

**Stock Code: 3652**

# **Unitech Electronics Co., LTD.**

## **Handbook for the 2025 Annual Meeting of Shareholders**



**Date: June 19, 2025**

**Place: No. 219-2, Sec. 3, Zhongxing Rd., Xindian Dist., New Taipei City  
231027, Taiwan (1F, Sung Po Hall, The Koos Suite)**

**Note to Readers :**

If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

# **Table of Contents**

	Page
I. Meeting Procedure .....	1
II. Meeting Agenda .....	2
1. Management Presentation .....	3
2. Proposal Matters .....	4
3. Discussion Matters .....	5
4. Questions and Motions .....	6
III. Appendix	
1. 2024 Business Report .....	7
2. Audit Committee's Review Report .....	10
3. Independent Auditors' Report, Parent Company Only and Consolidated Financial Statements .....	11
4. Table Comparing the Original and the Amended Articles of "Articles of Incorporation" .....	29
5. Articles of Incorporation (before amended) .....	31
6. Rules of Procedure for Shareholders Meeting .....	38
7. Shareholdings of All Directors .....	52
8. Other Disclosure Matters .....	53

# Unitech Electronics Co., LTD.

## **Procedure for the 2025 Annual Meeting of Shareholders**

1. Call the Meeting to order
2. Chairperson Remarks
3. Management Presentation
4. Proposal Matters
5. Discussion Matters
6. Questions and Motions
7. Adjournment

# **Unitech Electronics Co., LTD.**

## **Agenda of 2025 Annual Meeting of Shareholders**

**Time:** June 19, 2025 (Thursday), at 9:00 a.m.

**Place:** No. 219-2, Sec. 3, Zhongxing Rd., Xindian Dist., New Taipei City  
231027, Taiwan(1F, Sung Po Hall, The Koos Suite)

**Method of convention:** Physical shareholders' meeting

### **1. Call the Meeting to order**

### **2. Chairperson Remarks**

### **3. Management Presentation**

- (1) 2024 Business Report
- (2) 2024 Audit Committee's Review Report
- (3) 2024 Employees' and Directors' Compensation
- (4) 2024 Earnings Distribution of cash dividends Report

### **4. Proposal Matters**

- (1) Adoption of 2024 Business Report, Parent Company Only and Consolidated Financial Statements Report
- (2) Adoption of the Proposal for Distribution of 2024 Profits

### **5. Discussion Matters**

- (1) Amendment to the Articles of Incorporation
- (2) Discussion to approve the lifting of non-competition restrictions for directors of the Company

### **6. Questions and Motions**

### **7. Adjournment**

# Management Presentation

## 1. 2024 Business Report.

Explanation: The 2024 Business Report is attached as P.7-9, Appendix I.

## 2. 2024 Audit Committee's Review Report.

Explanation: 2024 Audit Committee's Review Report, is attached as P.10, Appendix II.

## 3. 2024 Employees' and Directors' Compensation.

Explanation:(1)In accordance with Article 17 of the Company's Articles of Incorporation, "Current year's earnings, if any, shall be appropriated no less than 5% of profit as employees' compensation and not more than 2% of profit as directors' compensation...".

(2)The Board of Directors approved the 2024 employees' and directors' compensation which were NT\$ 6,109,821 and NT\$ 2,443,928, respectively and were distributed in Cash.

## 4. 2024 Earnings Distribution of cash dividends Report.

Explanation:(1)In accordance with Article 17 of the Company's "Articles of Incorporation," when the earnings are to be distributed in the form of cash, the Board of Directors is authorized to distribute them in cash upon a resolution made by the majority of the present directors at a meeting attended by more than two-thirds of all the directors of the Board, and report the distribution to the shareholders' meeting.

(2)The Board of Directors resolved to prioritize the distribution of 2024 net profits after tax for this earnings distribution, with NTD 45,058,500 appropriated for the distribution of cash dividends to shareholders at NTD 0.6 per share. The Chairperson be authorized to resolve the ex-dividend date, ex-rights date, and other relevant issues.

(3)The cash dividends calculation shall be rounded down to the nearest one NTD (any amount below one NTD will be discarded), and the remaining fraction shall be adjusted and agree to distributed cash dividends.

(4)In the event of any changes in the number of outstanding shares resulting from the buyback of the Company's shares, transferring treasury stocks to employee, conversion of convertible bonds, the exercise of employee stock option or other reasons, the dividend ratio must be adjusted. It is proposed that the Chairperson be authorized to adjust the dividend ratio and to proceed on the relevant matters.

## Proposal Matters

ONE (Proposed by board of directors)

Proposal: Adoption of 2024 Business Report, Parent Company Only and Consolidated Financial Statements Report

Explanation: (1) 2024 Business Report, Parent Company Only and Consolidated Financial Statements were approved by the Board and examined by audit committee of the Company. Also, Parent Company Only and Consolidated Financial Statements were audited by independence auditors, Hu, Shen-chieh and Kuo, Shao-Ping of Ernst & Young.

(2) 2024 business report, independence auditor's report and the above-mentioned Financial Statements are attached as P.7-9, Appendix I and P.11-28, Appendix III.

Resolution:

TWO (Proposed by board of directors)

Proposal: Adoption of the Proposal for Distribution of 2024 Profits

Explanation: 2024 earnings distribution statement is as follows:

Unitech Electronics Co., LTD.  
Earnings Distribution Statement  
2024

Unit: NT\$

Item	Amount
Beginning retained earnings	60,607,255
Add: 2024 net profit after tax	93,852,198
Less: 2024 re-measurement on defined benefit plan	(420,363)
Less: 10% legal reserve	(9,343,183)
Add: reversal special reserve	3,927,001
Distributable earnings	148,622,908
Distributable items: Shareholder's dividends - cash dividends (at NT\$ 0.6 per share)	45,058,500
Unappropriated retained earnings	103,564,408

Chairman: Yeh, Chiang-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Ling

Resolution:

## Discussion Matters

ONE (Proposed by board of directors)

Proposal: Amendment to the Articles of Incorporation. Please proceed to discuss

Explanation:(1)In response to Paragraph 6, Article 14 of the Securities and Exchange Act, the Company hereby proposes to amend the “Articles of Incorporation”.

(2)Please refer to P.29-30 (Appendix IV) for details.

Resolution:

TWO (Proposed by board of directors)

Proposal: Release the Prohibition on Director(s) and their representative(s) from Participation in Competitive Business. Please proceed to discuss.

Explanation:(1)According to Article 209 of the Company Act: “A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.”

(2)In order to utilize the expertise and related experience of the Company’s directors and their representatives, without prejudicing the Company’s interests, the proposal for the lifting of the non-competition restriction on the Company’s directors and their representatives is hereby submitted at the annual general meeting pursuant to laws.

(3)The list of release the prohibition from participation in competitive business is as follows:

Title	Name	Current and concurrent position of other company
Director	HI-JET INCORPORATION Representative: Yeh, Chia-Wen	Chairman of Jingho Computer Co., Ltd Chairman of Jingyong Computer Co., Ltd. Chairman of Unitech Computer Co., Ltd.
Director	HI-JET INCORPORATION Representative: Yeh, Ming-Han	Director (Legal Representative) of Realtek Semiconductor Corporation Director (Legal Representative) of Transcend Information Inc.
Director	HI-JET INCORPORATION Representative: Yeh, Bo-Chun	Supervisor of BIOFITY PHARMACEUTICALS INC.
Director	HI-JET INCORPORATION Representative: Wang, Kuo-Chang	Director (Legal Representative) of Unitech Computer Co., Ltd.
Independent Director	Su, Liang	Director of Harbinger IX Venture Capital Corp. Chairman (Legal Representative) of MiTAC Advance Technology Corp.

Independent Director	Ching, Hu-Shih	Independent director of TRICORNTECH CORPORATION.
Independent Director	Ho, Po-Chung	Director of ZIH LIAN Co., Ltd.

Resolution:

## Questions and Motions

## Adjournment



## Unitech Electronics Co., LTD. 2024 Business Report

### 1. Operating Strategy

The Company has consistently upheld core value in “Honesty & Integrity, Excellence, Collaboration, Profit sharing”, striven for innovative, focuses on research and development, manufactures Automatic Identification and Data Capture (“AIDC”) products, and provides a managerial platform that AIDC product needs, develops relevant application software and integration system for various industries in the field and uses private brand “Unitech” to serve its valuable partners around the world.

