ethics for Certified Public Accountant of the Republic of China, and communicated with the governing body all relationships and other matters that may be deemed to have an influence on our independence (including safeguard measures).

From the matters communicated with those charged with governance, we determined the key audit matters of the 2025 consolidated financial statements of Advanced Group. Such matters have been explicitly stated in our audit report, unless laws or regulations prevent their disclosures, or, in extremely rare cases, we decide not to communicate such matters in our audit report in consideration that the reasonably anticipated adverse impacts of such communication would be greater than the public interest it would promote.

PwC Taiwan

CPA: Chun-Kai Wang
Chien-Chih Wu

Financial Supervisory Commission, R.O.C. (Taiwan)
Approval No.: Jin Guan Zheng Shen Zi No. 1110349013
Jin Guan Zheng Shen Zi No. 1030027246

March 3, 2026

Advanced International Multitech Co., Ltd. and Subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

【Attachment III】

Unit: NT$1,000

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	VI (I)	$ 1,377,288	10	$ 1,991,909	13
1110	Financial assets at fair value through profit or loss – current	VI(II)	264,612	2	264,900	2
1136	Financial assets at amortized cost – current	VI (III)	264,823	2	264,571	2
1150	Notes receivable – net	VI(IV)	4,121	-	1,846	-
1170	Account receivable – net	V and VI(IV)	4,006,241	27	3,487,095	23
1200	Other receivables		23,398	-	23,838	-
1220	Income tax assets – current period		8,380	-	1,230	-
130X	Inventories	V and VI(V)	2,548,288	17	2,671,359	18
1410	Prepayments	VI(VII)	164,654	1	205,117	2
1470	Other current assets		20,992	-	25,165	-
11XX	**Total current assets**		8,682,797	59	8,937,030	60
	Non-current assets					
1510	Financial assets at fair value through profit or loss – non-current	VI(II)	46,624	-	39,891	-
1517	Financial assets at fair value through other comprehensive income – non-current	VI(VI)	55	-	2,669	-
1535	Financial assets at amortized cost – non-current	VI(III)	64,558	1	67,837	-
1550	Investment accounted for using the equity method	VI(VIII)	21,735	-	22,361	-
1600	Property, plant, and equipment	VI(IX) and VIII	4,974,952	34	4,923,461	33
1755	Right-of-use assets	VI(X)	763,752	5	772,81	5
1780	Intangible assets	VI(XI) and VII	38,525	-	21,091	-
1840	Deferred income tax assets	VI(XXXI)	83,197	1	78,852	1
1915	Prepayments for business facilities		65,857	-	66,320	-
1990	Other non-current assets – others	VIII	57,493	-	80,768	1
15XX	**Total non-current assets**		6,116,748	41	6,076,062	40
1XXX	**Total assets**		$ 14,799,545	100	$15,013,092	100

(Continue to next page)

Advanced International Multitech Co., Ltd. and Subsidiaries

【Attachment III】

Consolidated Balance Sheets

December 31, 2025 and 2024

Unit: NT$1,000

	Liabilities and equities	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term loans	VI(XII) and VIII	$ 1,329,525	9	$ 1,681,913	11
2120	Financial liabilities at fair value through profit/loss-current	VI(II)	92	-	-	-
2150	Notes payable		1,116	-	405	-
2170	Accounts payable		1,618,162	11	1,756,612	12
2180	Accounts payable-related parties	VII	40,640	-	46,052	-
2200	Other payable	VI(XIII) and VII	1,344,872	9	1,678,004	11
2230	Income tax liabilities		205,581	1	183,544	1
2250	Provision for liabilities – current	VI (XVIII)	40,877	-	40,911-	-
2280	Lease liabilities -current		53,528	-	60,209	1
2320	Long term liabilities due in 1 year or 1 business cycle	VI (XV)(XVI) and VIII	104,348	1	754,027	5
2399	Other current liabilities-others	VI(XIV)(XXII)	63,693	1	68,417	1
21XX	**Total current liabilities**		4,802,434	32	6,270,094	42
	Non-current liabilities					
2540	Long-term loans	VI(XVI) and VIII	956,190	7	259,134	2
2560	Income tax liabilities – non-current		64,313	-	-	-
2570	Deferred income tax liabilities	VI(XXX)	400,045	3	342,743	2
2580	Lease liabilities – non-current		547,905	4	525,552	4
2640	Net defined benefit liabilities – non-current	VI(XVII)	27,095	-	31,907	-
2670	Other non-current liabilities - other		629	-	15,673	-
25XX	**Total non-current liabilities**		1,996,177	14	1,175,009	8
2XXX	**Total liabilities**		6,798,611	46	7,445,103	50
	Equities					
	Equity attributable to shareholders of the parent company					
	Share capital	VI(XIX)				
3110	Capital of common shares		1,569,865	11	1,546,336	10
	Capital surplus	VI(XX)				
3200	Capital surplus		2,201,860	14	2,069,885	13
	Retained earnings	VI(XXI)				
3310	Legal reserve		1,337,928	9	1,295,540	9
3320	Special reserve		5,346	-	123,195	1
3350	Undistributed earnings		3,139,468	21	2,739,298	18
	Other equities					
3400	Other equities		(52,613)	-	(5,345)	-
3500	Treasury stock		(200,920)	(1)	(200,920)	(1)
31XX	**Total equity attributable to shareholders of the parent company**		8,000,934	54	7,567,989	50
3XXX	**Total equities**		8,000,934	54	7,567,989	50
	Significant contingent liabilities and unrecognized contractual commitments	IX				-
	Significant disaster loss	X				-
	Significant subsequent event	XI				-
3X2X	**Total liabilities and equities**		$ 14,799,545	100	$15,013,092	100

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial. Please refer to them as well.

