Stock Code：8938

ADVANCED INTERNATIONAL MULTITECH CO., LTD.

2026

Annual Meeting of Shareholders

HANDBOOK

Date: May 29th, 2026 (Friday)

Venue: Kaohsiung Municipal Social Education Center

(No.115, Syuefu Rd., Xiaogang Dist., Kaohsiung City)

The Annual Meeting of Shareholders will be held by means of a physical meeting.

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Advanced International Multitech Co., Ltd.

Meeting Agenda of 2026 Annual Meeting of Shareholder

Convene manner: Physical meeting

Meeting time: 10:00 am on May 29th, 2026 (Friday)

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

Chairman: President Cheng, Hsi-Chien

I. Meeting call to order

II. Address by the Chairman

III. Report Items

(1) 2025 Business Report

(2) 2025 Review report of Audit committee

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(1) To acknowledge the 2025 Business Report and Financial Statements

(2) To acknowledge the 2025 Earnings Distribution Proposal

V. Extemporary Motions

VI. Meeting Adjourned

III. Report Items

Report Item (1)

Summary: 2025 Business of Report.

Explanation: The 2025 Business Report and 2026 Business Plan are reported to shareholders as below:

Business 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

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

Report Item (2)

Summary: 2025 Review report of Audit Committee

Explanation:

1. 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.
2. The Audit Committee’s Review Report is as below:

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, Ching-Tsai

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:
   (1) About 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.
   (2) About 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.

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.

Report Item (5)

Summary: Shareholders' Proposals at the Annual Meeting of Shareholders

Explanation:

1. In accordance with Article 172-1 of the Company Act, shareholders, who hold more than 1% of the total number of issued shares, may submit a written proposal to the Company for the general meeting of shareholders, provided that only one proposal is allowed and the number of words of the proposal is limited to not more than three hundred words.

2. The period for accepting shareholders' proposals at the Company's general shareholders' meeting is from March 23rd, 2026 to April 1st, 2026, and the information has been announced on the Market Observation Post System according to law.
3. The Company did not receive any shareholder proposals during the acceptance 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 [Business of Report], page 3 to 7, and [Attachment 1], page12 to 37, of this handbook.
2. The proposal is submitted for acknowledgement.

Resolution:

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

Resolution:

V. Extemporary Motions

VI. Meeting Adjourned

【Attachment 1】

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

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

Descriptions

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 1】

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

Consolidated Balance Sheets

December 31, 2025 and 2024

【Attachment 1】

Unit: NT$1,000

Code	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 1】

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

Consolidated Statement of Comprehensive Income

January 1 to December 31, 2025 and 2024

【Attachment 1】

Unit: NT$1,000

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

			2025		2024	
	Item	Note	Amount	%	Amount	%
	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

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

【Attachment 1】

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 1】

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 1】

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

【Attachment 1】

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 1】

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)

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

【Attachment 1】

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 1】

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 1】

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

	Note	Capital of Common Stock	Capital Reserve: Share Premium	Capital Reserve: Recognized value of changes in equity in the ownership of subsidiaries	Capital Reserve: Stock option	Capital Reserve: Others	Retained Earnings: Legal reserve	Retained Earnings: Special reserve	Retained Earnings: Undistributed earnings	Other Equities: Exchange difference on translation of foreign financial statements	Other Equities: 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

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

【Attachment 1】

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)

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

【Attachment 1】

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

Advanced International Multitech Co., Ltd.
Articles of Incorporation

【Appendix 1】

Section I General Provision

Article I The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be 明安國際企業股份有限公司 in the Chinese language, and Advanced International Multitech Co., Ltd. in the English language.

Article II The scope of business of the Company shall be as follows:

1. Process, manufacture, and trade of carbon fiber prepreg and carbon fiber products (including baseball bat, cue sticks, arrows, golf clubs and club heads, fishing tackle, bicycles and their accessories).
2. Supply of composite materials for aerospace industry. Process, manufacture, and trade of “carbon fiber fabric”.
3. Import and export above-mentioned products.
4. CH01010 Sporting Goods Manufacturing.
5. CA01120 Copper Casting.
6. CA01130 Copper Rolling, Drawing, and Extruding.
7. CA02050 Valves Manufacturing.
8. CB01010 Mechanical Equipment Manufacturing.
9. I103010 Enterprise Management Consultancy.
10. I301010 Information Software Services.
11. F401010 International Trade.
12. F113050 Wholesale of Computers and Clerical Machinery Equipment.
13. F213030 Retail Sale of Computers and Clerical Machinery Equipment.
14. ZZ99999 All Business Activities that are not prohibited or restricted by law, except those that are subject to special approval

Article III The Corporation shall have its head office in Kaohsiung City, Taiwan, Republic of China, and shall be free, upon approval of the board of directors, to set up representative and branch offices at various locations within and without the territory of the Republic of China.