### 2. Implementation Overview

The global economy in 2024 exhibited moderate growth in the context of the easing inflationary pressure and adjusted monetary policies in various countries. Based on the efforts of all employees, the Company has kept innovating and developing new technologies and continued to launch 5G new generation high-end rugged smartphones, RFID readers, barcode scanners, 3D identification data capturers, and other related hardware products and software applications. In addition to the development of products adopting the Android system, the Company is also proactively involved in the development of reader products certified by Apple MFI to expand its market coverage.

In the field of software technology, the Company has kept improving its R&D momentum, focused on the AI applications of data capture and IoT system modules, and developed vertical solutions for industries, further integrated software and hardware applications, improved the value to customers, and built far-reaching partnerships with its global partners, in order to promote the influence and market share of the “unitech” brand in the global market.

### 3. Implementation of Business Plan/Profitability

The Company’s global consolidated operating revenue in 2024 was NT\$2.438 billion, showing an increase of 8.73% from 2023, and its gross profit attained NT\$783 million, showing an increase of 7.7%. Meanwhile, the gross profit margin remained stable. The overall operating revenue is close to the annual budget target, and through product line integration and gross margin optimization strategies, the Company has successfully improved its internal management efficiency. Thanks to the employee organizational adjustment and the promotion of operating expense control, the overall operating performance has been significantly improved, and the

earnings generated exceeded the budget target in the end, hitting a new high record for the past decade, i.e. the earnings per share, NT\$1.25.

The Company's financial indicators remain stable and the Company is financially safe, thereby laying a sound foundation for its future development.

#### 4. Financial Revenue and Expenditure and Profitability (combined) Analysis

##### (1) Financial revenue and expenditure

Unit: NT\$ 1,000

Item \ Year	2023		2024		Variable proportion
	Amount	%	Amount	%	
Operating revenue	2,242,442	100.00%	2,438,169	100.00%	8.73%
Gross profit	727,454	32.44%	783,490	32.13%	7.70%
Operating income	28,787	1.28%	64,565	2.65%	124.29%
Non-operating income and expenses	20,868	0.93%	54,776	2.25%	162.49%
Income before income tax	49,655	2.21%	119,341	4.90%	140.34%
Income tax expense	8,788	0.39%	25,127	1.03%	185.92%
Net income	40,867	3.89%	94,214	3.87%	130.54%
Other comprehensive (loss) income, net of income tax	(548)	(0.02%)	3,434	0.14%	-
Total comprehensive income for the year	40,319	1.80%	97,648	4.01%	142.19%

##### (2) Profitability analysis

Item \ Year	2023	2024
Debt ratio: (Total liabilities/Total assets)	23.76%	26.07%
Long term fund to property, plant and equipment ratio: (Total equity + Non-current liabilities) / Net property, plant and equipment	541.36%	570.75%
Current ratio: (Current assets/Current liabilities)	391.05%	355.32%
Quick ratio: (Current Assets – Inventories – Prepaid Expenses)/ Current liabilities	286.52%	263.95%
Return on equity: (Net income/Average shareholders' equity)	2.25%	5.11%
Net income to sale: (Net income after tax/Net sales)	1.82%	3.87%
Earnings per Share: (Net income attributable to owners of the parent company – preferred stock dividend)/Weighted average number of shares outstanding	NT\$0.54	NT\$1.25

## 5. Research and Development Conditions

In 2024, the Company's R&D expenditure was NTD 160 million, and the number of software and hardware R&D personnel was more than 70. The activities were mainly the R&D of automatic identification data capture products, RFID-related products and application technologies, and software. Meanwhile, the Company worked with external strategic partners to acquire technologies faster and leverage R&D resources effectively and extensively through collaboration.

Chairman: Yeh, Chiang-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Ling

## **Appendix II**

Unitech Electronics Co., LTD.

### **Audit Committee's Review Report**

The board of directors has prepared the Company's 2024 business report, financial statements and proposal for distribution of 2024 profits. Financial statements were audited by independence auditors, Hu, Shen-chieh and Kuo, Shao-Ping of Ernst & Young and they issued an audited report accordingly. The 2024 business report, financial statements and proposal for distribution of 2024 profits have been reviewed and determined to be correct and accurate by the Audit Committee of Unitech Electronics Co., LTD. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To Unitech Electronics Co., LTD. 2025 Annual Meeting of Shareholders

Chairman of the Audit Committee: Su, Liang

March 4, 2025

### Independent Auditors' Report

To Unitech Electronics Co., Ltd.

#### Opinion

We have audited the accompanying consolidated balance sheets of Unitech Electronics Co., Ltd. and its subsidiaries (the “Group”) as of December 31, 2024 and 2023, the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2024 and 2023, and notes to the consolidated financial statements, including the summary of significant accounting policies (together “the consolidated financial statements”).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and their consolidated financial performance and cash flows for the years ended December 31, 2024 and 2023, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

#### Basis for Opinion

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

## **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2024 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### Revenue recognition

The Group recognized NT\$2,438,169 thousand as operating revenue which mainly stemmed from the sale of automatic identification data capture products for the year ended December 31, 2024. Sale of automatic identification data capture products is the main operating activity of the Group. The revenue was recognized when the Group has transferred the promised goods to its customers and satisfied the performance obligations. Timing of revenue recognition may vary due to the differences in trade terms of goods agreed in the contract that increased the complexity of the revenue recognition. As a result, we determined this matter as a key audit matter. Our audit procedures include (but are not limited to): assessing the appropriateness of the accounting policies regarding revenue recognition; evaluating and testing the design and operating effectiveness of internal control over revenue recognition; performing test of details on a sampling basis by checking relevant documents to verify when performance obligations were satisfied and the accuracy of timing of revenue recognition; vouching relevant documents of the selected samples of sales transactions before and after a certain period of the balance sheet date to ensure the appropriate cut-off of sales and sales returns; and reviewing the significant returns and allowances in subsequent periods, etc. We also assessed the adequacy of accounting policy and disclosures of operating revenue. Please refer to Note 4(19) and Note 6(16) to the consolidated financial statements.

### Inventory evaluation

The Group had net inventory of NT\$451,105 thousand, representing 17.71% of total assets as of December 31, 2024. Due to the rapid change of technology of automatic identification data capture products, management had to evaluate the write-down of inventories caused by obsolescence. As this assessment involves management's judgement, we therefore determined this matter as a key audit matter. Our audit procedures include (but are not limited to): evaluating and testing the design and operating effectiveness of internal controls over the slow-moving and obsolete inventories valuation, including the methods and assumptions used; testing the key assumptions used in evaluating the reserve of slow-moving inventories, including evaluating the reasonableness of inventory reserve percentages and comparing previous estimates with actual results to assess the accuracy of assumptions made by management about the slow-moving and obsolete inventories; and testing the accuracy of inventory aging, etc. We also assessed the adequacy of accounting policy and disclosures of inventories. Please refer to Note 4(11), Note 5(2), and Note 6(7) to the consolidated financial statements.

## **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

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

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

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Group.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Group. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group, to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2024 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



## Others

We have audited and expressed an unqualified opinion on the parent company only financial statements of Unitech Electronics Co. Ltd. as of and for the years ended December 31, 2024 and 2023.

Hu, Shen-Chieh

Kuo, Shao-Pin

Ernst & Young, Taiwan

March 4, 2025

## Notice to Readers

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

Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or the Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

As of December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars)