Chairman：Hsi-Chien Cheng Manager：I-Nan Chou Accounting Manager：Yi-Miao Kuo

Advanced International Multitech Co., Ltd. And Subsidiaries

Consolidated Statement of Comprehensive Income

January 1 to December 31, 2025 and 2024

【Attachment III】

Unit: NT$1,000

(Except for Earnings Per Share Presented in NT$1)

	Item	Notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	Sales revenue	VI(XXII)&VII	$ 15,406,654	100	$ 14,192,780	100
5000	Cost of goods sold	VI(V)(XI)(XXVIII)(XXIX) &VII	(13,010,007)	(84)	(11,966,699)	(84)
5900	Gross Profits		2,396,647	16	2,226,081	16
	Operating expenses	VI(XI), (XXVIII) (XXIX) and VII				
6100	Sales and marketing expenses		(221,835)	(1)	(204,262)	(1)
6200	Administrative expenses		(617,913)	(4)	(634,882)	(5)
6300	Research and development expenses		(712,971)	(5)	(789,020)	(6)
6450	Expected credit impairment gain (loss)	XII(II)	(6,468)	-	3	-
6000	Total operating expenses		(1,559,187)	(10)	(1,628,161)	(12)
6500	Other income and expenses – net	VI(XXIII)	149,438	1	160,232	1
6900	Operating income		986,898	7	758,152	5
	Non-operating income and expenses					
7100	Interest income	VI(XXIV)	65,924	1	106,537	1
7010	Other income	VI(XXV)	36,010	-	35,376	-
7020	Other gain and losses	VI(II)(XXVI)&X	198,990	1	698,785	5
7050	Finance costs	VI(X)(XXVII)	(102,140)	(1)	(99,839)	(1)
7060	Share of the profit (loss) of associates and joint ventures accounted for using the equity method	VI(VIII)	550	-	(6,277)	-
7000	Total non-operating income and expenses		199,334`	1	734,582	5
7900	**Net income (loss) before tax**		1,186,232	8	1,492,734	10
7950	Income tax expenses	VI(XXX)	(236,779)	(2)	(343,448)	(2)
8200	**Net income (loss)**		$ 949,453	6	$ 1,149,286	8

(Continue to next page)

Advanced International Multitech Co., Ltd. And Subsidiaries 【Attachment III】

Consolidated Statement of Comprehensive Income

January 1 to December 31, 2025 and 2024

Unit: NT$1,000

(Except for Earnings Per Share Presented in NT$1)

	Item	Note	2025 Amount	2025 %	2024 Amount	2024 %
	Other comprehensive income					
	Items that will not be re-classified to profit or loss					
8311	Defined benefit plan remeasurements	VI(XVII)	$ 3,315	-	$ 5,866	-
8316	Unrealized valuation gain/loss of equity investments measure at fair value through other comprehensive income	VI(VI)	8	-	(997)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	VI(XXX)	(663)	-	(1,173)	-
8310	Total of items that will not be re-classified to profit or loss		2660	-	3,696	-
	Items that may be re-classified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		(50,654)	-	118,846	1
8300	**Other comprehensive income - net**		($ 47,994)	-	$ 122,542	1
8500	**Total comprehensive income**		$ 901,459	6	$ 1,271,828	9
	Net income(loss) attributable to:					
8610	Shareholders of the parent		$ 949,453	6	$ 1,042,666	7
8620	Non-controlling interests		-	-	106,620	1
	Total		$ 949,453	6	$ 1,149,286	8
	Comprehensive income(loss) attributable to:					
8710	Shareholders of the parent		$ 901,459	6	$ 1,165,208	8
8720	Non-controlling interests		-	-	106,620	1
	Total		$ 901,459	6	$ 1,271,828	9
	Earnings per Share	VI(XXXI)				
9750	Basic		$ 6.18		$ 7.51	
9850	Diluted		$ 6.01		$ 7.09	

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial statements. Please refer to them as well.

Chairman：Hsi-Chien Cheng　Manager：I-Nan Chou　Accounting Manager：Yi-Miao Kuo

【Attachment III】

Advanced International Multitech Co., Ltd. And Subsidiaries
Consolidated Statements of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit：NT1,000