Article IV Deleted.

Article V The Company’s foreign investment may exceed 40% of the paid-in-capital, and the board of directors is authorized to execute.

Article VI The Company may provide external guarantees for business needs, and the operations shall be handled in accordance with the Company's Measures for Making Endorsement/Guarantees.

Section II Capital Stock

Article VII The total capital stock of the Corporation shall be in the amount of 1,800,000,000 New Taiwan Dollars, divided into 180,000,000 shares, at ten New Taiwan Dollars each, and may be paid-up in installments. The Board of Directors is authorized to issue the un-issued shares based on the actual business needs. The capital, within 5,000,000 shares, is reserved for the issuance of share subscription warrant, corporate bonds with equity warrant or preferred shares with warrant.

When the company issues employee stock option certificates at a subscription price lower than the market price (net value per share) or transfers them to employees at a price lower than the actual average price of repurchased shares, it shall follow the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers” and “Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies” stipulates that only after the resolution of the shareholders' meeting.

The recipients of the issuance of employee stock option or the transfer of the repurchased shares may include the employees of the Company’s subsidiaries that fulfill specific requirements.

Article VIII The Company may issue shares without printing share certificate(s), but such shares shall be registered at a Centralized Securities Depository Enterprise.

Article IX Deleted.

Article X Registration for transfer of shares shall be suspended for sixty (60) days immediately before the day of an Annual General Meeting of shareholders, for thirty (30) days immediately before the day of any Special General Meeting of shareholders, and for five (5) days before the day on which dividends or any other benefit is scheduled to be paid by the Company.

Section III Shareholders’ Meeting

Article XI Shareholders’ meetings of the Company are of two types:

1. Annual general meeting will be held once every year within six months after the close of each fiscal year in accordance with relevant laws and regulation.
2. Special Meeting shall be convened in accordance with the relevant laws, rules and regulations of the Republic of China.

Article XII A notice shall be sent to all shareholders for the convening of shareholders' meetings, at least thirty (30) days in advance, in case of regular meetings; and at least fifteen (15) days in advance, in case of special meetings with the information including date of the meeting, venue, and proposals, and make such information public. The purpose(s) for convening any such meeting shall be clearly stated in the notices sent out to the shareholders and the public announcement. The notice may be sent electronically.
For shareholders holding less than 1,000 registered shares, the convening notice in the preceding paragraph may be issued by means of a public announcement.
When the Company's shareholders' meeting is held, it may be held in the form of a video conference, or other methods announced by the central competent authority.

Article XIII Unless otherwise specified by relevant laws and regulations, the resolution of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of issued shares in person or by proxy and shall be exercised with the consent of more than half of the voting rights of the attending shareholders.
When the Company convenes shareholders' meeting, it should include electronic voting system as one of the manners for shareholders to exercise their voting right. Shareholders, who vote via an electronic voting system, shall be deemed as attending the shareholders' meeting in person. Electronic voting shall be conducted in accordance with the relevant laws and regulations.

Article XIV The Company's shareholder shall be entitled to one (1) vote per share, except for those who are restricted or have no voting rights in accordance with the Company Act.

Article XV When a shareholder is unable to attend the shareholders' meeting for any reason, he or she may entrust a proxy to attend the meeting by issuing a proxy letter issued by the Company stating the scope of authorization in accordance with Article 177 of the Company Act. In addition to the provisions of Article 177 of the Company Act, the procedures for shareholders to entrust attendance shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at a Shareholders Meetings of Public Companies" promulgated by the competent authority.

Article XVI When the shareholders meeting is convened by the board of directors, the chair of the meeting shall be the Chairman. When the Chairman is on leave or is unable to perform his duties for some reason, the sit-in person shall handle the matters in accordance with the provisions of Article 208 of the Company Act When the shareholders meeting is convened by other convening authority other than the board of directors, the chairman shall be the convening authority. When there are more than two persons with the right to convene, one should be chosen by and from among the persons to be the chair of the meeting.