ASSETS			December 31, 2024		December 31, 2023		LIABILITIES AND EQUITY			December 31, 2024		December 31, 2023	
Code	Description	Notes	Amount	%	Amount	%	Code	Description	Notes	Amount	%	Amount	%
	<b>Current assets</b>							<b>Current liabilities</b>					
1100	Cash and cash equivalents	4, 6(1)	\$ 972,051	38.15	\$ 451,875	19.01	2120	Financial liabilities at fair value through profit or loss-current	4, 6(2)	\$ 41	-	\$ 208	0.01
1110	Financial assets at fair value through profit or loss-current	4, 6(2)	272	0.01	381	0.02	2130	Contract liabilities-current	4, 6(16)	79,178	3.11	87,676	3.69
1136	Financial assets measured at amortized cost-current	4, 6(4)	7,416	0.29	406,288	17.09	2150	Notes payable		129	0.01	3,375	0.14
1140	Contract assets-current	4, 6(16), 6(17)	24,979	0.98	12,015	0.51	2170	Trade payables	7	269,806	10.59	184,316	7.75
1150	Notes receivable, net	4, 6(5), 6(17)	9,603	0.38	18,387	0.77	2200	Other payables	7	167,012	6.55	137,814	5.80
1170	Trade receivables, net	4, 6(6), 6(17), 7	451,204	17.71	403,589	16.98	2230	Current tax liabilities	4, 5, 6(22)	4,090	0.16	4,044	0.17
1197	Finance lease receivable, net	4, 6(17), 6(18)	3,539	0.14	3,102	0.13	2250	Provisions-current	4, 6(12)	2,346	0.09	2,434	0.10
1200	Other receivables		11,226	0.44	12,964	0.55	2280	Lease liabilities-current	4, 6(18)	29,709	1.17	26,674	1.12
1220	Current tax assets	4, 5, 6(22)	5,584	0.22	5,925	0.25	2300	Other current liabilities	4, 6(13)	10,632	0.42	12,255	0.52
130x	Inventories, net	4, 5, 6(7)	451,105	17.71	401,994	16.91	21xx	Total current liabilities		562,943	22.10	458,796	19.30
1410	Prepayments		63,245	2.48	77,608	3.27							
11xx	Total current assets		2,000,224	78.51	1,794,128	75.49		<b>Non-current liabilities</b>					
	<b>Non-current assets</b>						2527	Contract liabilities-noncurrent	4, 6(16)	41,945	1.65	37,626	1.58
1517	Financial assets at fair value through other comprehensive income-noncurrent	4, 5, 6(3)	22,190	0.87	29,293	1.23	2570	Deferred tax liabilities	4, 5, 6(22)	10,579	0.41	35	-
1535	Financial assets measured at amortized cost-noncurrent	4, 6(4), 8	7,491	0.29	7,385	0.31	2580	Lease liabilities-noncurrent	4, 6(18)	39,470	1.55	55,310	2.33
1600	Property, plant and equipment	4, 6(8), 7, 8	347,750	13.65	354,273	14.91	2640	Net defined benefit liabilities-noncurrent	4, 6(14)	8,866	0.35	12,710	0.54
1755	Right-of-use assets	4, 6(18)	57,316	2.25	68,005	2.86	2645	Deposits received		329	0.01	309	0.01
1780	Intangible assets	4, 6(9)	29,117	1.14	32,616	1.37		Total non-current liabilities		101,189	3.97	105,990	4.46
1840	Deferred tax assets	4, 5, 6(22)	37,670	1.48	35,287	1.49	2xxx	<b>Total liabilities</b>		664,132	26.07	564,786	23.76
1920	Refundable deposits		38,689	1.52	39,562	1.66		<b>Equity attributable to owners of the parent</b>					
1900	Other non-current assets	4, 6(10)	2,192	0.09	8,075	0.34	31xx	Share capital					
194D	Long-term finance lease receivable, net	4, 6(17), 6(18)	5,075	0.20	8,070	0.34	3100	Common stock	6(15)	750,975	29.48	750,975	31.60
15xx	Total non-current assets		547,490	21.49	582,566	24.51	3110	Capital surplus	4, 6(15)	935,226	36.71	935,226	39.35
							3200	Retained earnings	6(15)				
							3300	Legal reserve		37,083	1.45	33,126	1.39
							3310	Special reserve		22,513	0.88	23,142	0.98
							3320	Undistributed earnings		154,039	6.05	89,909	3.78
							3350	Total retained earnings		213,635	8.38	146,177	6.15
							3400	Other equity	4	(18,586)	(0.73)	(22,513)	(0.95)
								Equity attributable to owners of the parent		1,881,250	73.84	1,809,865	76.15
							36xx	<b>Non-controlling interests</b>	4, 6(15)	2,332	0.09	2,043	0.09
							3xxx	Total equity		1,883,582	73.93	1,811,908	76.24
1xxx	<b>Total assets</b>		\$ 2,547,714	100.00	\$ 2,376,694	100.00	3x2x	<b>Total liabilities and equity</b>		\$ 2,547,714	100.00	\$ 2,376,694	100.00

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

Code	Description	Notes	2024		2023	
			Amount	%	Amount	%
4000	Operating revenue	4, 6(16), 7	\$ 2,438,169	100.00	\$ 2,242,442	100.00
5000	Operating cost	6(7), 6(9), 6(19), 7	(1,654,679)	(67.87)	(1,514,988)	(67.56)
5900	Gross profit		783,490	32.13	727,454	32.44
6000	Operating expenses					
6100	Selling expenses	6(9), 6(18), 6(19), 7	(479,993)	(19.69)	(479,211)	(21.37)
6200	Administrative expenses	6(9), 6(18), 6(19), 7	(80,288)	(3.29)	(74,875)	(3.34)
6300	Research and development expenses	6(9), 6(18), 6(19), 7	(159,262)	(6.53)	(149,718)	(6.68)
6450	Expected credit gains	4, 6(17)	618	0.03	5,137	0.23
	Total operating expenses		(718,925)	(29.48)	(698,667)	(31.16)
6900	Operating income		64,565	2.65	28,787	1.28
7000	Non-operating income and expenses	6(20), 7				
7100	Interest income		29,194	1.20	23,855	1.06
7010	Other income		711	0.03	1,331	0.06
7020	Other gains and losses		26,743	1.10	(2,093)	(0.09)
7050	Finance costs		(1,872)	(0.08)	(2,225)	(0.10)
	Total non-operating income and expenses		54,776	2.25	20,868	0.93
7900	Income before income tax		119,341	4.90	49,655	2.21
7950	Income tax expense	4, 5, 6(22)	(25,127)	(1.03)	(8,788)	(0.39)
8200	Net income		94,214	3.87	40,867	1.82
8300	Other comprehensive income (loss)	6(21)				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurements of the defined benefit plan		(525)	(0.02)	(1,309)	(0.06)
8316	Unrealized (losses) gains from equity instrument investments measured at fair value through other comprehensive income		(7,103)	(0.29)	1,580	0.07
8349	Income tax relating to those items that will not be reclassified to profit or loss		1,525	0.06	(54)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences resulting from translating the financial statements of foreign operations		11,939	0.49	(924)	(0.04)
8399	Income tax relating to those items that may be reclassified to profit or loss		(2,402)	(0.10)	159	0.01
	Other comprehensive income (loss), net of income tax		3,434	0.14	(548)	(0.02)
8500	Total comprehensive income		\$ 97,648	4.01	\$ 40,319	1.80
8600	Net income attributable to:					
8610	Owners of the parent	4, 6(23)	\$ 93,852		\$ 40,612	
8620	Non-controlling interests		362		255	
			\$ 94,214		\$ 40,867	
8700	Total comprehensive income attributable to:					
8710	Owners of the parent		\$ 97,359		\$ 40,194	
8720	Non-controlling interests		289		125	
			\$ 97,648		\$ 40,319	
	Earnings per share (NT\$)					
9750	Basic earnings per share	4, 6(23)	\$ 1.25		\$ 0.54	
9850	Diluted earnings per share	4, 6(23)	\$ 1.25		\$ 0.54	

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars)

	Description	Equity attributable to owners of the parent								Non-controlling interests	Total equity
		Share capital	Capital surplus	Retained earnings			Other equity		Equity attributable to owners of the parent		
		Common stock		Legal reserve	Special reserve	Undistributed earnings	Exchange differences resulting from translating the financial statements of foreign operations	Unrealized gains (losses) from financial assets at fair value through other comprehensive income			
Code		3110	3200	3310	3320	3350	3410	3420	31XX	36XX	3XXX
A1	Balance as of January 1, 2023	\$ 750,975	\$ 935,226	\$ 23,926	\$ 41,025	\$ 92,004	\$ (20,939)	\$ (2,203)	\$ 1,820,014	\$ 1,918	1,821,932
	Appropriation and distribution of 2022 earnings:										
B1	Legal reserve	-	-	9,200	-	(9,200)	-	-	-	-	-
B5	Cash dividends	-	-	-	-	(50,343)	-	-	(50,343)	-	(50,343)
B17	Reversal of special reserve	-	-	-	(17,883)	17,883	-	-	-	-	-
D1	Net income for the year ended December 31, 2023	-	-	-	-	40,612	-	-	40,612	255	40,867
D3	Other comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	(1,047)	(635)	1,264	(418)	(130)	(548)
D5	Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	39,565	(635)	1,264	40,194	125	40,319
Z1	Balance as of December 31, 2023	\$ 750,975	\$ 935,226	\$ 33,126	\$ 23,142	\$ 89,909	\$ (21,574)	(939)	\$ 1,809,865	\$ 2,043	\$ 1,811,908
A1	Balance as of January 1, 2024	\$ 750,975	\$ 935,226	\$ 33,126	\$ 23,142	\$ 89,909	\$ (21,574)	\$ (939)	\$ 1,809,865	\$ 2,043	\$ 1,811,908
	Appropriation and distribution of 2023 earnings:										
B1	Legal reserve	-	-	3,957	-	(3,957)	-	-	-	-	-
B5	Cash dividends	-	-	-	-	(25,974)	-	-	(25,974)	-	(25,974)
B17	Reversal of special reserve	-	-	-	(629)	629	-	-	-	-	-
D1	Net income for the year ended December 31, 2024	-	-	-	-	93,852	-	-	93,852	362	94,214
D3	Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	(420)	9,610	(5,683)	3,507	(73)	3,434
D5	Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	93,432	9,610	(5,683)	97,359	289	97,648
Z1	Balance as of December 31, 2024	\$ 750,975	\$ 935,226	\$ 37,083	\$ 22,513	\$ 154,039	\$ (11,964)	\$ (6,622)	\$ 1,881,250	\$ 2,332	\$ 1,883,582