		Equity attributable to shareholders of the parent company													
			Capital Reserve				Retained Earnings			Other Equities					
	Notes	Capital of common shares	Share premiu	Recognized value of changes in equity of ownership of subsidiaries	Stock option	Others	Legal reserve	Special reserve	Undistributed earnings	Exchange difference on translation of foreign financial statements	Unrealized valuation gain/loss of financial assets at fair value through other comprehensive income	Treasury stock	Total	Non-controlling interest	Total equity
2024															
Balance as of January 1, 2024		$1,402,003	$1,097,928	$134,103	$39,317	$35,236	$1,288,551	$89,643	$2,424,737	($ 120,805)	($ 2,389)	($200,920)	$6,187,404	$ 334,399	$ 6,521,803
Net income		-	-	-	-	-	-	-	1,042,666	-	-	-	1,042,666	106,620	1,149,286
Other comprehensive income	VI(VI)	-	-	-	-	-	-	-	4,693	118,846	(997)	-	122,542	-	122,542
Total comprehensive income		-	-	-	-	-	-	-	1,047,359	118,846	(997)	-	1,165,208	106,620	1,271,828
2023 earnings appropriation and distribution	VI(XXI)														
Appropriation of legal reserve		-	-	-	-	-	6,989	-	(6,989)	-	-	-	-	-	-
Reversal of special reserve		-	-	-	-	-	-	33,552	(33,552)	-	-	-	-	-	-
Common share cash dividend		-	-	-	-	-	-	-	(68,786)	-	-	-	(68,786)	-	(68,786)
Cash distributed from capital reserve	VI(XX)	-	(151,328)	-	-	-	-	-	-	-	-	-	(151,328)	-	(151,328)
Conversion of convertible bonds	VI(XV) (XIX)	145	911	-	(65)	-	-	-	-	-	-	-	991	-	991
Buyback of subsidiary's convertible bonds		-	-	-	-	-	-	-	-	-	-	-	-	(3,264)	(3,264)
Acquisition of subsidiary's equity	VI(XIX) (XXXII)	144,188	913,783	-	-	-	-	-	(623,471)	-	-	-	434,500	(437,755)	(3,255)
Balance as of December 31, 2024		$1,546,336	$1,861,294	$134,103	$39,252	$35,236	$1,295,540	$123,195	$2,739,298	($ 1,959)	($ 3,386)	($200,920)	$7,567,989	$ -	$ 7,567,989
2025															
Balance as of January 1, 2025		$1,546,336	$1,861,294	$134,103	$39,252	$35,236	$1,295,540	$123,195	$2,739,298	($ 1,959)	($ 3,386)	($200,920)	$7,567,989	$ -	$ 7,567,989
Net income		-	-	-	-	-	-	-	949,453	-	-	-	949,453	-	949,453
Other comprehensive income	VI(VI)	-	-	-	-	-	-	-	2,652	(50,654)	8	-	(47,994)	-	(47,994)
Total comprehensive income		-	-	-	-	-	-	-	952,105	(50,654)	8	-	901,459	-	901,459
2024 earnings appropriation and distribution	VI(XXI)														
Appropriation of legal reserve		-	-	-	-	-	42,388	-	(42,388)	-	-	-	-	-	-
Appropriation of special reserve		-	-	-	-	-	-	(117,849)	117,849	-	-	-	-	-	-
Common share cash dividend		-	-	-	-	-	-	-	(624,018)	-	-	-	(624,018)	-	(624,018)
Conversion of convertible bonds	VI(XV) (XIX)	23,529	142,115	-	(10,140)	-	-	-	-	-	-	-	155,504	-	155,504
Repayment of corporate bonds	VI(XV)	-	-	-	(29,112)	29,112	-	-	-	-	-	-	-	-	-
Disposal of equity instruments measured at fair value through other comprehensive income	VI(VI)	-	-	-	-	-	-	-	(3,378)	-	3,378	-	-	-	-
Balance as of December 31, 2025		$1,569,865	$2,003,409	$134,103	$ -	$64,348	$1,337,928	$ 5,346	$3,139,468	($ 52,613)	$ -	($200,920)	$8,000,934	$ -	$ 8,000,934

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial statements. Please refer to them as well.

Chairman：Hsi-Chien Cheng　　Manager：I-Nan Chou　　Accounting Manager：Yi-Miao Kuo

【Attachment III】

Advanced International Multitech Co., Ltd. And Subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2025 and 2024

Unit：NT1,000

	Note	2025	2024
Cash flows from operating activities			
Net income (loss) before tax		$ 1,186,232	$ 1,492,734
Adjustments			
Income and expenses items			
Depreciation expenses	VI(IX)(X)(XXVIII)	817,933	674,637
Amortization expenses	VI(XXVIII)	38,398	58,462
Expected credit impairment loss (gain)	XII(II)	6,468	(3)
Net loss(gain) from financial assets and liabilities at fair value through profit or loss	VI(II)(XXVI)	(7,406)	(14,451)
Interest expenses	VI(XXVII)	102,061	99,741
Interest income	VI(XXIV)	(65,924)	(106,537)
Share of the profit(loss) of associates and joint ventures accounted for using equity method	VI(VIII)	(550)	6,277
Loss on non-financial assets impairments	VI(VIII)(IX)(XXVI)	1,402	19,016
Loss on disposal and retirement of property, plants, and equipment	VI(XXVI)	(2,192)	(837)
Reclassification of property, plants, and equipment to expenses		-	91
Reversal gains on disaster loss	VI(XXVI)	-	(7,690)
Gain on lease modification	VI(X)(XXVI)	(250)	-
Amount of reclassification of equipment prepayment to expenses	VI(XXXIII)	233	-
Gain on convertible bonds buyback	VI(XXVI)	-	(3,293)
Changes in operating assets and liabilities			
Net changes in operating activities related assets			
Notes receivable		(2,275)	4,148
Accounts receivable		(550,757)	(340,734)
Other receivable		409	(11,446)
Inventories		81,771	(141,099)
Prepayments		39,264	(58,191)
Other current assets		4,036	2,265
Net changes in operating activities related liabilities			
Financial liabilities at fair value through profit and loss - current		-	(160)
Notes payable		711	(270)
Accounts payable		(101,116)	248,685
Accounts payable -related parties		(4,325)	9,253
Other payable		(210,402)	77,552
Provision for liabilities	VI(XVIII)	(34)	(232,769)
Other current liabilities- others		(5,365)	4,282
Net defined benefit liabilities – non-current		(1,498)	(2,779)
Cash inflows from operating activities		1,326,824	1,776,884
Income tax paid		(104,464)	(323,417)
Net cash inflows from operating activities		1,222,360	1,453,467

(Continue to next page)

Advanced International Multitech Co., Ltd. And Subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2025 and 2024