Article XVII During a shareholders' meeting, minutes of resolutions should be prepared, in which specifies the date and place of the meeting, the number of voting rights represented by the number of shares, the name of the chair, the resolutions and the method of resolution with the signature by or seal of the chair. The minutes together with the attendance record of shareholders and the proxy letters for attendance should be preserved by the Company. The minutes of the meeting shall be distributed to all shareholders within 20 days after the shareholders meeting. The distribution of the minutes may be done by public announcement.

Section IV Directors, Audit Committee, and Management

Article XVIII The Company shall have seven to ten directors. The term of office of the Company's directors is 3 years, and directors are eligible for re-election. Directors are elected by the shareholders' meeting from persons with legal capacities. If the term of office expires and a reelection is not yet to be made, the performance of the duties may be extended until a re-elected director takes office. When the vacancy of directors reaches one-third of the total number of director members, the board of directors shall hold a special meeting of shareholders within 60 days for by-election, and the term of the office of the elected directors should be limited to make up the original directors' term of office. The shareholding ratio of registered shares held by all directors in total shall be handled in accordance with the regulations of the securities regulatory authority.

Among the total number of directors as specified in the preceding paragraph, the number of independent directors must not less than three persons and must not less than one-third of the number of directors. Independent director's professional qualifications, shareholding, part-time job restrictions, selection method, and other matters shall be handled in accordance with the relevant regulations of the competent securities authority. The election of directors of the Company shall adopt a candidate nomination system, and directors are elected from the list of candidates in the shareholders' meeting.

Article XVIII-1 The Company may purchase liability insurance for directors during their term of office.

Article XIX The Chairman of the Company is elected when more than two-thirds of the directors present and more than half of the directors presenting at the board of directors meeting agree.
When necessary, the Company may appoint a vice chairman to assist the Chairman. The method of election and appointment of the vice chairman shall be handled in accordance with the provisions of the Company Act.

Article XX The Company's board of directors executes all affairs in accordance with the laws, Articles of Incorporation, resolutions of the shareholders' meeting and the board of directors meeting. The Company's business policy and other important matters are decided by the board of directors. Except for the first meeting of the board of directors in each session in accordance with Article 203 of the Company Act, the rest are convened by the chairman, who shall be appointed as the chair of the meeting. When the chairman is on leave or cannot exercise the right for some reason, the sit-in person shall be handled in accordance with Article 208 of the Company Act. The convening of the board of directors meeting of the Company shall notify all directors with the reasons of convening seven days in advance. However, in case of emergency, a board of directors' meeting can be called at any time. The convening notice of the board of directors meeting of the Company can be sent to all directors in writing, fax or electronic means.

Article XXI The board of directors is chaired by the Chairman. When the Chairman is on leave or is unable to exercise his powers for some reason, the vice chairman will act as his proxy; if there is no vice chairman or the vice chairman also asks for leave or is unable to exercise his powers for some reason, the chairman will designate a director to act as his agent; in the case of no agent is designated by the chairman, the directors shall elect one person by and from among them to sitting in.

Article XXII Directors shall attend the board meeting in person. If a director is unable to attend a board meeting for some reason, he/she shall issue a proxy letter enumerating the scope of authorization in the purpose of convening and entrusting other directors to attend the board meeting, but a director shall be entrusted as a proxy by only one person. Directors may attend the meeting via video conferences, and directors who participate in meetings through video conferences are deemed to be present in person.

Article XXIII The Company shall form an Audit Committee an Audit Committee in accordance with the laws and shall be composed solely of all independent director to be responsible for performing the duties of a supervisor as stipulated in the Company Act, Securities and Exchange Act and other laws and regulations.
The members of the audit committee shall exercise powers and other matters following relevant laws and regulations, and the committee constitution is separately formulated by the board of directors.

Article XXIV The remuneration of the Directors shall be determined by the Board of Directors in accordance with each Director's involvement in and contribution to the Company's operation and also taking into consideration the standards of the industry.
As for independent directors, the Company shall set reasonable remunerations, which are different from general directors.

Article XXV The proceedings of the board of directors meeting shall be recorded in minutes and handled in accordance with Article 183 of the Company Act.

Article XXVI The Company may have a number of managers, whose appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Act.