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS

For the years ended December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars)

Code	Description	2024	2023	Code	Description	2024	2023
		Amount	Amount			Amount	Amount
AAAA	<b>Cash flows from operating activities :</b>			BBBB	<b>Cash flows from investing activities :</b>		
A10000	Net income before income tax	\$ 119,341	\$ 49,655	B00040	Acquisition of financial assets at amortized cost	(12,440)	(405,090)
A20000	Adjustments for:			B00050	Disposal of financial assets at amortized cost	411,450	3,270
A20010	Profit or loss item which did not affect cash flows:			B02700	Acquisition of property, plant and equipment	(18,453)	(21,226)
A20100	Depreciation	58,191	60,203	B02800	Proceeds from disposal of property, plant and equipment	519	1,535
A20200	Amortization	17,141	16,221	B03700	Increase in refundable deposits	(6,526)	(19,258)
A20300	Expected credit gains	(618)	(5,137)	B03800	Decrease in refundable deposits	7,448	9,176
A20400	Gains on financial assets and liabilities			B04500	Acquisition of intangible assets	(11,331)	(20,424)
	at fair value through profit or loss	(58)	(1,384)	B06100	Decrease in long-term lease receivables	3,244	2,942
A20900	Interest expense	1,872	2,225	B07100	Increase in prepayments for equipment	(2,043)	(9,110)
A21200	Interest income	(29,194)	(23,855)	BBBB	Net cash provided by (used in) investing activities	371,868	(458,185)
A22500	(Gains) losses on disposal of property, plant and equipment	(11)	37				
A22800	Losses on disposal of intangible assets	1	-	CCCC	<b>Cash flows from financing activities :</b>		
A29900	(Gains) losses on lease modification	(1)	314	C00100	Increase in short-term borrowings	20,000	35,000
A30000	Changes in operating assets and liabilities:			C00200	Decrease in short-term borrowings	(20,000)	(35,000)
A31125	Increase in contract assets	(12,972)	(10,217)	C04020	Cash payment for the principal portion of the lease liabilities	(31,125)	(32,333)
A31130	Decrease in notes receivable, net	8,806	14,345	C04500	Cash dividends	(25,974)	(50,343)
A31150	(Increase) decrease in trade receivables, net	(47,068)	75,797	CCCC	Net cash used in financing activities	(57,099)	(82,676)
A31180	(Increase) decrease in other receivables	(4,581)	270				
A31200	(Increase) decrease in inventories	(49,111)	74,865	DDDD	Effect of changes in exchange rate on cash and cash equivalents	9,879	(867)
A31230	Decrease (increase) in prepayments	14,363	(29,286)	EEEE	Net increase (decrease) in cash and cash equivalents	520,176	(416,915)
A32125	Decrease in contract liabilities	(4,179)	(6,614)	E00100	Cash and cash equivalents at the beginning of the year	451,875	868,790
A32130	Decrease in notes payable	(3,246)	(6,273)	E00200	Cash and cash equivalents at the end of the year	\$ 972,051	\$ 451,875
A32150	Increase (decrease) in trade payables	85,490	(52,241)				
A32180	Increase (decrease) in other payables	29,198	(16,561)				
A32200	(Decrease) increase in provisions-current	(88)	508				
A32230	Decrease in other current liabilities	(1,623)	(3,279)				
A32240	Decrease in net defined benefit liabilities	(4,369)	(3,760)				
A33000	Cash generated from operating activities	177,284	135,833				
A33100	Interest received	35,523	13,273				
A33300	Interest paid	(1,872)	(2,225)				
A33500	Income tax paid	(15,407)	(22,068)				
AAAA	Net cash provided by operating activities	195,528	124,813				

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

# **Independent Auditors' Report**

To Unitech Electronics Co., Ltd.

## **Opinion**

We have audited the accompanying parent company only balance sheets of Unitech Electronics Co., Ltd. as of December 31, 2024 and 2023, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2024 and 2023, and notes to the parent company only financial statements, including the summary of significant accounting policies (together “the parent company only financial statements”).

In our opinion, the parent company only financial statements referred to above present fairly, in all material respects, the parent company only financial position of Unitech Electronics Co., Ltd. as of December 31, 2024 and 2023, and the parent company only financial performance and the parent company only cash flows for the years ended December 31, 2024 and 2023, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

## **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of Unitech Electronics Co., Ltd. in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2024 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### Revenue recognition

Unitech Electronics Co., Ltd. recognized NT\$2,080,999 thousand as operating revenue which mainly stemmed from the sale of automatic identification data capture products for the year ended December 31, 2024. Sale of automatic identification data capture products is the main operating activity of Unitech Electronics Co., Ltd. The revenue was recognized when Unitech Electronics Co., Ltd. has transferred the promised goods to its customers and satisfied the performance obligations. Timing of revenue recognition may vary due to the differences in trade terms of goods agreed in the contract that increased the complexity of the revenue recognition. As a result, we determined this matter as a key audit matter. Our audit procedures include (but are not limited to): assessing the appropriateness of the accounting policies regarding revenue recognition; evaluating and testing the design and operating effectiveness of internal control over revenue recognition; performing test of details on a sampling basis by checking relevant documents to verify when performance obligations were satisfied and the accuracy of timing of revenue recognition; vouching relevant documents of the selected samples of sales transactions before and after a certain period of the balance sheet date to ensure the appropriate cut-off of sales and sales returns; and reviewing the significant returns and allowances in subsequent periods, etc. We also assessed the adequacy of accounting policy and disclosures of operating revenue. Please refer to Note 4(18) and Note 6(15) to the parent company only financial statements.

### Inventory evaluation

Unitech Electronics Co., Ltd. had net inventory of NT\$347,713 thousand, representing 14.85% of total assets as of December 31, 2024. Due to the rapid change of technology of automatic identification data capture products, management had to evaluate the write-down of inventories caused by obsolescence. As this assessment involves management's judgement, we therefore determined this matter as a key audit matter. Our audit procedures include (but are not limited to): evaluating and testing the design and operating effectiveness of internal controls over the slow-moving and obsolete inventories valuation, including the methods and assumptions used; testing the key assumptions used in evaluating the reserve of slow-moving inventories, including evaluating the reasonableness of inventory reserve percentages and comparing previous estimates with actual results to assess the accuracy of assumptions made by management about the slow-moving and obsolete inventories; and testing the accuracy of inventory aging, etc. We also assessed the adequacy of accounting policy and disclosures of inventories. Please refer to Note 4(10), Note 5(2), and Note 6(7) to the parent company only financial statements.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

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

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of Unitech Electronics Co., Ltd.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Unitech Electronics Co., Ltd.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of Unitech Electronics Co., Ltd. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Unitech Electronics Co., Ltd. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Unitech Electronics Co., Ltd. and its subsidiaries to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2024 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hu, Shen-Chieh

Kuo, Shao-Pin

Ernst & Young, Taiwan

March 4, 2025

### Notice to Readers

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

Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or the Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

**UNITECH ELECTRONICS CO., LTD.**  
**PARENT COMPANY ONLY BALANCE SHEETS**

As of December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars)