【Attachment III】

Unit：NT1,000

	Note	2025	2024
Cash flows from investing activities			
Acquisition of financial assets at fair value through profit or loss -current		$ -	($ 255,960)
Acquisition of financial assets at fair value through profit or loss – non-current		(16,323)	(4,105)
Disposal of financial assets at fair value through profit or loss – non-current		6,463	4,201
Disposal of financial assets at fair value through other comprehensive income – non-current		2,622	-
Financial assets measured at amortized costs - decrease (increase) in current		(252)	80,310
Financial assets measure at amortized costs – decrease (increase) in non-current		3,279	(60,890)
Cash dividends received from investments accounted for using the equity method		1,200	-
Acquisition of property, plants, and equipment	VI(XXXIII)	(980,383)	(1,866,736)
Increase in prepayments for business facilities		(60,921)	71,107
Proceeds from disposal of property, plants, and equipment		39,866	11,278
Acquisition of intangible assets	VI(XI)	(35,527)	(18,220)
Increase in refundable deposits		(550)	(16,639)
Decrease in refundable deposits		5,404	-
Other non-current assets – increase in others		(2,574)	(1,158)
Interest received		65,924	106,537
Net cash outflows from investing activities		(971,772)	(1,950,275)
Cash flows from financing activities			
Increase in short-term borrowings	VI(XXXIV)	8,096,085	8,826,294
Decrease in short-term borrowings	VI(XXXIV)	(8,394,230)	(8,808,636)
Increase in long-term borrowings	VI(XXXIV)	948,378	259,134
Decrease in long-term borrowings	VI(XXXIV)	(149,100)	(183,999)
Repayment of the principal amount of rentals	VI(XXXIV)	(64,238)	(66,520)
Increase (decrease) in deposits received		(15,043)	15,089
Interest paid		(83,392)	(75,646)
Cash dividend distributed	VI(XXI)	(624,018)	(68,786)
Cash distributed from capital reserve	VI(XX)	-	(151,328)
Repayment of corporate bonds	VI(XXXIV)	(605,800)	-
Corporate bonds buyback	VI(XXXIV)	-	(37,298)
Net cash outflows from financing activities		(891,358)	(291,696)
Effects of exchange rate changes on cash and cash equivalents		26,149	3,623
Increase (decrease) in cash and cash equivalents–current period		(614,621)	(784,881)
Cash and cash equivalents, beginning of the period		1,991,909	2,776,790
Cash and cash equivalents, end of the period		$ 1,377,288	$ 1,991,909

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial statement. Please refer to them as well.

Chairman：His-Chien Cheng　　Manager：I-Nan Chou　　Accounting Manager：Yi-Miao Kuo

Notice: The CPA’s audit report and financial statements in Attachment III are translated versions and have not been reviewed or verified by the accountant.

Independent Auditors’ Report

(2026) Cai-Shen-Bao-Zi-Di-No.25003863

To Advanced International Multitech Co., Ltd.:

Auditors’ Opinion

Advanced International Multitech Co., Ltd.’s parent company only balance sheets ended December 31, 2025 and 2024, parent company only statements of comprehensive income, parent company only statements of changes in equity, parent company only statements of cash flows from January 1 to December 31, 2025 and 2024, and the notes to the parent company only financial statements (including the summary of significant accounting policies) have been reviewed by the auditor.

In our opinion, the aforementioned parent company only financial statements present fairly, in all material respects, the parent company only financial position of Advanced International Multitech Co., Ltd. as of December 31, 2025 and 2024, and its parent company only financial performance and parent company only cash flows from January 1 to December 31, 2025 and 2024 are presented in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Audit Opinion

We planned and conducted our audits in accordance with the "Rules Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants" and Generally Accepted Auditing Standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the parent company only Financial Statements section of our report. We have stayed independent from the Company as required by the Code of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled other responsibilities as stipulated by the Code. We believe that we have obtained sufficient and appropriate audit evidence to serve as a basis for our opinion.

Emphasis of a Matter – Major Disaster

As stated in Note X to the consolidated financial statements, Launch Technologies Co., Ltd. (hereinafter referred to as “Launch Technologies”), incurred a major fire incident on Sept. 22, 2023. Currently its operation in Plant I is still suspended for improvements by order of the Ministry of Economic Affairs, and its Plant II has resumed operation and production in May 2024. Up until December 31, 2025, Launch Technologies Co., Ltd. has already recognized a disaster loss accumulating

NT$1,321,670 thousand dollars, and the liability and property insurance claim income received and recognized totaled NT$328,575 thousand in 2024, and the remaining property insurance claim amount, NT$372,481 thousand, had been received and recognized in March 2025; the insurance company has already settled this claim. The accountants have not revised the audit conclusion accordingly.

Emphasis of a Matter – Share Swap

As stated in Note VI(VII) and (XVII) to the financial statements, the share swap proposal of Launch Technologies and Advanced International Multitech Co., Ltd. had been approved by competent authorities. The record date for the share swap was set on November 29th, 2024. In addition, securities of Launch Technologies Co., Ltd. that were traded in the TPEx market and its 1st domestic unsecure convertible bond were also approved by competent authorities to discontinue the trading in the TPEx market; termination date of TPEx trading was set on November 29th, 2024. The accountants have not revised the audit conclusion accordingly.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 parent company only financial statements of Advanced International Multitech Co., Ltd. Such matters have been dealt with in the course of auditing and compiling the parent company only financial statements and in the preparation of our audit opinion. As such, we do not respond to each key matter individually.

Key Audit Matters for the parent company only financial statements of Advanced International Multitech Co., Ltd. for 2025 are stated as follows:

Assessment of Impairment of Accounts Receivable

Descriptions

Please refer to Note IV(IX) and (X) to the parent company only financial statements for accounting policies regarding accounts receivables and impairment assessment; please refer to Note V(II) to the parent company only financial statements for uncertainties of accounting estimates and assumptions regarding accounts receivables; and please refer to Note VI(IV) to the parent company only financial statements for net accounts receivables.

In measuring the expected credit losses, the Company must use its judgment to identify the factors that affect the future recoverability of the accounts receivable, and consider the time value of money, the information that is reasonable and available to prove the forecast of future economic conditions, and the supporting documents obtained by the management. Therefore, we identified the evaluation of impairment for accounts receivables as one of the key audit matters for the Company.