Section V Accounting

Article XXVII The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year. After the close of each fiscal year, the following reports shall be prepared by the Board of Directors, and submitted to the regular shareholders’ meeting for acceptance:
1. Operation Report
2. Financial Report
3. Proposal Concerning the Distribution of Earnings or Covering of Losses

Article XXVIII The company adopts a residual dividend policy for sustainable operation and profits promotion. If the Company has a surplus after the annual final accounts, in addition to paying profit-seeking enterprise’s income tax and making up for previous years' losses according to law, 10% of the legal reserve shall be set aside first, but when the legal reserve has reached the total capital, it shall not be included further. A provision of special reserve is then made or reversed in

accordance with laws and regulations. The remaining surplus is added with the undistributed earnings at the beginning of the period to be the accumulated distributable earnings. The board of directors shall determine the amount to be distributed or retained and prepare a proposal for earning distribution of the current year for resolution in the Shareholders' Meeting. The amount of earnings distribution shall not less than fifty percent of the distributable earnings of the same year, among which cash dividend shall not less than ten percent of the total amount of dividend distributed of the same year.
In accordance with Company Act, the Company authorizes the board of directors to distribute all or part of dividends and bonuses, capital reserve or legal reserve in cash with more than two-thirds of the directors present and a resolution of more than half of the directors presenting in the meeting, and report in the shareholders' meeting. In the circumstance, the provisions of the preceding paragraph that should be resolved by the shareholders' meeting do not apply.

Article XXIX The Company shall distribute employee remuneration at no less than 1% of the current year's earnings (within the amount of staff remuneration shall be distributed to grassroots staff at not less than 50% of the total amount of staff remuneration) and shall distribute directors' remuneration at no more than 5% of the current year's earnings. However, if the Company still has accumulated losses, it shall make up losses first.
Employee remuneration may be paid in stock or cash, and the recipients of the stock or cash may include employees of affiliated companies who meet certain conditions.
The earnings of the current year referred to in the paragraph 1 refers to the current year's pre-tax profit after deducting remunerations paid to employees and directors.
The distribution of employee remuneration and director remuneration shall be made by the board of directors with the resolution of more than two-thirds of the directors present and the approval of more than half of the directors presenting in the meeting and shall report to the shareholders' meeting.

Article XXX When the cadre members (including the person in charge), who actually participate in the Company's operations, fail to retire in accordance with the Labor Standards Act, their pensions may be paid by the Company after the resolution of the board of directors in accordance with the relevant provisions of the Act. However, if any cadre member is found engaging in acts contrary to the interests of the Company due to intentional or plain negligence, this provision shall not apply.

Advanced International Multitech Co., Ltd.

Articles of Incorporation

【Appendix 1】

Section VI Supplementary Provisions

Article XXXI The internal organization constitution of the Company and the detailed procedures of business operation shall be established separately.

Article XXXII In regard to all matters not provided for in the Articles of Incorporation, the Company Act and other laws and regulations shall govern.

Article XXXIII Deleted.

Article XXXIV This Articles of Incorporation was established on June 16, 1987. The first revision was on July 10, 1987. The second revision was on July 20, 1987. The third revision was on August 15, 1990. The fourth revision was on September 21, 1990. The fifth revision was on March 9, 1991. The sixth revision was on May 12, 1991. The seventh revision was on June 1, 1994. The eighth revision was on December 20, 1995. The ninth revision was on April 25, 1997. The tenth revision was made on June 6, 1998. The eleventh revision was on September 25, 1998. The twelfth revision was on June 21, 1999. The thirteenth revision was on June 27, 2000. The fourteenth revision was on June 21, 2001. The fifteenth revision was on June 21, 2002. The sixteenth revision was on May 10, 2004. The seventeenth revision was on May 25, 2005. The eighteenth revision was on May 25, 2006. The nineteenth revision was on May 22, 2007. The twentieth revision was on June 10, 2009. The twenty-first revision was on June 4, 2010. The twenty-second revision was on May 25, 2012. The twenty-third revision was on May 28, 2015. The twenty-fourth revision was on May 31, 2016. The twenty-fifth revision was on May 25, 2018. The twenty-sixth revision was on May 31, 2019. The twenty-seventh revision was on July 12, 2021. The twenty-eighth revision was on November 26, 2021. The twenty-ninth revision was made on May 31, 2022. The thirtieth revision was made on May 27, 2024. The thirtieth-first revision was made on May 29, 2025.