ASSETS			December 31, 2024		December 31, 2023		LIABILITIES AND EQUITY			December 31, 2024		December 31, 2023	
Code	Description	Notes	Amount	%	Amount	%	Code	Description	Notes	Amount	%	Amount	%
	<b>Current assets</b>							<b>Current liabilities</b>					
1100	Cash and cash equivalents	4, 6(1)	\$ 656,923	28.06	\$ 180,437	8.34	2120	Financial liabilities at fair value through					
1110	Financial assets at fair value through							profit or loss-current	4, 6(2)	\$ 41	-	\$ 208	0.01
	profit or loss-current	4, 6(2)	272	0.01	381	0.02	2130	Contract liabilities-current	4, 6(15)	38,514	1.65	30,190	1.39
1136	Financial assets measured at amortized cost-current	4, 6(4)	-	-	399,230	18.45	2150	Notes payable		129	0.01	3,375	0.16
1140	Contract assets-current	4, 6(15), 6(16)	24,979	1.07	12,015	0.55	2170	Trade payables	7	256,457	10.95	183,115	8.46
1150	Notes receivable, net	4, 6(5), 6(16)	9,603	0.41	18,387	0.85	2200	Other payables	7	128,070	5.47	108,721	5.02
1170	Trade receivables, net	4, 6(6), 6(16)	268,917	11.49	218,355	10.09	2230	Current tax liabilities	4, 6(21)	1,532	0.07	-	-
1180	Trade receivables from related parties, net	4, 6(6), 6(16), 7	138,757	5.93	122,257	5.65	2280	Lease liabilities-current	4, 6(17)	6,388	0.27	7,059	0.33
1200	Other receivables		10,860	0.46	12,856	0.59	2300	Other current liabilities		6,393	0.27	2,278	0.11
1220	Current tax assets	4, 5, 6(21)	1,444	0.06	1,275	0.06	21xx	Total current liabilities		437,524	18.69	334,946	15.48
130x	Inventories, net	4, 5, 6(7)	347,713	14.85	303,652	14.03							
1410	Prepayments	7	51,032	2.18	67,630	3.12		<b>Non-current liabilities</b>					
11xx	Total current assets		1,510,500	64.52	1,336,475	61.75	2570	Deferred tax liabilities	4, 5, 6(21)	10,579	0.45	35	-
							2580	Lease liabilities-noncurrent	4, 6(17)	3,048	0.13	6,793	0.31
	<b>Non-current assets</b>						2640	Net defined benefit liabilities-noncurrent	4, 6(13)	8,866	0.38	12,710	0.59
1517	Financial assets at fair value through other						2645	Deposits received		1	-	1	-
	comprehensive income-noncurrent	4, 5, 6(3)	22,190	0.95	29,293	1.35	25xx	Total non-current liabilities		22,494	0.96	19,539	0.90
1535	Financial assets measured at amortized cost-noncurrent	4, 6(4), 8	7,491	0.32	7,385	0.34	2xxx	<b>Total liabilities</b>		460,018	19.65	354,485	16.38
1550	Investments accounted for using the equity method	4, 6(8)	372,514	15.91	342,009	15.80							
1600	Property, plant and equipment	4, 6(9), 7, 8	345,584	14.76	351,783	16.26							
1755	Right-of-use assets	4, 6(17)	9,199	0.39	13,619	0.63	3100	Share capital					
1780	Intangible assets	4, 6(10)	29,117	1.24	32,610	1.51	3110	Common stock	6(14)	750,975	32.08	750,975	34.70
1840	Deferred tax assets	4, 5, 6(21)	6,431	0.28	7,368	0.34	3200	Capital surplus	4, 6(14)	935,226	39.94	935,226	43.21
1920	Refundable deposits		36,050	1.54	35,733	1.65	3300	Retained earnings	6(14)				
1900	Other non-current assets	4, 6(11)	2,192	0.09	8,075	0.37	3310	Legal reserve		37,083	1.58	33,126	1.53
15xx	Total non-current assets		830,768	35.48	827,875	38.25	3320	Special reserve		22,513	0.96	23,142	1.07
							3350	Undistributed earnings		154,039	6.58	89,909	4.15
								Total retained earnings		213,635	9.12	146,177	6.75
							3400	Other equity	4	(18,586)	(0.79)	(22,513)	(1.04)
							3xxx	Total equity		1,881,250	80.35	1,809,865	83.62
1xxx	<b>Total assets</b>		\$2,341,268	100.00	\$2,164,350	100.00	3x2x	<b>Total liabilities and equity</b>		\$2,341,268	100.00	\$2,164,350	100.00

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

## UNITECH ELECTRONICS CO., LTD.

## PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

Code	Description	Notes	2024		2023	
			Amount	%	Amount	%
4000	Operating revenue	4, 6(15), 7	\$ 2,080,999	100.00	\$ 1,869,396	100.00
5000	Operating cost	6(7), 6(10), 6(18), 7	(1,580,094)	(75.93)	(1,416,140)	(75.75)
5900	Gross profit		500,905	24.07	453,256	24.25
5910	Unrealized intercompany profit		(22,704)	(1.09)	(16,501)	(0.88)
5920	Realized intercompany profit		16,501	0.79	24,203	1.29
	Gross profit, net		494,702	23.77	460,958	24.66
6000	Operating expenses					
6100	Selling expenses	6(10), 6(17), 6(18), 7	(217,904)	(10.47)	(204,709)	(10.95)
6200	Administrative expenses	6(10), 6(17), 6(18), 7	(79,170)	(3.80)	(74,875)	(4.01)
6300	Research and development expenses	6(10), 6(17), 6(18), 7	(159,283)	(7.66)	(150,186)	(8.03)
6450	Expected credit (losses) gains	4, 6(16)	(270)	(0.01)	698	0.04
	Total operating expenses		(456,627)	(21.94)	(429,072)	(22.95)
6900	Operating income		38,075	1.83	31,886	1.71
7000	Non-operating income and expenses	6(19), 7				
7100	Interest income		25,441	1.22	23,147	1.24
7010	Other income		664	0.03	1,107	0.06
7020	Other gains and losses		25,019	1.20	255	0.01
7050	Finance costs		(252)	(0.01)	(330)	(0.02)
7070	Share of profit or loss of subsidiaries and associates accounted for using the equity method		24,696	1.19	(9,225)	(0.49)
	Total non-operating income and expenses		75,568	3.63	14,954	0.80
7900	Income before income tax		113,643	5.46	46,840	2.51
7950	Income tax expense	4, 5, 6(21)	(19,791)	(0.95)	(6,228)	(0.34)
8200	Net income		93,852	4.51	40,612	2.17
8300	Other comprehensive income (loss)	6(20)				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurements of the defined benefit plan		(525)	(0.02)	(1,309)	(0.07)
8316	Unrealized (losses) gains from equity instrument investments measured at fair value through other comprehensive income		(7,103)	(0.34)	1,580	0.08
8349	Income tax relating to those items that will not be reclassified to profit or loss		1,525	0.07	(54)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences resulting from translating the financial statements of foreign operations		12,012	0.58	(794)	(0.04)
8399	Income tax relating to those items that may be reclassified to profit or loss		(2,402)	(0.12)	159	0.01
	Other comprehensive income (loss), net of income tax		3,507	0.17	(418)	(0.02)
8500	Total comprehensive income		\$ 97,359	4.68	\$ 40,194	2.15
	Earnings per share (NT\$)					
9750	Basic earnings per share	4, 6(22)	\$ 1.25		\$ 0.54	
9850	Diluted earnings per share	4, 6(22)	\$ 1.25		\$ 0.54	

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars)

Description		Share capital	Capital surplus	Retained earnings			Other equity		Total equity
		Common stock		Legal reserve	Special reserve	Undistributed earnings	Exchange differences resulting from translating the financial statements of foreign operations	Unrealized gains (losses) from financial assets at fair value through other comprehensive income	
Code		3110	3200	3310	3320	3350	3410	3420	3XXX
A1	Balance as of January 1, 2023	\$ 750,975	\$ 935,226	\$ 23,926	\$ 41,025	\$ 92,004	\$ (20,939)	\$ (2,203)	\$ 1,820,014
	Appropriation and distribution of 2022 earnings:								
B1	Legal reserve	-	-	9,200	-	(9,200)	-	-	-
B5	Cash dividends	-	-	-	-	(50,343)	-	-	(50,343)
B17	Reversal of special reserve	-	-	-	(17,883)	17,883	-	-	-
D1	Net income for the year ended December 31, 2023	-	-	-	-	40,612	-	-	40,612
D3	Other comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	(1,047)	(635)	1,264	(418)
D5	Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	39,565	(635)	1,264	40,194
Z1	Balance as of December 31, 2023	\$ 750,975	\$ 935,226	\$ 33,126	\$ 23,142	\$ 89,909	\$ (21,574)	\$ (939)	\$ 1,809,865
A1	Balance as of January 1, 2024	\$ 750,975	\$ 935,226	\$ 33,126	\$ 23,142	\$ 89,909	\$ (21,574)	\$ (939)	\$ 1,809,865
	Appropriation and distribution of 2023 earnings:								
B1	Legal reserve	-	-	3,957	-	(3,957)	-	-	-
B5	Cash dividends	-	-	-	-	(25,974)	-	-	(25,974)
B17	Reversal of special reserve	-	-	-	(629)	629	-	-	-
D1	Net income for the year ended December 31, 2024	-	-	-	-	93,852	-	-	93,852
D3	Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	(420)	9,610	(5,683)	3,507
D5	Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	93,432	9,610	(5,683)	97,359
Z1	Balance as of December 31, 2024	\$ 750,975	\$ 935,226	\$ 37,083	\$ 22,513	\$ 154,039	\$ (11,964)	\$ (6,622)	\$ 1,881,250