Audit Procedures

The procedures we have performed on the aforementioned key audit matter are summarized as follows:

1. Based on our understanding of the Company's operation and its sales counter-party, we have determined the reasonableness of the policy and procedures regarding provision of loss allowance for accounts receivables, including the objective evidence that determine the loss rate, e.g. characters of customers, assessment of past payment collection experience, and future economic conditions. We have also compared whether the policy for provision of loss allowance for accounts receivables is consistent throughout the reporting period.
2. We have assessed the reasonableness of the supporting documents based on the expected loss rates for different days past due as provided by the management.
3. We have also verified the correctness of the aging of accounts receivables in order to ensure the agreement of the financial information with its policy.
4. We have also tested the recovery of accounts receivables after the audit period so as to evaluate the possibility of recovery.

Inventory Valuation

Description

Refer to Note IV(XII) to the parent company only financial statements for accounting policies regarding inventory valuation; Note V(II) for uncertainty of accounting estimates and assumptions regarding inventory valuation; and Note VI(V) for details of inventory accounting subjects.

The main business of the Company is to undertake the production of consumer products for the world's major brands. The inventory of such products, owing to rapid changes in technology and a high degree of customization, possesses higher risk of inventory valuation loss or obsolescence. The Company measures the value of inventory through the employment of an item-by-item approach which recognizes the value at the lower of cost and net realizable value. The Company also evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date and writes down the cost of inventories to the net realizable value. Since the assessment process may involve the management's judgment based on the relevant supporting documents obtained, which is an area to be determined in an audit, we have identified the inventory valuation as one of the key audit matters for the Company.

Audit Procedures

The procedures we have performed on the aforementioned key audit matter are summarized as follows:

1. We have compared whether the policy for provision of allowance of inventory

valuation loss is consistent throughout the reporting period and assessed the reasonableness of its provision policy.

2. We have examined the inventory management process, reviewed the annual inventory plan and participated in annual inventory counts in order to assess the effectiveness of management's judgment and control of obsolete inventory.
3. We have sampled and tested the net realizable value of individual inventory item to assess the reasonableness of the allowance to reduce inventory to market.

Other Matters – reference to other accountants' audits

We did not audit the financial statements of certain investee companies accounted for under the equity method. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. The total investment amount of those aforementioned companies accounted for under equity method amounted to NT$18,321 thousand and NT$19,466 thousand, representing 0.15% and 0.16% of total assets as of 31 December, 2025 and 2024, respectively. The total operating revenues(losses) of those aforementioned companies accounted for under equity method amounted to NT$55 thousand and NT$118 thousand, each representing 0.01% of total comprehensive profit or loss for the period from January 1 to December 31, 2025 and 2024.

Responsibility of the management and the governing body for the parent company only financial statements

It is the management's responsibility to fairly present the parent company only financial statements in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and to maintain internal controls which are necessary for the preparation of the parent company only financial statements so as to avoid material misstatements due to fraud or errors therein.

In preparing the parent company only financial statements, the responsibility of management includes assessing the Company's ability to continue as a going concern, disclosing going concern matters, as well as adopting going concern accounting, unless the management intends to liquidate the Company or terminate the business, or no practicable measure other than liquidation or termination of the business can be taken.

The governing bodies of the Company (including Audit Committee) have the responsibility to oversee the financial reporting process.

The Accountants' Responsibility in Auditing the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditors' report that includes our opinion. "Reasonable assurance" refers to a high level of assurance. Nevertheless, our audit, which was carried out in accordance with the Generally Accepted Auditing Standards in the Republic of China does not guarantee that a material misstatement(s) in the parent company only financial statements will be detected. There may still be material misstatements due to fraud or errors. and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We have exercised professional judgment and maintained professional skepticism while abiding by the Generally Accepted Auditing Standards in the Republic of China in our audit. The following tasks have also been performed:

1. Identify and evaluate the risk of material misstatements due to fraud or error in the parent company only financial statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for the audit opinion. As fraud may involve collusion, forgery, deliberate omissions, false statements, or violations of internal controls, the risk of an undetected material misstatement due to fraud is greater than that due to errors.

2. Acquired necessary understanding of internal controls pertaining to the audit in order to develop audit procedures appropriate under the circumstances. Nevertheless, the purpose of such understanding is not to provide any opinion on the effectiveness of the internal controls of the Company.

3. Assess the appropriateness of the accounting policies adopted by the management level, as well as the reasonableness of their accounting estimates and relevant disclosures.

4. Concluded, based on the audit evidence acquired, on the appropriateness of the management's use of the going-concern basis of accounting, and determined whether a material uncertainty exists where events or conditions that might cast significant doubt on the ability of the Company to continue as going concerns. If we believe there are events or conditions indicating the existence of a material uncertainty, we are required to remind the users of the parent company only financial statements in our audit report of the relevant disclosures therein, or to amend our audit opinion in the event that any inappropriate disclosure was found. Our conclusion is based on the audit evidence obtained as of the date of the audit report. However, future events or circumstances may cause the Company to cease to continue as a going concern.

5. Evaluate the overall expression, structure and contents of the parent company only financial statements (including relevant Notes), and whether the parent company only financial statements fairly present relevant transactions and items.

6. Acquired sufficient and appropriate audit evidence regarding the financial information of entities of the Company in order to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and execution of

auditing the Company, and for formation of an audit opinion.

Communications between us and the company's governing body take account of the scope and timing of the planned audit and significant audit findings, including any significant deficiencies in the internal controls during the audit process.

We have also provided the governing body with our statement of independence in accordance with the Code of Professional Ethics for Certified Public Accountant of the Republic of China and communicated with the governing body all relationships and other matters that may be deemed to have an influence on our independence (including safeguard measures).