Advanced International Multitech Co., Ltd.
Chairman: Hsi-Chien Cheng

【Appendix 2】

Advanced International Multitech Co., Ltd.
Rules of Procedures for Shareholders' Meeting

Article I

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

Article II

The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article III (Convening shareholders meetings and shareholders meeting notices)

Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.

Changes to how this Company convenes its shareholders meeting shall be resolved by the board of directors and shall be made no later than the mailing of the shareholders meeting notice.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy letter, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the Company has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

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

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

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

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

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article IV

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

A shareholder may issue only one proxy letter and appoint only one proxy for any given shareholders meeting and shall deliver the proxy letter to the Company before five days before the date of the shareholders meeting. When duplicate proxy letters are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy letter has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy letter is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article V (Principles determining the time and place of a shareholders meeting)

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

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.

Article VI (Preparation of documents such as the attendance book)

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

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

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

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

Solicitors soliciting proxy letters shall also bring identification documents for verification.
The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.
When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.
In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article VI-1 (Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)

To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:
1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
   (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   (2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
   (3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
   (4) Actions to be taken if the outcome of all proposals have been announced and extempore motion has not been carried out.
3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholder meeting online shall be specified.

Article VII (The chair and non-voting participants of a shareholders meeting)
If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.
When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair. It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.
If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholder meeting in a non-voting capacity.

Article VIII (Documentation of a shareholders meeting by audio or video)
The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.
The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.
The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.
In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article IX

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

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

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article X (Discussion of proposals)

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

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extempore motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

Article XI (Shareholder speech)

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.
Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.
When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.
When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.
After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.
As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article XII (Calculation of voting shares and recusal system)

Voting at a shareholders meeting shall be calculated based the number of shares.
With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.
When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
The number of shares for which voting rights may not be exercised under the preceding

paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article XIII

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

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

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the

results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.
When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.
Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.
When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.
In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.
When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.
When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extempore motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article XIV (Elections)

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article XV

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights) and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company.
Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article XVI (Public Disclosures)

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.
During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform.
The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time-period.

Article XVII (Maintaining order at the meeting place)
Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.
When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article XVIII (Recess and resumption of a shareholders meeting)
When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.
A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article XIX (Disclosure of information at virtual meetings)
In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article XX (Location of the chair and secretary of virtual-only shareholders meeting)
When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article XXI (Handling of disconnection)
In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.
In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies,

if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.
For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.
For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.
During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.
When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.
Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article XXII (Handling of digital divide)

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

Article XXIII

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

Article XXIV

These Rules was established on May 25, 2006.
The 1st revision was on May 31, 2013.
The 2nd revision was on May 28, 2015.
The 3rd revision was on May 25, 2018.
The 4th revision was on May 28, 2020.
The 5th revision was on July 12, 2021.
The 6th revision was on November 26, 2021.
The 7th revision was made on May 31, 2022.

Advanced International Multitech Co., Ltd.

Director's Shareholding Status

1. The Company's paid-in capital is NT$1,569,864,900, and the number of shares issued is 156,986,490 shares.

2. The following table shows the minimum shares to be held by all the directors as stipulated in Article 26 of the Securities and Exchange Act.

Title	Minimum shares held as required by laws	Number of shares registered in the register of shareholders
Director	9,419,189 shares	16,457,530 shares

3. The number of shares held by individual directors and all directors recorded in the shareholder register as of the book closure date (March 31, 2026) of the general meeting of shareholders is as follows, which has met the percentage standards stipulated by the Securities and Exchange Act.

Title	Name	Shares Hold	
		Shares	% to number of total issued shares
Chairman	Cheng, Hsi-Chien Representative of Ming An Investment Co., Ltd.	12,134,838	7.73%
Director	Liu, An-Hao Representative of Yuan Hong Investment Co., Ltd.	2,263,415	1.44%
Director	Lin, Jui-Chang Representative of Fu Yuan Investment Co., Ltd.	1,000,000	0.64%
Director	Chou, Yi-Nan	156,413	0.1%
Director	Tu, Hsiao-Fen	902,864	0.58%
Independent Director	Wu, Ching-Tsai	0	-
Independent Director	He, Yao-Hung	0	-
Independent Director	Chang, Shyue-Pin	0	-
Total number of shares held by all the directors		16,457,530	10.48%