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Tai

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENT OF CASH FLOWS

For the years ended December 31, 2024 and 2023

(Amounts in Thousands of New Taiwan Dollars)

Code	Description	2024	2023	Code	Description	2024	2023
		Amount	Amount			Amount	Amount
AAAA	<b>Cash flows from operating activities :</b>			BBBB	<b>Cash flows from investing activities :</b>		
A10000	Net income before income tax	\$ 113,643	\$ 46,840	B00040	Acquisition of financial assets at amortized cost	(12,326)	(404,972)
A20000	Adjustments for:			B00050	Disposal of financial assets at amortized cost	411,450	3,270
A20010	Profit or loss item which did not affect cash flows:			B02700	Acquisition of property, plant and equipment	(17,867)	(20,154)
A20100	Depreciation	36,864	38,223	B02800	Proceeds from disposal of property, plant and equipment	519	1,535
A20200	Amortization	17,136	16,180	B03700	Increase in refundable deposits	(6,526)	(19,093)
A20300	Expected credit losses (gains)	270	(698)	B03800	Decrease in refundable deposits	6,209	8,964
A20400	Gains on financial assets and liabilities at fair value through profit or loss	(58)	(1,384)	B04500	Acquisition of intangible assets	(11,331)	(20,424)
A20900	Interest expense	252	330	B07100	Increase in prepayments for equipment	(2,043)	(9,110)
A21200	Interest income	(25,441)	(23,147)	BBBB	Net cash provided by (used in) investing activities	368,085	(459,984)
A22400	Share of (profit) loss of subsidiaries and associates accounted for using the equity method	(24,696)	9,225	CCCC	<b>Cash flows from financing activities :</b>		
A22500	Gains on disposal of property, plant and equipment	(43)	(89)	C00100	Increase in short-term borrowings	20,000	35,000
A23900	Unrealized intercompany profit	22,704	16,501	C00200	Decrease in short-term borrowings	(20,000)	(35,000)
A24000	Realized intercompany profit	(16,501)	(24,203)	C04020	Cash payment for the principal portion of the lease liabilities	(7,656)	(8,900)
A30000	Changes in operating assets and liabilities:			C04500	Cash dividends	(25,974)	(50,343)
A31125	Increase in contract assets	(12,972)	(10,217)	CCCC	Net cash used in financing activities	(33,630)	(59,243)
A31130	Decrease in notes receivable, net	8,806	14,345	EEEE	Net increase (decrease) in cash and cash equivalents	476,486	(453,044)
A31150	(Increase) decrease in trade receivables, net	(50,846)	51,684	E00100	Cash and cash equivalents at the beginning of the year	180,437	633,481
A31160	Increase in trade receivables from related parties, net	(16,500)	(47,440)	E00200	Cash and cash equivalents at the end of the year	\$ 656,923	\$ 180,437
A31180	(Increase) decrease in other receivables	(4,594)	247				
A31200	(Increase) decrease in inventories	(44,061)	39,853				
A31230	Decrease (increase) in prepayments	16,598	(30,725)				
A32125	Increase in contract liabilities	8,324	17,438				
A32130	Decrease in notes payable	(3,246)	(6,273)				
A32150	Increase (decrease) in trade payables	73,342	(12,633)				
A32180	Increase (decrease) in other payables	19,349	(17,226)				
A32230	Increase in other current liabilities	4,115	101				
A32240	Decrease in net defined benefit liabilities	(4,369)	(3,760)				
A33000	Cash generated from operating activities	118,076	73,172				
A33100	Interest received	32,031	12,565				
A33300	Interest paid	(252)	(330)				
A33500	Income tax paid	(7,824)	(19,224)				
AAAA	Net cash provided by operating activities	142,031	66,183				

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

## Appendix IV

### Unitech Electronics Co., LTD.

Table Comparing the Original and the Amended Articles of “Articles of Incorporation”

<u>Amended articles</u>	Current articles	Explanation
<p>Article 17</p> <p>If the Company has profits of the current, shall appropriate no less than 5% as employees ’ remuneration(<u>No less than 20% of the remuneration to employees referred to in this paragraph shall be distributed to entry-level employees.</u>), not more than 2% as directors ’ remuneration, employees ’ remuneration shall be paid in cash or shares approved by a resolution of the meeting of board of directors, the objective includes employees of subsidiary company met certain conditions, and certain conditions shall be set by the authorized board of directors.</p> <p>However, when the Company has accumulated loss, shall reserve to recovery amount in advanced, and appropriate employees ’ remuneration and directors ’ remuneration in accordance with the preceding proportion.</p> <p>If the Company has earnings in final accounts, shall pay taxes first, recover loss of the past years, and designate 10% as legal serve, and designate or reverse special surplus reserve in accordance with laws when it’s necessary, the board of directors programmed to make an earnings distribution proposal for the rest and the accumulated undistributed earnings, and it shall be distributed after approved by a resolution of a shareholders ’ meeting.</p> <p>The Company distributes cash based on the dividends and bonuses in the</p>	<p>Article 17</p> <p>If the Company has profits of the current, shall appropriate no less than 5% as employees ’ remuneration, not more than 2% as directors ’ remuneration, employees ’ remuneration shall be paid in cash or shares approved by a resolution of the meeting of board of directors, the objective includes employees of subsidiary company met certain conditions, and certain conditions shall be set by the authorized board of directors.</p> <p>However, when the Company has accumulated loss, shall reserve to recovery amount in advanced, and appropriate employees ’ remuneration and directors ’ remuneration in accordance with the preceding proportion.</p> <p>If the Company has earnings in final accounts, shall pay taxes first, recover loss of the past years, and designate 10% as legal serve, and designate or reverse special surplus reserve in accordance with laws when it’s necessary, the board of directors programmed to make an earnings distribution proposal for the rest and the accumulated undistributed earnings, and it shall be distributed after approved by a resolution of a shareholders ’ meeting.</p> <p>The Company distributes cash based on the dividends and bonuses in the preceding paragraph in accordance with Article 240 of the Company Act, or based on the legal reserve and capital reserve in accordance</p>	<p>In response to Paragraph 6, Article 14 of the Securities and Exchange Act, it was mended in accordance with laws.</p>

<u>Amended articles</u>	Current articles	Explanation
preceding paragraph in accordance with Article 240 of the Company Act, or based on the legal reserve and capital reserve in accordance with Article 241 of the Company Act, the authorized board of directors shall adopt a resolution by a majority vote of a meeting of the board of directors attended by two-thirds or more of all the directors, all or a part of dividend and bonus shall be distributed, and paid in cash, and it shall be reported to a shareholders' meeting; if it is made by the way of issuing new shares, shall be distributed after approved by a resolution of a shareholders' meeting.	with Article 241 of the Company Act, the authorized board of directors shall adopt a resolution by a majority vote of a meeting of the board of directors attended by two-thirds or more of all the directors, all or a part of dividend and bonus shall be distributed, and paid in cash, and it shall be reported to a shareholders' meeting; if it is made by the way of issuing new shares, shall be distributed after approved by a resolution of a shareholders' meeting.	
<p>Article 19 The Company's Articles of Incorporation was established on June 21, 2007. 1st amendment was made on January 1, 2008. 2nd amendment was made on August 25, 2008. 3rd amendment was made on June 26, 2009. 4th amendment was made on June 15, 2010. 5th amendment was made on June 15, 2012. 6th amendment was made on June 20, 2016. 7th amendment was made on June 21, 2019. 8th amendment was made on June 23, 2020. 9th amendment was made on August 26, 2021. 10th amendment was made on June 8, 2022. 11th amendment was made on June 16, 2023. 12th amendment was made on June 18, 2024. <u>13th amendment was made on June 19, 2025.</u></p>	<p>Article 19 The Company's Articles of Incorporation was established on June 21, 2007. 1st amendment was made on January 1, 2008. 2nd amendment was made on August 25, 2008. 3rd amendment was made on June 26, 2009. 4th amendment was made on June 15, 2010. 5th amendment was made on June 15, 2012. 6th amendment was made on June 20, 2016. 7th amendment was made on June 21, 2019. 8th amendment was made on June 23, 2020. 9th amendment was made on August 26, 2021. 10th amendment was made on June 8, 2022. 11th amendment was made on June 16, 2023. 12th amendment was made on June 18, 2024.</p>	Added this amendment date and times.