From the matters communicated with those charged with governance, we determined the key audit matters of the 2025 parent company only financial statements of the Company. Such matters have been explicitly stated in our audit report, unless laws or regulations prevent their disclosures, or, in extremely rare cases, we decide not to communicate such matters in our audit report in consideration that the reasonably anticipated adverse impacts of such communication would be greater than the public interest it would promote.

PwC Taiwan

Chun-Kai Wang

CPA

Chien-Chih Wu

Financial Supervisory Commission, R.O.C. Taiwan
Approval No.: Jin Guan Zheng Shen Zi No. 1110349013
Jin Guan Zheng Shen Zi No. 1030027246
March 3, 2026

Advanced International Multitech Co., Ltd.
Parent Company Only Balance Sheets
December 31, 2025 and 2024

【Attachment III】

Unit: NT$1,000

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Assets					
1100	Cash and cash equivalents	VI(I)	$ 1,020,091	8	$ 1,691,716	14
1110	Financial assets at fair value through profit/loss – current	VI(II)	264,612	2	302,718	3
1136	Financial assets at amortized cost – current	VI(III)	264,823	2	264,571	2
1150	Notes receivable – net	VI(IV)	3,836	-	1,846	-
1170	Accounts receivable – net	V&VI(IV)&VII	3,739,440	30	3,380,463	28
1200	Other receivable		8,260	-	13,481	-
1210	Other receivable – related parties	VII	481,131	4	342,051	3
1220	Income tax assets – current period		7,168	-	195	-
130X	Inventories	V&VI(V)	597,742	5	611,092	5
1410	Prepayments		38,212	1	54,624	-
1470	Other current assets		16,859	-	19,961	-
11XX	**Total current assets**		6,442,174	52	6,682,718	55
	Non-current assets					
1510	Financial assets at fair value through profit/loss – non-current	VI(II)	46,624	-	39,891	-
1517	Financial assets at fair value through other comprehensive income – non-current	VI(VI)	55	-	2,669	-
1535	Financial assets at amortized costs – non-current	VI(III)	64,558	1	67,837	1
1550	Investment accounted for using equity method	VI(VII)	4,298,735	35	3,680,947	30
1600	Property, plant, and equipment	VI(VIII)&VIII	1,136,626	9	1,215,352	10
1755	Right-of-Use Assets	VI(IX)	402,562	3	429,401	4
1780	Intangible assets	VI(X)	36,823	-	19,904	-
1840	Deferred income tax assets	VI(XXVIII)	40,729	-	35,569	-
1900	Other non-current assets	VIII	33,166	-	59,532	-
15XX	**Total non-current assets**		6,059,878	48	5,551,102	45
1XXX	**Total assets**		$ 12,502,052	100	$ 12,233,820	100

(Continue to next page)

【Attachment III】

Advanced International Multitech Co., Ltd.
Parent Company Only Balance Sheets
December 31, 2025 and 2024

Unit: NT$1,000

	Liabilities and Equities	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term loans	VI(XI) & VIII	$ 232,401	2	$ 61,936	-
2150	Notes payable		410	-	405	-
2170	Accounts payable		120,388	1	204,452	2
2180	Accounts payable-related parties	VII	2,310,656	18	2,277,664	19
2200	Other payable	VI(XII) & VII	443,506	4	521,557	4
2230	Income tax liabilities-current period		109,027	1	106,684	1
2280	Lease liabilities - current		18,767	-	19,808	-
2320	Long term liabilities due in 1 year or 1 business cycle	VI(XIV)	-	-	598,213	5
2399	Other current liabilities - Others	VI(XIII)(XX)	40,083	-	44,986	-
21XX	**Total current liabilities**		3,275,238	26	3,835,705	31
	Non-current liabilities					
2540	Long-term loans	VI(XV)	298,200	2	-	-
2560	Tax liabilities – non-current		64,313	1	-	-
2570	Deferred income tax liabilities	VI(XXVIII)	398,814	3	341,995	3
2580	Lease liabilities – non-current		437,458	4	456,224	4
2640	Net defined benefit liabilities – non-current	VI(XVI)	27,095	-	31,907	-
25XX	**Total non-current liabilities**		1,225,880	10	830,126	7
2XXX	**Total liabilities**		4,501,118	36	4,665,831	38
	Equities					
	Share capital	VI(XVII)				
3110	Capital of common stock		1,569,865	13	1,546,336	13
	Capital reserve	VI(XVIII)				
3200	Capital reserve		2,201,860	17	2,069,885	16
	Retained earnings	VI(XIX)				
3310	Legal reserve		1,337,928	11	1,295,540	11
3320	Special reserve		5,346	-	123,195	1
3350	Undistributed earnings		3,139,468	25	2,739,298	23
	Other equities					
3400	Other equities		(52,613)	-	(5,345)	-
3500	Treasury stock	VI(XVII)	(200,920)	(2)	(200,920)	(2)
3XXX	**Total equities**		8,000,934	64	7,567,989	62
	Significant contingent liabilities and unrecognized contractual commitments	IX				
	Significant disaster loss	X				
	Significant subsequent event	XI				
3X2X	**Total liabilities and equities**		$ 12,502,052	100	$ 12,233,820	100

The accompanying notes to the Parent Company Only Financial Statement are an integral part of the parent company only financial statements. Please refer to them as well.

Chairman：Hsi-Chien Cheng Manager：I-Nan Chou Accounting Manager：Yi-Miao Kuo

Advanced International Multitech Co., Ltd.
Parent Company Only Statement of Comprehensive Income
January 1 to December 31, 2025 and 2024

【Attachment III】

Unit: NT$1,000
(Except for Earnings Per Share Presented in NT$1)

	Item	Note	2025 Amount	2025 %	2024 Amount	2024 %
4000	Sales revenue	VI(XX)&VII	$ 12,925,282	100	$ 13,084,793	100
5000	Cost of goods sold	VI(V)(X)(XXVI)(XXVII)&VII	(11,754,433)	(91)	(11,893,565)	(91)
5900	Gross Profits		1,170,849	9	1,191,228	9
	Operating expenses	VI(X)(XXVI)(XXVII)&VII				
6100	Sales and marketing expenses		(137,290)	(1)	(142,623)	(1)
6200	Administrative expenses		(306,169)	(3)	(267,913)	(2)
6300	R&D expenses		(413,297)	(3)	(476,241)	(3)
6450	Expected credit impairment loss	XII(II)	(6,468)	-	-	-
6000	Total operating expenses		(863,224)	(7)	(886,777)	(6)
6500	Other income and expenses- net	VI(XXI)	139,585	1	158,931	1
6900	Operating income		447,210	3	463,382	4
	Non-operating income and expenses					
7100	Interests income	VI(XXII)&VII	70,427	1	115,535	1
7010	Other income	VI(XXIII)	24,340	-	24,939	-
7020	Other gains and losses	VI(II)(XXIV)	(117,041)	(1)	234,716	2
7050	Finance costs	VI(XXV)	(15,545)	-	(15,763)	-
7070	Share of the profit(loss) of subsidiaries, associates, and join ventures accounted for using the equity method		669,642	5	419,180	3
7000	Total non-operating income and losses		631,823	5	778,607	6
7900	**Net income before tax**		1,079,033	8	1,241,989	10
7950	Income tax expenses	VI(XXVIII)	(129,580)	(1)	(199,323)	(2)
8200	**Net income – current term**		$ 949,453	7	$ 1,042,666	8
	Other comprehensive income					
	Other comprehensive income that will not be reclassified to profit/loss					
8311	Defined benefit plan remeasurements	VI(XVI)	$ 3,315	-	$ 5,866	-
8316	Unrealized gain/loss of equity investments measured at fair value through other comprehensive income	VI(VI)	8	-	(997)	-
8349	Income tax related to items that are not reclassified	VI(XXVIII)	(663)	-	(1,173)	-
8310	Total of items that will not be re-classified to profit/loss		2,660	-	3,696	-
	Items that may be re-classified subsequently to profit/loss					
8361	Exchange differences on translation of foreign financial statements		(50,654)	-	118,846	1
8300	**Other comprehensive income (net)**		($ 47,994)	-	$ 122,542	1
8500	**Total comprehensive income**		$ 901,459	7	$ 1,165,208	9
	Earnings per share	VI(XXIX)				
9750	Basic		$ 6.18		$ 7.51	
9850	Diluted		$ 6.01		$ 7.09	

The accompanying notes to the Parent Company Only Financial Statements are an integral part of the parent company only financial statements. Please refer to them as well.

Chairman：Hsi-Chien Cheng　　Manager：I-Nan Chou　　Accounting Manager：Yi-Miao Kuo

【Attachment III】

Advanced International Multitech Co., Ltd.
Parent Company Only Statement of Changes in Equities
January 1 to December 31, 2025 and 2024

Unit:NT$1,000

			Capital Reserve				Retained Earnings			Other Equities			
	Note	Capital of Common Stock	Share Premium	Recognized value of changes in equity in the ownership of subsidiaries	Stock option	Others	Legal reserve	Special reserve	Undistributed earnings	Exchange difference on translation of foreign financial statements	Unrealized gain(loss) of financial assets at fair through other comprehensive income	Treasury stock	Total
2024													
Balance as of January 1, 2024		$1,402,003	$1,097,928	$ 134,103	$ 39,317	$ 35,236	$1,288,551	$ 89,643	$2,424,737	($ 120,805)	($ 2,389)	($ 200,920)	$6,187,404
Net income of the period		-	-	-	-	-	-	-	1,042,666	-	-	-	1,042,666
Other comprehensive income of the period	VI(VI)	-	-	-	-	-	-	-	4,693	118,846	(997)	-	122,542
Total comprehensive income of the period		-	-	-	-	-	-	-	1,047,359	118,846	(997)	-	1,165,208
Earnings appropriation and distribution for 2023:	VI(XIX)												
Provision of legal reserve		-	-	-	-	-	6,989	-	(6,989)	-	-	-	-
Provision of special reserve		-	-	-	-	-	-	33,552	(33,552)	-	-	-	-
Cash dividends for common stocks		-	-	-	-	-	-	-	(68,786)	-	-	-	(68,786)
Cash distribution from capital reserve	VI(XVIII)	-	(151,328)	-	-	-	-	-	-	-	-	-	(151,328)
Conversion of convertible bonds	VI(XIV)(XVII)	145	911	-	(65)	-	-	-	-	-	-	-	991
Acquis ry	VI(VII)(XVII)	144,188	913,783	-	-	-	-	-	(623,471)	-	-	-	434,500
Balance as of December 31, 2024		$1,546,336	$1,861,294	$ 134,103	$ 39,252	$ 35,236	$1,295,540	$ 123,195	$2,739,298	($ 1,959)	($ 3,386)	($ 200,920)	$7,567,989
2025													
Balance as of January 1, 2025		$1,546,336	$1,861,294	$ 134,103	$ 39,252	$ 35,236	$1,295,540	$ 123,195	$2,739,298	($ 1,959)	($ 3,386)	($ 200,920)	$7,567,989
Net income of the period		-	-	-	-	-	-	-	949,453	-	-	-	949,453
Other comprehensive income of the period	VI(VI)	-	-	-	-	-	-	-	2,652	(50,654)	8	-	(47,994)
Total comprehensive income of the period		-	-	-	-	-	-	-	952,105	(50,654)	8	-	901,459
Earnings appropriation and distribution for 2024:	VI(XIX)												
Provision of legal reserve		-	-	-	-	-	42,388	-	(42,388)	-	-	-	-
Provision of special reserve		-	-	-	-	-	-	(117,849)	117,849	-	-	-	-
Cash dividends for common stocks		-	-	-	-	-	-	-	(624,018)	-	-	-	(624,018)
Conversion of convertible bonds	VI(XIV)(XVII)	23,529	142,115	-	(10,140)	-	-	-	-	-	-	-	155,504
Repayment of convertible bonds	VI(XIV)	-	-	-	(29,112)	29,112	-	-	-	-	-	-	-
Disposal of equity instruments measured at fair value through other comprehensive income	VI(VI)	-	-	-	-	-	-	-	(3,378)	-	3,378	-	-
Balance as of December 31, 2025		$1,569,865	$2,003,409	$ 134,103	$ -	$ 64,348	$1,337,928	$ 5,346	$3,139,468	($ 52,613)	$ -	($ 200,920)	$8,000,934