## Appendix V

### Unitech Electronics Co., LTD. Articles of Incorporation (before amended)

#### Chapter 1. General Provision

Article 1: The Company organized in accordance with the Company Act, named “精聯電子股份有限公司” and the English name is UNITECH ELECTRONICS CO., LTD.

Article 2: The Company's operating business is as follow:

1. C601020 Paper Manufacturing
2. C601040 Processed Paper Manufacturing
3. CB01020 Affairs Machine Manufacturing
4. CC01060 Wired Communication Mechanical Equipment Manufacturing
5. CC01070 Wireless Communication Mechanical Equipment Manufacturing
6. CC01080 Electronic Components Manufacturing
7. CC01101 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
8. CC01110 Computers and Peripheral Equipment Manufacturing
9. CC01120 Data Storage Media Manufacturing and Duplicating
- 10.E605010 Computer Equipment Installation
- 11.E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
- 12.F106010 Wholesale of Hardware
- 13.F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
- 14.F113050 Wholesale of Computers and Clerical Machinery Equipment
- 15.F113070 Wholesale of Telecommunication Apparatus
- 16.F118010 Wholesale of Computer Software
- 17.F119010 Wholesale of Electronic Materials
- 18.F206010 Retail Sale of Hardware
- 19.F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
- 20.F213030 Retail Sale of Computers and Clerical Machinery Equipment
- 21.F213060 Retail Sale of Telecommunication Apparatus
- 22.F218010 Retail Sale of Computer Software
- 23.F219010 Retail Sale of Electronic Materials
- 24.F401010 International Trade
- 25.F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
- 26.I301010 Information Software Services

- 27.I301020 Data Processing Services
- 28.I301030 Electronic Information Supply Services
- 29.I501010 Product Designing
- 30.JA02990 Other Repair
- 31.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may make endorsements/guarantees for other companies for business or investment relationships, the procedure shall be conducted in accordance with the Company's Operational Procedures for Endorsements and Guarantees.

Article 2-2: The Company's total investment may exceed 40% of capital.

Article 3: The Company established the head office in New Taipei City, shall establish branches or offices in domestic and foreign places, and its establishment shall be approved by a resolution of board of directors' meeting when it's necessary.

## Chapter 2. Shares

Article 4: The Company's total capital was NT\$ 900 million, 90 million common stocks, the price per share was NT\$ 10, and unissued shares were authorized board of directors to proceed the issuance in several times.

NT\$ 100 million was reserved in the total capital of the first paragraph for issuing employee stock option certificates, the total shares was 10 million, and the price per share was NT\$ 10, it shall be issued by a resolution of board of directors' meeting in several times.

Article 4-1: When the Company transfers repurchase shares to employees with the price less than the average price of actual repurchase shares, or issues employee stock option certificate with the price less than closing price of the issue date, the Company is required to obtain the consent of at least two-thirds of the voting rights represented at a shareholders meeting attended by shareholders representing a majority of the total issued shares. The Company is allowed to register multiple issues over a period of 1 year from the date of the shareholders resolution.

Article 5: The Company's shares are registered share certificates, they are affixed signatures or personal seals and number representing the Company's shareholders, and issued in accordance with the regulations. The Company may be exempted from printing any share certificate, and the Company shall contact Taiwan Depository & Clearing Corporation for registration.

Article 5-1: When the Company's shares were revoked to issue in public, it shall be made after approved by a resolution of shareholders' meeting, and this Article should not be changed during the period of emerging

and listing markets.

Article 6: The renaming and transferring of shares shall be suspended within 60 days before a regular shareholders' meeting, with 30 days of a special shareholders' meeting, or with 5 days before the record date of the Company determined to distribute dividend and bonus or other benefits.

### Chapter 3 Shareholders' meeting

Article 7: Shareholders' meeting shall be two kinds: a regular shareholders' meeting, shall be convened at least once a year, within six months after close of each fiscal year, and a special shareholders' meeting, shall be convened in accordance with the regulations when it's necessary. The shareholders' meeting shall be convened via virtual meeting or the other method approved by the authority.

Article 8: When a shareholder is absent for a shareholders' meeting, may hand in a proxy printed by the Company, authorized scope shall be specified, and one proxy shall be appointed to attend by signature or seal. It shall be conducted in accordance with "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies". A shareholder shall serve such written proxy, and appoint one proxy only.

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

Article 9: A shareholder shall have one voting right in respect of each share in his/her/its possession, however, a shareholder has no voting right shall not apply in accordance with relevant laws or regulations.

Article 10: A resolution of a shareholders' meeting, except provided in the Company Act, shall be agreed by a majority of shareholders present the outstanding shares of the Company attending in person or by a proxy, and it shall be decided by a majority of voting shares of all shareholders. According to regulations of the authority, the Company's shareholders exercising voting right by the way of electronic transmission shall be regarded as attendance in person, relevant matters shall be conducted in accordance with regulations.

### Chapter 4. Board of Directors and Audit Committee

Article 11: The Company has 7-11 directors, a nomination system has been adopted, the term is three-year, they shall be elected from the nominees list at a shareholders' meeting, and seeking re-election is available. The total number of shares held by the Company's all

directors (including independent directors) shall not be less than the minimum number set by securities authority. The number of directors abovementioned, independent directors shall not be less than three persons, and shall not be less than one-fifth of director seats, and shareholders shall elect from the nominees list of independent directors. Independent director's professional qualification, shareholding, part-time restriction, nomination and election way shall be conducted in accordance with the regulation issued by authority. The Company established audit committee in accordance with Article 14-4 of the Company Act, the audit committee shall be organized by all independent directors, duty exercising and relevant matter of the audit committee and its members shall be conducted in accordance with the regulations issued by authority.

Article 11-1: A cumulative voting system has been adopted for the election of the Company's directors, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes may be consolidated for election of one candidate or may be split for election of two or more candidates. If the amendment of the method is necessary, it shall be provided examples and explained the main contents for the convening reason in accordance with the regulations of Article 172 of the Company Act.

Article 12: The board of directors shall be organized by directors, the board of directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner for a vice chairman.

Article 12-1: In calling a meeting of the board of directors, a notice shall set forth therein the subject(s) to be discussed at the meeting, and all directors shall be notified before seven days; however, in the case of emergency, a meeting of the board of directors may be convened at any time, and all directors shall be notified by the written, E-mail or fax.

Article 13: The chairman of the board of directors shall internally preside the shareholders' meeting, the meeting of the board of directors, and shall externally represent the Company. In case the chairman of the board of directors is on leave or absent or cannot exercise his power, the vice chairman shall act on his behalf. In case there is no vice chairman, or the vice chairman is also on leave or absent or unable to exercise his power, the chairman of the board of directors shall designate one of directors to act on his behalf. In the absence of such a designation, the directors shall elect from among themselves an acting chairman of the board of directors. When a director cannot attend the meeting of board of directors in person for any cause, may appoint a proxy to attend a Board of Directors' meeting in his/her/its

behalf by executing a power of attorney stating therein the scope of power authorized to the proxy, however, a director may accept the appointment to act as the proxy of one other director only. In case a meeting of the board of directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 14: All directors may receive attendance fee and transportation fee, the amount shall be approved by a resolution of board of directors' meeting. All directors' compensation shall be paid by authorized board of directors in accordance with the normal standard in the same industry. If the Company's directors concurrently serve as other duties at the Company, the compensation of serving duties at the Company shall be conducted by general manager in accordance with regulations of human resource management of the Company authorized by a shareholders' meeting.

Article 14-1: The Company may provide liability insurance to all directors with respect to liabilities resulting from exercising their duties during their terms of directorship.

## Chapter 5 Managerial Officer

Article 15: The Company may have managerial personnel, and appointment, discharge and the remuneration shall be conducted in accordance with Article 29 of the Company Act. The remuneration of managerial personnel shall be conducted in accordance with regulations of the Company's human resource management of the Company.