The accompanying notes to the Parent Company Only Financial Statements are an integral part of the parent company only financial statements. Please refer to them as well.

Chairman：Hsi-Chien Cheng　　Manager：I-Nan Chou　　Accounting Manager：Hi-Miao Kuo

【Attachment III】

Advanced International Multitech Co., Ltd.
Parent Company Only Statements of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT$1,000

	Note	2025	2024
Cash flow from operating activities			
Net income before tax		$ 1,079,033	$ 1,241,989
Adjustments			
Income and Expenses items			
Depreciation expenses	VI(VIII)(IX)(XXVI)	201,895	231,469
Amortizations	VI(XXVI)	30,948	37,304
Expected credit impairment loss	XII(II)	6,468	-
Net (gain)loss from financial assets and liabilities measured at fair value through profit/loss	VI(II)(XXIV)	(7,978)	(15,150)
Interest expenses	VI(XXV)	15,545	15,763
Interest income	VI(XXII)	(70,427)	(115,535)
Share of the profit/loss of subsidiaries, associates, and joint ventures accounted for using equity method		(669,642)	(419,180)
Loss on non-financial assets impairments	VI(VIII)(XXIV)	-	19,016
Gain on disposal of property, plant, and equipment	VI(XXIV)	(158)	(21)
Changes in operating assets/liabilities			
Net changes in operating assets			
Notes receivable		(1,990)	4,148
Accounts receivable		(365,445)	(366,888)
Other receivable		5,221	(3,097)
Inventories		13,350	62,228
Prepayments		16,412	(12,518)
Other current assets		3,102	5,674
Net changes in operating liabilities			
Notes payable		5	90
Accounts payable		(84,064)	49,091
Accounts payable – related parties		32,992	226,856
Other payable		(74,439)	102,380
Other current liabilities – others		(4,903)	(4,701)
Net defined benefit liabilities – non-current		(1,497)	(2,779)
Cash provided by operating activities		124,428	1,056,139
Income tax paid		(18,901)	(188,112)
Net cash provided by operating activities		105,527	868,027

(Continue to next page)

【Attachment III】

Advanced International Multitech Co., Ltd.
Parent Company Only Statements of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT$1,000

	Note	2025	2024
Cash provided by investing activities			
Acquisition of financial assets at fair value through profit/loss – current		$ -	($ 299,619)
Acquisition of financial assets at fair value through profit/loss – non-current		(16,323)	(4,105)
Disposal of financial assets at fair value through profit/loss– current		49,211	-
Disposal of financial assets at fair value through profit/loss – non-current		6,463	4,201
Disposal of financial assets at fair value through other comprehensive income/loss – non-current		2,622	-
Financial assets at amortized costs – increase in current		(252)	(264,571)
Financial assets at amortized costs – decrease (increase) in non-current		3,279	(67,837)
Acquisition of investments accounted for using equity method		-	(563,400)
Acquisition of cash dividend from investments accounted for using equity method		1,200	-
Acquisition of property, plant, and equipment	VI(XXX)	(87,702)	(77,740)
Increase in prepayments for business facilities		(9,150)	(24,041)
Proceeds from disposal of property, plant, and equipment		11,414	349
Acquisition of intangible assets	VI(X)	(33,850)	(18,220)
Increase in refundable deposits		-	(26)
Decrease in refundable deposits		3	-
Other receivable – related parties increased		(139,080)	(17,453)
Increase in other non-current assets		(2,000)	(445)
Interests received		70,427	115,535
Net cash outflow from investing activities		(143,738)	(1,217,372)
Cash flow from financing activities			
Increase in short-term loans	VI(XXXI)	507,683	214,647
Decrease in short-term loans	VI(XXXI)	(337,218)	(175,387)
Increase in long-term loans	VI(XXXI)	447,300	-
Decrease in long-term loans	VI(XXXI)	(149,100)	-
Repayment of the principal amount of rentals	VI(XXXI)	(19,807)	(13,536)
Interests paid		(10,954)	(7,056)
Cash dividends distribution	VI(XIX)	(624,018)	(68,786)
Cash distribution from capital reserve	VI(XVIII)	-	(151,328)
Repayments of corporate bonds	VI(XXXI)	(447,300)	-
Net cash outflow from financing activities		(633,414)	(201,446)
Decrease in cash and cash equivalents - current period		(671,625)	(550,791)
Cash and cash equivalents, beginning of the period		1,691,716	2,242,507
Cash and cash equivalents, end of the period		$ 1,020,091	$ 1,691,716

The accompanying notes to the Parent Company Only Financial Statements are an integral part of the parent company only financial statements. Please refer to them as well.

Chairman：Hsi-Chien Cheng　　Manager：I-Nan Chou　　Accounting Manager：Yi-Miao Kuo