## Chapter 6 Accounting

Article 16: At the end of each fiscal year of the Company, the board of directors shall prepare all statements and books, like (1) business report, (2) financial statements and (3) earnings distribution statement or proposal for deficit compensation, and they shall be submitted for approval of a shareholders' meeting.

Article 17: If the Company has profits of the current, shall appropriate no less than 5% as employees' remuneration, not more than 2% as directors' remuneration, employees' remuneration shall be paid in cash or shares approved by a resolution of the meeting of board of directors, the objective includes employees of subsidiary company met certain conditions, and certain conditions shall be set by the authorized board of directors.

However, when the Company has accumulated loss, shall reserve to recovery amount in advanced, and appropriate employees' remuneration and directors' remuneration in accordance with the

preceding proportion.

If the Company has earnings in final accounts, shall pay taxes first, recover loss of the past years, and designate 10% as legal reserve, and designate or reverse special surplus reserve in accordance with laws when it's necessary, the board of directors programmed to make an earnings distribution proposal for the rest and the accumulated undistributed earnings, and it shall be distributed after approved by a resolution of a shareholders' meeting.

The Company distributes cash based on the dividends and bonuses in the preceding paragraph in accordance with Article 240 of the Company Act, or based on the legal reserve and capital reserve in accordance with Article 241 of the Company Act, the authorized board of directors shall adopt a resolution by a majority vote of a meeting of the board of directors attended by two-thirds or more of all the directors, all or a part of dividend and bonus shall be distributed, and paid in cash, and it shall be reported to a shareholders' meeting; if it is made by the way of issuing new shares, shall be distributed after approved by a resolution of a shareholders' meeting.

Article 17-1: The Company will consider its operating condition and growth, the needs in relation to capital and long term financial arrangement, and the satisfactions for the needs from shareholders regarding cash inflow to reserve not less than 30% of distributable earnings as shareholder's dividend each year. Shareholder's earnings distribution shall be paid in stock dividend or cash dividend, and distributed cash dividend shall not be less than 10% of total distributed dividends (sum of cash dividend and stock dividend) as principle, however, when total distributed dividend of the current year was less than NT\$3 per share, may all be paid in stock dividend.

#### Chapter 7 Supplemental Provisions

Article 18: Unsettled matters of the Company's Articles of Incorporation shall be conducted in accordance with the Company Act and other regulations.

Article 19: The Company's Articles of Incorporation was established on June 21, 2007.

The 1st amendment was made on January 1, 2008.

The 2nd amendment was made on August 25, 2008.

The 3rd amendment was made on June 26, 2009.

The 4th amendment was made on June 15, 2010.

The 5th amendment was made on June 15, 2012.

The 6th amendment was made on June 20, 2016.

The 7th amendment was made on June 21, 2019.

The 8th amendment was made on June 23, 2020.

The 9th amendment was made on August 26, 2021.  
The 10th amendment was made on June 8, 2022.  
The 11th amendment was made on June 16, 2023.  
The 12th amendment was made on June 18, 2024.

Unitech Electronics Co., LTD.

## Appendix VII

### Unitech Electronics Co., LTD.

#### Rules of Procedure for Shareholders Meeting

##### Article 1 Purpose

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are established.

##### Article 2 Application scope

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 3 Convening shareholders' meetings and shareholders' meeting notices

1. Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.
2. Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.
3. The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, 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.



4. 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.
5. 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.
6. 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 and matters in relevant regulations shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.
7. Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.
8. 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.
9. A shareholder may propose a recommendation for urging the Company 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.
10. 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.

- 11.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.
- 12.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 4 Appointing to attend

- 1.For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.
- 2.A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.
- 3.After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 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.
4. If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

#### Article 5 Principles determining the time and place of a shareholders meeting

- 1.The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.
- 2.The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

#### Article 6 Preparation of documents such as the attendance book

- 1.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.

2. 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.
3. Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
4. 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.
5. 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 or supervisors, pre-printed ballots shall also be furnished.
6. 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.
7. 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.
8. 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 6-1 Convening virtual shareholders meetings and matters specified in the convening 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 extraordinary 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 shareholders meeting online shall be specified.

**Article 7 The chair and non-voting participants of a shareholders' meeting**

1. 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.
2. 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.
3. 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.
4. 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.

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

#### Article 8 Documentation of a shareholders' meeting by audio or video

1. 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.
2. 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.
3. 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.
4. 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.
5. 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 9 Calculation of share number attending a shareholders' meeting and call meeting to order

1. 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.
2. 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.
3. 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.

- 4.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.
- 5.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 10 Discussion of proposals

- 1.If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
- 2.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.
- 3.The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary 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.
- 4.The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the 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 11 Shareholder speech

- 1.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.
2. 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.
  3. 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.
  4. 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.
  5. 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.
  6. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
  7. 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, Not applicable to provisions 1 to 5.
  8. 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 12 Calculation of voting shares and recusal system

1. Voting at a shareholders meeting shall be calculated based the number of shares.
2. 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.
3. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
4. 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.
5. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is

concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 Voting, monitoring and calculation methods of proposal

1. 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 laws or regulations.
2. When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting.
3. 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.
4. 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.
5. 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.
6. 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.
  7. 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.
  8. 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.
  9. 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.
  10. 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.
  11. 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.
  12. When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

#### Article 14 Election matters

1. 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 and supervisors not elected and number of votes they received.
2. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a

lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

#### Article 15 Meeting minutes and signature matters

1. 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.
2. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
3. 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.
4. 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.
5. 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 16 Public disclosure

1. 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.
2. 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.

- 3.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, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

#### Article 17 Maintaining order at the meeting place

- 1.Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
- 2.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."
- 3.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.
- 4.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 18 Recess and resumption of a shareholders' meeting

- 1.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.
- 2.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.
- 3.A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

#### Article 19 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 20 Location of the chair and secretary of virtual-only shareholders meet

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 21 Handling of disconnection

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.

8. 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.
9. For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22 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 23 Implementation and amendment

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.

## Appendix VIII

### Unitech Electronics Co., LTD. Shareholdings of All Directors

1. The Company issued NT\$ 750,975,000 shares as of April 21, 2025, each at a par value of NT\$10.
2. According to Article 26 of Securities Exchange Act, the minimum shares held by all directors was 6,007,800 shares.
3. As of the book closure date (April 21, 2025) of the 2025 Annual Meeting of Shareholders, shareholdings of all directors are as follows: conformed to number specified in Securities Exchange Act.

Title	Name	Elected date	Directors' Shareholding	
			Number of Shares	Shareholding Ratio
Chairman	HI-JET INCORPORATION Representative: Yeh, Chia-Wen	June 16, 2023	3,657,726	4.87%
Vice chairman	UNITECH COMPUTER CO., LTD. Representative: Chen, Rong-Huei	June 16, 2023	30,039,000	40.00%
Director	UNITECH COMPUTER CO., LTD. Representative: Yeh, Kuo-Chuan	June 16, 2023	30,039,000	40.00%
Director	UNITECH COMPUTER CO., LTD. Representative: Lee, Ying-Sin	June 16, 2023	30,039,000	40.00%
Director	HI-JET INCORPORATION Representative: Yeh, Ming-Han	June 16, 2023	3,657,726	4.87%
Director	HI-JET INCORPORATION Representative: Yeh, Bo-Chun	June 16, 2023	3,657,726	4.87%
Director	HI-JET INCORPORATION Representative: Wan, Kuo-Chang	June 16, 2023	3,657,726	4.87%
Independent director	Su, Liang	June 16, 2023	—	—
Independent director	Ching, Hu-Shih	June 16, 2023	3,779	0.01%
Independent director	Liu, You-Kuo	June 16, 2023	—	—
Independent director	Ho, Pao-Chung	June 16, 2023	—	—
Sum of all directors' shareholding numbers			33,700,505	44.88%

4. According to Article 2 of "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies", if a public company has elected two or more independent directors, the share ownership figures calculated at the rates set forth in the preceding paragraph for all directors and supervisors other than the independent directors and shall be decreased by 20 percent.

## **Appendix IX**

### **Other Disclosure Matters**

The conducted explanation of directors' proposal at the shareholders' meeting:

Explanation: 1. According to Article 172-1 of the Company Act, shareholder(s) hold one percent or more of the total number of outstanding shares of the Company may propose a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and the number of words of a proposal shall be limited to not more than three hundred words.

2. Acceptance period of shareholders' proposals at the shareholders' meeting was from April 11 to April 21, 2025, and it shall be uploaded to the MOPS.

3. The Company has not received any proposal from shareholders.